



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-1For calendar year 2016 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	
2) Qualified nonrecourse financing	H2	
3) Recourse	H3	

I Partner's capital account analysis

1) Beginning capital account	I1	
2) Capital contributed during the year – cash	I2	
3) Capital contributed during the year – property	I3	
4) Current year increase (decrease)	I4	
5) Withdrawals and distributions – cash	I5	
6) Withdrawals and distributions – property	I6	
7) Ending capital account	I7	
8) Method of accounting (mark an X in the appropriate box)		

☐ Tax basis ☐ GAAP ☐ Book ☐ Other (submit explanation)

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

K NYS estimated tax paid on behalf of partner (from Form CT-2658)

		Date	Amount
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 G)

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) and/or 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 G)

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) and/or 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 G)

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) and/or 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 G)

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) and/or 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/(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	
34a Receipts received from the generation and distribution of electricity, the distribution of natural gas, and the production of steam associated with the generation of electricity	34a	
35 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 federal itemized deductions

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

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

42 Subtractions from federal itemized deductions

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

43 Total subtractions from federal 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 (see instructions)	56	
	Identify:		
57	Tax-exempt income and nondeductible expenses (see instructions)	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		

EZ capital tax credit (Form CT-602)

64	Recapture of credit for investments in certified EZ businesses	64	
65	Recapture of credit for contributions of money to EZ community development projects	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	



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 (Form DTF-74)	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**

- 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 ☐
- 2** 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 Receipts from:		A MCTD	B New York State	C 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 ☐	11			
12 Net gains from sales of loans not secured by real property ☐	12			
Section 210-A.5(a)(2)(B) ☐				
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) ☐				
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) ☐				
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) ☐				
27 Net income from sales of physical commodities	27			
Section 210-A.5(a)(2)(J) ☐				
28 Marked to market net gains	28			



Part 2 Receipts from:		A MCTD	B New York State	C Everywhere
Section 210-A.5(a)(2)(H) ☐				
210-A.5(a)(2)(G) ☐				
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			
Section 210-A.6				
44 Receipts from railroad and trucking business	44			
Section 210-A.6-a				
45 Receipts from the operation of vessels	45			
Section 210-A.7				
46 Receipts from air freight forwarding	46			
47 Receipts from other aviation services	47			
Section 210-A.8				
48 Advertising in newspapers or periodicals	48			
49 Advertising on television or radio	49			
50 Advertising via other means	50			
Section 210-A.9				
51 Transportation or transmission of gas through pipes	51			
Section 210-A.10				
52 Receipts from other services/activities not specified	52			
52a Receipts from other services/activities not specified	52a			



Payroll		A MCTD	B New York State
53	Wages and other compensation of employees except general executive officers	53	
54	Average number of individuals employed full time in New York State <i>(excluding employees with partnership-wide authority)</i>		54

Gross proceeds or receipts from certain sales (for apportionment purposes) (see instructions)		A MCTD	B New York State	C Everywhere
55	Sales of loans secured by real property	55		
56	Sales of loans not secured by real property	56		
57	Sales of other asset-backed securities	57		
58	Sales of corporate bonds	58		
59	Sales of physical commodities.....	59		

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

60	Of loans secured by real property	60	
61	Of loans not secured by real property	61	
62	Of federal debt instruments	62	
63	Of New York State and its political subdivisions debt instruments	63	
64	Of other states and their political subdivisions debt instruments	64	
65	Of government agency debt or asset-backed securities (through exchange)	65	
66	Of all other asset-backed securities	66	
67	Of corporate bonds through licensed exchange or broker/dealer	67	
68	Of other corporate bonds	68	
69	Of physical commodities	69	
70	Of other financial instruments of one type	70	

Items related to repurchase agreements and securities borrowing/lending agreements

71	Value of reverse repurchase agreements when partnership is purchaser/lender.....	71	
72	Value of borrowing agreements when partnership is securities borrower.....	72	
73	Value of repurchase agreements when partnership is seller/borrower	73	
74	Value of lending agreements when partnership is securities lender	74	
75	Interest income from reverse repurchase agreements and securities borrowing agreements ..	75	
76	Interest expense from repurchase agreements and securities lending agreements	76	





Department of Taxation and Finance

New York Partner's Schedule K-1

Tax Law – Article 22 (Personal Income Tax)

IT-204-IPFor calendar year 2016 or tax year beginning and ending ☐ Final K-1☐ Amended K-1**Partners:** Before completing your income tax return, see Form IT-204-IP-I, *Partner's Instructions for Form IT-204-IP* (available at www.tax.ny.gov).**Partnership's information** (see instructions)

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** **C** Business allocation percentage..... **C** %**Partner's information** (see instructions)

Partner's name			Partner's identifying number
Partner's address			
City	State	ZIP code	

D The partner is a (mark an **X** in the appropriate box) ☐ General partner or LLC member-manager ☐ Limited partner or other LLC member**E** What is the tax filing status of the partner? (Mark an **X** in the appropriate box, if known.) ☐ Individual ☐ Estate/trust ☐ Partnership**F** If the partner is a disregarded entity or grantor trust, enter the tax ID of the entity or individual reporting the income, if known **F** **G** Did the partner sell its entire interest during the tax year? **G** Yes ☐ No ☐

Partner's share of profit, loss, and capital		Beginning	Ending
1) Profit	H1	%	%
2) Loss.....	H2	%	%
3) Capital	H3	%	%

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

1) Nonrecourse	I1	
2) Qualified nonrecourse financing.....	I2	
3) Recourse	I3	

J Partner's capital account analysis

1) Beginning capital account	J1	
2) Capital contributed during the year – cash	J2	
3) Capital contributed during the year – property	J3	
4) Current year increase (decrease)	J4	
5) Withdrawals and distributions – cash.....	J5	
6) Withdrawals and distributions – property	J6	
7) Ending capital account.....	J7	
8) Method of accounting (mark an X in the appropriate box)		

☐ Tax basis ☐ GAAP ☐ Book ☐ Other (submit explanation)**K** Resident status (mark an **X** in all boxes that apply; see instructions)

☐ NYS full-year resident	☐ Yonkers full-year resident	☐ NYC full-year resident
☐ NYS part-year resident	☐ Yonkers part-year resident	☐ NYC part-year resident
☐ NYS nonresident	☐ Yonkers nonresident	

L If the partner was included in a group return, enter the special NYS identification number, if known..... **L**

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M Was Form IT-2658-E filed with the partnership? Yes ☐ No ☐

N NYS estimated tax paid on behalf of partner (from Form IT-2658-NYS)

		Date	Amount
1) First installment	N1		
2) Second installment.....	N2		
3) Third installment	N3		
4) Fourth installment.....	N4		
Total NYS estimated tax paid on behalf of partner (add lines N1 through N4)	N		

O Estimated MCTMT paid on behalf of partner (from Form IT-2658-MTA)

		Date	Amount
1) First installment	O1		
2) Second installment.....	O2		
3) Third installment	O3		
4) Fourth installment.....	O4		
Total estimated MCTMT paid on behalf of partner (add lines O1 through O4)	O		

Partner's share of income, deductions, etc.

A – Partner's distributive share items	B – Federal K-1 amount	C – New York State amount
1 Ordinary business income (loss).....	1	1
2 Net rental real estate income (loss)	2	2
3 Other net rental income (loss).....	3	3
4 Guaranteed payments.....	4	4
5 Interest income.....	5	5
6 Ordinary dividends	6	6
7 Royalties	7	7
8 Net short-term capital gain (loss)	8	8
9 Net long-term capital gain (loss)	9	9
10 Net section 1231 gain (loss)	10	10
11 Other income (loss) <i>Identify:</i>	11	11
12 Section 179 deduction	12	12
13 Other deductions <i>Identify:</i>	13	13
14 This line intentionally left blank	14	14
15 Net earnings (loss) from self-employment	15	15
16 Tax-exempt income and nondeductible expenses	16	16
17 Distributions – cash and marketable securities.....	17	17
18 Distributions – other property	18	18
19 Other items not included above that are required to be reported separately to partners	19	19
<i>Identify:</i>		

Partner's share of New York modifications (see instructions)**20** New York State additions

Number	A – Total amount	B – New York State allocated amount
20a EA –		
20b EA –		
20c EA –		
20d EA –		
20e EA –		
20f EA –		

21 Total addition modifications (total of column A, lines 20a through 20f) **21**



Partner's share of New York modifications *(continued)***22** New York State subtractions

	Number	A – Total amount	B – New York State allocated amount
22a	ES –		
22b	ES –		
22c	ES –		
22d	ES –		
22e	ES –		
22f	ES –		

23 Total subtraction modifications *(total of column A, lines 22a through 22f)* **23**

24 Additions to federal itemized deductions

	Letter	Amount
24a		
24b		
24c		
24d		
24e		
24f		

25 Total additions to federal itemized deductions *(add lines 24a through 24f)* **25**

26 Subtractions from federal itemized deductions

	Letter	Amount
26a		
26b		
26c		
26d		
26e		
26f		

27 Total subtractions from federal itemized deductions *(add lines 26a through 26f)* **27**

28 This line intentionally left blank **28**

Partner's other information

29a	Partner's share of New York source gross income	29a	
29b	MCTD allocation percentage <i>(see instructions)</i>	29b	%
29c	Partner's share of receipts from the sale of goods by manufacturing	29c	
29d	Partner's share of adjusted basis of qualified manufacturing property	29d	

Partner's credit information**Part 1 – Flow-through credit bases and information**

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

		A – Form IT-611	B – Form IT-611.1	C – Form IT-611.2
30	Site preparation credit component	30		
31	Tangible property credit component	31		
32	On-site groundwater remediation credit component ..	32		

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Partner's credit information *(continued)***EZ capital tax credit** *(Form IT-602)*

33 This line intentionally left blank	33	
34 Recapture of credit for investments in certified EZ businesses	34	
35 Recapture of credit for contributions of money to EZ community development projects	35	

QEZE tax reduction credit *(Form IT-604)*

36 QEZE employment increase factor	36	
37 QEZE zone allocation factor	37	
38 QEZE benefit period factor.....	38	

Excelsior jobs program tax credit *(Form IT-607)*

39 Excelsior jobs tax credit component.....	39	
40 Excelsior investment tax credit component	40	
41 Excelsior research and development tax credit component.....	41	
42 Excelsior real property tax credit component	42	

Farmers' school tax credit *(Form IT-217)*

43 Acres of qualified agricultural property.....	43	
44 Acres of qualified conservation property	44	
45 Eligible school district property taxes paid	45	
46 Acres of qualified agricultural property converted to nonqualified use.....	46	

Other flow-through credit bases and information

Credit bases

Code	Amount	Code	Amount
47a		47d	
47b		47e	
47c		47f	

Credit information

Code	Information	Code	Information
47g		47j	
47h		47k	
47i		47l	

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

48 Long-term care insurance credit <i>(Form IT-249)</i>	48	
49 Investment credit <i>(including employment incentive credit and historic barn rehabilitation credit; Form IT-212)</i> ...	49	
50 Research and development – investment credit <i>(Form IT-212)</i>	50	
51 Other flow-through credits		

Code	Amount	Code	Amount
51a		51e	
51b		51f	
51c		51g	
51d		51h	

52 Addbacks of credits and recaptures

Code	Amount	Code	Amount
52a		52d	
52b		52e	
52c		52f	



Partner’s credit information (continued)

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

53	START-UP NY business certificate number (Form DTF-74)	53	
54	Year of START-UP NY business tax benefit period	54	
55	START-UP NY area allocation factor	55	