

Fiduciary Income Tax Return
New York State • City of New York • City of Yonkers



IT-205

For the full year Jan. 1, 1998, through Dec. 31, 1998, or fiscal tax year beginning and ending



Name of estate or trust, Date entity created, Name and title of fiduciary, Employer identification number, Address of fiduciary, Decedent's social security number, City, village or post office, State, ZIP code, Check applicable box: Initial return, Final return

Amended return, Income distribution deduction, Number of beneficiaries

Table with columns A, B, C, 1-14. Rows include Total income, New York adjusted gross income, Amount from Form IT-205-A, Federal taxable income, New York modifications, Balance, Fiduciary's share of New York fiduciary adjustment, New York taxable income, State tax on line 5 amount, New York State amount from Form IT-230, Add lines 6 and 7, Allocated New York State tax, State credits, Subtract line 10 from line 8 or line 9, State separate tax on lump-sum distributions and other add-backs, State minimum income tax, Total New York State tax.

Table with columns 15a, 15b, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42. Rows include City of New York resident tax, City of New York part-year resident tax, City of New York amount from Form IT-230, Add line 15a or 15b to line 16, City of New York accumulation distribution credit, Subtract line 18 from line 17, City of New York separate tax on lump-sum distributions, Add lines 19 and 20, City of New York - UBT credit, Subtract line 22 from line 21, City of New York nonresident fiduciary earnings tax, City of New York minimum income tax, City of Yonkers resident income tax surcharge, City of Yonkers part-year resident tax, City of Yonkers nonresident fiduciary earnings tax, Total New York State, city of New York and city of Yonkers tax, Estimated tax paid, Estimated tax payments allocated to beneficiaries, Subtract line 31 from line 30, Farmers' school tax credit, New York State tax withheld, City of New York tax withheld, City of Yonkers tax withheld, Total (add lines 32 through 36), If line 37 is more than the total of lines 29 and 42, enter the overpayment, Amount of line 38 to be refunded to you, Amount of line 38 to be credited to 1999 estimated tax, If line 37 is less than the total of lines 29 and 42, enter amount you owe, Estimated tax penalty.

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.



Table for Schedule A Income section, lines 43-51. Includes categories like Interest income, Dividends, Business income, Capital gain, Rents, royalties, Farm income, Ordinary gain, and Total income.

Deductions

Table for Schedule A Deductions section, lines 52-62. Includes categories like Interest, Taxes, Fiduciary fees, Charitable deduction, Attorney fees, Other deductions, Income distribution deduction, Estate tax deduction, Exemption, and Total.

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

Table for Schedule B Additions and Subtractions, lines 63-70. Includes Interest income on state and local bonds, Income taxes deducted, Other additions, Interest income on US obligations, Other subtractions, and Total subtractions.

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

Table for Schedule C, lines 1-5. Includes columns for beneficiary name, identifying number, shares of federal distributable net income (Amount and Percent), and shares of New York fiduciary adjustment.

- A. If inter vivos trust, enter name and address of grantor:
B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence
C. Resident status — check all boxes that apply:
D. If an estate, indicate last known address of decedent
E. Nonresident estate - indicate state of residency
F. Attach a list of executors or trustees with their addresses and social security numbers.

Signature and identification section for the preparer and fiduciary, including fields for signature, date, social security number, and employer identification number.