



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 2022 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 Partnership

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

Tax basis GAAP Book 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) information when the corporate partner's New York tax filing status is a C corporation

ENI addition modifications

1 Total additions 1

		A - Number	B - Amount			A - Number	B - Amount
1a	EA -			1d	EA -		
1b	EA -			1e	EA -		
1c	EA -			1f	EA -		

ENI subtraction modifications

2 Total subtractions 2

		A - Number	B - Amount			A - Number	B - Amount
2a	ES -			2d	ES -		
2b	ES -			2e	ES -		
2c	ES -			2f	ES -		

Partner's proportionate part of assets and liabilities (for New York C corporate partners only)

		Average value
3	Total assets	3
4	Real property and marketable securities included on line 3	4
5	Real property and marketable securities at fair market value (FMV)	5
6	Average value of adjusted total assets	6
7	Total liabilities	7
8	Liabilities directly attributable to business capital	8
9	Liabilities directly attributable to investment capital	9



Partner's proportionate part of items related to investment capital under Article 9-A (for New York C corporate partners only)

Part 1 – Investment capital that generates income claimed not taxable by New York under the U.S. Constitution

Description of asset (identify each asset, and enter number of shares (if applicable) and date acquired here; for each asset complete columns D through G on the corresponding lines below; enter only directly owned assets in items A through F and Total from additional sheet(s))

For each item listed, in columns A through G, enter the information for the partnership as a **whole**.

Item	A – Description of asset				B – Number of shares acquired, if applicable	C – Date acquired
A						
B						
C						
D						
E						
F						
Item	D Number of shares sold, if applicable	E Date sold	F Average FMV	G Liabilities directly attributable	H Net average FMV	
A						
B						
C						
D						
E						
F						
Total from additional sheet(s)						
Total from partnerships						
10 Total proportionate part of columns F and G (see instructions)					10	

Part 2 – Investment capital – stocks actually held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through G on the corresponding lines below; enter only directly owned investments in items A through F and Total from additional sheet(s))

For each item listed, in columns A through G, enter the information for the partnership as a **whole**.

Item	A – Name/CUSIP/CINS/lot number				B – Number of shares acquired	C – Date acquired
A						
B						
C						
D						
E						
F						
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities directly attributable	H Net average FMV	
A						
B						
C						
D						
E						
F						
Total from additional sheet(s)						
Total from partnerships						
11 Total proportionate part of columns F and G (see instructions)					11	



Part 3 – Investment capital – stocks presumed held more than one year

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns F and G on the corresponding lines below; enter only directly owned investments in items A through F and Total from additional sheet(s))

For each item listed, in columns A through G, enter the information for the partnership as a **whole**.

Item	A – Name/CUSIP/CINS/lot number		B – Number of shares acquired	C – Date acquired	
A					
B					
C					
D					
E					
F					
Item	D Number of shares sold	E Date sold	F Average FMV	G Liabilities directly attributable	H Net average FMV
A					
B					
C					
D					
E					
F					
Total from additional sheet(s)					
Total from partnerships					
12 Total proportionate part of columns F and G (see instructions)			12		

Part 4 – Total investment capital

13 Total average FMV and liabilities **directly** attributable (add lines 10, 11, and 12 in columns F and G)

13			
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Part 5 – Prior year investment capital – stocks that did not meet holding period requirement

Description of investment (identify each investment, and enter number of shares and date acquired here; for each investment complete columns D through G on the corresponding lines below; enter only directly owned investments in items A through F and Total from additional sheet(s))

For each item listed, in columns A through G, enter the information for the partnership as a **whole**.

Item	A – Name/CUSIP/CINS/lot number		B – Number of shares acquired	C – Date acquired	
A					
B					
C					
D					
E					
F					
Item	D Number of shares sold	E Date sold	F Average FMV as previously reported	G Liabilities directly attributable as previously reported	H Net average FMV
A					
B					
C					
D					
E					
F					
Total from additional sheet(s)					
Total from partnerships					
14 Total proportionate part of columns F and G (see instructions)			14		



Part 6 – Prior year gross investment income for stocks that did not meet holding period requirement

15	Prior year presumed gross investment income from stocks presumed in the prior year to be held more than one year that failed to meet the presumption (<i>see instructions</i>)	15	
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Partner’s share of items related to investment and other exempt income under Article 9-A (for New York C corporate partners only)

16	Gross exempt cross-article dividends	16	
17	Gross exempt controlled foreign corporation (CFC) income.....	17	
18	Gross exempt unitary corporation dividends	18	
19	Gross investment income from investments generating income not taxable by New York State under the U.S. Constitution	19	
20	Dividend income from investment capital from stocks actually held more than one year.....	20	
21	Net capital gains or losses from investment capital from stocks actually held more than one year	21	
22	Dividend income from investment capital from stocks presumed held more than one year.....	22	

Partner’s share of items related to interest deductions directly attributable to investment and other exempt income under Article 9-A (for New York C corporate partners only)

23	Interest expense per federal Form 1065, line 15	23	
24	Interest deductions directly attributable to income reported on line 16	24	
25	Interest deductions directly attributable to income reported on line 17	25	
26	Interest deductions directly attributable to income reported on line 18	26	
27	Interest deductions directly attributable to income reported on line 19	27	
28	Interest deductions directly attributable to income reported on line 20	28	
29	Interest deductions directly attributable to income reported on line 21	29	
30	Interest deductions directly attributable to income reported on line 22	30	
31	Interest deductions directly attributable to business capital	31	

Partner’s share and proportionate part of items related to subtraction modification for qualified banks

32	Qualified residential loan portfolio assets	32	
33	Gross interest income from qualifying loans	33	
33a	Gross interest income from all loans	33a	
33b	Gross interest expense from all loans	33b	

Partner’s share and proportionate part of items related to manufacturing

34	Total receipts from the sale of goods by manufacturing	34	
35	New York adjusted basis of qualified manufacturing property	35	
35a	Number of employees employed in manufacturing in New York.....	35a	



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

36 New York State additions

	Number	A - Total amount
36a	E A -	
36b	E A -	
36c	E A -	
36d	E A -	
36e	E A -	
36f	E A -	

37 Total addition modifications (total of column A, lines 36a through 36f) **37**

38 New York State subtractions

	Number	A - Total amount
38a	E S -	
38b	E S -	
38c	E S -	
38d	E S -	
38e	E S -	
38f	E S -	

39 Total subtraction modifications (total of column A, lines 38a through 38f) **39**

40 Additions to itemized deductions

	Letter	Amount
40a		
40b		
40c		
40d		
40e		
40f		

41 Total additions to itemized deductions (add lines 40a through 40f) **41**

42 Subtractions from itemized deductions

	Letter	Amount
42a		
42b		
42c		
42d		
42e		
42f		

43 Total subtractions from itemized deductions (add lines 42a through 42f) **43**



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

Partner’s distributive share items

44	Ordinary business income (loss)	44	
45	Net rental real estate income (loss)	45	
46	Other net rental income (loss)	46	
47	Guaranteed payments	47	
48	Interest income	48	
49	Ordinary dividends	49	
50	Royalties	50	
51	Net short-term capital gain (loss)	51	
52	Net long-term capital gain (loss)	52	
53	Net section 1231 gain (loss)	53	
54	Other income (loss)	54	
	Identify:		
55	Section 179 deduction	55	
56	Other deductions	56	
	Identify:		
57	Tax-exempt income and nondeductible expenses	57	
58	Distributions – cash and marketable securities	58	
59	Distributions – other property	59	
60	Other items not included above that are required to be reported separately to partners	60	
	Identify:		

Partner’s credit information (see instructions)

Part 1 – Flow-through credit bases and information

Brownfield redevelopment tax credit (Form CT-611, Form CT-611.1, or Form CT-611.2)

		A – Form CT-611	B – Form CT-611.1	C – Form CT-611.2
61	Site preparation credit component	61		
62	Tangible property credit component	62		
63	On-site groundwater remediation credit component ...	63		
64	This line intentionally left blank	64		
65	This line intentionally left blank	65		

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

66	QEZE employment increase factor	66	
67	QEZE zone allocation factor	67	
68	QEZE benefit period factor	68	

Excelsior jobs program tax credit (Form CT-607)

69	Excelsior jobs tax credit component	69	
70	Excelsior investment tax credit component	70	
71	Excelsior research and development tax credit component	71	
72	Excelsior real property tax credit component	72	
72a	Excelsior child care services tax credit component	72a	



Partner's credit information *(continued)*

Farmers' school tax credit *(Form CT-47)*

73 Acres of qualified agricultural property.....	73	
74 Acres of qualified conservation property.....	74	
75 Eligible school district property taxes paid	75	
76 Acres of qualified agricultural property converted to nonqualified use	76	

Other flow-through credit bases and information

Credit bases

Code		Amount	Code		Amount
77a			77d		
77b			77e		
77c			77f		

Credit information

Code		Information	Code		Information
77g			77j		
77h			77k		
77i			77l		

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

78 Flow-through credits

Code		Amount	Code		Amount
78a			78e		
78b			78f		
78c			78g		
78d			78h		

79 Addbacks of credits and recaptures

Code		Amount	Code		Amount
79a			79d		
79b			79e		
79c			79f		

Part 3 – START-UP NY tax elimination credit information *(Form CT-638)*

80 START-UP NY business certificate number <i>(Form DTF-74)</i>	80	
81 Year of START-UP NY business tax benefit period	81	
82 START-UP NY area allocation factor	82	

Partner's share of apportionment and Metropolitan Commuter Transportation District (MCTD) information

Part 1

- During the reporting year, did the partnership do business, employ capital, own or lease property, maintain an office, or derive receipts from activity, in New York State? *(mark an X in the appropriate box)* Yes No
- During the reporting year, did the partnership do business, employ capital, own or lease property, maintain an office, or derive receipts from activity, in the MCTD? *(mark an X in the appropriate box)* Yes No

Average value of property

		A – MCTD	B – New York State
3 Real estate owned	3		
4 Real estate rented	4		
5 Inventories owned	5		
6 Tangible personal property owned	6		
7 Tangible personal property rented	7		



Part 2		A	B	C
Receipts from:		MCTD	New York State	Everywhere
Section 210-A.2				
1	Sales of tangible personal property	1		
2	Sales of electricity	2		
3	Net gains from sales of real property	3		
Section 210-A.3				
4	Rentals of real and tangible personal property	4		
5	Royalties from patents, copyrights, trademarks, and similar intangible personal property	5		
6	Sales of rights for certain closed-circuit and cable TV transmissions of an event.....	6		
Section 210-A.4				
7	Sale, licensing, or granting access to digital products...	7		
7a	Sale, licensing, or granting access to digital products...	7a		
8	This line intentionally left blank	8		
Section 210-A.5(a)(2)(A)				
9	Interest from loans secured by real property	9		
10	Net gains from sales of loans secured by real property ...	10		
11	Interest from loans not secured by real property <input type="checkbox"/>	11		
12	Net gains from sales of loans not secured by real property <input type="checkbox"/>	12		
Section 210-A.5(a)(2)(B) <input type="checkbox"/>				
13	Interest from federal debt	13		
14				
15	Interest from NYS and its political subdivisions debt	15		
16	Net gains from federal, NYS, and NYS political subdivisions debt	16		
17	Interest from other states and their political subdivisions debt	17		
18	Net gains from other states and their political subdivisions debt	18		
Section 210-A.5(a)(2)(C) <input type="checkbox"/>				
19	Interest from asset-backed securities and other government agency debt	19		
20	Net gains from government agency debt or asset-backed securities sold through an exchange..	20		
21	Net gains from all other asset-backed securities	21		
Section 210-A.5(a)(2)(D) <input type="checkbox"/>				
22	Interest from corporate bonds	22		
23	Net gains from corporate bonds sold through broker/dealer or licensed exchange	23		
24	Net gains from other corporate bonds	24		
Section 210-A.5(a)(2)(E)				
25	Net interest from reverse repurchase and securities borrowing agreements	25		
Section 210-A.5(a)(2)(F)				
26	Net interest from federal funds	26		
Section 210-A.5(a)(2)(I) <input type="checkbox"/>				
27	Net income from sales of physical commodities	27		
Section 210-A.5(a)(2)(J) <input type="checkbox"/>				
28	Marked to market net gains	28		



Part 2		A	B	C
Receipts from:		MCTD	New York State	Everywhere
Section 210-A.5(a)(2)(H) <input type="checkbox"/>				
210-A.5(a)(2)(G) <input type="checkbox"/>				
29 Interest from other financial instruments	29			
30 Net gains from other financial instruments	30			
30a Net gains from other financial instruments (broker/dealer/exchange)	30a			
30b Other income from other financial instruments	30b			
30c Other income from other financial instruments (broker/dealer/exchange)	30c			
30d Dividends from stock that is business capital	30d			
30e Net gains from sales of stock that is business capital ...	30e			
30f Net gains from sales of partnership interests	30f			
Section 210-A.5(b)				
31 Brokerage commissions	31			
32 Margin interest earned on behalf of brokerage accounts	32			
33 Fees for advisory services for underwriting or management of underwriting	33			
34 Receipts from primary spread of selling concessions	34			
35 Receipts from account maintenance fees	35			
36 Fees for management or advisory services	36			
37 Interest from an affiliated corporation	37			
Section 210-A.5(c)				
38 Interest, fees, and penalties from credit cards	38			
39 Service charges and fees from credit cards	39			
40 Receipts from merchant discounts	40			
41 Receipts from credit card authorizations and settlement processing	41			
42 Other credit card processing receipts	42			
Section 210-A.5(d)				
43 Receipts from certain services to investment companies	43			
44 This line intentionally left blank	44			
Section 210-A.6				
45 Receipts from railroad and trucking business	45			
Section 210-A.6-a				
46 Receipts from the operation of vessels	46			
Section 210-A.7				
47 Receipts from air freight forwarding	47			
48 Receipts from other aviation services	48			
Section 210-A.8				
49 Advertising in newspapers or periodicals	49			
50 Advertising on television or radio	50			
51 Advertising via other means	51			
Section 210-A.9				
52 Transportation or transmission of gas through pipes	52			
Section 210-A.10				
53 Receipts from other services/activities not specified	53			
53a Receipts from other services/activities not specified	53a			



Payroll		A MCTD	B New York State
54	Wages and other compensation of employees except general executive officers	54	
55	Average number of individuals employed full time in New York State (excluding employees with partnership-wide authority)		55

Gross proceeds or receipts from certain sales (for apportionment purposes) (see instructions)		A MCTD	B New York State	C Everywhere
56	Sales of loans secured by real property	56		
57	Sales of loans not secured by real property	57		
58	Sales of other asset-backed securities	58		
59	Sales of corporate bonds	59		
60	Sales of physical commodities	60		

Marked to market net gain or loss from deemed sales (for apportionment purposes)

61	Of loans secured by real property	61	
62	Of loans not secured by real property	62	
63	Of federal debt instruments	63	
64	Of New York State and its political subdivisions debt instruments	64	
65	Of other states and their political subdivisions debt instruments	65	
66	Of government agency debt or asset-backed securities (through exchange)	66	
67	Of all other asset-backed securities	67	
68	Of corporate bonds through licensed exchange or broker/dealer	68	
69	Of other corporate bonds	69	
70	Of physical commodities	70	
71	Of other financial instruments of one type	71	

Items related to repurchase agreements and securities borrowing/lending agreements

72	Value of reverse repurchase agreements when partnership is purchaser/lender	72	
73	Value of borrowing agreements when partnership is securities borrower	73	
74	Value of repurchase agreements when partnership is seller/borrower	74	
75	Value of lending agreements when partnership is securities lender	75	
76	Interest income from reverse repurchase agreements and securities borrowing agreements	76	
77	Interest expense from repurchase agreements and securities lending agreements	77	

Partner's share of New York adjustments due to decoupling from the IRC (see instructions)

1	Total of New York additions	1	
2	Total of New York subtractions	2	

