



New York State Department of Taxation and Finance

Partnership MeF Acceptance Testing System for Tax Year 2014

TEST NUMBER: 5013

Forms Included: IT-204, IT-212, IT-223, IT-225, IT-242, IT-249, IT-256

Test Notes: IT-204 with miscellaneous credit forms

Return specific information: Entity EIN 002xx5013* is an LLP that was created 03-07-2007. You must perform calculations and complete forms including carry-overs from other tax forms. Form IT-225 is not included in this packet but may need to be included in your submission. The attached forms should not be considered complete. Some federal forms may be required to complete the NYS return. You may attach the required federal form(s), or a complete copy of the federal return in XML format. See NYS Publication 97 for more information.

Self-filer information: If your software only supports “self-filed” returns, omit the paid-preparer and third-party information shown on the IT-204 and use the following general partner information:

Partner: TONY MONTANA
Phone: 518-452-5013
Sign Date: 2-16-2015
E-mail: ANTHONYMONTANA@5013PART.COM

*Software vendors will be provided with a two-digit sequence to replace “xx” in the ID field. Vendors will be notified by e-mail.

REVISIONS:

1/4/2015- IT-204 line 60 column b corrected to 226,000. Original value 22,600.

IT-204 Corrected “Analysis by type of partner” (pg.5)

IT-204.1 Line 30a checked “Yes”. This line originally was not checked.

IT-204-CP Lines 30a and 30b “Yes” boxes checked.

IT-204-IP Partner’s ID number added, originally blank. Item E- Partner filing status-Individual, originally blank.

IT-212 Part 1, Partner information above line 5- removed “A6” from EIN box and “002325040”. There is no EIN for this item.

Part 4, line 26 – Asset 3, column E *Unused life(months)* corrected to “15”. Added information for column G *Total investment credit allowed* for all assets.

1/8/15 IT-204 Item A “X” added to Limited liability partnership (LLP) box

1/15/15 IT-204-IP Item D updated to General Partner. IT-204 Removed “Analysis by type of partner”, page 5. Your software should calculate/provide this information based on IT-204-CP/IP.

2/11/15 IT204 line 35 “cost” box checked. IT-204-IP removed MCTMT estimated payments. IT-212 line interest rate corrected to 7.5% (0.075)

Address any questions via e-mail to Partnership.MeF@tax.ny.gov

Partnership MeF publications and forms: http://www.tax.ny.gov/pit/efile/partnership_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/pit/efile/swd_partnership.htm



Partnership Return

IT-204

See the instructions, Form IT-204-I.

For calendar year 2014
or tax year beginning

14 and ending

Legal name			Employer identification number (EIN)	
Trade name of business if different from legal name above			NYS principal business activity	
Address (number and street or rural route)		City, village, or post office		NAICS business code number (from NYS Pub 910)
State	ZIP code	Country	Principal product or service	Date business started

Section 1 – Partnership information

Special conditions for filing your 2014 tax return (see instr)

- A** Mark an **X** in the box that applies to your entity
 Regular partnership Limited liability partnership (LLP) Portfolio investment partnership (see instr.) Other
 Limited liability company (LLC - including limited liability investment company and a limited liability trust company)
- B** 1) Did the partnership have any income, gain, loss, or deduction derived from NY sources during the tax year?.. **B1** Yes No
 2) If No, enter the number of resident partners **B2**
- C** Mark applicable box(es) Change of address Initial return Amended return Final return (submit explanation)
- D** 1) Is this return the result of federal audit changes?..... **D1** Yes No
 If Yes : 2) Enter date of final federal determination..... **D2**
 3) Do you concede the federal audit changes? **D3** Yes No
- E** Did you file a NYS partnership return for: 1) 2012? **E1** Yes No 2) 2013? **E2** Yes No
 If No, state reason:
- F** Number of partners 1) Article 22 **F1**
 2) Article 9-A **F2**
 3) Other **F3**
 4) Total **F4**
- G** Does the partnership currently have tax accounts with NYS for the following taxes?
 1) Sales and use tax Yes No (if Yes, enter ID number) **G1**
 2) Withholding tax Yes No (if Yes, enter ID number) **G2**
- H** Did the partnership have an interest in real property located in NYS during the last three years?..... **H** Yes No
- I** Has there been a transfer or acquisition of a controlling interest in this entity during the last three years? **I** Yes No
- J** Are any partners in this partnership also partnerships or LLCs? **J** Yes No
- K** Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?..... **K** Yes No
- L** Was there a distribution of property or a transfer of a partnership interest during the tax year? **L** Yes No
- M** Did the partnership make an election under IRC section 754?..... **M** Yes No
- N** Is this partnership under audit by the IRS or has it been audited in a prior year? **N** Yes No
- O** Is the partnership required to file Form DTF-686 or DTF-686-ATT for this filing period, to report a reportable transaction, New York reportable transaction, listed transaction or registered tax shelter?..... **O** Yes No
 If Yes, complete and submit Form(s) DTF-686, DTF-686-ATT, and any applicable federal forms.
- P** Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid? (see instr.) **P** Yes No
- Q** Did the partnership have a financial account located in a foreign country? (see instructions)..... **Q** Yes No

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRIN	
Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
Address	Employer identification number	
	NYTPRIN excl. code	
E-mail:		

▼ Sign here ▼	
Signature of general partner	
Date	Daytime phone number ()
E-mail:	

204001140099



Mail your return to: STATE PROCESSING CENTER, PO BOX 4149, BINGHAMTON NY 13902-4149.

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

1	Gross receipts or sales	1	
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	
4	Cost of goods sold	4	
5	Gross profit (subtract line 4 from line 3)	5	
6	Ordinary income (loss) from other partnerships, estates, and trusts (submit statement)	6	
7	Net farm profit (loss) (submit federal Form 1040, Schedule F)	7	
8	Net gain (loss) from federal Form 4797, Part II, line 17 (submit federal Form 4797)	8	
9	Other income (loss) (submit statement)	9	
10	Total income (loss) (combine lines 5 through 9)	10	

Part 2 – Deductions from federal Form 1065

11	Salaries and wages (other than to partners) (less employment credits)	11	
12	Guaranteed payments to partners	12	
13	Repairs and maintenance	13	
14	Bad debts	14	
15	Rent	15	
16	Taxes and licenses	16	
17	Interest	17	
18	Depreciation (if required, submit federal Form 4562)	18	
19	Depreciation reported on federal Form 1125-A and elsewhere on return	19	
20	Subtract line 19 from line 18	20	
21	Depletion (do not deduct oil and gas depletion)	21	
22	Retirement plans, etc	22	
23	Employee benefit programs	23	
24	Other deductions (submit statement)	24	
25	Total deductions (add lines 11 through 17 and lines 20 through 24)	25	
26	Ordinary business income (loss) (subtract line 25 from line 10)	26	

Section 3 – Cost of goods sold (from federal Form 1125-A; see instructions)

27	Inventory at beginning of year	27	
28	Purchases	28	
29	Cost of labor	29	
30	Additional IRC section 263A costs (submit statement)	30	
31	Other costs (submit statement)	31	
32	Total (add lines 27 through 31)	32	
33	Inventory at end of year	33	
34	Cost of goods sold (subtract line 33 from line 32)	34	

35 Methods used for valuing closing inventory (mark an X in applicable boxes)

Cost Lower of cost or market

Other (specify method used and explain) _____

36 Was there a writedown of *subnormal* goods?Yes No

37a Was LIFO inventory method adopted this tax year for any goods? (If Yes, submit federal Form 970.)Yes No

37b If the LIFO inventory method was used for this tax year, enter the amount of closing inventory computed under LIFO **37b** _____

38 Do the rules of IRC section 263A (for property produced or acquired for resale) apply to the partnership?Yes No

39 Was there any change in determining quantities, cost, or valuations between opening and closing inventory?Yes No

If Yes, explain _____



Section 4 – Balance sheets per books (from federal Form 1065, Schedule L)

Assets		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
40 Cash	40				
41 Trade notes and accounts receivable	41				
42 Less allowances for bad debts	42				
43 Inventories	43				
44 U.S. government obligations	44				
45 Tax-exempt securities	45				
46 Other current assets (submit statement)	46				
47a Loans to partners (or persons related to partners)	47a				
47b Mortgage and real estate loans	47b				
48 Other investments (submit statement)	48				
49 Buildings and other depreciable assets	49				
50 Less accumulated depreciation	50				
51 Depletable assets	51				
52 Less accumulated depletion	52				
53 Land (net any amortization)	53				
54 Intangible assets (amortizable only)	54				
55 Less accumulated amortization	55				
56 Other assets (submit statement)	56				
57 Total assets	57				

Liabilities and capital		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
58 Accounts payable	58				
59 Mortgages, notes, bonds payable in less than one year	59				
60 Other current liabilities (submit statement)	60				
61 All nonrecourse loans	61				
62a Loans from partners (or persons related to partners)	62a				
62b Mortgages, notes, bonds payable in one year or more	62b				
63 Other liabilities (submit statement)	63				
64 Partners' capital accounts	64				
65 Total liabilities and capital	65				



Section 5 – Reconciliation of income (loss) per books with income (loss) per return (From federal Form 1065, Schedule M-1; see instructions. If Schedule M-3 was filed, mark an X in the box ; file Schedule M-3 and any related documents with Form IT-204; skip Section 5 and continue with Section 6.)

66 Net income (loss) per books	66	
67 Income included on return not recorded on books this year, from Schedule M-1, line 2	67	
Identify:		
68 Guaranteed payments (other than health insurance)	68	
69 Expenses recorded on books this year not included on return, from Schedule M-1, line 4	69	
Identify:		
70 Add lines 66 through 69	70	
71 Income recorded on books this year not included on return, from Schedule M-1, line 6	71	
Identify:		
72 Deductions included on return not charged against book income this year, from Schedule M-1, line 7	72	
Identify:		
73 Add lines 71 and 72	73	
74 Income (loss) (subtract line 73 from line 70)	74	

Section 6 – Analysis of partners' capital accounts (from federal Form 1065, Schedule M-2)

75 Balance at beginning of year	75	
76 Capital contributed – cash	76	
77 Capital contributed – property	77	
78 Net income (loss) per books	78	
79 Other increases	79	
Identify:		
80 Add lines 75 through 79	80	
81 Distributions – cash	81	
82 Distributions – property	82	
83 Other decreases	83	
Identify:		
84 Add lines 81, 82, and 83	84	
85 Balance at end of year (subtract line 84 from line 80)	85	



Section 7 – Partners’ share of income, deductions, etc. (from federal Form 1065, Schedule K)

Partners’ distributive share items

86 Ordinary business income (loss)	86	
87 Net rental real estate income (loss) (submit federal Form 8825)	87	
88a Other gross rental income (loss)	88a	
88b Expenses from other rental activities	88b	
89 Other net rental income (loss) (subtract line 88b from line 88a)	89	
90 Guaranteed payments	90	
91 Interest income	91	
92 Ordinary dividends	92	
93 Royalties	93	
94 Net short-term capital gain (loss) (submit federal Schedule D)	94	
95 Net long-term capital gain (loss) (submit federal Schedule D)	95	
96 Net section 1231 gain (loss) (submit federal Form 4797)	96	
97 Other income (loss) (see instructions)	97	
Identify:		
98 Section 179 deduction (submit federal Form 4562)	98	
99 Other deductions (see instructions)	99	
Identify:		
100 This line intentionally left blank	100	
101 Net earnings (loss) from self-employment	101	
102 Tax-exempt income and nondeductible expenses (see instructions)	102	
103 Distributions – cash and marketable securities	103	
104 Distributions – other property	104	
105 Other items not included above that are required to be reported separately to partners (see instr.)	105	
Identify:		

Analysis of net income (loss)

106 Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1	106	
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Analysis by type of partner

	A Corporate	B Individual (active)	C Individual (passive)	D Partnership	E Exempt organization	F Nominee/other
General partners						
Limited partners						



Section 8 – New York modifications (see instructions)

107 This line intentionally left blank

108 Total addition modifications (from Form IT-225, line 9) **108**

109 This line intentionally left blank

110 Total subtraction modifications (from Form IT-225, line 18) **110**

111 Additions to federal itemized deductions

	Letter	Amount
111a	<input type="text"/>	<input type="text"/>
111b	<input type="text"/>	<input type="text"/>
111c	<input type="text"/>	<input type="text"/>
111d	<input type="text"/>	<input type="text"/>
111e	<input type="text"/>	<input type="text"/>
111f	<input type="text"/>	<input type="text"/>

112 Total additions to federal itemized deductions (add lines 111a through 111f) **112**

113 Subtractions from federal itemized deductions

	Letter	Amount
113a	<input type="text"/>	<input type="text"/>
113b	<input type="text"/>	<input type="text"/>
113c	<input type="text"/>	<input type="text"/>
113d	<input type="text"/>	<input type="text"/>
113e	<input type="text"/>	<input type="text"/>
113f	<input type="text"/>	<input type="text"/>

114 Total subtractions from federal itemized deductions (add lines 113a through 113f) **114**

115 This line intentionally left blank **115**



Section 9 – Other information

116a New York source gross income (see instructions) **116a**

116b MCTD allocation percentage (see instructions) **116b** %

117a Did the partnership make an IRC 1060 election? Yes No

117b Enter the nine-digit tax identification number associated with your group return, if one is filed for this partnership **117b**

117c Is this partnership a partner in another partnership or LLC? (If Yes, list the names and EINs below; submit additional sheets if necessary.) Yes No

Name of entity	EIN

Section 10 – New York allocation schedule

Part 1 – List all places, both in and out of NYS, where the partnership carries on business (submit additional sheets if necessary)

Street address	City and state	Description (see instructions)

118 Do books and records reflect income earned in New York? (If Yes, do not complete Part 2.) Yes No

Part 2 – Formula basis allocation of income if books and records do not reflect income earned in New York

Items used as factors	A – Totals – in and out of NYS		B – New York State amounts		C – Percent col. B is of col. A	
	Dollars		Dollars			
Property percentage (see instr.)						
119 Real property owned	119	<input type="text"/>	119	<input type="text"/>		
120 Real property rented from others	120	<input type="text"/>	120	<input type="text"/>		
121 Tangible personal property owned	121	<input type="text"/>	121	<input type="text"/>		
122 Property percentage (add lines 119, 120, and 121; see instr.)	122	<input type="text"/>	122	<input type="text"/>	122	%
123 Payroll percentage (see instr.)	123	<input type="text"/>	123	<input type="text"/>	123	%
124 Gross income percentage (see instr.)	124	<input type="text"/>	124	<input type="text"/>	124	%
125 Total of percentages (total column C, lines 122, 123, and 124)					125	%
126 Business allocation percentage (divide line 125 by three or by actual number of percentages if less than three)					126	%

Section 11 – Partners’ credit information (see instructions)

Has the partnership (or an entity of which the partnership is an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200 or 496, or section 195.20)? Yes No



Section 11 (continued)

Part 1 – Flow-through credit bases and factors

Brownfield redevelopment tax credit (Form IT-611 and/or IT-611.1)

127	Site preparation credit component	127	
128	Tangible property credit component	128	
129	On-site groundwater remediation credit component	129	

EZ capital tax credit (Form IT-602)

130	Contributions of money to EZ community development projects	130	
131	Recapture of credit for investments in certified EZ businesses	131	
132	Recapture of credit for contributions of money to EZ community development projects	132	

QEZE tax reduction credit (Form IT-604)

133	QEZE employment increase factor	133	
134	QEZE zone allocation factor	134	
135	QEZE benefit period factor	135	

Excelsior jobs program tax credit (Form IT-607)

136	Excelsior jobs tax credit component	136	
137	Excelsior investment tax credit component	137	
138	Excelsior research and development tax credit component	138	
139	Excelsior real property tax credit component	139	

Farmers' school tax credit (Form IT-217)

140	Acres of qualified agricultural property	140	
141	Acres of qualified conservation property	141	
142	Eligible school district property taxes paid	142	
143	Acres of qualified agricultural property converted to nonqualified use	143	

Other flow-through credit bases and factors

Credit bases

Code	Amount	Code	Amount
144a		144d	
144b		144e	
144c		144f	

Credit factors

Code	Factor	Code	Factor	Code	Factor
144g		144i		144k	
144h		144j		144l	

Part 2 – Flow-through credits, addbacks and recaptures

145	Long-term care insurance credit (Form IT-249)	145	
146a	Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)	146a	
146b	Research and development – investment credit (Form IT-212)	146b	
147	Other flow-through credits		

Code	Amount	Code	Amount
147a		147e	
147b		147f	
147c		147g	
147d		147h	

148 Addbacks of credits and recaptures

Code	Amount	Code	Amount
148a		148d	
148b		148e	
148c		148f	

Part 3 – START-UP NY tax elimination credit information (Form IT-638)

149	START-UP NY business certificate number (Form DTF-74)	149	
150	Year of START-UP NY business tax benefit period	150	
151	START-UP NY area allocation factor	151	

204008140099





Partnership's name (as shown on Form IT-204)	Partnership's EIN
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Entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1	Tax-exempt interest.....	1	
2	Federal depreciation	2	
3	Other state and local taxes	3	
4	Taxes paid to the U.S., possessions of the U.S., or foreign countries	4	
5	Taxes related to the farmers' school tax credit	5	
6	Special additional mortgage recording tax credit	6	
7	Other additions.....	7	

	A - Number	B - Amount
7a	EA -	
7b	EA -	
7c	EA -	

	A - Number	B - Amount
7d	EA -	
7e	EA -	
7f	EA -	

ENI and MTI subtractions

8	Dividends received	8	
9	Foreign dividends gross-up.....	9	
10	Allowable New York depreciation	10	
11	Other subtractions.....	11	

	A - Number	B - Amount
11a	ES -	
11b	ES -	
11c	ES -	

	A - Number	B - Amount
11d	ES -	
11e	ES -	
11f	ES -	

Assets and liabilities (see instructions)

	A - Average value New York State	B - Average value everywhere	
12	Total assets	12	
13	Real property and marketable securities included on line 12, column B	13	
14	Real property and marketable securities at fair market value (FMV).....	14	
15	Total liabilities	15	

Stocks, bonds, and other securities (submit list; see instructions)

16	Total average value of stocks, bonds, and other securities	16	
17	Total liabilities directly attributable to stocks, bonds, and other securities	17	
18	Total average value of cash on hand and on deposit	18	
19	Total liabilities directly attributable to cash on hand and on deposit	19	

Income from stocks, bonds, and other securities (submit list; see instructions)

20	Interest income from corporate and governmental debt instruments	20	
21	Interest income from bank accounts	21	
22	All other interest income from stocks, bonds, and other securities	22	
23	Dividend income from stocks, bonds, and other securities	23	
24	Net capital gain or loss from stocks, bonds, and other securities	24	
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25	



Income from stocks, bonds, and other securities *(continued)*

26	Interest deductions directly attributable to stocks, bonds, and other securities	26	
27	Noninterest deductions directly attributable to stocks, bonds, and other securities	27	
28	Total interest deductions	28	
29	Total noninterest deductions	29	

Business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information *(see instructions)*

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? *(Mark an X in the appropriate box.)* Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? *(Mark an X in the appropriate box.)* Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31		
32	FMV of real estate owned	32		
33	Real estate rented.....	33		
34	Adjusted basis of inventories owned....	34		
35	FMV of inventories owned.....	35		
36	Adjusted basis of tangible personal property owned.....	36		
37	FMV of tangible personal property owned.....	37		
38	Tangible personal property rented ..	38		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39		
40	Services performed	40		
41	Rentals of property.....	41		
42	Royalties	42		
43	Other business receipts	43		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44		
45	Number of employees	45		

Receipts and qualified manufacturing property *(see instructions)*

46	New York receipts	46	
47	Total receipts from the sale of goods by manufacturing	47	
48	Total receipts from the lending of funds	48	
49	Adjusted basis of qualified manufacturing property	49	





New York State Department of Taxation and Finance
New York Corporate Partner's Schedule K-1
 Tax Law – Article 9-A

IT-204-CP

Final K-1

Amended K-1

For calendar year 2014 or tax year beginning and ending

Partners: Before completing your franchise tax return, see Form IT-204-CP-I, *Partner's Instructions for Form IT-204-CP* (available at www.tax.ny.gov).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
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A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

Partner's information (see instructions)

Partner's name			Partner's EIN
Partner's address			
City	State	ZIP code	

C The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) C corporation S corporation

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income (if known) **E**

F Did the partner sell its entire interest during the tax year? **F** Yes No

G Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit..... G1	%	%
2) Loss..... G2	%	%
3) Capital..... G3	%	%

H Partner's share of liabilities at the end of the year

1) Nonrecourse..... H1	<input type="text"/>
2) Qualified nonrecourse financing..... H2	<input type="text"/>
3) Recourse..... H3	<input type="text"/>

I Partner's capital account analysis

1) Beginning capital account..... I1	<input type="text"/>
2) Capital contributed during the year – cash..... I2	<input type="text"/>
3) Capital contributed during the year – property..... I3	<input type="text"/>
4) Current year increase (decrease)..... I4	<input type="text"/>
5) Withdrawals and distributions – cash..... I5	<input type="text"/>
6) Withdrawals and distributions – property..... I6	<input type="text"/>
7) Ending capital account..... I7	<input type="text"/>
8) Method of accounting (mark an X in the appropriate box)	
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Book <input type="checkbox"/> Other (submit explanation)	



J Was Form CT-2658-E filed with the partnership? J Yes No

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

	Date	Amount
1) First installment	K1	
2) Second installment	K2	
3) Third installment	K3	
4) Fourth installment	K4	
Total NYS estimated tax paid on behalf of partner (add lines K1 through K4)	K	

Partner's share of entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1	Tax-exempt interest.....	1	
2	Federal depreciation	2	
3	Other state and local taxes	3	
4	Taxes paid to the U.S., possessions of the U.S., or foreign countries	4	
5	Taxes related to the farmers' school tax credit.....	5	
6	Special additional mortgage recording tax credit	6	
7	Other additions.....	7	

	A - Number	B - Amount
7a	EA -	
7b	EA -	
7c	EA -	

	A - Number	B - Amount
7d	EA -	
7e	EA -	
7f	EA -	

ENI and MTI subtractions

8	Dividends received.....	8	
9	Foreign dividends gross-up.....	9	
10	Allowable New York depreciation	10	
11	Other subtractions.....	11	

	A - Number	B - Amount
11a	ES -	
11b	ES -	
11c	ES -	

	A - Number	B - Amount
11d	ES -	
11e	ES -	
11f	ES -	

Partner's proportionate part of assets and liabilities (see instructions)

	A Average value New York State	B Average value everywhere
12	Total assets	12
13	Real property and marketable securities included on line 12, column B	13
14	Real property and marketable securities at fair market value (FMV)	14
15	Total liabilities	15

Partner's proportionate part of stocks, bonds, and other securities (see instructions)

16	Total average value of stocks, bonds, and other securities	16
17	Total liabilities directly attributable to stocks, bonds, and other securities	17
18	Total average value of cash on hand and on deposit	18
19	Total liabilities directly attributable to cash on hand and on deposit	19



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20	
21	Interest income from bank accounts	21	
22	All other interest income from stocks, bonds, and other securities	22	
23	Dividend income from stocks, bonds, and other securities	23	
24	Net capital gain or loss from stocks, bonds, and other securities	24	
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25	
26	Interest deductions directly attributable to stocks, bonds, and other securities	26	
27	Noninterest deductions directly attributable to stocks, bonds, and other securities.....	27	
28	Total interest deductions	28	
29	Total noninterest deductions	29	

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31		
32	FMV of real estate owned	32		
33	Real estate rented.....	33		
34	Adjusted basis of inventories owned....	34		
35	FMV of inventories owned.....	35		
36	Adjusted basis of tangible personal property owned.....	36		
37	FMV of tangible personal property owned	37		
38	Tangible personal property rented ...	38		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39		
40	Services performed	40		
41	Rentals of property.....	41		
42	Royalties	42		
43	Other business receipts	43		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44		
45	Number of employees	45		

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Partner's share and proportionate part of receipts and qualified manufacturing property (see instructions)

46	New York receipts	46	
47	Total receipts from the sale of goods by manufacturing	47	
48	Total receipts from the lending of funds	48	
49	Adjusted basis of qualified manufacturing property	49	

Partner's share of New York modifications (for New York S corporations only)

50 New York State additions

	Number	A - Total amount
50a	E A -	
50b	E A -	
50c	E A -	
50d	E A -	
50e	E A -	
50f	E A -	

51 Total addition modifications (total of column A, lines 50a through 50f)..... **51**

52 New York State subtractions

	Number	A - Total amount
52a	E S -	
52b	E S -	
52c	E S -	
52d	E S -	
52e	E S -	
52f	E S -	

53 Total subtraction modifications (total of column A, lines 52a through 52f)..... **53**

54 Additions to federal itemized deductions

	Letter	Amount
54a		
54b		
54c		
54d		
54e		
54f		

55 Total additions to federal itemized deductions (add lines 54a through 54f)..... **55**

(continued)



Partner's share of New York modifications (for New York S corporations only) (continued)

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions (add lines 56a through 56f) **57**

58 This line intentionally left blank **58**

Partner's share of income, deductions, etc. (from federal Form 1065, Schedule K-1)

Partner's distributive share items

59 Ordinary business income (loss).....	59	<input type="text"/>
60 Net rental real estate income (loss)	60	<input type="text"/>
61 Other net rental income (loss).....	61	<input type="text"/>
62 Guaranteed payments.....	62	<input type="text"/>
63 Interest income.....	63	<input type="text"/>
64 Ordinary dividends	64	<input type="text"/>
65 Royalties	65	<input type="text"/>
66 Net short-term capital gain (loss)	66	<input type="text"/>
67 Net long-term capital gain (loss)	67	<input type="text"/>
68 Net section 1231 gain (loss)	68	<input type="text"/>
69 Other income (loss).....	69	<input type="text"/>

Identify:

70 Section 179 deduction	70	<input type="text"/>
71 Other deductions (see instructions)	71	<input type="text"/>

Identify:

72 Tax preference items for minimum tax	72	<input type="text"/>
---	-----------	----------------------

Identify:

73 Tax-exempt income and nondeductible expenses (see instructions).....	73	<input type="text"/>
74 Distributions – cash and marketable securities.....	74	<input type="text"/>
75 Distributions – other property	75	<input type="text"/>
76 Other items not included above that are required to be reported separately to partners	76	<input type="text"/>

Identify:

Partner's credit information (see instructions)

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit (Form CT-611 or Form CT-611.1)

		A – Form CT-611	B – Form CT-611.1
77 Site preparation cost	77	<input type="text"/>	77 <input type="text"/>
78 Tangible property cost	78	<input type="text"/>	78 <input type="text"/>
79 On-site groundwater remediation cost	79	<input type="text"/>	79 <input type="text"/>

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Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Contributions of money to EZ community development projects	80	
81	Recapture of credit for investments in certified EZ businesses	81	
82	Recapture of credit for contributions of money to EZ community development projects	82	

QEZE tax reduction credit (Form CT-604-CP)

83	QEZE employment increase factor	83	
84	QEZE zone allocation factor	84	
85	QEZE benefit period factor.....	85	

Excelsior jobs program tax credit (Form CT-607)

86	Excelsior jobs tax credit component.....	86	
87	Excelsior investment tax credit component	87	
88	Excelsior research and development tax credit component	88	
89	Excelsior real property tax credit component.....	89	

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property.....	90	
91	Acres of qualified conservation property.....	91	
92	Eligible school district property taxes paid	92	
93	Acres of qualified agricultural property converted to nonqualified use	93	

Other flow-through credit bases and information

Credit bases

Code	Amount	Code	Amount
94a		94d	
94b		94e	
94c		94f	

Credit information

Code	Information	Code	Information
94g		94j	
94h		94k	
94i		94l	

Part 2 – Flow-through credits, addbacks, and recaptures

95 Flow-through credits

Code	Amount	Code	Amount
95a		95e	
95b		95f	
95c		95g	
95d		95h	

96 Addbacks of credits and recaptures

Code	Amount	Code	Amount
96a		96d	
96b		96e	
96c		96f	

Part 3 – START-UP NY tax elimination credit information (Form IT-638)

97	START-UP NY business certificate number (Form DTF-74)	97	
98	Year of START-UP NY business tax benefit period	98	
99	START-UP NY area allocation factor	99	





New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2014 or tax year beginning and ending

Final K-1

Amended K-1

Partners: Before completing your income tax return, see Form IT-204-IP-I, *Partner's Instructions for Form IT-204-IP* (available at www.tax.ny.gov).

Partnership's information (see instructions)

Partnership's name (as shown on Form IT-204)	Partnership's EIN
--	-------------------

A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

B Tax shelter registration number, if any **B**

C Business allocation percentage..... **C** %

Partner's information (see instructions)

Partner's name			Partner's identifying number
Partner's address			
City	State	ZIP code	

D The partner is a (mark an **X** in the appropriate box) General partner or LLC member-manager Limited partner or other LLC member

E What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) Individual Estate/trust Partnership

F If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F**

G Did the partner sell its entire interest during the tax year? **G** Yes No

	Beginning	Ending
H Partner's share of profit, loss, and capital		
1) Profit H1	%	%
2) Loss..... H2	%	%
3) Capital H3	%	%

I Partner's share of liabilities at the end of the year	
1) Nonrecourse I1	<input type="text"/>
2) Qualified nonrecourse financing..... I2	<input type="text"/>
3) Recourse I3	<input type="text"/>

J Partner's capital account analysis	
1) Beginning capital account J1	<input type="text"/>
2) Capital contributed during the year – cash J2	<input type="text"/>
3) Capital contributed during the year – property..... J3	<input type="text"/>
4) Current year increase (decrease) J4	<input type="text"/>
5) Withdrawals and distributions – cash..... J5	<input type="text"/>
6) Withdrawals and distributions – property J6	<input type="text"/>
7) Ending capital account..... J7	<input type="text"/>
8) Method of accounting (mark an X in the appropriate box)	

Tax basis GAAP Book Other (submit explanation)

K Resident status (mark an **X** in all boxes that apply; see instructions)

- | | | |
|---|---|---|
| <input type="checkbox"/> NYS full-year resident | <input type="checkbox"/> Yonkers full-year resident | <input type="checkbox"/> NYC full-year resident |
| <input type="checkbox"/> NYS part-year resident | <input type="checkbox"/> Yonkers part-year resident | <input type="checkbox"/> NYC part-year resident |
| <input type="checkbox"/> NYS nonresident | <input type="checkbox"/> Yonkers nonresident | |

L If the partner was included in a group return, enter the special NYS identification number, if known..... **L**



- M** 1) Was Form IT-2658-E filed with the partnership? **M1** Yes No
 2) Was Form MTA-405-E filed with the partnership? **M2** Yes No

N NYS estimated tax paid on behalf of partner (from Form IT-2658)

	Date	Amount
1) First installment N1		
2) Second installment..... N2		
3) Third installment N3		
4) Fourth installment..... N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) N		

O Estimated MCTMT paid on behalf of partner (from Form MTA-405)

	Date	Amount
1) First installment O1		
2) Second installment..... O2		
3) Third installment O3		
4) Fourth installment..... O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4) O		

Partner's share of income, deductions, etc.

A – Partner's distributive share items	B – Federal K-1 amount	C – New York State amount
1 Ordinary business income (loss).....	1	1
2 Net rental real estate income (loss)	2	2
3 Other net rental income (loss).....	3	3
4 Guaranteed payments.....	4	4
5 Interest income.....	5	5
6 Ordinary dividends	6	6
7 Royalties	7	7
8 Net short-term capital gain (loss)	8	8
9 Net long-term capital gain (loss)	9	9
10 Net section 1231 gain (loss)	10	10
11 Other income (loss) <i>Identify:</i>	11	11
12 Section 179 deduction	12	12
13 Other deductions <i>Identify:</i>	13	13
14 This line intentionally left blank	14	14
15 Net earnings (loss) from self-employment	15	15
16 Tax-exempt income and nondeductible expenses	16	16
17 Distributions – cash and marketable securities.....	17	17
18 Distributions – other property	18	18
19 Other items not included above that are required to be reported separately to partners	19	19
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)

20 New York State additions

Number	A – Total amount	B – New York State allocated amount
20a EA –		
20b EA –		
20c EA –		
20d EA –		
20e EA –		
20f EA –		
21 Total addition modifications (total of column A, lines 20a through 20f).....		21



Partner's share of New York modifications (continued)

22 New York State subtractions

	Number	A – Total amount	B – New York State allocated amount
22a	ES –		
22b	ES –		
22c	ES –		
22d	ES –		
22e	ES –		
22f	ES –		

23 Total subtraction modifications (total of column A, lines 22a through 22f) **23**

24 Additions to federal itemized deductions

	Letter	Amount
24a		
24b		
24c		
24d		
24e		
24f		

25 Total additions to federal itemized deductions (add lines 24a through 24f)..... **25**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a		
26b		
26c		
26d		
26e		
26f		

27 Total subtractions from federal itemized deductions (add lines 26a through 26f) **27**

28 This line intentionally left blank **28**

Partner's other information

29a Partner's share of New York source gross income **29a**

29b MCTD allocation percentage (see instructions) **29b** %

Partner's credit information

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit (Form IT-611 or IT-611.1)

		A – Form IT-611	B – Form IT-611.1
30	Site preparation credit component.....	30 <input type="text"/>	30 <input type="text"/>
31	Tangible property credit component	31 <input type="text"/>	31 <input type="text"/>
32	On-site groundwater remediation credit component	32 <input type="text"/>	32 <input type="text"/>

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Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33 Contributions of money to EZ community development projects	33	
34 Recapture of credit for investments in certified EZ businesses	34	
35 Recapture of credit for contributions of money to EZ community development projects	35	

QEZE tax reduction credit (Form IT-604)

36 QEZE employment increase factor	36	
37 QEZE zone allocation factor	37	
38 QEZE benefit period factor.....	38	

Excelsior jobs program tax credit (Form IT-607)

39 Excelsior jobs tax credit component.....	39	
40 Excelsior investment tax credit component	40	
41 Excelsior research and development tax credit component.....	41	
42 Excelsior real property tax credit component	42	

Farmers' school tax credit (Form IT-217)

43 Acres of qualified agricultural property.....	43	
44 Acres of qualified conservation property.....	44	
45 Eligible school district property taxes paid	45	
46 Acres of qualified agricultural property converted to nonqualified use.....	46	

Other flow-through credit bases and information

Credit bases

Code	Amount	Code	Amount
47a		47d	
47b		47e	
47c		47f	

Credit information

Code	Information	Code	Information
47g		47j	
47h		47k	
47i		47l	

Part 2 – Flow-through credits, addbacks, and recaptures

48 Long-term care insurance credit (Form IT-249)	48	
49 Investment credit (including employment incentive credit and historic barn rehabilitation credit; Form IT-212)...	49	
50 Research and development – investment credit (Form IT-212)	50	
51 Other flow-through credits		

Code	Amount	Code	Amount
51a		51e	
51b		51f	
51c		51g	
51d		51h	

52 Addbacks of credits and recaptures

Code	Amount	Code	Amount
52a		52d	
52b		52e	
52c		52f	

Part 3 – START-UP NY tax elimination credit information (Form IT-638)

53 START-UP NY business certificate number (Form DTF-74)	53	
54 Year of START-UP NY business tax benefit period	54	
55 START-UP NY area allocation factor	55	

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Investment Credit

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Type of business	Identifying number as shown on return
----------------------------	------------------	---------------------------------------

Date you started your business in New York State	Location of the qualified property <i>(if more than one, submit a schedule)</i>	NAICS code <i>(see instructions)</i>
--	---	--------------------------------------

Part 1 – Computation of credit *(see Form IT-212-I, Instructions for Form IT-212)*

Individual or fiduciary	1	Credit from line 25, column F	1	.00
	2	Credit from line 25, column G	2	.00
Beneficiary	3	Share of investment tax credit from the estate or trust.....	3	.00
	4	Share of research and development credit from the estate or trust	4	.00
Partner	Partnership name: <input style="width:60%;" type="text"/>			
	Employer identification number <input style="width:20%;" type="text"/>			
	5	Partner's share of credit shown on Form IT-204-IP, line 49	5	.00
	6	Partner's share of credit shown on Form IT-204-IP, line 50	6	.00
S corporation shareholder	S corporation name: <input style="width:60%;" type="text"/>			
	Employer identification number <input style="width:20%;" type="text"/>			
	7	Shareholder's share of investment credit from the S corporation <i>(see instructions)</i> ..	7	.00
	8	Shareholder's share of research and development credit from the S corporation <i>(see instr.)</i>	8	.00
	9	Total <i>(add lines 1 through 8)</i>	9	.00
	10	Fiduciaries: Enter credit allocated to beneficiaries	10	.00
	11	Subtract line 10 from line 9	11	.00
	12	Available carryover credit from last year's Form IT-212	12	.00
	13	Investment credit <i>(add lines 11 and 12)</i>	13	.00
	14	Total addback of credit from line 21 <i>(fiduciaries: see instructions)</i>	14	.00
	15a	Total investment credit <i>(see instructions)</i>	15a	.00
	15b	Net investment credit recapture <i>(see instructions)</i>	15b	.00

Part 2 – Summary of addback of credit on early dispositions *(see instructions)*

16	Individual's and partnership's addback of credit on early dispositions <i>(from line 31)</i>	16	.00
17	Beneficiary's share of addback of credit on early dispositions	17	.00
18	Partner's share of addback of credit on early dispositions	18	.00
19	S corporation shareholder's share of addback of credit on early dispositions	19	.00
20	Estate's or trust's addback of credits on early dispositions <i>(from line 31)</i>	20	.00
21	Total <i>(add lines 16 through 20)</i>	21	.00



Part 3 – Investments in qualified property (see instructions)

A – Description of property (list each asset and submit a schedule if needed)	B – Principal use of property	C – Date acquired	D – Useful life in years	E – Investment credit base	F – Investment credit for manufacturing and production, retail enterprise, waste treatment, and pollution control property (column E × 4% (.04))	G – Investment credit for research and development property (column E × 7% (.07))
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
				.00	.00	.00
23 Enter amount from Form IT-212-ATT, line 11				23	.00	
24 Enter amount from Form IT-212-ATT, line 19, column C				24	.00	
25 Total investment credit (add amounts in columns F and G)				25	.00	.00

Individuals: Enter the line 25, column F amount on line 1. Enter the line 25, column G amount on line 2.

Fiduciaries: Enter the line 25, column F amount on line 1 and on the *Total* line of Part 5, column C.

Enter the line 25, column G amount on line 2 and on the *Total* line of Part 5, column D.

Partnerships: See instructions.

Part 4 – Early dispositions of qualified property and addback of credit on early dispositions (see instructions)

A – Description of property (list each asset and submit a schedule if needed)	B – Date acquired	C – Date property ceased to qualify	D – Life (months)	E – Unused life (months)	F – Percentage (E ÷ D)	G – Total investment credit allowed (see instructions)	H – Addback of credit on early dispositions (F × G)
						.00	.00
						.00	.00
						.00	.00
						.00	.00
27 Enter amount from Form IT-212-ATT, line 12						27	.00
28 Total (add lines 26 and 27, column H, and enter total here)						28	.00
29 Interest rate						29	
30 Multiply line 28 by line 29						30	.00
31 Total addback of credit on early dispositions (add amounts on lines 28 and 30)						31	.00

Fiduciaries: Enter the line 31 amount on line 20.

All others: Enter the line 31 amount on line 16.

Part 5 – Beneficiary's and fiduciary's share of investment credit and addback of credit on early dispositions

A – Beneficiary's name (same as in Form IT-205, Schedule C)	B – Identifying number	C – Share of investment credit for manufacturing and production, retail enterprise, waste treatment, and pollution control property	D – Share of investment credit for research and development property	E – Share of addback of credit on early dispositions
Total		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
		.00	.00	.00
Fiduciary		.00	.00	.00

Part 6 – Application of credit and computation of refund and carryover (see instructions)

32a Total credit (from line 15a)	32a	.00
32b Tax due before credits	32b	.00
33 Credits that you applied before this credit	33	.00
34 Net tax (subtract line 33 from line 32b)	34	.00
35 Amount of credit used for the current tax year	35	.00
36 Amount of credit available for refund or carryover to next year (subtract line 35 from line 32a)	36	.00
37 Amount of credit to be refunded	37	.00
38 Amount of credit available for carryover to next year (subtract line 37 from line 36)	38	.00
39 Unused expired tax credits (see instructions) Enter the earliest year (yyyy) of unused credit carryover included in the carryforward... <input type="text"/>	39	.00
40 Amount of credit to be carried over to next year (subtract line 39 from line 38)	40	.00





Claim for Conservation Easement Tax Credit

IT-242

Tax Law – Article 22, Section 606(kk)

Fiscal-year filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Part 1 – Individual (including sole proprietor), partnership, and estate or trust *(submit additional sheets if necessary; see instructions)*

Conservation easement	A (Allocated) allowable real property taxes <i>(see instructions)</i>	B Multiply column A by 25% (.25)	C Other real property tax credits <i>(see instructions)</i>	D Subtract column C from A	E Enter the lesser of column B or D
1	.00	.00	.00	.00	.00
2	.00	.00	.00	.00	.00
3	.00	.00	.00	.00	.00
4	.00	.00	.00	.00	.00

1 Total of column E amounts from additional sheet(s), if any	1	.00
2 Total of all column E amounts <i>(include any amount on line 1)</i>	2	.00

Fiduciary: Include the line 2 amount on the *Total* line of Part 4, column C.

All others: Enter the line 2 amount on line 6.

Part 2 – Partnership, estate, and trust information *(see instructions)*

If you received a share of the conservation easement tax credit from a partnership, estate, or trust, complete the following information for each partnership, estate, or trust. For *Type*, enter **P** for partnership or **ET** for estate or trust.

Name of entity	Type	Employer identification number
*THIS ENTITY DOES NOT HAVE AN EIN, SUBMIT WITHOUT <EIN_ID>		

Part 3 – Partner’s or beneficiary’s share of credit *(see instructions)*

Partner	3	Enter your share of the credit from your partnership(s)	3	.00
Beneficiary	4	Enter your share of the credit from the estate or trust	4	.00
	5	Total <i>(add lines 3 and 4)</i>	5	.00

Fiduciary that is also a partner or beneficiary of another entity: Include the line 5 amount on the *Total* line of Part 4, column C.

All others: Enter the line 5 amount on line 7.



Part 4 – Beneficiary’s and fiduciary’s share of credit (see instructions)

A	B	C
Beneficiary’s name (same as on Form IT-205, Schedule C)	Identifying number	Share of conservation easement credit
Total (fiduciaries, enter the amount from line 2, plus the amount from line 5)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of conservation easement tax credit

Individual (including sole proprietor) and partnership	6	Enter the amount from line 2	6	.00
Partner and beneficiary	7	Enter the amount from line 5	7	.00
Fiduciary	8	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	8	.00
	9	Credit before limitation (see instructions)	9	.00
	10	Enter the lesser of line 9 or \$5,000 (see instructions; partnerships: enter the line 9 amount). This is your conservation easement tax credit.	10	.00

Part 6 – Conservation easement identifying information (submit additional sheets if necessary; see instructions)

Conservation easement	Conservation easement information		
1	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE
2	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE
3	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE
4	Address		Name of conservation agency
	Recording information	Date of conveyance (mm-dd-yyyy)	DEC identification number CE





Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

Name(s) as shown on return	Identifying number as shown on return
----------------------------	---------------------------------------

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Schedule A – Individuals (including sole proprietors), partnerships, and fiduciaries

1 Qualified long-term care insurance premiums paid for the current tax year (see instructions)	1	.00
2 Credit rate (20%)	2	.20
3 Credit for qualified long-term care insurance (multiply line 1 by line 2)	3	.00

Fiduciaries: Include the amount from line 3 in the *Total* line of Schedule D, column C.
All others: Enter the amount from line 3 on Schedule E, line 8.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the long-term care insurance credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer ID number

*THIS ENTITY DOES NOT HAVE AN EIN, SUBMIT WITHOUT <EIN_ID>

Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	4	Enter your share of the credit from your partnership	4	.00
S corporation shareholder	5	Enter your share of the credit from your S corporation	5	.00
Beneficiary	6	Enter your share of the credit from the fiduciary’s Form IT-249, Schedule D, column C	6	.00
	7	Totals (add lines 4, 5, and 6)	7	.00

Fiduciaries: Include the amount from line 7 in the *Total* line of Schedule D, column C.
All others: Enter the amount from line 7 on Schedule E, line 9.

Schedule D – Beneficiary’s and fiduciary’s share of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of qualified long-term care insurance credit
Total (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		.00
		.00
		.00
Fiduciary		.00

(continued on back)



Schedule E – Computation of credit available for the current year

Individuals and partnerships	8	Enter the amount from Schedule A, line 3	8	.00
Partners, S corporation shareholders, beneficiaries	9	Enter the amount from Schedule C, line 7	9	.00
Fiduciaries	10	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	10	.00
	11	Total credit available for the current year (add lines 8, 9, and 10)	11	.00

Full-year NYS resident individuals, estates, and trusts: Complete Schedule F and Schedule H.

Nonresident and part-year resident individuals, estates, and trusts: Complete Schedule G and Schedule H.

Partnerships: Enter the line 11 amount on Form IT-204, line 145.

Schedule F – Full-Year New York State residents computation of total credit

12	Enter the amount from line 11	12	.00
13	Enter the carryover credit from last year's Form IT-249	13	.00
14	Total credit (add lines 12 and 13; complete Schedule H)	14	.00

Schedule G – New York State nonresidents and part-year residents computation of total credit

15	Enter the amount from line 11	15	.00
16	Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 (if the income percentage is more than 100% (1.0000), enter 1.0000)	16	
17	Nonresident and part-year resident credit (multiply line 15 by line 16)	17	.00
18	Enter the carryover credit from last year's Form IT-249	18	.00
19	Total credit (add lines 17 and 18; complete Schedule H)	19	.00

Schedule H – Computation of credit used and carried over

20	Tax due before credits (see instructions)	20	.00
21	Credits applied against the tax before this credit (see instructions)	21	.00
22	Net tax (subtract line 21 from line 20)	22	.00
23	Credit used for the current tax year (see instructions)	23	.00
24	Amount of credit available for carryover to next year. Full-year residents: Subtract line 23 from line 14. Nonresidents and part-year residents: Subtract line 23 from line 19	24	.00





Claim for Special Additional Mortgage Recording Tax Credit Tax Law – Article 22, Section 606(f)

Fiscal year filers enter tax period: beginning [] ending []

Name(s) as shown on your return Taxpayer identification number

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Part 1 – Individuals, including sole proprietors, partnerships, and fiduciaries (see instructions, Form IT-256-I)

A Enter the total number of properties included on this claim A []

Use a separate line for each property. If you need more lines, submit additional Form(s) IT-256, and enter the total from all additional forms on line 1 (see instructions).

Table with 4 columns: A Location of property, B Date mortgage recorded, C Amount of mortgage, D Amount of special additional mortgage recording tax paid. Rows show .00 values.

1 Total of the column D amounts from additional Form(s) IT-256 and/or spreadsheets, if any 1 [] .00

2 Total special additional mortgage recording tax paid during current tax year that qualifies for the credit (add column D amounts; include the amount from line 1) 2 [] .00

Fiduciaries: Include the line 2 amount in the Total line of Part 4, column C, on the back. All others: Enter the line 2 amount on line 6.

Part 2 – Partnership and estate or trust information (see instructions)

If you were a partner in a partnership or a beneficiary of an estate or trust and received a share of the special additional mortgage recording tax credit from that entity, complete the following information for each partnership or estate or trust. For Type, enter P for partnership or ET for estate or trust.

Table with 3 columns: Name, Type, Employer identification number. Includes a row for entities without an EIN.



Part 3 – Partner’s or beneficiary’s share of credit

Partner	3	Enter your share of the credit from your partnership (see instructions)	3	.00
Beneficiary	4	Enter your share of the credit from the estate or trust	4	.00
	5	Total (add lines 3 and 4)	5	.00

Fiduciaries (that are also partners or beneficiaries of other entities): Include the line 5 amount in the *Total* line of Part 4, column C.

All others: Enter the line 5 amount on Part 5, line 7.

Part 4 – Beneficiary’s and fiduciary’s share of credit

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of special additional mortgage recording tax
Total (fiduciaries, enter the amount from Part 1, line 2, plus the amount from Part 3, line 5)		.00
		.00
		.00
Fiduciary		.00

Part 5 – Computation of special additional mortgage recording tax credit available for the current tax year

Individuals (including sole proprietors) and partnerships	6	Enter the amount from Part 1, line 2	6	.00
Partners and beneficiaries	7	Enter the amount from Part 3, line 5 (fiduciaries, do not make an entry on this line)	7	.00
Fiduciaries	8	Enter the amount from Part 4, <i>Fiduciary</i> line, column C	8	.00
	9	Credit for the current tax year (add lines 6, 7, and 8; partnerships see instructions)	9	.00
	10	Enter any unused special additional mortgage recording tax credit from preceding period(s) (see instructions)	10	.00
	11	Total credit available for the current tax year (add lines 9 and 10)	11	.00

Part 6 – Computation of credit used and carried forward or refunded

12	Tax due before credits (see instructions)	12	.00
13	Credits applied against the tax before this credit (see instructions)	13	.00
14	Net tax (subtract line 13 from line 12)	14	.00
15	Credit used for the current tax year (enter the amount from line 11 or line 14, whichever is less; see instructions)	15	.00
16	Unused credit (subtract line 15 from line 11)	16	.00
17	Amount available for refund (enter the amount from line 9 or line 16, whichever is less)	17	.00
18	Amount of credit from line 17 you want refunded (see instructions)	18	.00
19	Amount of credit you want to carry forward (subtract line 18 from line 16)	19	.00

