



Instructions for Form IT-204

Partnership return and related forms

IT-204-I

Instructional contents

These instructions assist partnerships to complete the following forms:

- IT-204, *Partnership Return*
- IT-204-IP, *New York Partner's Schedule K-1*
- IT-204.1, *New York Corporate Partners' Schedule K*
- IT-204-CP, *New York Corporate Partner's Schedule K-1*

What's new for 2022?

For a detailed list of what's new, including a summary of tax law changes, visit our website (see *Need help?*) and search 2022.

General information

Purpose of Form IT-204

Use Form IT-204 to report income, deductions, gains, losses, and credits from the operation of a partnership for calendar year 2022, or other tax year beginning in 2022. All items reported on Form IT-204 or on documents included with it are subject to verification, audit, and revision by the New York State Tax Department.

Additional forms that must be filed

Every partnership must file additional forms depending on the type of partner as shown below:

Partner type	Form IT-204-IP	Form IT-204-CP	Form IT-204.1
Individual	X		
Estate or trust	X		
Partnership	X		X
LLC treated as a partnership	X		X
Article 9-A corporation		X	X
LLC treated as a corporation		X	X

A partnership with partners that are:

- partnerships or
- LLCs treated as partnerships,

must provide each partner with both Forms IT-204-IP and IT-204-CP, but it **only** files Form IT-204-IP with its Form IT-204.

Who must file

Partnerships are not subject to personal income tax. But every partnership having either (1) at least one partner who is an individual, estate, or trust that is a resident of New York State, or (2) any income, gain, loss, or deduction from New York State sources, must file a return on Form IT-204, regardless of the amount of its income (see *Specific instructions* on page 4). Otherwise, New York State law does not currently require a partnership to file a return solely because it has a partner that is either a partnership or corporation formed under the laws of

New York State, even though the partner may be responsible for filing its own return with New York State.

In addition to the information reported on Forms IT-204-IP and IT-204-CP, the partnership **must** report to each partner any additional information the partner needs for filing.

Tiered partnerships (Regulation section 137.6)

If your partnership is a partner in another partnership (hereinafter referred to as the **lower tier partnership**), the source and character of the distributive share of each item of your partnership to any partner of your partnership that is attributable to the lower tier partnership retains the source and character determined at the level of the lower tier partnership. Such source and character are not changed by reason of the fact that any such item flows through your partnership to such partner.

Example: Partnership A was a partner in another partnership, B. A is referred to as the upper tier partnership while B is referred to as the lower tier partnership. P was a nonresident individual partner of A.

Partnership A was not engaged in a trade or business in New York but partnership B was. Even though partnership A was not carrying on business in New York, it had New York source income from the distributive shares it received from partnership B. The source and character of each item that partnership A received from partnership B retains the source and character determined at the level of partnership B. For instance, if P was a partner of A, and A was a partner of B, nonresident individual partner P would allocate its share of the NY income from B at B's business allocation percentage. Further, if A was engaged in a trade or business in NY, then P would allocate its share of A's income using A's business allocation percentage and P would allocate its share of B's income (which flows to A) at B's business allocation percentage. This allocation method should be reflected on Forms IT-204 and IT-204-IP.

Partnerships with no New York source income that have resident partners

If you have no New York source income and are filing a return specifically because you have an Article 22 New York resident partner, complete the entire Form IT-204 with the exception of Section 10. If you have any corporate partners taxable under Article 9-A, or you have any partners that are partnerships or LLCs, you must also complete Form IT-204.1. Submit a Form IT-204-IP for each Article 22 resident partner (you do not have to submit Form IT-204-IP for nonresident partners) and for each partner that is a partnership or LLC. Submit a Form IT-204-CP for each corporate partner that is taxable under Article 9-A.

Submit a statement with your return indicating the following:

- The partnership has no income derived from New York sources.
- All other Article 22 partners in the partnership are nonresidents of New York State.
- There are a total of _____ nonresident partners.
- If at any time in the course of an audit it is deemed necessary to have copies of Forms IT-204-IP for nonresident partners, we will supply this information.

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Chao Zhang



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