

For office use only

New York State Department of Taxation and Finance

IT-205



Fiduciary Income Tax Return

New York State • City of New York • City of Yonkers

For Jan. 1 - Dec. 31, 1992, or fiscal tax year beginning , 1992, ending , 19 .

Form header section with fields for Name of estate or trust, Employer identification number, Name and title of fiduciary, Decedent's social security number, Address of fiduciary, City, village or post office, State, ZIP code, and checkboxes for Initial return and Final return.

Date trust was created or, for an estate, date of decedent's death: If estate was closed, or trust terminated, enter date:

Main table with 37 rows for tax calculations, including Total income, New York adjusted gross income, Federal taxable income, New York modifications, State tax, City of New York and Yonkers taxes, and Total tax.

Bottom section for Preparer's Use Only, containing fields for Preparer's signature, Date, Firm's name, Preparer's social security number, Address, Employer identification number, and Signature of fiduciary or officer representing fiduciary.

Attach a copy of federal Schedule K-1 (Form 1041) for each beneficiary.

Schedule A — Details of federal taxable income of a fiduciary of a resident estate or trust. Enter items as reported for federal tax purposes or attach federal Form 1041.

Income	1	Interest Income	1			
	2	Dividends	2			
	3	Business income (or loss) (attach copy of federal Schedule C, Form 1040)	3			
	4	Capital gain (or loss) (attach copy of federal Schedule D, Form 1041)	4			
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach copy of federal Schedule E, Form 1040)	5			
	6	Farm income (or loss) (attach copy of federal Schedule F, Form 1040)	6			
	7	Ordinary gain (or loss) (attach copy of federal Form 4797)	7			
	8	Other income (state nature of income)	8			
	9	Total income (add lines 1 through 8; enter here and on front page, item A)	9			
Deductions	10	Interest	10			
	11	Taxes	11			
	12	Administration costs (including fiduciary fees)	12			
	13	Charitable deduction	13			
	14	Attorney, accountant, and return preparer fees	14			
	15	Other deductions (itemize on an attached sheet)	15			
	16	Total (add lines 10 through 15)	16			
	17	Adjusted total income (or loss) (subtract line 16 from line 9)	17			
	18	Income distribution deduction (attach copy of federal Schedules K-1, Form 1041)	18			
	19	Estate tax deduction (attach computation)	19			
	20	Exemption (federal)	20			
21	Total (add lines 18, 19 and 20)	21				
22	Federal taxable income of fiduciary (subtract line 21 from line 17; enter on front page, line 1)	22				

Schedule B — New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

Additions:

23	Interest income on state and local bonds other than New York (gross amount not included in federal income)	23		
24	Income taxes deducted on federal fiduciary return (see instructions)	24		
25	Other (see instructions, page 5) Identify:	25		
26	Total additions (add lines 23, 24 and 25)	26		

Subtractions:

27	Interest income on United States obligations included in federal income	27		
28	Other (see instructions, page 6) Identify:	28		
29	Total subtractions (add lines 27 and 28)	29		
30	New York fiduciary adjustment—difference between lines 26 and 29 to be entered as total of column 5 below	30		

Schedule C — Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust

(1) Name and address of each beneficiary. Check box if beneficiary is a nonresident of —	New York State	City of New York	City of Yonkers	(2) Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		(5) Shares of New York fiduciary adjustment
					(3) Amount	(4) Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
(b)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>				
The total of Schedule C, column 5, should be the same as line 30 above (see instructions).				Fiduciary			
				Totals		100%	

A. Check whether: Estate Simple trust Complex trust If trust, check: Testamentary Inter vivos

B. If inter vivos trust, enter name and address of grantor: _____

C. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see inst., page 1): _____

D. Resident status — check all boxes that apply:

- (1) NY State full-year resident estate or trust
- (2) NY State part-year resident trust (attach Form IT-205-A)
- (3) NY State full-year nonresident estate or trust (attach Form IT-205-A)
- (4) City of NY full-year resident estate or trust
- (5) City of NY part-year resident trust (attach Form IT-205-A)
- (6) City of NY full-year nonresident estate or trust (attach NYC-206 if required)
- (7) City of Yonkers full-year resident estate or trust
- (8) City of Yonkers part-year resident trust (attach Form IT-205-A)
- (9) City of Yonkers full-year nonresident estate or trust (attach Y-206 if required)

E. Was a New York State fiduciary return filed for 1990? _____ 1991? _____ If No, state reason: _____
If Yes, give complete title under which it was filed: _____

F. Does the estate or trust have an interest in real property located in New York State? Yes (see instructions, page 7) No

G. Has there been either a transfer or an acquisition of a controlling interest in the estate or trust during the tax year? Yes (see instructions, page 7) No