

Partnership Return



IT-204

For calendar year 2004 or fiscal year beginning and ending

Print or type	Read the instructions, Form IT-204-I, before completing this return.		Employer identification number	
	Legal name		Principal business activity	
	Trade name of business if different from legal name above		Principal product or service	
	Address (number and street or rural route)		NAICS business code number (see instructions)	Date business started
	City, village, or post office	State	ZIP code	

- A** Mark an **X** in the box that applies to your entity:
- Regular partnership Limited liability partnership (LLP) Portfolio investment partnership
 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 New York 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 (attach explanation)
- D** Is this return the result of federal audit changes? **D** Yes No
- If Yes: 1) Enter date of final federal determination **D1**
- 2) Do you concede the federal audit changes? (see instructions for amended return or federal changes) **D2** Yes No
- E** Did you file a New York State partnership return for: 2002 Yes No 2003 Yes No
- If *No*, state reason: _____
- F** Total number of partners required to be listed on Form IT-204-ATT (see instructions) **F**
- G** Does the partnership currently have tax accounts with New York State 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**

Schedule A

Part I — List all places, both in and out of New York State, where the partnership carries on business (attach additional sheets if necessary)

Street address	City and state	Description (see instructions)

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

Items used as factors	A Totals - in and out of New York State		B New York State amounts		C Percent column B is of column A	
	Dollars		Dollars			
Property percentage (see instructions)						
1 Real property owned	1.		1.		4.	%
2 Real property rented from others	2.		2.		5.	%
3 Tangible personal property owned	3.		3.		6.	%
4 Property percentage (add lines 1, 2, and 3; see instr.)	4.		4.		7.	%
5 Payroll percentage (see instructions)	5.		5.		8.	%
6 Gross income percentage (see instructions) ...	6.		6.			
7 Total of percentages (add column C, lines 4, 5, and 6)						
8 Business allocation percentage (divide line 7 by three or by actual number of percentages if less than three)						

Third - party designee	Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No (complete the following) <input type="checkbox"/> No		
	Designee's name	Designee's phone number ()	Personal identification number (PIN)

Paid preparer's use only	Preparer's signature	Preparer's SSN or PTIN	Sign here	Signature of general partner	
	Firm's name (or yours, if self-employed)	Employer identification number		Date	Daytime phone number (optional)
	Address	Date		Mark X if self-employed <input type="checkbox"/>	()

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

Mail your return to: STATE PROCESSING CENTER, PO BOX 61000, ALBANY, NY 12261-0001.

Schedule B — Partners' New York modifications, credits, etc.

Part I — Partners' New York modifications to federal items

Total

9	New York State additions (<i>attach schedule; see instructions</i>)	9.	
10	New York State subtractions (<i>attach schedule; see instructions</i>)	10.	
11	Additions to federal itemized deductions	11.	
12	Subtractions from federal itemized deductions	12.	
13	Amount of interest expense incurred to carry tax-exempt obligations	13.	
14	New York adjustments to federal tax preference items (<i>see instructions</i>)	14.	

Part II — Partners' credit information

Total

15	Investment credit (<i>attach Form IT-212</i>)	15.	
16	Research and development property - investment credit (<i>attach Form IT-212</i>)	16.	
17	Addback of investment credit on early dispositions (<i>attach Form IT-212</i>)	17.	
18	Defibrillator credit (<i>attach Form IT-250</i>)	18.	
19	Investment credit for the financial services industry (<i>attach Form IT-252</i>)	19.	
20	Addback of investment credit on early dispositions for the financial services industry (<i>attach Form IT-252</i>)	20.	
21	Credit for employment of persons with disabilities (<i>attach Form IT-251</i>)	21.	
22	Alternative fuels credit (<i>attach Form IT-253</i>)	22.	
23	Addback of alternative fuels credit on early dispositions (<i>attach Form IT-253</i>)	23.	
24	Empire State film production credit (<i>attach Form IT-248</i>)	24.	
25	Industrial or manufacturing business (IMB) credit (<i>attach Form DTF-623</i>)	25.	
26	Low-income housing credit (<i>attach Form DTF-624</i>)	26.	
27	Green building credit (<i>attach Form DTF-630</i>)	27.	
28	Long-term care insurance credit (<i>attach Form IT-249</i>)	28.	
29	EZ wage tax credit (<i>attach Form IT-601</i>)	29.	
30	ZEA wage tax credit (<i>attach Form IT-601.1</i>)	30.	
31	EZ capital tax credit for investments in and donations to EZ capital corporations (<i>from Form IT-602, Schedule A, line 5; attach form</i>)	31.	
32	EZ capital tax credit for investments in certified EZ businesses (<i>from Form IT-602, Schedule B, line 9; attach form</i>)	32.	
33	EZ capital tax credit for monetary contributions to EZ development projects (<i>from Form IT-602, Schedule C, line 13; attach form</i>)	33.	
34	EZ investment tax credit and EZ employment incentive credit (<i>attach Form IT-603</i>)	34.	
35	QEZE credit for real property taxes (<i>attach Form IT-604</i>)	35.	
36	QEZE employment increase factor (<i>see instructions</i>)	36.	
37	QEZE zone allocation factor (<i>see instructions</i>)	37.	
38	QEZE benefit period factor (<i>see instructions</i>)	38.	
39	Addback of QEZE credit for real property taxes (<i>attach Form IT-604</i>)	39.	
40	EZ investment tax credit and EZ employment incentive credit for the financial services industry (<i>attach Form IT-605</i>)	40.	
41	Addback of EZ capital tax credit, EZ investment tax credit, and EZ employment incentive credit (<i>attach Forms IT-602 and IT-603</i>)	41.	
42	Addback of EZ investment tax credit and EZ employment incentive credit for the financial services industry (<i>attach Form IT-605</i>)	42.	
43	QETC employment credit (<i>attach Form DTF-621</i>)	43.	
44	QETC capital tax credit (<i>attach Form DTF-622</i>)	44.	
45	Addback of QETC capital tax credit (<i>attach Form DTF-622</i>) and low-income housing credit (<i>attach Form DTF-626</i>)	45.	
46	Total acres of qualified agricultural property	46.	
47	Total acres of qualified conservation property	47.	
48	Total amount of eligible taxes paid	48.	
49	Total acres of qualified agricultural property converted to nonqualified use	49.	

Part III — Income and deductions allocated to New York (*see instructions*)

Allocated NY amounts

50	Ordinary income (loss) from trade or business activities	50.	
51	Net income or loss from New York rental real estate activities	51.	
52	Net income or loss from other rental activities	52.	
53	Portfolio income (loss)	53.	
54	Guaranteed payments to partners	54.	
55	Net gain (loss) under IRC section 1231 (<i>other than due to casualty or theft</i>)	55.	
56	Other income	56.	
57	Expense deduction for property under IRC section 179	57.	
58	Deductions related to portfolio income (<i>do not include investment interest expense</i>)	58.	
59	Other deductions (<i>see instructions</i>)	59.	
60	Tax preference items for minimum tax (<i>see instructions</i>)	60.	
61	New York adjustments to federal tax preference items (<i>see instructions</i>)	61.	
62	Investment interest expense (<i>see instructions</i>)	62.	
63	Other items not included above that are required to be reported separately to partners	63.	