



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 2010 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.nystax.gov).

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
<input type="text"/>	<input type="text"/>

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
<input type="text"/>			<input type="text"/>
Partner's address			
<input type="text"/>			
City	State	ZIP code	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

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	<input type="text"/> . <input type="text"/> %	<input type="text"/> . <input type="text"/> %
2) Loss G2	<input type="text"/> . <input type="text"/> %	<input type="text"/> . <input type="text"/> %
3) Capital G3	<input type="text"/> . <input type="text"/> %	<input type="text"/> . <input type="text"/> %

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 (attach 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.	
Identify:		

ENI and MTI subtractions

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

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 New York adjustments to tax preference items **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"/>
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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

Part 1 — Pass-through credit bases and factors

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

77 Site preparation cost	77.	<input type="text"/>
78 Tangible property cost	78.	<input type="text"/>
79 On-site groundwater remediation cost	79.	<input type="text"/>



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

80	Investments in certified EZ businesses	80.	
81	Contributions of money to EZ community development projects	81.	
82	Recapture of credit for investments in certified EZ businesses	82.	
83	Recapture of credit for contributions of money to EZ community development projects	83.	

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

84	QEZE employment increase factor	84.		.	
85	QEZE zone allocation factor	85.		.	
86	QEZE benefit period factor	86.		.	

QETC facilities, operations, and training credit (Form DTF-619)

87	QETC facilities, operations, and training credit	87.	
88	This line is intentionally left blank	88.	
89	This line is intentionally left blank	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 pass-through credit bases and factors

Credit bases

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

Credit factors

	Code	Factor		Code	Factor		Code	Factor
94g.			94i.			94k.		
94h.			94j.			94l.		

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

95 Pass-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.		

