2006

New York State Department of Taxation and Finance
Partnership Return
IT-204

For calendar year 2006 or fiscal year beginning **0 6** and ending

Print or type

Read the instructions, Form IT-204-I, 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

Qualifying special conditions for filing your 2006 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
[ ] 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 *(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: .... 2004 Yes [ ] No [ ] .... 2005 Yes [ ] No [ ]
If *No*, state reason: _____

F Total number of partners required to be listed on Form(s) 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** [ ]

H Did the entity have an interest in real property located in New York State 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 [ ]

Third – party designee	Do you want to allow another person to discuss this return with the Tax Dept? *(see instr.)* **Yes** [ ] *(complete the following)* **No** [ ]
	Designee's name	Designee's phone number ( )	Personal identification number (PIN)

▼ Paid preparer's use only ▼
Preparer's signature ▶
Firm's name *(or yours, if self-employed)*
Address
Mark an **X** if self-employed [ ]

▼ SSN or PTIN:
● Employer identification number
Date

▼ Sign here ▼
Signature of general partner ▶
Date | ▼ Daytime phone 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.

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Schedule A

Part 1 — 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 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 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 instr.)	**4.**	**4.**	**4.** . %
5 **Payroll percentage** *(see instr.)*	**5.**	**5.**	**5.** . %
6 **Gross income percentage** *(see instr.)*	**6.**	**6.**	**6.** . %
7 Total of percentages *(add column C, lines 4, 5, and 6)*			**7.** . %
8 **Business allocation percentage** *(divide line 7 by three or by actual number of percentages if less than three)*			**8.** . %

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

Part 1 — Partners' New York modifications

			Total dollars
9	New York State additions *(attach schedule; see instructions)*	**9.**	
10	New York State subtractions *(attach schedule; see instructions)*	**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 *(see instructions)*	**14.**	

Part 2 — Partners' credit information

15	Investment credit *(attach Form IT-212)*..	**15.**	
16	Research and development property - investment credit *(attach Form IT-212)*	**16.**	
17	Addback of investment credit on early dispositions *(attach Form IT-212)*	**17.**	
18	Defibrillator credit *(attach Form IT-250)*	**18.**	
19	Investment credit for the financial services industry *(attach Form IT-252)*	**19.**	
20	Addback of investment credit on early dispositions (financial services industry) *(attach Form IT-252)* ...	**20.**	
21	Credit for employment of persons with disabilities *(attach Form IT-251)*	**21.**	
22	Special additional mortgage recording tax credit *(attach Form IT-256)*	**22.**	
23	Alternative fuels credit *(attach Form IT-253)*..	**23.**	
24	Addback of alternative fuels credit on early dispositions *(attach Form IT-253)*	**24.**	
25	Empire State film production credit *(attach Form IT-248)*	**25.**	
26	Industrial or manufacturing business (IMB) credit *(attach Form DTF-623)*	**26.**	
27	Low-income housing credit *(attach Form DTF-624)*	**27.**	
28	Green building credit *(attach Form DTF-630)*	**28.**	
29	Long-term care insurance credit *(attach Form IT-249)*	**29.**	
30	EZ wage tax credit *(attach Form IT-601)*	**30.**	
31	Site preparation credit component *(attach Form IT-611)*	**31.**	
32	Tangible property credit component *(attach Form IT-611)*..	**32.**	
33	On-site groundwater remediation credit component *(attach Form IT-611)*	**33.**	
34	Addback of brownfield redevelopment tax credit *(attach Form IT-611)*	**34.**	
35	Claim for remediated brownfield credit for real property taxes *(attach Form IT-612)*	**35.**	
36	Addback of remediated brownfield credit for real property taxes *(attach Form IT-612)*	**36.**	
37	Claim for environmental remediation insurance credit *(attach Form IT-613)*	**37.**	
38	Addback of environmental remediation insurance credit *(attach Form IT-613)*....................	**38.**	

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Part 2 — Partners' credit information *(continued)*

			Total dollars
39	EZ capital tax credit for investments in certified EZ businesses *(from Form IT-602, Schedule A, line 3; attach form)*	**39.**	
40	EZ capital tax credit for monetary contributions to EZ development projects *(from Form IT-602, Schedule B, line 7; attach form)*	**40.**	
41	EZ investment tax credit and EZ employment incentive credit *(attach Form IT-603)*	**41.**	
42	QEZE credit for real property taxes *(attach Form IT-606)*	**42.**	
43	QEZE employment increase factor *(attach Form IT-604; see instr.)*	**43.** ___ . ___	
44	QEZE zone allocation factor *(attach Form IT-604; see instr.)*	**44.** ___ . ___	
45	QEZE benefit period factor *(attach Form IT-604; see instr.)*	**45.** ___ . ___	
46	Addback of QEZE credit for real property taxes *(attach Form IT-606)*	**46.**	
47	EZ-ITC and EZ-EIC for the financial services industry *(attach Form IT-605)*	**47.**	
48	Addback of EZ capital tax credit, EZ-ITC, and EZ-EIC *(attach Forms IT-602 and IT-603)*	**48.**	
49	Addback of EZ-ITC and EZ-EIC for the financial services industry *(attach Form IT-605)*	**49.**	
50	QETC employment credit *(attach Form DTF-621)*	**50.**	
51	QETC capital tax credit *(attach Form DTF-622)*	**51.**	
52	QETC facilities, operations, and training credit *(attach Form DTF-619)*	**52.**	
53	Addback of QETC capital tax credit *(attach Form DTF-622)* and low-income housing credit *(attach Form DTF-626)*	**53.**	
54	Security officer training credit *(attach Form IT-631)*	**54.**	
55	Total acres of qualified agricultural property	**55.**	
56	Total acres of qualified conservation property	**56.**	
57	Total amount of eligible taxes paid	**57.**	
58	Total acres of qualified agricultural property converted to nonqualified use	**58.**	
59	Claim for fuel cell electric generating equipment credit *(attach Form IT-259)*	**59.**	
60	Conservation easement credit *(attach Form IT-242)*	**60.**	
61	Biofuel production credit *(attach Form IT-243)*	**61.**	
62	Clean heating fuel credit *(attach Form IT-241)*	**62.**	
63	Claim for handicapped-accessible taxicabs and livery service vehicles credit *(attach Form IT-239)*	**63.**	

Part 3 — Income and deductions allocated to New York *(see instructions)*

			Allocated NY amounts
64	Ordinary income (loss) from trade or business activities	**64.**	
65	Net income or loss from New York rental real estate activities	**65.**	
66	Net income or loss from other rental activities	**66.**	
67	Portfolio income (loss)	**67.**	
68	Guaranteed payments to partners	**68.**	
69	Net gain (loss) under IRC section 1231 *(other than due to casualty or theft)*	**69.**	
70	Other income	**70.**	
71	Expense deduction for property under IRC section 179	**71.**	
72	Deductions related to portfolio income *(do not include investment interest expense)*	**72.**	
73	Other deductions *(see instructions)*	**73.**	
74	Tax preference items for minimum tax *(see instructions)*	**74.**	
75	New York adjustments to federal tax preference items *(see instructions)*	**75.**	
76	Investment interest expense *(see instructions)*	**76.**	
77	Other items not included above that are required to be reported separately to partners	**77.**	

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