



New York State Department of Taxation and Finance
New York Corporate Partner's Schedule K-1
 Tax Law – Article 9-A

IT-204-CP

Final K-1

Amended K-1

For calendar year 2012 or tax year beginning and ending

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

Partnership's information

Partnership's name (as shown on Form IT-204)	Partnership's EIN
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A Mark an **X** in the box if either applies to your entity Publicly traded partnership Portfolio investment partnership

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

Partner's information (see instructions)

Partner's name			Partner's EIN
Partner's address			
City	State	ZIP code	

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

D What is the New York tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) C corporation S corporation

E If the partner is a disregarded entity, enter the EIN of the entity reporting the income (if known) **E**

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

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

		Beginning	Ending
1) Profit.....	G1	%	%
2) Loss.....	G2	%	%
3) Capital.....	G3	%	%

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

1) Nonrecourse.....	H1	<input type="text"/>
2) Qualified nonrecourse financing.....	H2	<input type="text"/>
3) Recourse.....	H3	<input type="text"/>

I Partner's capital account analysis

1) Beginning capital account	I1	<input type="text"/>
2) Capital contributed during the year – cash.....	I2	<input type="text"/>
3) Capital contributed during the year – property.....	I3	<input type="text"/>
4) Current year increase (decrease)	I4	<input type="text"/>
5) Withdrawals and distributions – cash.....	I5	<input type="text"/>
6) Withdrawals and distributions – property	I6	<input type="text"/>
7) Ending capital account.....	I7	<input type="text"/>
8) Method of accounting (mark an X in the appropriate box)		
<input type="checkbox"/> Tax basis <input type="checkbox"/> GAAP <input type="checkbox"/> Book <input type="checkbox"/> Other (submit explanation)		



J Was Form CT-2658-E filed with the partnership? J Yes No

		Date	Amount
K	NYS estimated tax paid on behalf of partner (from Form CT-2658)		
1)	First installment K1		
2)	Second installment K2		
3)	Third installment K3		
4)	Fourth installment K4		
	Total NYS estimated tax paid on behalf of partner (add lines K1 through K4) K		

Partner's share of entire net income (ENI) and minimum taxable income (MTI) information (see instructions)

ENI and MTI additions

1	Tax-exempt interest.....	1	
2	Federal depreciation	2	
3	Other state and local taxes	3	
4	Taxes paid to the U.S., possessions of the U.S., or foreign countries	4	
5	Taxes related to the farmers' school tax credit.....	5	
6	Special additional mortgage recording tax credit	6	
7	Other additions.....	7	
	Identify:		

ENI and MTI subtractions

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

Partner's proportionate part of assets and liabilities (see instructions)

		A	B	
		Average value New York State	Average value everywhere	
12	Total assets	12	12	
13	Real property and marketable securities included on line 12, column B		13	
14	Real property and marketable securities at fair market value (FMV)		14	
15	Total liabilities		15	

Partner's proportionate part of stocks, bonds, and other securities (see instructions)

16	Total average value of stocks, bonds, and other securities	16	
17	Total liabilities directly attributable to stocks, bonds, and other securities	17	
18	Total average value of cash on hand and on deposit	18	
19	Total liabilities directly attributable to cash on hand and on deposit	19	



Partner's share of income from stocks, bonds, and other securities (see instructions)

20	Interest income from corporate and governmental debt instruments	20	
21	Interest income from bank accounts	21	
22	All other interest income from stocks, bonds, and other securities	22	
23	Dividend income from stocks, bonds, and other securities	23	
24	Net capital gain or loss from stocks, bonds, and other securities	24	
25	Income from stocks, bonds, and other securities other than interest, dividends, capital gains, or capital losses	25	
26	Interest deductions directly attributable to stocks, bonds, and other securities	26	
27	Noninterest deductions directly attributable to stocks, bonds, and other securities.....	27	
28	Total interest deductions	28	
29	Total noninterest deductions	29	

Partner's share and proportionate part of the business allocation percentage information and Metropolitan Commuter Transportation District (MCTD) allocation percentage information (see instructions)

- 30a During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in New York State? (Mark an X in the appropriate box.) Yes No
- 30b During the reporting year, did the partnership do business, employ capital, own or lease property, or maintain an office in the MCTD? (Mark an X in the appropriate box.) Yes No

Average value of property		A MCTD	B New York State	C Everywhere
31	Adjusted basis of real estate owned	31		
32	FMV of real estate owned	32		
33	Real estate rented.....	33		
34	Adjusted basis of inventories owned....	34		
35	FMV of inventories owned.....	35		
36	Adjusted basis of tangible personal property owned.....	36		
37	FMV of tangible personal property owned	37		
38	Tangible personal property rented ...	38		

Receipts in the regular course of business from:		A MCTD	B New York State	C Everywhere
39	Sales of tangible personal property	39		
40	Services performed	40		
41	Rentals of property.....	41		
42	Royalties	42		
43	Other business receipts	43		

Payroll		A MCTD	B New York State	C Everywhere
44	Wages and other compensation of employees, except employees having partnership-wide authority	44		
45	Number of employees	45		

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Partner's share and proportionate part of receipts and qualified manufacturing property (see instructions)

46	New York receipts	46	
47	Total receipts from the sale of goods by manufacturing	47	
48	Total receipts from the lending of funds	48	
49	Adjusted basis of qualified manufacturing property	49	

Partner's share of New York modifications (for New York S corporations only)

50 New York State additions

	Number	A - Total amount
50a	E A -	
50b	E A -	
50c	E A -	
50d	E A -	
50e	E A -	
50f	E A -	

51 Total addition modifications (total of column A, lines 50a through 50f)..... 51

52 New York State subtractions

	Number	A - Total amount
52a	E S -	
52b	E S -	
52c	E S -	
52d	E S -	
52e	E S -	
52f	E S -	

53 Total subtraction modifications (total of column A, lines 52a through 52f)..... 53

54 Additions to federal itemized deductions

	Letter	Amount
54a		
54b		
54c		
54d		
54e		
54f		

55 Total additions to federal itemized deductions (add lines 54a through 54f)..... 55

(continued)



Partner's share of New York modifications (for New York S corporations only) (continued)

56 Subtractions from federal itemized deductions

	Letter	Amount
56a		
56b		
56c		
56d		
56e		
56f		

57 Total subtractions from federal itemized deductions (add lines 56a through 56f) **57**

58 New York adjustments to tax preference items **58**

Partner's share of income, deductions, etc. (from federal Form 1065, Schedule K-1)

Partner's distributive share items

59 Ordinary business income (loss).....	59	<input type="text"/>
60 Net rental real estate income (loss)	60	<input type="text"/>
61 Other net rental income (loss).....	61	<input type="text"/>
62 Guaranteed payments.....	62	<input type="text"/>
63 Interest income.....	63	<input type="text"/>
64 Ordinary dividends	64	<input type="text"/>
65 Royalties	65	<input type="text"/>
66 Net short-term capital gain (loss)	66	<input type="text"/>
67 Net long-term capital gain (loss)	67	<input type="text"/>
68 Net section 1231 gain (loss)	68	<input type="text"/>
69 Other income (loss).....	69	<input type="text"/>

Identify:

70 Section 179 deduction	70	<input type="text"/>
71 Other deductions (see instructions)	71	<input type="text"/>

Identify:

72 Tax preference items for minimum tax	72	<input type="text"/>
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Identify:

73 Tax-exempt income and nondeductible expenses (see instructions).....	73	<input type="text"/>
74 Distributions – cash and marketable securities.....	74	<input type="text"/>
75 Distributions – other property	75	<input type="text"/>
76 Other items not included above that are required to be reported separately to partners	76	<input type="text"/>

Identify:

Partner's credit information

Part 1 – Flow-through credit bases and factors

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

	A – Form CT-611		B – Form CT-611.1	
77 Site preparation cost	77	<input type="text"/>	77	<input type="text"/>
78 Tangible property cost	78	<input type="text"/>	78	<input type="text"/>
79 On-site groundwater remediation cost	79	<input type="text"/>	79	<input type="text"/>



Partner's credit information (continued)

EZ capital tax credit (Form CT-602)

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

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

83	QEZE employment increase factor	83	
84	QEZE zone allocation factor	84	
85	QEZE benefit period factor.....	85	

Excelsior jobs program tax credit (Form CT-607)

86	Excelsior jobs tax credit component.....	86	
87	Excelsior investment tax credit component	87	
88	Excelsior research and development tax credit component	88	
89	Excelsior real property tax credit component.....	89	

Farmers' school tax credit (Form CT-47)

90	Acres of qualified agricultural property.....	90	
91	Acres of qualified conservation property.....	91	
92	Eligible school district property taxes paid	92	
93	Acres of qualified agricultural property converted to nonqualified use	93	

Other flow-through credit bases and factors

Credit bases

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

Credit factors

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

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

95 Flow-through credits

Code	Amount	Code	Amount
95a		95e	
95b		95f	
95c		95g	
95d		95h	

96 Addbacks of credits and recaptures

Code	Amount	Code	Amount
96a		96d	
96b		96e	
96c		96f	

