

For office use only



New York State Department of Taxation and Finance

# Fiduciary Income Tax Return

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

For Jan. 1 - Dec. 31, 1995, or fiscal tax year beginning

# IT-205

, 1995, ending , 19

Attach packet label, or print or type	<b>Read the instructions before completing this return.</b>		
	Name of estate or trust	Employer identification number	
	Name and title of fiduciary	Decedent's social security number (see inst.)	
	Address of fiduciary (number and street or rural route)	Check applicable box: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return	
City, village or post office	State	ZIP code	If you do not need forms mailed to you next year, check box <input type="checkbox"/>

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

<b>A</b>	Total income (see instructions)	<b>A</b>	
<b>B</b>	New York adjusted gross income from NYAGI Worksheet, line 5 (see instructions)	<b>B</b>	
<b>C</b>	Amount from Form IT-205-A, Schedule 1, line 10, column (a) (see instructions)	<b>C</b>	
<b>1</b>	Federal taxable income of fiduciary (see instructions)	<b>1</b>	
<b>2</b>	New York modifications relating to amounts allocated to principal (see instructions)	<b>2</b>	
<b>3</b>	Balance (line 1 and add or subtract line 2)	<b>3</b>	
<b>4</b>	Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	<b>4</b>	
<b>5</b>	New York taxable income of fiduciary (line 3 and add or subtract line 4)	<b>5</b>	
<b>6</b>	State tax on line 5 amount (full-year resident estate and trust only; see instructions)	<b>6</b>	
<b>7</b>	Amount from Form IT-230, Part II, line 2 (full-year resident estate and trust only; see instructions, page 4)	<b>7</b>	
<b>8</b>	Add lines 6 and 7	<b>8</b>	
<b>9</b>	Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13; see instructions) • If you completed Form IT-230, Part II, check this box <input type="checkbox"/> (see instructions, page 4)	<b>9</b>	
<b>10</b>	State credits (attach schedule; see instructions)	<b>10</b>	
<b>11</b>	Subtract line 10 from line 8 or line 9 (see instructions)	<b>11</b>	
<b>12</b>	State separate tax on lump-sum distributions and other add-backs (see instructions)	<b>12</b>	
<b>13</b>	State minimum income tax (see instructions)	<b>13</b>	
<b>14</b>	Total New York State tax (add lines 11, 12 and 13)	<b>14</b>	
<b>15</b>	<b>City of New York</b> resident tax on line 5 amount (use City of New York Tax Rate Schedule; see instructions)	<b>15</b>	
<b>16</b>	Amount from Form IT-230, Part II, line 2 (see instructions, page 8)	<b>16</b>	
<b>17</b>	Add lines 15 and 16	<b>17</b>	
<b>18</b>	<b>City of New York</b> part-year resident tax (from Form IT-205-A-I, page 2, Worksheet A, line b)	<b>18</b>	
<b>19</b>	<b>City of New York</b> nonresident fiduciary earnings tax (from Form NYC-206)	<b>19</b>	
<b>20</b>	<b>City of New York</b> minimum income tax (see instructions)	<b>20</b>	
<b>21</b>	<b>City of New York</b> separate tax on lump-sum distributions (see instructions)	<b>21</b>	
<b>22</b>	<b>City of Yonkers</b> resident income tax surcharge (multiply line 14 by 15% (.15))	<b>22</b>	
<b>23</b>	<b>City of Yonkers</b> part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 11)	<b>23</b>	
<b>24</b>	<b>City of Yonkers</b> nonresident fiduciary earnings tax (from Form Y-206)	<b>24</b>	
<b>25</b>	Total New York State, city of New York and city of Yonkers tax (add lines 14 and 17 through 24)	<b>25</b>	
<b>26</b>	Estimated tax paid (including payments made with Form IT-370-PF)	<b>26</b>	
<b>27</b>	Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	<b>27</b>	
<b>28</b>	Subtract line 27 from line 26	<b>28</b>	
<b>29</b>	New York State tax withheld	<b>29</b>	
<b>30</b>	<b>City of New York</b> tax withheld	<b>30</b>	
<b>31</b>	<b>City of Yonkers</b> tax withheld	<b>31</b>	
<b>32</b>	Total (add lines 28 through 31)	<b>32</b>	
<b>33</b>	If line 32 is more than the total of lines 25 and 27, enter the overpayment	<b>33</b>	
<b>34</b>	Amount of line 33 to be refunded to you	<b>34</b>	
<b>35</b>	Amount of line 33 to be credited on 1996 estimated tax	<b>35</b>	
<b>36</b>	If line 32 is less than the total of lines 25 and 27, enter amount you owe (enclose check or money order payable to NYS Income Tax)	<b>36</b>	
<b>37</b>	Estimated tax penalty (will reduce line 33 or increase line 36; see instructions, page 5)	<b>37</b>	

<b>Paid Preparer's Use Only</b>	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	<b>Sign Your Return</b>	Signature of fiduciary or officer representing fiduciary	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number				
	Address	Employer identification number				

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.**

<b>Income</b>	38	Interest income	38			
	39	Dividends	39			
	40	Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040)	40			
	41	Capital gain (or loss) (attach copy of federal Schedule D, Form 1041)	41			
	42	Rents, royalties, partnerships, other estates and trusts, etc. (attach copy of federal Schedule E, Form 1040)	42			
	43	Farm income (or loss) (attach copy of federal Schedule F, Form 1040)	43			
	44	Ordinary gain (or loss) (attach copy of federal Form 4797)	44			
	45	Other income (state nature of income)	45			
	46	Total income (add lines 38 through 45; enter here and on front page, item A)	46			
<b>Deductions</b>	47	Interest	47			
	48	Taxes	48			
	49	Administration costs (including fiduciary fees)	49			
	50	Charitable deduction	50			
	51	Attorney, accountant, and return preparer fees	51			
	52	Other deductions (itemize on an attached sheet)	52			
	53	Total (add lines 47 through 52)	53			
	54	Adjusted total income (or loss) (subtract line 53 from line 46)	54			
	55	Income distribution deduction (attach copy of federal Schedules K-1, Form 1041)	55			
	56	Estate tax deduction (attach computation)	56			
	57	Exemption (federal)	57			
	58	Total (add lines 55, 56 and 57)	58			
59	Federal taxable income of fiduciary (subtract line 58 from line 54; enter on front page, line 1)	59				

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

**Additions:**

60	Interest income on state and local bonds other than New York (gross amount not included in federal income)	60		
61	Income taxes deducted on federal fiduciary return (see instructions)	61		
62	Other (see instructions, page 5) . . . . . Identify:	62		
63	Total additions (add lines 60, 61 and 62)	63		

**Subtractions:**

64	Interest income on United States obligations included in federal income	64		
65	Other (see instructions, page 6) . . . . . Identify:	65		
66	Total subtractions (add lines 64 and 65)	66		
67	New York fiduciary adjustment—difference between lines 63 and 66 to be entered as total of column 5 below	67		

**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 67 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 1993? \_\_\_\_\_ 1994? \_\_\_\_\_ 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