



Instructions for Form IT-204-LL Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form

IT-204-LL-1

New York State



You may be able to e-file this form through your tax preparation software. A complete list of tax year 2012 personal income tax forms that can be e-filed is provided on our Web site (at www.tax.ny.gov).

General information

Who must file

Form IT-204-LL, *Partnership, Limited Liability Company, and Limited Liability Partnership Filing Fee Payment Form*, must be filed by:

- every LLC that is a disregarded entity for federal income tax purposes that has income, gain, loss, or deduction from New York State sources; **and**
- every domestic or foreign LLC (including a limited liability investment company (LLIC) or a limited liability trust company (LLTC)), or LLP that is required to file a New York State partnership return **and** that has income, gain, loss, or deduction from New York State sources; **and**
- every regular partnership (those that are not an LLC or LLP) that is required to file a New York partnership return that has income, gain, loss, or deduction from New York State sources, **and** had New York source gross income for the preceding tax year of at least \$1 million.

Note: A partnership, LLC, or LLP with no income, gain, loss, or deduction from New York sources who is filing a partnership return solely because it has a New York resident partner, is formed under the laws of New York State, or is dormant, is not subject to the filing fee.

An LLC or LLP that has elected to be treated as a corporation for federal income tax purposes is not subject to the filing fee. Do not file this form.

The amount of the filing fee will be based on the New York source gross income for the tax year immediately preceding the tax year for which the fee is due. If the LLC or LLP did not have any New York source gross income for the preceding tax year, the filing fee is \$25.

New York source gross income is defined as the sum of the partners' or members' shares of federal gross income from the partnership, LLP, or LLC, derived from or connected with New York State sources without any allowance or deduction for cost of goods sold, determined in accordance with the provisions of section 631 of the New York State Tax Law as if those provisions and any related provisions expressly referred to a computation of federal gross income from New York sources.

In addition, an LLC that is treated as a disregarded entity for federal income tax purposes and that has any income, gain, loss, or deduction from New York sources is also subject to this fee. The amount of the filing fee for an LLC that is treated as a disregarded entity for federal income tax purposes is \$25.

There is no proration of the filing fee if the partnership, LLC, or LLP has a short tax year for federal tax purposes.

When to file

You must file Form IT-204-LL within 60 days after the last day of your tax year. Submit full remittance of any filing fee due with the form. There is no extension of time to file Form IT-204-LL or pay the annual fee. If the 60th day falls on a Saturday, Sunday, or legal holiday, Form IT-204-LL and the annual filing fee may be filed on the next business day.

Fee for payments returned by banks – The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the

bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Where to file

Mail Form IT-204-LL and your remittance to:

**STATE PROCESSING CENTER
PO BOX 15150
ALBANY NY 12212-5150**

Private delivery services – If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* in these instructions for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: State Processing Center, 30 Wall Street, Binghamton NY 13901-2718.

Additional filing requirements

- Both domestic LLCs and LLPs are required to register with the New York State Department of State. In addition, foreign LLCs and LLPs that wish to carry on or conduct business or activities in New York State must also register with the Department of State. Taxpayers who have questions concerning the registration process should write to the New York State Department of State, One Commerce Plaza, 99 Washington Avenue, Albany NY 12231-0001, or call (518) 473-2492.
- The New York personal income tax and corporation franchise taxes conform with the federal income tax classification of LLCs and LLPs. Accordingly, an LLC or LLP that is treated as a partnership for federal income tax purposes must, if it meets the requirements (see Form IT-204-I, *Instructions for Form IT-204*), file a New York State partnership return using Form IT-204. Returns for calendar year 2012 are due April 15, 2013. Fiscal-year returns are due the 15th day of the fourth month after the end of the tax year.
- **New York City** – Information regarding the tax treatment of an LLC or LLP for purposes of the New York City General Corporation Tax (GCT) and the New York City Unincorporated Business Tax (UBT) is provided in the New York City Department of Finance memorandum 99-1. This memorandum is available on the NYC Department of Finance Web site at www.nyc.gov/finance or by calling their taxpayer assistance line at (212) 504-4036.

Specific instructions

Identification number – Enter your employer identification number (EIN) or New York State temporary number issued by the New York State Tax Department. (A social security number (SSN) should only be used if the LLC is considered a disregarded entity for federal income tax purposes and has not been previously assigned an EIN or a New York State temporary number.) If you were issued a temporary number but now have an EIN, enter the EIN and notify the Tax Department, if you have not already done so.

Note: To obtain an EIN, contact the Internal Revenue Service (IRS). To obtain a New York State temporary number, contact the New York State Tax Department (see *Need help?*).

Change of business information – If you marked an **X** in the box to indicate a change of address, enter your new address in the spaces provided, and report any other changes, including your business name, ID number, mailing address, physical address, telephone number, or owner/officer information on Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may use Form DTF-96, *Report of Address Change for Business Tax Accounts*, to correct your address for this and all other tax types. You can get these forms from our Web site or by phone. See *Need help?* for the phone number and Web address.

Special condition code – No special condition code exists at this time.

Part 1 – General information

Amended Form IT-204-LL – You must file an amended Form IT-204-LL to correct an error on your previously filed Form IT-204-LL or to report changes. Mark an **X** in this box if you are amending Form IT-204-LL. Submit with Form IT-204-LL an explanation of the error or changes. If you receive an assessment from the Tax Department, do not file an amended form to protest the assessment. Follow the instructions you received with the assessment.

Refund – Mark an **X** in this box to request a refund of any overpayment resulting from your amended Form IT-204-LL. You must submit a written request. You must file refund requests within three years from the date you filed your form, or two years from the date you paid the fee, whichever is later.

Final Form IT-204-LL – Mark an **X** in this box if this is your final Form IT-204-LL. If the LLC or LLP is registered with the Department of State, contact them at (518) 474-4750 to terminate the registration.

Line 1 – Income from New York State sources includes:

- 1) income attributable to the ownership of any interest in real property (including all or a portion of the gain or loss from the sale or exchange of an interest in an entity if the entity owns real property in New York State and the real property has a fair market value that equals or exceeds 50% of the fair market value of the assets the entity has owned for at least two years as of the date of the sale or exchange; for additional information, see TSB-M-09(5)l, *Amendment to the Definition of New York Source Income of a Nonresident Individual*); or tangible personal property located in New York State, and intangible personal property to the extent that it is used in a business, trade, profession, or occupation carried on in New York State; and
- 2) income attributable to a business, trade, profession, or occupation carried on in New York State; and
- 3) any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold, when the real property comprising the units of such cooperative housing corporation is located in New York State, whether or not connected with a business.

A partnership carries on a business, trade, profession, or occupation within New York State if (1) it maintains or operates an office, shop, store, warehouse, factory, agency, or other place in New York State where its affairs are systematically and regularly carried on, or (2) it performs a series of acts or transactions in New York State with regularity and continuity for livelihood or profit, as distinguished from isolated or incidental transactions.

Note: A partnership, LLC, or LLP that has a net loss derived from New York sources during the tax year must still mark an **X** in the Yes box.

LLCs that are disregarded entities for federal income tax purposes: Skip Part 2 and continue with Part 3.

Part 2 – Partnerships, and LLCs and LLPs treated as partnerships for federal income tax purposes

Line 4 – Use the worksheet on page 3 to compute your modified federal and New York source gross income for tax year 2011.

Enter in column A, the amounts for lines 1 through 13 from applicable federal schedules as instructed.

Enter in column B the portion of column A (if any) that relates to New York sources.

Tiered partnerships: Do not include on lines 1 through 13 of the worksheet income from any partnership in which you are a partner. The partnership should provide you with an amount to enter on line 14.

If you did not have any New York source gross income for tax year 2011, enter **0** on line 4.

Line 5 – NYS filing fee

LLC and LLP – From the table below, find the amount of the New York source gross income reported on line 4 and enter the corresponding amount of the NYS filing fee on line 5. If you entered **0** on line 4, enter **25** on line 5.

If the New York source gross income on line 4 is more than:	but not more than:	LLC/LLP enter on line 5:
\$ 0	\$ 100,000	25
100,000	250,000	50
250,000	500,000	175
500,000	1,000,000	500
1,000,000	5,000,000	1,500
5,000,000	25,000,000	3,000
25,000,000		4,500

Regular partnership – From the table below, find the amount of the New York source gross income reported on line 4 and enter the corresponding amount of the NYS filing fee on line 5. If the amount entered on line 4 is less than \$1,000,000, or the partnership had no New York source gross income, no New York State filing fee is due. **Do not** file this form.

If the New York source gross income on line 4 is:	Regular partnership enter on line 5:
\$ 1,000,000	500

If the New York source gross income on line 4 is more than:	but not more than:	enter on line 5:
\$ 1,000,000	\$ 5,000,000	1,500
5,000,000	25,000,000	3,000
25,000,000		4,500

New York source gross income worksheet		A Modified federal gross income		B New York source gross income	
Enter 2011 amounts					
1	Enter the amount from federal Form 1065, line 1e	1.			
2	Enter the amount from federal Form 1065, Schedule K, line 5	2.			
3	Enter the amount from federal Form 1065, Schedule K, line 6a	3.			
4	Enter the amount from federal Form 1065, Schedule K, line 7	4.			
5	Enter any income (not losses) included on federal Form 1065, Schedule K, line 11	5.			
6	Add the gain (not loss) amounts from federal Form 1065, Schedule D (and, if applicable, Schedule D-1), column (f), lines 1 and 7, and the gains (not losses) from lines 3, 4, 9, 10, and 12	6.			
7	Add the gain (not loss) amounts on federal Form 4797, column (g), lines 2 through 6, 10, and 13 through 16	7.			
8	Enter the amount from federal Form 8825, line 18a	8.			
9	Enter the income (not loss) from federal Schedule F (Form 1040), line 9	9.			
10	Enter amount from federal Schedule F (Form 1040), line 1d	10.			
11	Enter any income (not losses) included on federal Form 1065, Schedule K, line 3a, not included above	11.			
12	Enter any income (not losses) included on federal Form 1065, line 4, from estates and trusts not included above	12.			
13	Enter any income (not losses) included on federal Form 1065, line 7, not included above	13.			
14	New York source gross income from lower tiered partnerships	14.			
15	Total (add column B, lines 1 through 14); enter the amount here and on Form IT-204-LL, line 4	15.			

Part 3 – LLCs that are disregarded entities for federal income tax purposes

Line 6 – Enter the EIN or SSN of the entity or individual who will be reporting the income or loss.

Paid preparer’s responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Visit our Web site at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features



Telephone assistance

Automated income tax refund status: (518) 457-5149

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities.

If you have questions about special accommodations for persons with disabilities, call the information center.