

For office use only



Partnership Return

For calendar year 1995 or fiscal year beginning \_\_\_\_\_, 1995, and ending \_\_\_\_\_, 19 \_\_\_\_.

Form with fields: Read the instructions before completing this return., Legal name, Trade name of business if different from legal name above, Address (number and street or rural route), City, village or post office, State, ZIP code, Employer identification number, Principal business activity, Date business started.

- A Check the box that applies to your entity: Regular partnership, Limited liability company (LLC), Limited liability investment company (LLIC), Limited liability partnership (LLP)
B Did the partnership have an interest in real property located in New York State during 1995?
C Has there been a transfer or acquisition of a controlling interest in the partnership during the tax year?
D Check applicable box(es): Initial return, Final return (attach explanation), Amended return, Change of address
E Is this return the result of federal audit changes?
F Did you file a New York State partnership return for: 1993, 1994
G How many partners are subject to New York State personal income tax?
H Does the partnership currently have tax accounts with New York State for the following taxes?
1) Sales and use tax
2) Withholding tax

Schedule A

Part I - List all places, both in and out of New York State, where the partnership carries on business

Table with 3 columns: Street address, City and State, Description (see instructions)

Part II - Formula basis allocation of income if books do not reflect income earned in New York

Table with 4 columns: Items used as factors, A Totals in and out of New York State, B New York State amounts, C Percent column B is of column A. Rows include Property percentage (Real property owned, Real property rented from others, Tangible personal property owned), Payroll percentage, Gross income percentage, Total of percentages, Business allocation percentage.

Form with fields: Preparer's signature, Date, Check if self-employed, Firm's name (or yours, if self-employed), Preparer's social security number, Address, Employer identification number, Signature of general partner, Date, Sign Your Return.

Partnership must attach federal Form 1065 and all schedules to this Form IT-204 (see instructions for Penalties).

Mail your return to: STATE PROCESSING CENTER, ONE WATERLIET AVENUE EXTENSION, ALBANY, NY 12261-0001.

**Schedule B — Partners' Shares of New York Modifications, Credits, etc.**

**Part I — Name and address of partners**

Partner	Identification number	% of time devoted to business	Nonresident partner	
			Yes	No
1				
2				
3				

**Part II — Partners' shares of New York modifications to federal items**

	Partner 1 Amount of change	Partner 2 Amount of change	Partner 3 Amount of change	Total All Partners
<b>Additions:</b>				
9 Income and unincorporated business taxes . . . . . 9				
10 ACRS deduction (attach Form IT-399) . . . . . 10				
11 Other additions (attach schedule) . . . . . 11				
<b>Subtractions:</b>				
12 New York depreciation (attach Form IT-399) . . . . . 12				
13 Other subtractions (attach schedule) . . . . . 13				
<b>Other items:</b>				
14 Additions to federal itemized deductions . . . . . 14				
15 Subtractions from federal itemized deductions . . . . . 15				

**Additional Information:**

16 Amount of interest expense incurred to carry tax-exempt obligations . . . . .	16	
17 New York adjustments to federal tax preference items (see instructions) . . . . .	17	

**Part III — Partners' shares of credits and taxes on early dispositions**

	Partner 1 New York amount (see instructions)	Partner 2 New York amount (see instructions)	Partner 3 New York amount (see instructions)	Total All Partners
18 Manufacturing and production, retail enterprise, waste treatment and pollution control property - Investment credit (attach Form IT-212) . . . . . 18				
19 Research and development property - Investment credit (attach Form IT-212) . . . . . 19				
20 Tax on early dispositions — Investment credit (attach Form IT-212) . . . . . 20				
21 Special additional mortgage recording tax credit carryover . . . . . 21				
<b>Economic development zone (EDZ) tax credits</b>				
22 EDZ wage tax credit (attach Form DTF-601) . . . . . 22				
23 ZEA wage tax credit (attach Form DTF-601.1) . . . . . 23				
24 EDZ capital tax credit (attach Form DTF-602) . . . . . 24				
25 EDZ investment tax credit (attach Form DTF-603) . . . . . 25				
26 Tax on early dispositions — EDZ investment tax credit (attach Form DTF-603) . . . . . 26				

**Part IV — Nonresident partners' allocation — Complete only if partnership carries on business in and out of New York State**

	Partner 1 New York amount to be reported on nonresident partner's return	Partner 2 New York amount to be reported on nonresident partner's return	Partner 3 New York amount to be reported on nonresident partner's return	Total All Partners
27 Ordinary income (loss) from trade or business activities . . . . . 27				
28 Net income or loss from rental real estate activities . . . . . 28				
29 Net income or loss from other rental activities . . . . . 29				
30 Portfolio income (loss) . . . . . 30				
31 Guaranteed payments to partners . . . . . 31				
32 Net gain (loss) under IRC section 1231 (other than due to casualty or theft) . . . . . 32				
33 Other income . . . . . 33				
34 Expense deduction for property under IRC section 179 . . . . . 34				
35 Deductions related to portfolio income (do not include investment interest expense) . . . . . 35				
36 Other deductions (see instructions) . . . . . 36				
37 Tax preference items for minimum tax (see instructions) . . . . . 37				
38 New York adjustments to federal tax preference items (see instructions) . . . . . 38				
39 Investment interest expense (see instructions) . . . . . 39				
40 Other items not included above that are required to be reported separately to partners . . . . . 40				