

Partnership Return



IT-204

For calendar year 2003 or fiscal year beginning **03** 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: 2001 Yes No 2002 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 **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.		
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 instr.)	4.		4.		
5 Payroll percentage (see instructions)	5.		5.		
6 Gross income percentage (see instr.)	6.		6.		
7 Total of percentages (add column C, lines 4, 5, and 6)	7.		7.		%
8 Business allocation percentage (divide line 7 by three or by actual number of percentages if less than three)	8.		8.		%

Third - party designee Do you want to allow another person to discuss this return with the Tax Dept? (see instructions) Yes 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
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 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 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 Add-back 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 Add-back of alternative fuels credit on early dispositions <i>(attach Form IT-253)</i>	23.
24 Fuel oil storage tank credit <i>(attach Form IT-254)</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 Add-back 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 Add-back 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 Add-back 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 Add-back of QETC capital tax credit on early dispositions <i>(attach Form DTF-622)</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.