



# New York State Department of Taxation and Finance

Partnership MeF Acceptance Testing System for Tax Year 2014

---

## TEST NUMBER: 5015

**Forms Included:** IT-204, IT-204.1- IT-204-CP, IT-204-IP, IT-601, IT-602, IT-603

**Test Notes:** IT-204 with miscellaneous credit forms

**Return specific information:** Entity EIN 002xx5015\* was created 03-07-2007 and is a LLP. You must perform calculations and complete forms including carry-overs from other tax forms. The attached forms should not be considered complete. The included PDF attachments are required for applicable credit forms. Some federal forms may be required to complete the NYS return. You may attach the required 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 information shown on the IT-204 and use the following general partner information:

Partner: JOHN MCLEAN  
Phone: 518-218-9999  
Sign Date: 2-16-2015  
E-mail: [DIEHARD@5011PART.COM](mailto:DIEHARD@5011PART.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.

IT-601 Notes: Date of EZ designation: 01/01/2010

This is the 3<sup>rd</sup> tax year that the empire zone (EZ) wage tax credit is being claimed.

Schedule B- Partnership, S corporation, estate, and trust information- use the following:

<i>Name of entity</i>	<i>Type</i>	<i>Employer ID number</i>
TLC LLP	P	002325049
WEST END LLP	P	no ID number*

IT-602 Notes: There is a second IT-602 form listing the following additional community development projects:

<i>Name of community development project</i>	<i>Location of Zone</i>	<i>Contributions of money</i>
Buffalo EZ	Buffalo, NY	\$15,000

Address any questions via e-mail to [Partnership.MeF@tax.ny.gov](mailto:Partnership.MeF@tax.ny.gov)

Partnership MeF publications and forms: [http://www.tax.ny.gov/pit/efile/partnership\\_publications\\_2014.htm](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](http://www.tax.ny.gov/pit/efile/swd_partnership.htm)

New York EZ	New York, NY	\$20,000
Colonie EZ	Colonie, NY	\$15,000

Schedule B- Partnership, S corporation, estate, and trust information- use the following:

<i>Name of entity</i>	<i>Type</i>	<i>Employer ID number</i>
TLC LLP	P	002325049
WEST END LLP	P	no ID number*

It-603 Notes: There is a second IT-603 form listing the following additional Properties located in EZ on which EZ-ITC is claimed:

<i>Itemized description of property</i>	<i>Principal use</i>	<i>Date Acquired</i>	<i>Life</i>	<i>Investment Credit Base</i>
Truck	Hauling	5-6-2014	15	\$50,000
Wagon	Transport	6-7-2014	20	\$33,000

Schedule C- Partnership, S corporation, estate, and trust information- use the following:

<i>Name of entity</i>	<i>Type</i>	<i>Employer ID number</i>
TLC LLP	P	002325049
WEST END LLP	P	no ID number*

\*NYS will accept this entity information without an ID. Entities in these repeating schedules that do not have a valid SSN or EIN should not include element <EIN\_ID>.

REVISIONS: 1/5/2015 IT-204 Line 60 col b, corrected to 226,000. Originally 22,600.

IT-204.1: Removed entry on line 5.

IT-204-CP: Removed entry on line 5.



# 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

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

<b>▼ Paid preparer must complete (see instr.) ▼</b>		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:		

<b>▼ Sign here ▼</b>	
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.)

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

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

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



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

**Partners’ distributive share items**

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

**Analysis of net income (loss)**

<b>106</b> Enter amount from federal Form 1065, Analysis of Net Income (Loss), line 1 .....	<b>106</b>	
---	------------	--

**Analysis by type of partner**

	<b>A</b> Corporate	<b>B</b> Individual (active)	<b>C</b> Individual (passive)	<b>D</b> Partnership	<b>E</b> Exempt organization	<b>F</b> 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 inst.)						
<b>119</b> Real property owned .....	<b>119</b>	<input type="text"/>	<b>119</b>	<input type="text"/>		
<b>120</b> Real property rented from others	<b>120</b>	<input type="text"/>	<b>120</b>	<input type="text"/>		
<b>121</b> Tangible personal property owned	<b>121</b>	<input type="text"/>	<b>121</b>	<input type="text"/>		
<b>122</b> Property percentage (add lines 119, 120, and 121; see instr.) .....	<b>122</b>	<input type="text"/>	<b>122</b>	<input type="text"/>	<b>122</b>	%
<b>123</b> Payroll percentage (see instr.)	<b>123</b>	<input type="text"/>	<b>123</b>	<input type="text"/>	<b>123</b>	%
<b>124</b> Gross income percentage (see instr.) .....	<b>124</b>	<input type="text"/>	<b>124</b>	<input type="text"/>	<b>124</b>	%
<b>125</b> Total of percentages (total column C, lines 122, 123, and 124) .....					<b>125</b>	%
<b>126</b> Business allocation percentage (divide line 125 by three or by actual number of percentages if less than three)					<b>126</b>	%

**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
--	-------------------

**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](http://www.tax.ny.gov)).

### Partnership's information

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**

### 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..... <b>G1</b>	%	%
2) Loss..... <b>G2</b>	%	%
3) Capital..... <b>G3</b>	%	%

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

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

**I** Partner's capital account analysis

1) Beginning capital account..... <b>I1</b>	<input type="text"/>
2) Capital contributed during the year – cash..... <b>I2</b>	<input type="text"/>
3) Capital contributed during the year – property..... <b>I3</b>	<input type="text"/>
4) Current year increase (decrease)..... <b>I4</b>	<input type="text"/>
5) Withdrawals and distributions – cash..... <b>I5</b>	<input type="text"/>
6) Withdrawals and distributions – property..... <b>I6</b>	<input type="text"/>
7) Ending capital account..... <b>I7</b>	<input type="text"/>
8) Method of accounting (mark an <b>X</b> 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	B	
	Average value New York State	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		

117003140099



**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**

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

Identify:

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

Identify:

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

Identify:

<b>73</b> Tax-exempt income and nondeductible expenses (see instructions).....	<b>73</b>	<input type="text"/>
<b>74</b> Distributions – cash and marketable securities.....	<b>74</b>	<input type="text"/>
<b>75</b> Distributions – other property .....	<b>75</b>	<input type="text"/>
<b>76</b> Other items not included above that are required to be reported separately to partners .....	<b>76</b>	<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	
<b>77</b> Site preparation cost .....	<b>77</b>	<input type="text"/>	<b>77</b>	<input type="text"/>
<b>78</b> Tangible property cost .....	<b>78</b>	<input type="text"/>	<b>78</b>	<input type="text"/>
<b>79</b> On-site groundwater remediation cost .....	<b>79</b>	<input type="text"/>	<b>79</b>	<input type="text"/>



**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	

117006140099





# 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](http://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

**H** Partner's share of profit, loss, and capital

	Beginning	Ending
1) Profit ..... <b>H1</b>	%	%
2) Loss..... <b>H2</b>	%	%
3) Capital ..... <b>H3</b>	%	%

**I** Partner's share of liabilities at the end of the year

1) Nonrecourse ..... <b>I1</b>	<input type="text"/>
2) Qualified nonrecourse financing..... <b>I2</b>	<input type="text"/>
3) Recourse ..... <b>I3</b>	<input type="text"/>

**J** Partner's capital account analysis

1) Beginning capital account ..... <b>J1</b>	<input type="text"/>
2) Capital contributed during the year – cash ..... <b>J2</b>	<input type="text"/>
3) Capital contributed during the year – property ..... <b>J3</b>	<input type="text"/>
4) Current year increase (decrease) ..... <b>J4</b>	<input type="text"/>
5) Withdrawals and distributions – cash..... <b>J5</b>	<input type="text"/>
6) Withdrawals and distributions – property ..... <b>J6</b>	<input type="text"/>
7) Ending capital account..... <b>J7</b>	<input type="text"/>
8) Method of accounting (mark an <b>X</b> 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 ..... <b>N1</b>		
2) Second installment..... <b>N2</b>		
3) Third installment ..... <b>N3</b>		
4) Fourth installment..... <b>N4</b>		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4) ..... <b>N</b>		

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

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

**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
<b>30</b>	Site preparation credit component.....	<b>30</b> <input type="text"/>	<b>30</b> <input type="text"/>
<b>31</b>	Tangible property credit component .....	<b>31</b> <input type="text"/>	<b>31</b> <input type="text"/>
<b>32</b>	On-site groundwater remediation credit component .....	<b>32</b> <input type="text"/>	<b>32</b> <input type="text"/>

118003140099



**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	

118004140099





# Claim for EZ Wage Tax Credit

Tax Law – Section 606(k)

# IT-601

2014 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning  and ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

Submit a copy of the *Certificate of Eligibility* and the *Empire Zone Retention Certificate*.

Name	Taxpayer identification number(s) shown on return
Name of empire zone (EZ)	Date of EZ designation (see instructions)

Mark an X in the appropriate box to indicate the tax year for which the empire zone (EZ) wage tax credit is being claimed on this return:

1st  2nd  3rd  4th  5th

Mark an X in the box if you are a Clean Energy Enterprise (CEE) .....

**Eligibility requirements** – You must meet **all three** eligibility requirements below by answering Yes to questions 1, 4, and 7 before computing the EZ wage tax credit for the current tax year in Schedule A on page 2 (see instructions).

1 Were EZ wages paid during the current tax year to full-time employees in a job created in an EZ? .....  1 Yes  No

If you answered Yes to question 1, complete Part 1 below. If you answered No, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29.

**Part 1 – Computation of average number of full-time employees in NYS for the current tax year and four-year test period**

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in NYS					
2 Average number of full-time employees in New York State for current tax year .....					2
Number of full-time employees in NYS during four-year test period	March 31	June 30	September 30	December 31	Total
First year					
Second year					
Third year					
Fourth year					
Total number of full-time employees in New York State for four-year test period .....					
3 Average number of full-time employees in New York State for four-year test period (see instructions) .....					3

4 Does the average number of full-time employees on line 2 exceed the average number of full-time employees on line 3? .....  4 Yes  No

If you answered No to question 4, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29. If you answered Yes to question 4, continue with Part 2. CEEs, see instructions.

**Part 2 – Computation of average number of full-time employees in the EZ for the current tax year and four-year test period**

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees in the EZ					
5 Average number of full-time employees in the EZ for current tax year .....					5
Number of full-time employees in the EZ during four-year test period	March 31	June 30	September 30	December 31	Total
First year					
Second year					
Third year					
Fourth year					
Total number of full-time employees in the EZ for four-year test period .....					
6 Average number of full-time employees in the EZ for four-year test period .....					6

7 Does the average number of full-time employees on line 5 exceed the average number of full-time employees on line 6? .....  7 Yes  No

If you answered No to question 7, you cannot compute a credit in Schedule A for the current year. If, however, you have an EZ wage tax credit carryforward from a preceding tax year, go to Schedule E, line 29. If you answered Yes to question 7, go to Schedule A to compute the credit for the current year.



**Schedule A – Computation of EZ wage tax credit for the current tax year** (see instructions)

Enter the number of full-time employees (including full-time equivalents) that were employed in the zone as of the zone designation date.

**Part 1 – Computation of EZ wage tax credit for qualified targeted employees** (Taxpayers who are certified in an investment zone, see instructions.)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees (see instructions)					
<b>8</b> Average number of qualified targeted employees .....					<b>8</b>
<b>9</b> Wage tax credit for each employee .....					<b>9</b> <b>3000.00</b>
<b>10</b> Amount of EZ wage tax credit for qualified targeted employees (multiply line 8 by line 9) .....					<b>10</b> .00

**List below each qualified targeted employee used to compute the EZ wage tax credit on line 10** (include their social security numbers) Submit Form ES-450B for each employee listed here.

Employee's name	Social security number	Employee's name	Social security number

Use additional sheets if necessary.

**Part 2 – Computation of EZ wage tax credit for qualified employees not included in Schedule A, Part 1** (Taxpayers who are certified in an investment zone, see instructions.)

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees (see instructions)					
<b>11</b> Average number of qualified employees (see instructions) .....					<b>11</b>
<b>12</b> Wage tax credit for each employee .....					<b>12</b> <b>1500.00</b>
<b>13</b> Amount of EZ wage tax credit (multiply line 11 by line 12) .....					<b>13</b> .00

**List below each employee used to compute the EZ wage tax credit on line 13** (include their social security numbers)

Employee's name	Social security number	Employee's name	Social security number

Use additional sheets if necessary.

(continued)



**Part 3 (for taxpayers certified in an investment zone only) – Computation of EZ wage tax credit for qualified targeted employees whose wages are more than \$40,000 for the tax year**

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified targeted employees (see instructions)					
<b>14</b> Average number of qualified targeted employees (see instructions) .....					<b>14</b>
<b>15</b> Wage tax credit for each employee .....					<b>15</b> <b>3500.00</b>
<b>16</b> Amount of EZ wage tax credit for qualified targeted employees (multiply line 14 by line 15) .....					<b>16</b> .00

List below each qualified targeted employee used to compute the EZ wage tax credit on line 16 (include their social security numbers) Submit Form ES-450B for each employee listed here.

Employee's name	Social security number	Employee's name	Social security number

Use additional sheets if necessary.

**Part 4 (for taxpayers certified in an investment zone only) – Computation of EZ wage tax credit for qualified employees not included in Schedule A, Part 3, whose wages are more than \$40,000 for the tax year**

Current tax year	March 31	June 30	September 30	December 31	Total
Number of qualified employees (see instructions)					
<b>17</b> Average number of qualified employees (see instructions) .....					<b>17</b>
<b>18</b> Wage tax credit for each employee .....					<b>18</b> <b>2000.00</b>
<b>19</b> Amount of EZ wage tax credit (multiply line 17 by line 18) .....					<b>19</b> .00

List below each employee used to compute the EZ wage tax credit on line 19 (include their social security numbers)

Employee's name	Social security number	Employee's name	Social security number

Use additional sheets if necessary.

**Part 5 – Computation of EZ wage tax credit for the current tax year**

<b>20</b> EZ wage tax credit for the current tax year (add lines 10, 13, 16 and 19; see instructions) .....	<b>20</b>	.00
---	-----------	-----

**Fiduciaries:** Include the line 20 amount in the Total line of Schedule D, column C.

**All others:** Enter the line 20 amount on Schedule E, line 25.



**Schedule B – Partnership, S corporation, and 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 wage tax credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

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

**Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit**

<b>Partner</b>	<b>21</b>	Enter your share of the credit from your partnership (see instructions) .....	<b>21</b>	.00
<b>S corporation shareholder</b>	<b>22</b>	Enter your share of the credit from your S corporation (see instructions) .....	<b>22</b>	.00
<b>Beneficiary</b>	<b>23</b>	Enter your share of the credit from the estate or trust (see instructions) .....	<b>23</b>	.00
	<b>24</b>	Total (add lines 21, 22, and 23) .....	<b>24</b>	.00

**Fiduciaries** (that are also a partner, a shareholder, or a beneficiary of another entity):  
 Include the line 24 amount in the *Total* line of Schedule D, column C.

**All others:** Enter the line 24 amount on Schedule E, line 26.

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

<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of EZ wage tax credit
<b>Total</b> (fiduciaries, enter the amount from line 20, <b>plus</b> the amount from line 24)		.00
		.00
		.00
<b>Fiduciary</b>		.00



**Schedule E – Computation of the EZ wage tax credit allowed for the current tax year****Part 1 – Computation of available EZ wage tax credit**

<b>Individuals (including sole proprietors) and partnerships</b>	<b>25</b>	Enter the amount from Schedule A, line 20 .....	<b>25</b>	.00
<b>Partners, S corporation shareholders, and beneficiaries</b>	<b>26</b>	Enter the total from Schedule C, line 24 .....	<b>26</b>	.00
<b>Fiduciaries</b>	<b>27</b>	Enter the amount from Schedule D, fiduciary line, column C ...	<b>27</b>	.00
<b>28</b>		EZ wage tax credit computed for the current tax year ( <i>see instructions</i> ) .....	<b>28</b>	.00
<b>29</b>		Enter the available carryover of unused EZ wage tax credit from preceding period(s) ( <i>see instr.</i> ) .....	<b>29</b>	.00
<b>30</b>		Total EZ wage tax credit available for the current tax year ( <i>add lines 28 and 29</i> ) .....	<b>30</b>	.00

**Partnerships:** Enter the line 30 amount and code **161** on Form IT-204, line 147.

**All others:** Continue on line 31.

**Part 2 – Computation of EZ wage tax credit limitation**

<b>31</b>	Enter your tax from Form IT-201, IT-203, or IT-205 ( <i>see instructions</i> ) .....	<b>31</b>	.00
<b>32</b>	Fifty percent limitation ( <i>see instructions</i> ) .....	<b>32</b>	.00

**Part 3 – Computation of EZ wage tax credit used for the current tax year**

<b>33</b>	Tax due before credits ( <i>see instructions</i> ) .....	<b>33</b>	.00
<b>34</b>	Other credits claimed before this credit ( <i>see instructions</i> ) .....	<b>34</b>	.00
<b>35</b>	Net tax ( <i>subtract line 34 from line 33</i> ) .....	<b>35</b>	.00
<b>36</b>	EZ wage tax credit used for the current tax year ( <i>see instructions</i> ) .....	<b>36</b>	.00

**Part 4 – Computation of EZ wage tax credit carryforward**

<b>37</b>	EZ wage tax credit available as a carryforward ( <i>subtract line 36 from line 30; see instructions</i> ) .....	<b>37</b>	.00
-----------	---	-----------	-----

**Schedule F – Computation of refundable portion of EZ wage tax credit**

<b>38</b>	Qualified businesses only: refund of EZ wage tax credit ( <i>enter the amount from line 28 or line 37, whichever is less; see instructions</i> ) .....	<b>38</b>	.00
<b>39</b>	Refund percentage (50% (.50)) .....	<b>39</b>	.50
<b>40</b>	Refundable EZ wage tax credit ( <i>see instructions</i> ) .....	<b>40</b>	.00
<b>41</b>	EZ wage tax credit available as a carryforward after refundable wage tax credit ( <i>subtract line 40 from line 37</i> ) .....	<b>41</b>	.00





# Claim for EZ Capital Tax Credit

Tax Law – Section 606(l)

# IT-602

2014 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning  and ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

See Form IT-602-I, *Instructions for Form IT-602*, for assistance in completing this form.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	

Submit a copy of Empire State Development Corporation Form Z10, *Eligibility to Apply for a Zone Capital Tax Credit*.

## Schedule A – Contributions of money to EZ community development projects

1 Amount of contributions of money to EZ community development projects (see instructions) .....	<b>1</b>	.00
2 Credit rate 25% (.25).....	<b>2</b>	<b>.25</b>
3 EZ capital tax credit (multiply line 1 by line 2; see instructions) .....	<b>3</b>	.00

Name of community development project	Location of zone	Contributions of money
		.00
		.00
		.00

4 Total amount of contributions of money (column total, including any amounts from additional Form(s) IT-602, if any, must agree with line 1; see instructions).....	<b>4</b>	.00
--	----------	-----

## Schedule B – Partnership, S corporation, and 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 EZ capital tax credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer identification number

\* THIS ENTITY DOES NOT HAVE AN EIN, SUBMIT WITHOUT EIN

(continued on page 2)



**Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit for contributions of money to EZ community development projects** *(see instructions)*

5 Partner .....	5	.00
6 S corporation shareholder .....	6	.00
7 Beneficiary.....	7	.00

**Schedule D – Limitations of EZ capital tax credit**

**Part 1 – Fifty percent limitation**

8 Tax from Form IT-201, IT-203, or IT-205 <i>(see instructions)</i> .....	8	.00
9 Enter 50% (.5) of line 8 <i>(see instructions)</i> .....	9	.00

**Part 2 – Lifetime limitation for contributions of money to EZ community development projects**

10 Limitations per section 606(l) <i>(see instructions)</i> .....	10	.00
11 EZ capital tax credit previously allowed, less any previous recapture .....	11	.00
12 EZ capital tax credit still allowable <i>(subtract line 11 from line 10)</i> .....	12	.00
13 EZ capital tax credit allowable this year <i>(see instructions)</i> .....	13	.00

**Schedule E – Recapture of EZ capital tax credit** *(see instructions)*

A Tax period EZ capital tax credit originally allowed	B Amount of EZ capital tax credit originally allowed	C Recapture percent <i>(see instructions)</i>	D Recaptured credit <i>(column B × column C)</i>
	.00		.00
	.00		.00

14 Total <i>(add column D amounts)</i> .....	14	.00
15 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recaptured credit <i>(see instructions)</i> .....	15	.00
16 Total recaptured EZ capital tax credit <i>(add lines 14 and 15)</i> .....	16	.00

**Partnerships:** See instructions.

**Fiduciaries:** Include the line 16 amount on the *Totals* line of Schedule G, column D.

**All others:** Enter the line 16 amount on line 20.

*(continued on page 3)*



**Schedule F – Computation of EZ capital tax credit and carryover**

17	EZ capital tax credit allowable this year (from line 13) .....	17	.00
18	Unused EZ capital tax credit from previous periods beginning on or after January 1, 1994 .....	18	.00
19	Total (add lines 17 and 18).....	19	.00
20	EZ capital tax credit recapture (see instructions) .....	20	.00
21	Net EZ capital tax credit available this year (Subtract line 20 from line 19. If line 20 is greater than line 19, do not enter an amount on line 21; go to line 22. See instructions.) .....	21	.00
22	Net EZ capital tax credit recapture amount (subtract line 19 from line 20; see instructions).....	22	.00
23	EZ capital tax credit available to be used this year (enter amount from line 9 or line 21, whichever is less) .....	23	.00
24	Tax due before credits (see instructions) .....	24	.00
25	Credits applied against the tax before this credit (see instructions) .....	25	.00
26	Net tax (subtract line 25 from line 24).....	26	.00
27	EZ capital tax credit applied against this year's tax (enter the amount from line 23 or line 26, whichever is less; see instructions) .....	27	.00
28	EZ capital tax credit available for carryover to next year (subtract line 27 from line 21; see instructions) .....	28	.00

**Schedule G – Beneficiary's and fiduciary's share of credit and recapture of credit (see instructions)**

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of EZ capital tax credit from Schedules A and C	D Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00





# Claim for EZ Capital Tax Credit

Tax Law – Section 606(l)

# IT-602

2014 calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning  and ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205.

See Form IT-602-I, *Instructions for Form IT-602*, for assistance in completing this form.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	

Submit a copy of Empire State Development Corporation Form Z10, *Eligibility to Apply for a Zone Capital Tax Credit*.

## Schedule A – Contributions of money to EZ community development projects

1 Amount of contributions of money to EZ community development projects (see instructions) .....	<b>1</b>	.00
2 Credit rate 25% (.25).....	<b>2</b>	<b>.25</b>
3 EZ capital tax credit (multiply line 1 by line 2; see instructions) .....	<b>3</b>	.00

Name of community development project	Location of zone	Contributions of money
		.00
		.00
		.00

4 Total amount of contributions of money (column total, including any amounts from additional Form(s) IT-602, if any, must agree with line 1; see instructions).....	<b>4</b>	.00
--	----------	-----

## Schedule B – Partnership, S corporation, and 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 EZ capital tax credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer identification number

(continued on page 2)



**Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit for contributions of money to EZ community development projects** *(see instructions)*

5 Partner .....	5	.00
6 S corporation shareholder .....	6	.00
7 Beneficiary.....	7	.00

**Schedule D – Limitations of EZ capital tax credit**

**Part 1 – Fifty percent limitation**

8 Tax from Form IT-201, IT-203, or IT-205 <i>(see instructions)</i> .....	8	.00
9 Enter 50% (.5) of line 8 <i>(see instructions)</i> .....	9	.00

**Part 2 – Lifetime limitation for contributions of money to EZ community development projects**

10 Limitations per section 606(l) <i>(see instructions)</i> .....	10	.00
11 EZ capital tax credit previously allowed, less any previous recapture .....	11	.00
12 EZ capital tax credit still allowable <i>(subtract line 11 from line 10)</i> .....	12	.00
13 EZ capital tax credit allowable this year <i>(see instructions)</i> .....	13	.00

**Schedule E – Recapture of EZ capital tax credit** *(see instructions)*

A Tax period EZ capital tax credit originally allowed	B Amount of EZ capital tax credit originally allowed	C Recapture percent <i>(see instructions)</i>	D Recaptured credit <i>(column B × column C)</i>
	.00		.00
	.00		.00

14 Total <i>(add column D amounts)</i> .....	14	.00
15 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recaptured credit <i>(see instructions)</i> .....	15	.00
16 Total recaptured EZ capital tax credit <i>(add lines 14 and 15)</i> .....	16	.00

**Partnerships:** See instructions.

**Fiduciaries:** Include the line 16 amount on the *Totals* line of Schedule G, column D.

**All others:** Enter the line 16 amount on line 20.

*(continued on page 3)*



**Schedule F – Computation of EZ capital tax credit and carryover**

17	EZ capital tax credit allowable this year (from line 13) .....	17	.00
18	Unused EZ capital tax credit from previous periods beginning on or after January 1, 1994 .....	18	.00
19	Total (add lines 17 and 18).....	19	.00
20	EZ capital tax credit recapture (see instructions) .....	20	.00
21	Net EZ capital tax credit available this year (Subtract line 20 from line 19. If line 20 is greater than line 19, do not enter an amount on line 21; go to line 22. See instructions.) .....	21	.00
22	Net EZ capital tax credit recapture amount (subtract line 19 from line 20; see instructions).....	22	.00
23	EZ capital tax credit available to be used this year (enter amount from line 9 or line 21, whichever is less) .....	23	.00
24	Tax due before credits (see instructions) .....	24	.00
25	Credits applied against the tax before this credit (see instructions) .....	25	.00
26	Net tax (subtract line 25 from line 24).....	26	.00
27	EZ capital tax credit applied against this year's tax (enter the amount from line 23 or line 26, whichever is less; see instructions) .....	27	.00
28	EZ capital tax credit available for carryover to next year (subtract line 27 from line 21; see instructions)	28	.00

**Schedule G – Beneficiary's and fiduciary's share of credit and recapture of credit (see instructions)**

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of EZ capital tax credit from Schedules A and C	D Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00





# Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

# IT-603

Tax Law – Sections 606(j) and 606(j-1)

2014 calendar-year filers, mark an X in the box:

Other filers must enter tax period:

beginning  ending

File this claim with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Submit a copy of the *Certificate of Eligibility* and the *Empire Zone Retention Certificate*.

See Form IT-603-I, *Instructions for Form IT-603*, for assistance in completing this form.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	

## Schedule A – EZ investment tax credit (EZ-ITC) (submit additional Form(s) IT-603 if necessary; see instructions)

### Property located in EZ on which EZ-ITC is claimed

A	B	C	D	E
Itemized description of property	Principal use	Date acquired	Life (years)	Investment credit base
				.00
				.00
				.00
				.00
Total column E (include amounts from additional Form(s) IT-603, if any) .....				.00

1 Total EZ-ITC for personal income tax (multiply the total of column E by 8% (.08); see instructions) .... **1** .00

## Schedule B – EZ employment incentive credit (EZ-EIC)

### Part 1 – Eligibility for EZ-EIC (employment information)

	A	B	C	D	E	F	G	H
<b>A Information in conjunction with Schedule B, Part 2, line A</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%
<b>B Information in conjunction with Schedule B, Part 2, line B</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%
<b>C Information in conjunction with Schedule B, Part 2, line C</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%

\* Divide the average number of employees covered by this claim by the average number of employees in base year (column G).

(continued on page 2)



**Schedule B – EZ employment incentive credit (EZ-EIC) (continued)**

2 Enter amount from line 1 on page 1 ..... **2** ..... .00

**Part 2 – Computation of EZ-EIC**

A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC (multiply column B by 30%)
<b>A</b>	.00	.00
<b>B</b>	.00	.00
<b>C</b>	.00	.00

3 Total (enter column C total here) ..... **3** ..... .00

4 EZ-ITC and EZ-EIC for the current year (add lines 2 and 3; see instructions) ..... **4** ..... .00

**Schedule C – Partnership, S corporation, and 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 EZ-ITC or EZ-EIC from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number
*THIS ENTITY DOES NOT HAVE AN EIN, SUBMIT WITHOUT EIN		

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

<b>Partner</b>	<b>5</b>	Enter your share of the credit from your partnership .....	<b>5</b>	.00
<b>S corporation shareholder</b>	<b>6</b>	Enter your share of the credit from your S corporation .....	<b>6</b>	.00
<b>Beneficiary</b>	<b>7</b>	Enter your share of the credit from the estate or trust .....	<b>7</b>	.00
	<b>8</b>	<b>Total</b> (add lines 5, 6, and 7) .....	<b>8</b>	.00

**Fiduciaries** (that are also a partner, a shareholder, or beneficiary of another entity): Include the line 8 total in the *Totals* line of Schedule E, column C on page 3.

**All others:** Enter the line 8 amount on Schedule G, line 15.

(continued on page 3)



**Schedule E – Beneficiary’s and fiduciary’s share of credit and recapture of credit**

<b>A</b> Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	<b>B</b> Identifying number	<b>C</b> Share of EZ-ITC and EZ-EIC	<b>D</b> Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

**Schedule F – Computation of recapture of EZ-ITC and EZ-EIC**

<b>A</b> Description of property	<b>B</b> Date acquired	<b>C</b> Date property ceased to qualify	<b>D</b> Life <i>(months)</i>	<b>E</b> Unused life <i>(months)</i>	<b>F</b> Percentage <i>(E ÷ D)</i>	<b>G</b> EZ-ITC allowed <i>(see instructions)</i>	<b>H</b> Recaptured EZ-ITC <i>(F × G)</i>	<b>I</b> Recaptured EZ-EIC <i>(see instructions)</i>
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
						.00	.00	.00
<b>9</b> Recaptured EZ-ITC <i>(add column H amounts)</i> .....						<b>9</b>	.00	
<b>10</b> Recaptured EZ-EIC <i>(add column I amounts)</i> .....						<b>10</b>		.00
<b>11</b> Additional recapture <i>(see instructions)</i> .....						<b>11</b>	.00	

<b>12</b> Partners in a partnership, shareholders of an S corporation, or beneficiaries of an estate or trust, enter your share of addback of the EZ-ITC and EZ-EIC <i>(see instructions)</i> .....	<b>12</b>	.00
<b>13</b> Add lines 9 through 12 .....	<b>13</b>	.00

**Fiduciaries:** Include the line 13 amount in the *Totals* line of Schedule E, column D.  
**All others:** Enter the line 13 amount on line 20.

*(continued on page 4)*



**Schedule G – Computation of EZ-ITC and EZ-EIC allowed for the current tax year or recapture amount**

<b>Individuals and partnerships</b>	<b>14</b>	Enter the amount from line 4	<b>14</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>15</b>	Enter the total from Schedule D, line 8	<b>15</b>	.00
<b>Fiduciaries</b>	<b>16</b>	Enter the amount from Schedule E, <i>Fiduciary</i> line, column C	<b>16</b>	.00
	<b>17</b>	EZ-ITC and EZ-EIC computed for the current tax year <i>(add lines 14, 15, and 16)</i>	<b>17</b>	.00
	<b>18</b>	Enter the available carryover of unused EZ-ITC or EZ-EIC from preceding period(s)	<b>18</b>	.00
	<b>19</b>	<b>Total</b> EZ-ITC and EZ-EIC <i>(add lines 17 and 18)</i>	<b>19</b>	.00
<b>20</b>		Total recapture of all investment tax credits taken in previous period <i>(Fiduciaries: enter the amount from the Fiduciary line of Schedule E, column D; all others: enter the amount from line 13.)</i> .....	<b>20</b>	.00
<b>21</b>		Net EZ-ITC and EZ-EIC available for use <i>(Subtract line 20 from line 19; see instructions. If line 20 is greater than line 19, do not enter an amount on line 21; go to line 22.)</i> .....	<b>21</b>	.00
<b>22</b>		Net EZ-ITC recapture amount <i>(subtract line 19 from line 20; see instructions)</i> .....	<b>22</b>	.00

**Schedule H – Computation of EZ-ITC and EZ-EIC used, refunded, and carried over**

<b>23</b>	EZ-ITC and EZ-EIC available for use this tax year <i>(from line 21)</i> .....	<b>23</b>	.00
<b>24</b>	Tax due before credits <i>(see instructions)</i> .....	<b>24</b>	.00
<b>25</b>	Enter all credits applied against your tax before the EZ-ITC and EZ-EIC <i>(see instructions)</i> .....	<b>25</b>	.00
<b>26</b>	Subtract line 25 from line 24 .....	<b>26</b>	.00
<b>27</b>	EZ-ITC and EZ-EIC used this year <i>(enter the amount from line 23 or line 26, whichever is less; see instructions)</i> .....	<b>27</b>	.00
<b>28</b>	Unused EZ-ITC and EZ-EIC available to be refunded or carried forward <i>(subtract line 27 from line 23)</i> .....	<b>28</b>	.00
<b>29</b>	Refundable EZ-ITC and EZ-EIC <i>(see instructions)</i> .....	<b>29</b>	.00
<b>30</b>	Unused EZ-ITC and EZ-EIC available for carryforward to next year <i>(subtract line 29 from line 28)</i> .....	<b>30</b>	.00





# Claim for EZ Investment Tax Credit and EZ Employment Incentive Credit

# IT-603

Tax Law – Sections 606(j) and 606(j-1)

2014 calendar-year filers, mark an X in the box:

Other filers must enter tax period:

beginning  ending

File this claim with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Submit a copy of the *Certificate of Eligibility* and the *Empire Zone Retention Certificate*.

See Form IT-603-I, *Instructions for Form IT-603*, for assistance in completing this form.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	

## Schedule A – EZ investment tax credit (EZ-ITC) (submit additional Form(s) IT-603 if necessary; see instructions)

### Property located in EZ on which EZ-ITC is claimed

A	B	C	D	E
Itemized description of property	Principal use	Date acquired	Life (years)	Investment credit base
				.00
				.00
				.00
				.00
Total column E (include amounts from additional Form(s) IT-603, if any) .....				.00

1 Total EZ-ITC for personal income tax (multiply the total of column E by 8% (.08); see instructions) .... **1** .00

## Schedule B – EZ employment incentive credit (EZ-EIC)

### Part 1 – Eligibility for EZ-EIC (employment information)

	A	B	C	D	E	F	G	H
<b>A Information in conjunction with Schedule B, Part 2, line A</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%
<b>B Information in conjunction with Schedule B, Part 2, line B</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%
<b>C Information in conjunction with Schedule B, Part 2, line C</b>	Year	March 31	June 30	September 30	December 31	Total columns (B + C + D + E)	Average (see instructions)	Percent *
Number of employees in EZ for period covered by this claim								
Number of employees in EZ for employment base year								%

\* Divide the average number of employees covered by this claim by the average number of employees in base year (column G).

(continued on page 2)



**Schedule B – EZ employment incentive credit (EZ-EIC) (continued)**

2 Enter amount from line 1 on page 1 ..... **2** ..... .00

**Part 2 – Computation of EZ-EIC**

A Tax year in which EZ-ITC was allowed	B Amount of original EZ-ITC	C EZ-EIC (multiply column B by 30%)
<b>A</b>	.00	.00
<b>B</b>	.00	.00
<b>C</b>	.00	.00

3 Total (enter column C total here) ..... **3** ..... .00

4 EZ-ITC and EZ-EIC for the current year (add lines 2 and 3; see instructions) ..... **4** ..... .00

**Schedule C – Partnership, S corporation, and 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 EZ-ITC or EZ-EIC from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number

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

<b>Partner</b>	<b>5</b>	Enter your share of the credit from your partnership .....	<b>5</b>	.....	.00
<b>S corporation shareholder</b>	<b>6</b>	Enter your share of the credit from your S corporation .....	<b>6</b>	.....	.00
<b>Beneficiary</b>	<b>7</b>	Enter your share of the credit from the estate or trust .....	<b>7</b>	.....	.00
	<b>8</b>	<b>Total</b> (add lines 5, 6, and 7) .....	<b>8</b>	.....	.00

**Fiduciaries** (that are also a partner, a shareholder, or beneficiary of another entity): Include the line 8 total in the *Totals* line of Schedule E, column C on page 3.

**All others:** Enter the line 8 amount on Schedule G, line 15.

(continued on page 3)



**Schedule E – Beneficiary’s and fiduciary’s share of credit and recapture of credit**

<b>A</b> Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	<b>B</b> Identifying number	<b>C</b> Share of EZ-ITC and EZ-EIC	<b>D</b> Share of recapture of credit
Totals		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

**Schedule F – Computation of recapture of EZ-ITC and EZ-EIC**

<b>A</b> Description of property	<b>B</b> Date acquired	<b>C</b> Date property ceased to qualify	<b>D</b> Life <i>(months)</i>	<b>E</b> Unused life <i>(months)</i>	<b>F</b> Percentage <i>(E + D)</i>	<b>G</b> EZ-ITC allowed <i>(see instructions)</i>	<b>H</b> Recaptured EZ-ITC <i>(F × G)</i>	<b>I</b> Recaptured EZ-EIC <i>(see instructions)</i>	
						.00	.00	.00	
						.00	.00	.00	
						.00	.00	.00	
						.00	.00	.00	
						.00	.00	.00	
						.00	.00	.00	
<b>9</b> Recaptured EZ-ITC <i>(add column H amounts)</i> .....							<b>9</b>	.00	.00
<b>10</b> Recaptured EZ-EIC <i>(add column I amounts)</i> .....							<b>10</b>	.00	.00
<b>11</b> Additional recapture <i>(see instructions)</i> .....							<b>11</b>	.00	.00

<b>12</b> Partners in a partnership, shareholders of an S corporation, or beneficiaries of an estate or trust, enter your share of addback of the EZ-ITC and EZ-EIC <i>(see instructions)</i> .....	<b>12</b>	.00
<b>13</b> Add lines 9 through 12 .....	<b>13</b>	.00

**Fiduciaries:** Include the line 13 amount in the *Totals* line of Schedule E, column D.  
**All others:** Enter the line 13 amount on line 20.

*(continued on page 4)*



**Schedule G – Computation of EZ-ITC and EZ-EIC allowed for the current tax year or recapture amount**

<b>Individuals and partnerships</b>	<b>14</b>	Enter the amount from line 4	<b>14</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>15</b>	Enter the total from Schedule D, line 8	<b>15</b>	.00
<b>Fiduciaries</b>	<b>16</b>	Enter the amount from Schedule E, <i>Fiduciary</i> line, column C	<b>16</b>	.00
	<b>17</b>	EZ-ITC and EZ-EIC computed for the current tax year <i>(add lines 14, 15, and 16)</i>	<b>17</b>	.00
	<b>18</b>	Enter the available carryover of unused EZ-ITC or EZ-EIC from preceding period(s)	<b>18</b>	.00
	<b>19</b>	<b>Total</b> EZ-ITC and EZ-EIC <i>(add lines 17 and 18)</i>	<b>19</b>	.00
<b>20</b>		Total recapture of all investment tax credits taken in previous period <i>(Fiduciaries: enter the amount from the Fiduciary line of Schedule E, column D; all others: enter the amount from line 13.)</i> .....	<b>20</b>	.00
<b>21</b>		Net EZ-ITC and EZ-EIC available for use <i>(Subtract line 20 from line 19; see instructions. If line 20 is greater than line 19, do not enter an amount on line 21; go to line 22.)</i> .....	<b>21</b>	.00
<b>22</b>		Net EZ-ITC recapture amount <i>(subtract line 19 from line 20; see instructions)</i> .....	<b>22</b>	.00

**Schedule H – Computation of EZ-ITC and EZ-EIC used, refunded, and carried over**

<b>23</b>	EZ-ITC and EZ-EIC available for use this tax year <i>(from line 21)</i> .....	<b>23</b>	.00
<b>24</b>	Tax due before credits <i>(see instructions)</i> .....	<b>24</b>	.00
<b>25</b>	Enter all credits applied against your tax before the EZ-ITC and EZ-EIC <i>(see instructions)</i> .....	<b>25</b>	.00
<b>26</b>	Subtract line 25 from line 24 .....	<b>26</b>	.00
<b>27</b>	EZ-ITC and EZ-EIC used this year <i>(enter the amount from line 23 or line 26, whichever is less; see instructions)</i> .....	<b>27</b>	.00
<b>28</b>	Unused EZ-ITC and EZ-EIC available to be refunded or carried forward <i>(subtract line 27 from line 23)</i> .....	<b>28</b>	.00
<b>29</b>	Refundable EZ-ITC and EZ-EIC <i>(see instructions)</i> .....	<b>29</b>	.00
<b>30</b>	Unused EZ-ITC and EZ-EIC available for carryforward to next year <i>(subtract line 29 from line 28)</i> .....	<b>30</b>	.00



IT-601 Claim for EZ Wage Tax Credit 2014

EZ WAGE CREDIT CERTIFICATE OF ELIGIBILITY

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-601 Claim for EZ Wage Tax Credit 2014

EMPIRE ZONE RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-602 Claim for EZ Capital Tax Credit 2014

FORM Z10 ELIGIBILITY TO APPLY FOR  
A ZONE CAPITAL TAX CREDIT

FOR NYS DTF TESTING PURPOSES ONLY

IT-603 Claim for EZ Investment Tax Credit and  
EZ Employment Incentive Credit 2014

CERTIFICATE OF ELIGIBILITY

FOR NYS DTF TESTING PURPOSES ONLY

IT-603 Claim for EZ Investment Tax Credit and  
EZ Employment Incentive Credit 2014

EMPIRE ZONE RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY