



Department of Taxation and Finance

Partnership MeF Acceptance Testing for Tax Year 2015

TEST NUMBER: 1511

Forms Included: IT-204, IT-204-IP, IT-611.2

Test Notes: IT-204 with multiple IT-204-IP, IT-611.2

Return specific information: EIN 002xx1511* is a Limited Liability Partnership, calendar year filer. This entity began business 3/5/2004. The partnership remits sales tax and withholding tax to NYS under ID TF2321541. *Assume 100% of the partnership's business is conducted in New York State.*

Note: If your software will not allow completion of both Parts 2 and 3 on a single Form IT-611.2 you may submit your test with two forms.

The attached forms should not be considered to be complete. You must complete the return as required to successfully e-file. Paid-preparer information is provided. Your submissions must include complete paid preparer information.

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

Self-filer information: If your software **only** supports "self-filed" returns, omit the paid-preparer information shown on the form and use the following self-filer information: Igor Larionov, e-mail igorwinger@brownfieldbros.com, phone 518-867-5309, sign date 3/15/2016. If you send a submission as "self-filed" please notify us in your e-mail specifically which submissions are "self-filed".

Revisions: 4/7/2016 IT-611.2, page 3 removed values on lines 13, 14. You must compute values. For line 14 assume zero amounts claimed in prior years. Page 5, Part 3, "Type" for Apogee Aeronautics changed to "P" from "PT".

4/7/2016 Cover page- added information for vendors regarding filing of multiple forms IT-611.2.

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

Partnership MeF publications and forms: <http://www.tax.ny.gov/pit/efile/partnershippublications2015.htm>



Department of Taxation and Finance
Partnership Return

IT-204

See the instructions, Form IT-204-I.

For calendar year 2015 or tax year beginning

15

and ending

Form with fields: Legal name, Employer identification number (EIN), Trade name of business, NYS principal business activity, Address, City, village, or post office, NAICS business code number, State, ZIP code, Country, Principal product or service, Date business started.

Section 1 - Partnership information

Special conditions for filing your 2015 tax return (see instr) with checkboxes.

- A Mark an X in the box that applies to your entity
B 1) Did the partnership have any income, gain, loss, or deduction derived from NY sources during the tax year?
C Mark applicable box(es)
D 1) Is this return the result of federal audit changes?
E Did you file a NYS partnership return for: 1) 2013? 2) 2014?
F Number of partners
G Does the partnership currently have tax accounts with NYS for the following taxes?
H Did the partnership have an interest in real property located in NYS during the last three years?
I Has there been a transfer or acquisition of a controlling interest in this entity during the last three years?
J Did the partnership engage in a like-kind transaction under IRC 1031 during the tax year?
K Did the partnership sell property during the tax year that had a deferred gain from a previous IRC 1031 or IRC 1033 transaction?
L Was there a distribution of property or a transfer of a partnership interest during the tax year?
M Did the partnership make an election under IRC 754?
N Is this partnership under audit by the IRS or has it been audited in a prior year?
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?
P Did the partnership make purchases subject to sales and compensating use tax for which NYS tax was not paid?
Q Did the partnership have a financial account located in a foreign country?

Third-party designee? (see instr.) Print designee's name, Designee's phone number, Personal identification number (PIN), E-mail.

Paid preparer must complete (see instr.) Date, Preparer's signature, Preparer's NYTPRN, Firm's name, Preparer's PTIN or SSN, Address, Employer identification number, NYTPRN excl. code, E-mail.

Sign here Signature of general partner, Date, Daytime phone number, E-mail.

204001150099



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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

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

Part 2 – Deductions from federal Form 1065

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

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

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

35 Methods used for valuing closing inventory (mark an X in applicable boxes)
 Cost Lower of cost or market
 Other (specify method used and explain) _____

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

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

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

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

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



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

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

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



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

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

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

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



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

Partners’ distributive share items

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

Analysis of net income (loss)

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

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



Section 8 – New York modifications (see instructions)

107 This line intentionally left blank

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

109 This line intentionally left blank

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

111 Additions to federal itemized deductions

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

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

113 Subtractions from federal itemized deductions

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

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

115 This line intentionally left blank **115**



Section 9 – Other information

116a New York source gross income (see instructions)	116a	
116b MCTD allocation percentage (see instructions)	116b	%
116c Total receipts from the sales of goods by manufacturing	116c	
116d Adjusted bases of qualified manufacturing property	116d	

117a Did the partnership sell assets subject to IRC 1060? Yes No

117b If the partnership filed a group return on behalf of any nonresident partners, enter the special NYS identification number **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.)						
119 Real property owned	119	<input type="text"/>	119	<input type="text"/>		
120 Real property rented from others	120	<input type="text"/>	120	<input type="text"/>		
121 Tangible personal property owned	121	<input type="text"/>	121	<input type="text"/>		
122 Property percentage (add lines 119, 120, and 121; see instr.)	122	<input type="text"/>	122	<input type="text"/>	122	%
123 Payroll percentage (see instr.)	123	<input type="text"/>	123	<input type="text"/>	123	%
124 Gross income percentage (see instr.)	124	<input type="text"/>	124	<input type="text"/>	124	%
125 Total of percentages (total column C, lines 122, 123, and 124)					125	%
126 Business allocation percentage (divide line 125 by three or by actual number of percentages if less than three)					126	%

Section 11 – Partners' credit information (see instructions)

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



Section 11 (continued)

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit (Form IT-611, IT-611.1, and/or IT-611.2)

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	This line intentionally left blank	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 information

Credit bases

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

Credit information

Code	Information	Code	Information
144g		144j	
144h		144k	
144i		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	

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Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2015 or tax year beginning and ending

Final K-1

Amended K-1

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

Partnership's information (see instructions)

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

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

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

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

Partner's information (see instructions)

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

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

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

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

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

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

	Beginning	Ending
1) Profit H1	%	%
2) Loss..... H2	%	%
3) Capital H3	%	%

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

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

J Partner's capital account analysis

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

Tax basis GAAP Book Other (submit explanation)

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

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

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

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- 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-NYS)

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

O Estimated MCTMT paid on behalf of partner (from Form IT-2658-MTA)

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

Partner's share of income, deductions, etc.

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

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

20 New York State additions

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

Partner's share of New York modifications (continued)

22 New York State subtractions

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

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

24 Additions to federal itemized deductions

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

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

26 Subtractions from federal itemized deductions

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

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

28 This line intentionally left blank **28**

Partner's other information

29a	Partner's share of New York source gross income	29a	<input type="text"/>
29b	MCTD allocation percentage (see instructions)	29b	<input type="text"/> % <input type="text"/>
29c	Partner's share of receipts from the sale of goods by manufacturing	29c	<input type="text"/>
29d	Partner's share of adjusted basis of qualified manufacturing property	29d	<input type="text"/>

Partner's credit information

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit (Form IT-611, IT-611.1, or IT-611.2)

		A – Form IT-611	B – Form IT-611.1	C – Form IT-611.2
30	Site preparation credit component	30	<input type="text"/>	<input type="text"/>
31	Tangible property credit component	31	<input type="text"/>	<input type="text"/>
32	On-site groundwater remediation credit component ..	32	<input type="text"/>	<input type="text"/>



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	This line intentionally left blank	33	
34	Recapture of credit for investments in certified EZ businesses	34	
35	Recapture of credit for contributions of money to EZ community development projects	35	

QEZE tax reduction credit (Form IT-604)

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

Excelsior jobs program tax credit (Form IT-607)

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

Farmers' school tax credit (Form IT-217)

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

Other flow-through credit bases and information

Credit bases

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

Credit information

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

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

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

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

52 Addbacks of credits and recaptures

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

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

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

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Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2015 or tax year beginning and ending

Final K-1

Amended K-1

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

Partnership's information (see instructions)

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

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

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

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

Partner's information (see instructions)

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

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

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

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

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

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

	Beginning	Ending
1) Profit H1	%	%
2) Loss..... H2	%	%
3) Capital H3	%	%

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

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

J Partner's capital account analysis

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

Tax basis GAAP Book Other (submit explanation)

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

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

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

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- 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-NYS)

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

O Estimated MCTMT paid on behalf of partner (from Form IT-2658-MTA)

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

Partner's share of income, deductions, etc.

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

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

20 New York State additions

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

Partner's share of New York modifications (continued)

22 New York State subtractions

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

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

24 Additions to federal itemized deductions

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

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

26 Subtractions from federal itemized deductions

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

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

28 This line intentionally left blank **28**

Partner's other information

29a	Partner's share of New York source gross income	29a	<input type="text"/>
29b	MCTD allocation percentage (see instructions)	29b	<input type="text"/> % <input type="text"/>
29c	Partner's share of receipts from the sale of goods by manufacturing	29c	<input type="text"/>
29d	Partner's share of adjusted basis of qualified manufacturing property	29d	<input type="text"/>

Partner's credit information

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit (Form IT-611, IT-611.1, or IT-611.2)

		A – Form IT-611	B – Form IT-611.1	C – Form IT-611.2
30	Site preparation credit component	30	<input type="text"/>	<input type="text"/>
31	Tangible property credit component	31	<input type="text"/>	<input type="text"/>
32	On-site groundwater remediation credit component ..	32	<input type="text"/>	<input type="text"/>



Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

33	This line intentionally left blank	33	
34	Recapture of credit for investments in certified EZ businesses	34	
35	Recapture of credit for contributions of money to EZ community development projects	35	

QEZE tax reduction credit (Form IT-604)

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

Excelsior jobs program tax credit (Form IT-607)

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

Farmers' school tax credit (Form IT-217)

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

Other flow-through credit bases and information

Credit bases

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

Credit information

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

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

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

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

52 Addbacks of credits and recaptures

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

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

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

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Department of Taxation and Finance

Claim for Brownfield Redevelopment Tax Credit
For Qualified Sites Accepted into the Brownfield Cleanup Program
on or After July 1, 2015
Tax Law – Sections 21 and 606(dd)

IT-611.2

All filers must enter tax period:

Table with 2 columns: Beginning (mmdyyyy), Ending (mmdyyyy)

File a separate Form IT-611.2 for each Certificate of Completion (COC) with your Form IT-201, IT-203, IT-204, or IT-205.

Table with 2 columns: Name(s) as shown on return, Identifying number as shown on return

- A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program on or after July 1, 2015?
If Yes, complete Form IT-611.2 to claim the brownfield redevelopment tax credit. If No, do not complete this form.

Part 1 – Brownfield site identifying information (see instructions)

All filers must complete this part.

- B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mmdyyyy)
C Enter the following information as listed on the COC issued by DEC for the qualified site; submit a copy of the COC.

Table with 4 columns: Site name, Site owner, Site location – municipality, Site location – county, DEC region, Division of Environmental Remediation (DER) site number, Date COC was issued

Table with 3 columns: Name of certificate holder(s), Address of certificate holder(s), EIN or SSN of certificate holder(s)

- D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mmdyyyy). Submit a copy of the sale or transfer documentation with this form
E Are there multiple taxpayers listed on the COC claiming a credit for the qualified site?
F Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)?
F1 If Yes, enter the percent (as a decimal rounded to four places) of the qualified site located within an EN-Zone

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Part 1 – Brownfield site identifying information (see instructions) (continued)

- G** If you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area, mark an **X** in the box. **Submit** supporting documentation **G**
- H** Will the qualified site be used primarily for manufacturing activities? **H** Yes No
- I** Is the qualified site for which the COC was issued by the DEC developed as an affordable housing project as defined in Environmental Conservation Law section 27-1405? **I** Yes No
- I1** If Yes, enter the percent (as a decimal rounded to four places) of the eligible costs included in the calculation of the tangible property credit component **I1**
- J** Are you claiming a credit as an individual (sole proprietor), partnership, estate or trust that earned the credit (not as a partner, shareholder, or beneficiary receiving a share of the credit?) **J** Yes No

If Yes, complete Part 2. If No, do **not** complete Part 2 and continue on to Part 3.

Part 2 – Computation of credit or recapture

Complete this part if you are an individual (sole proprietor), partnership, estate or trust that earned the credit for the qualified site. Do **not** complete this part if you only received a share of the credit from a partnership, New York S corporation, or an estate or trust.

Schedule A – Site preparation credit component (see instructions)

A	B	C
Description of site preparation costs	Date costs paid or incurred (mmddyyyy)	Costs
		.00
		.00
		.00

1 Total of column C amounts from additional Form(s) IT-611.2, if any.....	1	.00
2 Add the total of column C and line 1	2	.00
3 Applicable percentage (see instructions)	3	<input style="width: 100%; height: 20px;" type="text"/>
4 Site preparation credit component (multiply line 2 by line 3; see instructions)	4	.00



Schedule B – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs	B Date costs paid or incurred (mmddyyyy)	C Costs
		.00
		.00
		.00

5 Total of column C amounts from additional Form(s) IT-611.2, if any	5	.00
6 Add the total of column C and line 5	6	.00
7 Applicable percentage (see instructions)	7	
8 On-site groundwater remediation credit component (multiply line 6 by line 7; see instructions)	8	.00

Schedule C – Tangible property credit component (see instructions)

A Description of qualified property	B Principal use	C Date placed in service (mmddyyyy)	D Life (years)	E Cost or other basis
				.00
				.00
				.00

9 Total of column E amounts from additional Form(s) IT-611.2, if any	9	.00
10 Add the total of column E and line 9	10	.00
11 Applicable percentage (see instructions)	11	
12 Tentative tangible property credit component (multiply line 10 by line 11)	12	.00
13 Tangible property component limitation for the qualified site (see instructions)	13	.00
14 Tangible property component for use in the current tax year for the qualified site (see instructions) ..	14	.00
15 Tangible property credit component (see instructions)	15	.00
16 Brownfield redevelopment tax credit earned (add lines 4, 8, and 15; see instructions)	16	.00

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Schedule D – Recapture of credit taken in previous tax years

Recapture of tangible property credit component for property that ceases to be in qualified use (see instructions)

A Description of qualified property	B Date property was placed in service (mmdyyyy)	C Date property ceased to qualify (mmdyyyy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (F × G)
						.00	.00
						.00	.00
						.00	.00

17 Total of column H amounts from additional Form(s) IT-611.2, if any **17** .00

18 Total recapture of credit for tangible property credit component
(add the total of column H and line 17) **18** .00

Recapture if COC is revoked (see instructions)

19 Net tangible property credit component previously allowed **19** .00

20 Site preparation credit component previously allowed **20** .00

21 On-site groundwater remediation credit component previously allowed **21** .00

22 Total recapture of brownfield redevelopment tax credit (add lines 18 through 21) **22** .00

Individuals: Enter the line 22 amount and code **169** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 22 amount on line 25 of Part 4, column D.

Partnerships: Enter the line 22 amount and code **169** on Form IT-204, line 148.



Part 3 – Partnership, S corporation, estate, and trust information

Are you claiming a credit or recapture of credit passed through to you because you are a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust? Yes No

If Yes, complete the following information. If No, do **not** complete this part.

List the name of each partnership, New York S corporation, estate, or trust and the EIN here; for each name, complete columns D through G on the corresponding lines below. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Item	A Name		B Type	C EIN
A				
B				
C				
D				
E				
F				
Item	D Site preparation credit component	E On-site groundwater remediation credit component	F Tangible property credit component	G Recapture of credit
A	.00	.00	.00	.00
B	.00	.00	.00	.00
C	.00	.00	.00	.00
D	.00	.00	.00	.00
E	.00	.00	.00	.00
F	.00	.00	.00	.00
23	Totals from additional Form(s) IT-611.2			
23	.00	.00	.00	.00
24	Totals of columns D through G, and amounts from line 23 (see instructions)			
24	.00	.00	.00	.00



Part 4 – Fiduciaries

An estate or trust **must** complete this part.

	A Share of site preparation credit component	B Share of on-site groundwater remediation credit component	C Share of tangible property credit component	D Share of credit recapture
Totals 25	.00	.00	.00	.00

Beneficiary's and fiduciary's share of credit components and recapture of credit (see instructions)

List the beneficiary's name and identifying number here; for each name, complete columns C through F on the corresponding lines below.

Item	A Beneficiary's name (same as on Form IT-205, Schedule C)			B Identifying number
A				
B				
C				
D				
E				
F				
Item	C Share of site preparation credit component	D Share of on-site groundwater remediation credit component	E Share of tangible property credit component	F Share of credit recapture
A	.00	.00	.00	.00
B	.00	.00	.00	.00
C	.00	.00	.00	.00
D	.00	.00	.00	.00
E	.00	.00	.00	.00
F	.00	.00	.00	.00
26	Totals from additional Form(s) IT-611.2			
26	.00	.00	.00	.00
27	Total of allocated share to beneficiaries (total columns C, D, E, and F and line 26)			
27	.00	.00	.00	.00
28	Fiduciary's share (subtract line 27 from line 25 for each column; see instructions)			
28	.00	.00	.00	.00



IT-611.2 Brownfield Cleanup Program

CERTIFICATE OF COMPLETION

Issue Date 12-24-2015

Malta Rocket Site II

SITE PERCENTAGE 25%

FOR NYS DTF TESTING PURPOSES ONLY