



New York State Department of Taxation and Finance

Partnership MeF Acceptance Testing System for Tax Year 2014

TEST NUMBER: 5016

Forms Included: IT-204, IT-204-IP(2), IT-604, IT-606, IT-607, IT-611

Test Notes: IT-204 with miscellaneous credit forms

Return specific information: Entity EIN 002xx5016* 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 and third-party information shown on the IT-204 and use the following general partner information:

Partner: KEYSER SOZE
Phone: 518-438-9476
Sign Date: 2-16-2015
E-mail: USUALSUSPECT@5016PART.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-611 Notes: Schedule C – Partnership, S corporation, estate, and trust information- One of the entities listed does not have an EIN. Your software must successfully e-file this scenario. See detailed information on form IT-611.

** See Publication 97 *New York State Partnership Modernized E-file (MeF) Handbook for Software Developers for Tax Year 2014* for more information on including federal forms in XML and PDF attachments. Publication 97 is available on our website.

Revisions: 12/12/2014- Corrected partner ID on IT-204-IP(1), corrected partner name on IT-204-IP(2).

1/6/2015 IT-204 Item J corrected answer to “No”. Updated Preparer’s NYTPRIN. Corrected “Analysis by type of partner” information.

IT-204-IP(2) Item H, Partner’s share of profit, loss, and capital corrected to 35%.

IT-604 Checked box for “Mark an X in the box if you are a QEZE first certified between August 1, 2002 and...”. Previously unchecked.

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

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

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



Partnership Return

IT-204

See the instructions, Form IT-204-I.

For calendar year 2014
or tax year beginning

14

and
ending

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

Section 1 – Partnership information

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

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

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

▼ Paid preparer must complete (see instr.) ▼		Date
Preparer's signature	Preparer's NYTPRN	
Firm's name (or yours, if self-employed)	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:	

204001140099



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

Section 2 – Federal ordinary business income (loss)

Part 1 – Income from federal Form 1065

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

Part 2 – Deductions from federal Form 1065

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

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

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

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

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

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

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

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

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



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

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

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



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

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

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

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



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

Partners’ distributive share items

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

Analysis of net income (loss)

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

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



Section 8 – New York modifications (see instructions)

107 This line intentionally left blank

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

109 This line intentionally left blank

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

111 Additions to federal itemized deductions

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

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

113 Subtractions from federal itemized deductions

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

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

115 This line intentionally left blank **115**



Section 9 – Other information

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

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

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

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

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

Name of entity	EIN

Section 10 – New York allocation schedule

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

Street address	City and state	Description (see instructions)

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

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

Items used as factors	A – Totals – in and out of NYS		B – New York State amounts		C – Percent col. B is of col. A	
	Dollars		Dollars			
Property percentage (see 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 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	

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New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2014 or tax year beginning and ending

Final K-1

Amended K-1

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

Partnership's information (see instructions)

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

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

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

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

Partner's information (see instructions)

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

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

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

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

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

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**



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

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

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

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

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

Partner's share of income, deductions, etc.

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

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

20 New York State additions

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

Partner's share of New York modifications (continued)

22 New York State subtractions

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

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

24 Additions to federal itemized deductions

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

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

26 Subtractions from federal itemized deductions

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

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

28 This line intentionally left blank **28**

Partner's other information

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

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

Partner's credit information

Part 1 – Flow-through credit bases and information

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

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

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Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

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

QEZE tax reduction credit (Form IT-604)

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

Excelsior jobs program tax credit (Form IT-607)

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

Farmers' school tax credit (Form IT-217)

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

Other flow-through credit bases and information

Credit bases

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

Credit information

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

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

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

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

52 Addbacks of credits and recaptures

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

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

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

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New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IP

For calendar year 2014 or tax year beginning and ending

Final K-1

Amended K-1

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

Partnership's information (see instructions)

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

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

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

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

Partner's information (see instructions)

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

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

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

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

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

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

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

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

Tax basis GAAP Book Other (submit explanation)

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

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

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



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

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

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

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

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

Partner's share of income, deductions, etc.

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

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

20 New York State additions

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

Partner's share of New York modifications (continued)

22 New York State subtractions

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

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

24 Additions to federal itemized deductions

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

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

26 Subtractions from federal itemized deductions

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

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

28 This line intentionally left blank **28**

Partner's other information

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

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

Partner's credit information

Part 1 – Flow-through credit bases and information

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

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

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Partner's credit information (continued)

EZ capital tax credit (Form IT-602)

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

QEZE tax reduction credit (Form IT-604)

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

Excelsior jobs program tax credit (Form IT-607)

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

Farmers' school tax credit (Form IT-217)

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

Other flow-through credit bases and information

Credit bases

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

Credit information

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

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

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

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

52 Addbacks of credits and recaptures

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

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

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

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Claim for QEZE Tax Reduction Credit

IT-604

Tax Law - Section 16

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

All filers enter tax period: beginning ending

File this claim with your Form IT-201, IT-203, IT-204, or IT-205. See Form IT-604-I, *Instructions for Form IT-604*, for assistance.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Mark an **X** in the box if you are a Clean Energy Enterprise (CEE) (see Definitions for all QEZEs in the instructions)

Mark an **X** in the box if you are a QEZE first certified between August 1, 2002, and March 31, 2005, that conducts its operations on real property it owns or leases, that is located in an EZ and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006.

Mark an **X** in the box if you are claiming this credit as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust.

Section 1 – For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates)

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the five-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					

1 Current tax year employment number within all EZs (do not round; see instructions) **1**

Base period employment number	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						

Total number of full-time employees within all EZs in the base period

2 Base period employment number within all EZs (do not round; see instructions) **2**

3 Does the amount on line 1 equal or exceed line 2? (see instr.) Yes No

If **No**, stop; you are not eligible for the QEZE tax reduction credit.

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Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and the five-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total	
Number of full-time employees inside NYS and outside all EZs						
4 Current tax year employment number inside NYS and outside all EZs (do not round)						4
Base period employment number	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						
Total number of full-time employees inside NYS and outside EZs in the base period						
5 Base period employment number inside NYS and outside all EZs (do not round)						5
6 Does the amount on line 4 equal or exceed the amount on line 5? (see instructions)						Yes <input type="checkbox"/> No <input type="checkbox"/>
If No, stop ; you are not eligible for the QEZE tax reduction credit.						

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year (mm-yyyy) _____ to _____	March 31	June 30	September 30	December 31	Total	
Number of full-time employees within the EZs						
7 Test year employment number within the EZs in which you are certified (see instructions)						7

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions)	8	
9 Test year employment number within the EZs in which you are certified (from line 7)	9	
10 Subtract line 9 from line 8	10	
11 Divide line 10 by line 9 (round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here)	11	
12 Divide line 10 by 100 (round the result to the fourth decimal place)	12	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0)	13	

Partnerships – Enter the line 13 amount on Form IT-204, line 133.
All others – Enter the line 13 amount on line 26.



Schedule D – Zone allocation factor (see instructions)

A – EZ

B – New York State

14 Average value of property (see instructions)	14	.00	14	.00
15 EZ property factor (divide line 14, column A, by line 14, column B; round the result to the fourth decimal place)	15			
16 Wages and other compensation of employees (see instr.)	16	.00	16	.00
17 EZ payroll factor (divide line 16, column A, by line 16, column B; round the result to the fourth decimal place)	17			
18 Total EZ factors (add lines 15 and 17)	18			
19 Zone allocation factor (divide line 18 by two; round the result to the fourth decimal place)	19			

Partnerships – Enter the line 19 amount on Form IT-204, line 134 and enter the benefit period factor from the *Benefit period factor table* below on Form IT-204, line 135.
All others – Enter the line 19 amount on line 27.

Schedule E – Tax factor

20 Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	20	.00
21 Enter the amount of your income from the QEZE allocated within NYS (see instructions)	21	.00
22 New York adjusted gross income (see instructions)	22	.00
23 Divide line 21 by line 22 (the result cannot exceed one; round the result to the fourth decimal place) ...	23	
24 Multiply line 20 by line 23; this is your tax factor (enter here and on line 28)	24	.00

Schedule F – QEZE tax reduction credit (see instructions)

25 Tax year of the business benefit period <input type="text"/> ; benefit period factor (from table below)	25	
26 Employment increase factor (from line 13)	26	
27 Zone allocation factor (from line 19)	27	
28 Tax factor (from line 24)	28	.00
29 QEZE tax reduction credit available for use (multiply line 25 × line 26 × line 27 × line 28)	29	.00
30 Tax due before credits (see instructions)	30	.00
31 Credits applied against the tax before this credit (see instructions)	31	.00
32 Net tax due (subtract line 31 from line 30)	32	.00
33 QEZE tax reduction credit used for the current tax year (see instructions)	33	.00

Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.8
12	.6
13	.4
14	.2
15	0

Sole proprietors and fiduciaries – Find the tax year of your benefit period. Enter the benefit period factor for that tax year on line 25.

All others – See instructions.

* For taxpayers first certified prior to April 1, 2005, the QEZE tax reduction credit is generally available for up to 14 years for taxpayers that continue to qualify.



Schedule G – Beneficiary’s and fiduciary’s share of QEZE income (see instructions)

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of QEZE income
Total		.00
		.00
		.00
Fiduciary		.00

Schedule H – Related entities

List the names and EINs of any business entities related to the QEZE. Use additional sheets if necessary. Use the definition of *related persons* in the instructions to determine if an entity is related.

Name	EIN

Schedule I – Valid business purpose for QEZE first certified prior to August 1, 2002 (see instructions)

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and submit a notarized statement describing in detail how your QEZE meets the valid business purpose test

Claim for QEZE Tax Reduction Credit

Section 2 – For QEZE first certified on or after April 1, 2005 (see Important information in the instructions)

All filers enter tax period: beginning ending

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above Section 1 on page 1 and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates)

Schedule J – Employment test for QEZE first certified on or after April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the four-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					

34 Current tax year employment number within all EZs (do not round; see instructions) **34**

Base period employment number	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees within all EZs in the base period

35 Base period employment number within all EZs (do not round; see instructions) **35**

36 Does the amount on line 34 exceed line 35? (see instructions) Yes No

If **No, stop**; you are not eligible for the QEZE tax reduction credit.

(continued)



Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and the four-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside New York State					

37 Current tax year employment number in New York State (do not round) **37**

Base period employment number	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees in New York State for the base period

38 Base period employment number in New York State (do not round) **38**

39 Does the amount on line 37 exceed the amount on line 38? (see instructions) Yes No

If **No, stop**; you are not eligible for the QEZE tax reduction credit.

Schedule K – Computation of test year employment number within the EZs in which you are certified

Test year (mm-yyyy) _____ to _____	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs.....					

40 Test year employment number within the EZs in which you are certified (see instructions) **40**

Schedule L – Employment increase factor (see instructions)

41 Current year employment number within the EZs in which you are certified (see instructions)	41	
42 Test year employment number within the EZs in which you are certified (from line 40)	42	
43 Subtract line 42 from line 41	43	
44 Divide line 43 by line 42 (round the result to the fourth decimal place; if line 42 is zero and line 41 is greater than zero, enter 1 here)	44	
45 Divide line 43 by 100 (round the result to the fourth decimal place)	45	
46 Employment increase factor (enter the greater of line 44 or 45, but not more than 1.0)	46	

Partnerships: Enter the line 46 amount on Form IT-204, line 133.

All others: Enter the line 46 amount on line 59.



Schedule M – Zone allocation factor (see instructions)

A – EZ

B – New York State

47 Average value of property (see instructions)	47	.00	47	.00
48 EZ property factor (divide line 47, column A, by line 47, column B; round the result to the fourth decimal place)	48			
49 Wages and other compensation of employees (see instr.)	49	.00	49	.00
50 EZ payroll factor (divide line 49, column A, by line 49, column B; round the result to the fourth decimal place)	50			
51 Total EZ factors (add lines 48 and 50)	51			
52 Zone allocation factor (divide line 51 by two; round the result to the fourth decimal place)	52			

Partnerships: Enter the line 52 amount on Form IT-204, line 134 and enter the benefit period factor on Form IT-204, line 135 (see instructions).
All others: Enter the line 52 amount on line 60.

Schedule N – Tax factor

53 Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	53	.00
54 Enter the amount of your income from the QEZE allocated within NYS (see instructions)	54	.00
55 New York adjusted gross income (see instructions)	55	.00
56 Divide line 54 by line 55 (the result cannot exceed one; round the result to the fourth decimal place) ...	56	
57 Multiply line 53 by line 56; this is your tax factor (enter here and on line 61)	57	.00

Schedule O – QEZE tax reduction credit (see instructions)

58 Tax year of the business benefit period <input type="text"/> ; benefit period factor (see instructions)	58	<input type="text"/>
59 Employment increase factor (from line 46)	59	<input type="text"/>
60 Zone allocation factor (from line 52)	60	<input type="text"/>
61 Tax factor (from line 57)	61	.00
62 QEZE tax reduction credit (multiply line 58 × line 59 × line 60 × line 61)	62	.00
63 Tax due before credits (see instructions)	63	.00
64 Credits applied against the tax before this credit (see instructions)	64	.00
65 Net tax due (subtract line 64 from line 63)	65	.00
66 QEZE tax reduction credit used for the current tax year (see instructions)	66	.00



Schedule P – Beneficiary’s and fiduciary’s share of QEZE income (see instructions)

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of QEZE income
Total		.00
		.00
		.00
Fiduciary		.00

Schedule Q – Related entities

List the names and EINs of any business entities related to the QEZE. Use additional sheets if necessary. Use the definition of *related persons* in the instructions to determine if an entity is related.

Name	EIN





Claim for QEZE Credit for Real Property Taxes

Tax Law - Section 15

IT-606

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information below and then complete either Section 1 (pages 1 through 4) or Section 2 (pages 5 through 8). Do not complete both sections.

See Form IT-606-I, *Instructions for Form IT-606*, for assistance.

All filers enter tax period:

beginning ending

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

Name(s) as shown on your return	Taxpayer identification number
Name of empire zone (EZ)	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Mark an X in the box if you are a Clean Energy Enterprise (CEE) (see Definitions for all QEZEs in the instructions)

Mark an X in the box if you are a QEZE first certified between August 1, 2002, and March 31, 2005, that conducts its operations on real property it owns or leases, that is located in an empire zone (EZ), and that is subject to a brownfield site cleanup agreement executed prior to January 1, 2006

Section 1 – For QEZEs first certified prior to April 1, 2005 (see Important information in the instructions)

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates).

Schedule A – Employment test for QEZEs first certified prior to April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the five-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
1 Current tax year employment number within all EZs (do not round; see instructions)					1

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						

Total number of full-time employees within all EZs in the base period **2**

3 Does the amount on line 1 equal or exceed line 2? (see instructions) Yes No

If the employment number within all EZs for the current year (line 1) does not equal or exceed the employment number within all EZs in the base period (line 2), stop; you are not eligible for the QEZE credit for real property taxes.



Part 2 – New York State employment outside all EZs – Computation of the employment number inside New York State and outside all EZs (whether or not you are certified in all of those EZs) for the current tax year and the five-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees inside NYS and outside all EZs					
4 Current tax year employment number inside New York State and outside all EZs (do not round)					4

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Number in base year five						
Total number of full-time employees inside New York State and outside all EZs in the base period						
5 Base period employment number inside New York State and outside all EZs (do not round)					5	

6 Does the amount on line 4 **equal** or **exceed** the amount on line 5? (see instructions) Yes No

If the employment number inside New York State and outside all EZs for the current tax year (line 4) does not **equal** or **exceed** the employment number inside New York State and outside all EZs in the base period (line 5), **stop**; you are not eligible for the QEZE credit for real property taxes.

Schedule B – Computation of test year employment number within the EZs in which you are certified

Test year (mm-yyyy) _____ to _____	March 31	June 30	September 30	December 31	Total
Number of full-time employees within the EZs					
7 Test year employment number within the EZs in which you are certified (see instructions)					7

Schedule C – Employment increase factor (see instructions)

8 Current tax year employment number within the EZs in which you are certified (see instructions)	8	
9 Test year employment number within the EZs in which you are certified (from line 7)	9	
10 Subtract line 9 from line 8.....	10	
11 Divide line 10 by line 9 (round the result to the fourth decimal place; if line 9 is zero and line 8 is greater than zero, enter 1 here)	11	
12 Divide line 10 by 100 (round the result to the fourth decimal place)	12	
13 Employment increase factor (enter the greater of line 11 or 12, but not more than 1.0; also enter on line 15)	13	



Schedule D – Computation of QEZE credit for real property taxes for QEZE first certified prior to April 1, 2005

14	Tax year of the business tax benefit period <input type="text"/> ; benefit period factor (from table below)	14	<input type="text"/>
15	Employment increase factor (from line 13)	15	<input type="text"/>
16	Eligible real property taxes (see instructions)	16	.00
17	Multiply line 14 by line 15 by line 16.....	17	.00
18	Recapture of QEZE credit for real property taxes (from Worksheet A on page 6 of instructions)	18	.00
Partners, shareholders, and beneficiaries, see instructions.			
19	Net recapture of QEZE credit for real property taxes (Subtract line 17 from line 18. If line 17 is greater than line 18, skip line 19 and continue on line 20; see instructions.)	19	.00
20	QEZE credit for real property taxes after recapture (subtract line 18 from line 17)	20	.00
21	QEZE credit for real property taxes limitation (see instructions; do not enter 0)	21	.00
22	QEZE credit for real property taxes after limitation (see instructions)	22	.00
23	Partners, shareholders, and beneficiaries, see instructions.....	23	.00
24	Total QEZE credit for real property taxes (add lines 22 and 23; see instructions)	24	.00

Benefit period factor table*	
Tax year of the benefit period	Benefit period factor
1 - 10	1.0
11	.8
12	.6
13	.4
14	.2
15	0

* The QEZE credit for real property taxes is generally available for up to 14 years for taxpayers that continue to qualify.

Find the tax year of your business tax benefit period. Enter the benefit period factor for that year (from the table on the left) on line 14.

Schedule E – Beneficiary's and fiduciary's share of credit (see instructions)

A Beneficiary's name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of QEZE credit for real property taxes	D Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00



Schedule F – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

Schedule G – Valid business purpose for QEZE first certified prior to August 1, 2002 *(see instructions)*

If you are claiming that the QEZE was formed for a valid business purpose, mark an **X** in the box and submit a notarized statement describing in detail how the QEZE meets the valid business purpose test.

Claim for QEZE Credit for Real Property Taxes

Section 2 – For QEZE first certified on or after April 1, 2005 (see Important information *in the instructions*)

Note: You must file all pages (1 through 8) with your return. All taxpayers must complete the information above **Section 1** on page 1 and then complete either **Section 1** (pages 1 through 4) or **Section 2** (pages 5 through 8). Do not complete both sections.

All filers enter tax period: beginning ending

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

Name(s) as shown on your return	Taxpayer identification number
Name of empire zones (EZ): Indicate whether each zone is a development zone (DZ) or investment zone (IZ) (submit additional sheets if necessary).	
Name of qualified empire zone enterprise (QEZE) business	Employer identification number (EIN) of QEZE

Date (mm-dd-yyyy) of first certification by Empire State Development (submit copies of all certificates of eligibility and EZ retention certificates).

Tax year of the business tax benefit period (enter a year between 1 and 10).

Schedule H – Employment test for QEZE first certified on or after April 1, 2005 (see instructions)

Part 1 – EZ employment – Computation of the employment number within all EZs for the current tax year and the four-year base period. Include employees within all EZs, even if you are not certified in all of those zones (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees within all EZs					
25 Current tax year employment number within all EZs (do not round; see instructions)					25

Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						

Total number of full-time employees within all EZs in the base period **26**

26 Base period employment number within all EZs (do not round; see instructions)

27 Does the amount on line 25 exceed line 26? (see instructions) Yes No

If the employment number within all EZs for the current tax year (line 25) **does not exceed** the employment number within all EZs in the base period (line 26), **stop**; you are not eligible for the QEZE credit for real property taxes.

Part 2 – New York State employment – Computation of the employment number in New York State for the current tax year and the four-year base period (see instructions).

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of full-time employees in NYS					
28 Current tax year employment number in New York State (do not round)					28

(continued on page 6)

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Base period employment no.	Tax year ending (mm-yyyy)	March 31	June 30	September 30	December 31	Total
Number in base year one						
Number in base year two						
Number in base year three						
Number in base year four						
Total number of full-time employees in New York State in the base period.....						
29 Base period employment number in New York State (do not round).....						29

30 Does the amount on line 28 **exceed** the amount on line 29? (see instructions) Yes No

If the employment number inside New York State for the current tax year (line 28) **does not exceed** the employment number in New York State for the base period (line 29), **stop**; you are not eligible for the QEZE credit for real property taxes.

Schedule I – Computation of net new employment

31 Current year employment number in the EZs in which you are certified (see instructions)	31	
32 Base period employment number in the EZs in which you are certified (see instructions)	32	
33 Net new employment (subtract line 32 from 31)	33	

Schedule J – DZ employment increase factor

Net new employees (from line 33)	DZ employment increase factor
1 to 10	0.25
11 to 49	0.50
50 to 75	0.75
76 and above	New employees (from line 33) divided by 100. This number cannot exceed 1.0

34 DZ employment increase factor from table above **34**

Schedule K – Employee information

Enter name, social security number, employee’s zone location, and wage and benefit information for all new employees included in the *Net new employment* number on line 33 upon which this claim is based. Submit additional sheets if necessary.

A Employee’s name	B Employee’s social security number	C Employee’s zone location (see instructions)	D Total wages, health benefits, and retirement benefits	E Eligible wages, health benefits, and retirement benefits included in column D (enter no more than \$40,000 per employee)
			.00	.00
			.00	.00
			.00	.00
Column E total from additional sheet(s) submitted, if any00

35 Total eligible wages, health benefits, and retirement benefits (add column E amounts, including any amounts from additional sheets; see instructions) **35** .00



Schedule L – Computation of credit for QEZE certified in DZs (see instructions)

36	Eligible wages, health benefits, and retirement benefits from line 35	36	.00
37	25% (.25) factor	37	.25
38	DZ employment increase factor from line 34	38	
39	QEZE credit for real property taxes for QEZE certified in DZs (multiply line 36 by line 37 by line 38) ...	39	.00

Schedule M – Computation of QEZE credit for real property taxes for manufacturers and QEZE certified only in an IZ (see instructions)

40	Eligible wages, health benefits, and retirement benefits from line 35	40	.00
41	25% (.25) factor	41	.25
42	QEZE credit for real property taxes (multiply line 40 by line 41)	42	.00

Schedule N – QEZE credit for real property taxes

43	QEZE credit from line 39 or line 42	43	.00
44	Capital investment amount (from line 55 or line 58)	44	.00
45	Enter the greater of line 43 or line 44	45	.00
46	Eligible real property taxes (submit documentation)	46	.00
47a	Enter the lesser of line 45 or line 46	47a	.00
47b	If certified on or after April 1, 2009, multiply line 47a by 75% (.75) and enter the result. If certified before April 1, 2009, enter the line 47a amount here	47b	.00
48	Recapture of QEZE credit for real property taxes (see instructions)	48	.00
49	Net recapture of QEZE credit for real property taxes (Subtract line 47b from line 48. If line 47b is greater than line 48, skip line 49 and continue on line 50, see instructions.)	49	.00
50	QEZE credit for real property taxes after recapture (subtract line 48 from line 47b)	50	.00
51	Partners, shareholders, and beneficiaries, see instructions	51	.00
52	Total QEZE credit for real property taxes (add lines 50 and 51; see instructions)	52	.00

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

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of QEZE credit for real property taxes	D Share of recapture of QEZE credit for real property taxes
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00



Schedule P – Related entities

List the names and EINs of any related business entities. Submit additional sheets if necessary. Use the definition of related persons in the instructions to determine if an entity is related.

Name	EIN

Schedule Q – Capital investment amount (complete only Part 1 or Part 2; see instructions)

Part 1 – Capital investment amount for QEZEs certified in DZs (see instructions)

A Address of property	B Name of zone (if applicable)	C Cost or other basis (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instructions)	F Multiply column D by column E
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
		.00	.00		.00
53 Total (add column F amounts)					53 .00
54 Enter column F total from additional schedules submitted, if any					54 .00
55 Total (add lines 53 and 54; enter here and on line 44)					55 .00

Part 2 – Capital investment amount for QEZEs certified only in IZs or for manufacturers (see instructions)

A Address of property	B Name of zone (if applicable)	C Cost or other basis (see instructions)	D Multiply column C by 10% (0.1)	E Percentage of physical occupancy and use (see instr.)	F Percent of column C (see instructions)	G Multiply column D by the greater of column E or F
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
		.00	.00			.00
56 Total (add column G amounts)						56 .00
57 Enter column G total from additional schedules submitted, if any						57 .00
58 Total (add lines 56 and 57; enter here and on line 44)						58 .00





Claim for Excelsior Jobs Program Tax Credit

Tax Law - Sections 31 and 606(qq)

IT-607

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

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

You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return	Identifying number as shown on return
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A Year of eligibility (enter a number from 1 to 10; see instructions)..... A

Schedule A – Credit components (see instructions)

Part 1 – Excelsior jobs tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	1	Enter your excelsior jobs tax credit component	1	.00
Partner	2	Enter your share of the excelsior jobs tax credit component from your partnership(s)	2	.00
S corporation shareholder	3	Enter your share of the excelsior jobs tax credit component from your S corporation(s)	3	.00
Beneficiary	4	Enter your share of the excelsior jobs tax credit component from the estate(s) or trust(s)	4	.00
	5	Total excelsior jobs tax credit component (add lines 1 through 4; see instructions)	5	.00

Part 2 – Excelsior investment tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	6	Enter your excelsior investment tax credit component	6	.00
Partner	7	Enter your share of the excelsior investment tax credit component from your partnership(s)	7	.00
S corporation shareholder	8	Enter your share of the excelsior investment tax credit component from your S corporation(s)	8	.00
Beneficiary	9	Enter your share of the excelsior investment tax credit component from the estate(s) or trust(s)	9	.00
	10	Total excelsior investment tax credit component (add lines 6 through 9; see instructions)	10	.00

Part 3 – Excelsior research and development tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	11	Enter your excelsior research and development tax credit component	11	.00
Partner	12	Enter your share of the excelsior research and development tax credit component from your partnership(s)	12	.00
S corporation shareholder	13	Enter your share of the excelsior research and development tax credit component from your S corporation(s)	13	.00
Beneficiary	14	Enter your share of the excelsior research and development tax credit component from the estate(s) or trust(s)	14	.00
	15	Total excelsior research and development tax credit component (add lines 11 through 14; see instructions)	15	.00



Part 4 – Excelsior real property tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	16	Enter your excelsior real property tax credit component ...	16	.00
Partner	17	Enter your share of the excelsior real property tax credit component from your partnership(s)	17	.00
S corporation shareholder	18	Enter your share of the excelsior real property tax credit component from your S corporation(s)	18	.00
Beneficiary	19	Enter your share of the excelsior real property tax credit component from the estate(s) or trust(s)	19	.00
	20	Total excelsior real property tax credit component (add lines 16 through 19; see instructions)	20	.00

21 Excelsior jobs program tax credit (add lines 5, 10, 15, and 20) **21** .00

Fiduciaries: Complete Schedule C.

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 21 amount on line 22.

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

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

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

Schedule C – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of excelsior jobs tax credit component	D Share of excelsior investment tax credit component	E Share of excelsior research and development tax credit component	F Share of excelsior real property tax credit component	G Share of recapture of credit
Total		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00	.00

Schedule D – Computation of credit (see instructions)

Individuals (including sole proprietors), partners, S corporation shareholders, beneficiaries	22	Enter the amount from line 21	22	.00
Fiduciaries	23	Enter the amount from Schedule C, <i>Fiduciary</i> line, column C	23	.00
	24	Enter the amount from Schedule C, <i>Fiduciary</i> line, column D	24	.00
	25	Enter the amount from Schedule C, <i>Fiduciary</i> line, column E	25	.00
	26	Enter the amount from Schedule C, <i>Fiduciary</i> line, column F	26	.00
	27	Total excelsior jobs program tax credit (add lines 22 through 26; see instructions)	27	.00



Schedule E – Summary of recapture of credit (see instructions)

28 Individual's and partnership's recapture of credit	28	.00
29 Beneficiary's share of recapture of credit (see instructions)	29	.00
30 Partner's share of recapture of credit (see instructions)	30	.00
31 S corporation shareholder's share of recapture of credit (see instructions)	31	.00
32 Fiduciaries: enter your share of amount from Schedule C, <i>Fiduciary</i> line, column G	32	.00
33 Total (add lines 28 through 32)	33	.00

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 33 amount and code **607** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 33 amount on Form IT-205, line 12.

Partnerships: Enter the line 33 amount and code **607** on Form IT-204, line 148.





New York State Department of Taxation and Finance

IT-611

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File a separate Form IT-611 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return	Identifying number as shown on return
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A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to** June 23, 2008? **A** Yes No

If **Yes**, complete Form IT-611 to claim the brownfield redevelopment tax credit. If **No**, and the site was accepted **on or after** June 23, 2008, do not complete this form; instead use Form IT-611.1, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008*, to claim the brownfield redevelopment tax credit.

Schedule A – Brownfield site identifying information (see instructions, Form IT-611-I, for assistance)

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) **B**

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC.**

Site name	Site location	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mm-dd-yyyy). **Submit a copy** of the sale or transfer documentation with this form. **D**

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? **E** Yes No

F If **Yes**, enter the percent of the qualified site located within an EN-Zone **F** %

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Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A	B	C
Description of site preparation costs (see instructions)	Date costs paid or incurred (mm-dd-yyyy; see instr.)	Costs
		.00
		.00
		.00

1 Total of column C amounts from additional list(s), if any	1	.00
2 Add column C amounts (include any amount from line 1)	2	.00
3 Applicable percentage rate (from Applicable percentage table in the instructions)	3	%
4 Site preparation credit component (multiply line 2 by line 3)	4	.00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	.00
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component (add lines 4 through 7; see instructions)	8	.00

Part 2 – Tangible property credit component (see instructions)

A	B	C	D	E
Description of qualified tangible property (list each item separately; see instr.)	Principal use (see instructions)	Date placed in service (mm-dd-yyyy)	Life (years; see instr.)	Cost or other basis (see instructions)
				.00
				.00
				.00

9 Total of column E amounts from additional list(s), if any	9	.00
10 Add column E amounts (include any amount from line 9)	10	.00
11 Applicable percentage rate (from Applicable percentage table in the instructions)	11	%
12 Tangible property credit component (multiply line 10 by line 11)	12	.00

Partner	13	Enter your share of the tangible property credit component from your partnership(s)	13	.00
S corporation shareholder	14	Enter your share of the tangible property credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the tangible property credit component from the estate(s) or trust(s)	15	.00
	16	Total tangible property credit component (add lines 12 through 15; see instructions)	16	.00



Part 3 – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
		.00
		.00
		.00

17 Total of column C amounts from additional list(s), if any **17** .00
18 Add column C amounts (include any amount from line 17) **18** .00

19 Applicable percentage rate (from Applicable percentage table in the instructions) **19** %

20 On-site groundwater remediation credit component (multiply line 18 by line 19) **20** .00

Partner	21	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	21	.00
S corporation shareholder	22	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	22	.00
Beneficiary	23	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	23	.00
	24	Total on-site groundwater remediation credit component (add lines 20 through 23; see instructions)	24	.00

25 Brownfield redevelopment tax credit (add lines 8, 16, and 24) **25** .00

Fiduciaries: Complete Schedule D.

Individuals: Enter the line 25 amount on line 26.

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

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

Name	Type	Employer ID number
*		

Schedule D – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

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Schedule E – Computation of credit

Individuals	26	Enter the amount from line 25	26	.00
Fiduciaries	27a	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ..	27a	.00
	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ..	27b	.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ..	27c	.00
	28	Total brownfield redevelopment tax credit (add lines 26 through 27c; see instructions)	28	.00

Schedule F – Recapture of credit (see instructions)

Tangible property that ceases to be in qualified use (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yyyy)	C Date property ceased to qualify (mm-dd-yyyy)	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

29 Total of column H amounts from additional list(s), if any	29	.00
30 Total recapture of credit for tangible property credit component (add column H amounts; include any amount on line 29)	30	.00

Recapture if COC is revoked

31 Net tangible property credit component previously allowed (see instructions)	31	.00
32 Site preparation credit component previously allowed (see instructions)	32	.00
33 On-site groundwater remediation credit component previously allowed (see instructions)	33	.00
34 Total recapture of brownfield redevelopment tax credit (add lines 30 through 33)	34	.00

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit (see instructions)

35 Individual's and partnership's recapture of credit (from line 34)	35	.00
36 Beneficiary's share of recapture of credit (see instructions)	36	.00
37 Partner's share of recapture of credit (see instructions)	37	.00
38 S corporation shareholder's share of recapture of credit (see instructions)	38	.00
39 Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F	39	.00
40 Total (add lines 35 through 39)	40	.00

Individuals: Enter the line 40 amount and code **171** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code **171** on Form IT-204, line 148.



IT-604 Claim for QEZE Tax Reduction Credit 2014

CERTIFICATE OF ELIGIBILITY

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-604 Claim for QEZE Tax Reduction Credit 2014

RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-606 Claim for QEZE Credit for Real Property Taxes 2014

CERTIFICATE OF ELIGIBILITY

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-606 Claim for QEZE Credit for Real Property Taxes 2014

EZ RETENTION CERTIFICATE

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-607 Claim for Excelsior Jobs program Tax Credit 2014

CERTIFICATE OF TAX CREDIT

Issued by Empire State Development (ESD)

Jobs Tax Credit Component	\$2000.00
Investment Tax Credit Component	\$ 500.00
Research and Development Tax Credit Component	\$3000.00
Real Property Tax Credit Component	\$ 600.00

FOR NYS DTF TESTING PURPOSES ONLY

IT-611 Claim for Brownfield Redevelopment Tax Credit

CERTIFICATE OF COMPLETION

Issue Date 6-10-2014

FOR NYS DTF TESTING PURPOSES ONLY