

Partnership Return



IT-204

For calendar year 2000 or fiscal year beginning and ending



Print or type

Read the instructions before completing this return.

Legal name _____

Trade name of business if different from legal name above _____

Address (number and street or rural route) _____

City, village or post office _____ State _____ ZIP code _____

Employer identification number _____

Principal business activity _____

Principal product or service _____

NAICS business code number (see instructions) _____ Date business started _____

- A** Check the box that applies to your entity:
- Regular partnership Limited liability partnership (LLP)
- Limited liability company (LLC - including limited liability investment company and a limited liability trust company)
- B** If the income from the partnership is all from New York sources, check the box . **Do not** complete Schedule B, Part III.
- C** If your entity is an LLC or LLP, did the entity have any business activity in New York State during 2000? **C** Yes No
- D** Check applicable box(es): Change of address Initial return Amended return Final return (attach explanation)
- E** Is this return the result of federal audit changes? **E** Yes No
- If Yes: 1) Enter date of final federal determination **E1**
- 2) Do you concede the federal audit changes? (See instructions for amended return or federal changes) ... **E2** Yes No
- F** Did you file a New York State partnership return for: 1998 Yes No 1999 Yes No
- If No, state reason: _____
- G** Total number of partners in the partnership (see instructions) **G**
- H** 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 **H1**
2. Withholding tax Yes No **H2**

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
Property percentage (see instructions)	Dollars	Dollars	
1 Real property owned	1	1	
2 Real property rented from others	2	2	
3 Tangible personal property owned	3	3	
4 Property percentage (add lines 1, 2, and 3; see inst.)	4	4	4 . %
5 Payroll percentage (see inst.)	5	5	5 . %
6 Gross income percentage (see inst.) ...	6	6	6 . %
7 Total of percentages (add column C, lines 4, 5, and 6)	7	7	7 . %
8 Business allocation percentage (divide line 7 by three or by actual number of percentages if less than three)	8	8	8 . %

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

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 Manufacturing and production, retail enterprise, waste treatment and pollution control property - investment credit (<i>attach Form IT-212</i>)	15	
16 Research and development property - investment credit (<i>attach Form IT-212</i>)	16	
17 Add-back of investment credit on early dispositions (<i>attach Form IT-212</i>)	17	
18 Investment credit for the financial services industry (<i>attach Form IT-252</i>)	18	
19 Add-back of investment credit on early dispositions for the financial services industry (<i>attach Form IT-252</i>)	19	
20 Credit for employment of persons with disabilities (<i>attach Form IT-251</i>)	20	
21 Alternative fuels credit (<i>attach Form IT-253</i>)	21	
22 Add-back of alternative fuels credit on early dispositions (<i>attach Form IT-253</i>)	22	
23 Industrial or manufacturing business (IMB) credit (<i>attach Form DTF-623</i>)	23	

Empire zone (EZ) and qualified emerging technology company (QETC) tax credits

24 EZ wage tax credit (<i>attach Form DTF-601</i>)	24	
25 ZEA wage tax credit (<i>attach Form DTF-601.1</i>)	25	
26 EZ capital tax credit (<i>attach Form DTF-602</i>)	26	
27 EZ investment tax credit and EZ employment incentive credit (<i>attach Form DTF-603</i>)	27	
28 EZ investment tax credit and EZ employment incentive credit for the financial services industry (<i>attach Form DTF-605</i>)	28	
29 Add-back of EZ capital tax credit, EZ investment tax credit, and EZ employment incentive credit (<i>attach Forms DTF-602 and DTF-603</i>)	29	
30 Add-back of EZ investment tax credit and EZ employment incentive credit for the financial services industry (<i>attach Form DTF-605</i>)	30	
31 QETC employment credit (<i>attach Form DTF-621</i>)	31	
32 QETC capital tax credit (<i>attach Form DTF-622</i>)	32	
33 Add-back of QETC capital tax credit on early dispositions (<i>attach Form DTF-622</i>)	33	

Farmers' school tax credit

34 Total acres of qualified agricultural property	34	
35 Total amount of eligible taxes paid	35	
36 Total acres of qualified agricultural property converted to nonqualified use	36	

Part III — Income and deductions allocated to New York (*Partnerships whose income is all from New York sources, do not complete Part III*)

Allocated New York amounts

37 Ordinary income (loss) from trade or business activities	37	
38 Net income or loss from New York rental real estate activities	38	
39 Net income or loss from other rental activities	39	
40 Portfolio income (loss)	40	
41 Guaranteed payments to partners	41	
42 Net gain (loss) under IRC section 1231 (<i>other than due to casualty or theft</i>)	42	
43 Other income	43	
44 Expense deduction for property under IRC section 179	44	
45 Deductions related to portfolio income (<i>do not include investment interest expense</i>)	45	
46 Other deductions (<i>see instructions</i>)	46	
47 Tax preference items for minimum tax (<i>see instructions</i>)	47	
48 New York adjustments to federal tax preference items (<i>see instructions</i>)	48	
49 Investment interest expense (<i>see instructions</i>)	49	
50 Other items not included above that are required to be reported separately to partners	50	