



Fiduciary Income Tax Return

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

For Jan. 1 - Dec. 31, 1994, or fiscal tax year beginning

, 1994, ending

, 19

Form section with instructions: Read the instructions before completing this return. Includes fields for Name of estate or trust, Name and title of fiduciary, Address of fiduciary, City, village or post office, State, ZIP code, Employer identification number, Decedent's social security number, 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:

Table with 37 rows and 3 columns. Rows include: A Total income, B New York adjusted gross income, C Amount from Form IT-205-A, Schedule 1, line 10, column (a), 1 Federal taxable income of fiduciary, 2 New York modifications relating to amounts allocated to principal, 3 Balance, 4 Fiduciary's share of New York fiduciary adjustment, 5 New York taxable income of fiduciary, 6 State tax on line 5 amount, 7 Amount from Form IT-230, Part II, line 2, 8 Add lines 6 and 7, 9 Allocated New York State tax, 10 State credits, 11 Subtract line 10 from line 8 or line 9, 12 State separate tax on lump-sum distributions and other add-backs, 13 State minimum income tax, 14 Total New York State tax, 15 City of New York resident tax on line 5 amount, 16 Amount from Form IT-230, Part II, line 2, 17 Add lines 15 and 16, 18 City of New York part-year resident tax, 19 City of New York nonresident fiduciary earnings tax, 20 City of New York minimum income tax, 21 City of New York separate tax on lump-sum distributions, 22 City of Yonkers resident income tax surcharge, 23 City of Yonkers part-year resident tax, 24 City of Yonkers nonresident fiduciary earnings tax, 25 Total New York State, city of New York and city of Yonkers tax, 26 Estimated tax paid, 27 Treated as paid by beneficiaries, 28 Subtract line 27 from line 26, 29 New York State tax withheld, 30 City of New York tax withheld, 31 City of Yonkers tax withheld, 32 Total, 33 If line 32 is more than the total of lines 25 and 37, enter the overpayment, 34 Amount of line 33 to be refunded to you, 35 Amount of line 33 to be credited on 1995 estimated tax, 36 If line 32 is less than the total of lines 25 and 37, enter amount you owe, 37 Estimated tax penalty.

Form section for preparer information: Paid Preparer's Use Only. Includes fields for Preparer's signature, Date, Check if self-employed, Firm's name, Preparer's social security number, Employer identification number, Address, Sign Your Return, Signature of fiduciary or officer representing fiduciary, and Date.

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 or C-EZ, 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) <input type="checkbox"/> NY State full-year resident estate or trust | (4) <input type="checkbox"/> City of NY full-year resident estate or trust | (7) <input type="checkbox"/> City of Yonkers full-year resident estate or trust |
| (2) <input type="checkbox"/> NY State part-year resident trust (attach Form IT-205-A) | (5) <input type="checkbox"/> City of NY part-year resident trust (attach Form IT-205-A) | (8) <input type="checkbox"/> City of Yonkers part-year resident trust (attach Form IT-205-A) |
| (3) <input type="checkbox"/> NY State full-year nonresident estate or trust (attach Form IT-205-A) | (6) <input type="checkbox"/> City of NY full-year nonresident estate or trust (attach NYC-206 if required) | (9) <input type="checkbox"/> City of Yonkers full-year nonresident estate or trust (attach Y-206 if required) |

E. Was a New York State fiduciary return filed for 1992? _____ 1993? _____ 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