New York State Department of Taxation and Finance

Fiduciary Income Tax Return

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

IT-205

1999

For the full year Jan. 1, 1999, through Dec. 31, 1999, or fiscal tax year beginning **9 9** and ending

Print or type

Name of estate or trust

Name and title of fiduciary

Address of fiduciary *(number and street or rural route)*

City, village or post office   State   ZIP code

Date entity created

▼ Employer identification number

▼ Decedent's social security number *(see inst.)*

Check applicable box:

☐ Initial return   ■ Final return

If you do not need forms mailed to you next year, check box .... ■

▶ ☐ Amended return *(attach explanation)*

Income distribution deduction *(see instructions)*

Number of beneficiaries

A Total income	**A.**	
B New York adjusted gross income from NYAGI Worksheet, line 5 ...	**B.**	
C Amount from Form IT-205-A, Schedule 1, line 10, column (a)	**C.**	
1 Federal taxable income of fiduciary	**1.**	
2 New York modifications relating to amounts allocated to principal	**2.**	
3 Balance *(line 1 and add or subtract line 2)*	**3.**	
4 Fiduciary's share of New York fiduciary adjustment *(from back page, Schedule C, column 5)*	**4.**	
5 New York taxable income of fiduciary *(line 3 and add or subtract line 4)*	**5.**	
6 State tax on line 5 amount *(full-year resident estate and trust only)*	**6.**	
7 New York State amount from Form IT-230, Part II, line 2 *(resident estate and trust only)*	**7.**	
8 Add lines 6 and 7	**8.**	
9 Allocated New York State tax *(from Form IT-205-A, Schedule 1, line 13)* • If you completed Form IT-230, Part II, check this box ☐	**9.**	
10 State credits *(attach schedule)*	**10.**	
11 Subtract line 10 from line 8 or line 9	**11.**	
12 State separate tax on lump-sum distributions and other add-backs	**12.**	
13 State minimum income tax	**13.**	
14 Total New York State tax *(add lines 11, 12, and 13)*	**14.**	

See Instructions

15a **City of New York** resident tax on line 5 amount *(see instructions)* ..	**15a.**	
15b City of New York part-year resident tax *(see instructions)*	**15b.**	
16 City of New York amount from Form IT-230, Part II, line 2 *(see instructions)* ...	**16.**	
17 Add line 15a **or** 15b to line 16	**17.**	
18 City of New York accumulation distribution credit	**18.**	
19 Subtract line 18 from line 17 *(if less than zero, leave blank)*	**19.**	
20 City of New York separate tax on lump-sum distributions *(see instructions)* ...	**20.**	
21 Add lines 19 and 20	**21.**	
22 City of New York - UBT credit *(from Form IT-219)*	**22.**	

23 Subtract line 22 from line 21 *(If less than zero, leave blank)*	**23.**	
24 **City of New York** nonresident fiduciary earnings tax *(from Form NYC-206)*	**24.**	
25 **City of New York** minimum income tax *(see instructions)*	**25.**	
26 **City of Yonkers** resident income tax surcharge from Yonkers worksheet, line I *(see instructions)*	**26.**	
27 **City of Yonkers** part-year resident tax *(from Form IT-205-A-I, page 4, Worksheet C, line 14)*	**27.**	
28 **City of Yonkers** nonresident fiduciary earnings tax *(from Form Y-206)*	**28.**	
29 Total New York State, city of New York and city of Yonkers tax *(add line 14 and lines 23 through 28)* ...	**29.**	
30 Estimated tax paid *(including payments made with Form IT-370-PF)*	**30.**	
31 Estimated tax payments allocated to beneficiaries *(from Form IT-205-T)*	**31.**	
32 Subtract line 31 from line 30	**32.**	
33 Farmers' school tax credit *(from Form IT-217, line 19; attach form)*	**33.**	
34 New York State tax withheld *Identify:*	**34.**	
35 **City of New York** tax withheld	**35.**	
36 **City of Yonkers** tax withheld	**36.**	
37 Total *(add lines 32 through 36)*	**37.**	
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	**38.**	
39 Amount of line 38 to be **refunded to you**	**39.**	
40 Amount of line 38 to be credited to 2000 estimated tax	**40.**	
41 If line 37 is less than the total of lines 29 and 42, enter **amount you owe** *(clip check or money order payable to NYS Income Tax)*	**41.**	
42 Estimated tax penalty *(will reduce line 38 or increase line 41; see instructions)* .	**42.**	

251994   **This is a scannable form; please file this original return with the Tax Department.**   **IT-205 1999**

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

43	Interest income	**43.**
44	Dividends	**44.**
45	Business income (or loss) *(attach copy of federal Schedule C or C-EZ, Form 1040)*	**45.**
46	Capital gain (or loss) *(attach copy of federal Schedule D, Form 1041)*	**46.**
47	Rents, royalties, partnerships, other estates and trusts *(attach copy of federal Schedule E, Form 1040)*	**47.**
48	Farm income (or loss) *(attach copy of federal Schedule F, Form 1040)*	**48.**
49	Ordinary gain (or loss) *(attach copy of federal Form 4797)*	**49.**
50	Other income *(state nature of income)*	**50.**
51	Total income *(add lines 43 through 50; enter here and on front page, item A)* ▶	**51.**

Deductions

52	Interest	**52.**
53	Taxes	**53.**
54	Fiduciary fees	**54.**
55	Charitable deduction	**55.**
56	Attorney, accountant, and return preparer fees	**56.**
57	Other deductions *(itemize on an attached sheet)*	**57.**
58	Income distribution deduction *(attach copy of federal Schedules K-1, Form 1041)*	**58.**
59	Estate tax deduction *(attach computation)*	**59.**
60	Exemption (federal)	**60.**
61	Total *(add lines 52 through 60)*	**61.**
62	Federal taxable income of fiduciary *(subtract line 61 from line 51; enter on front page, line 1)* ▶	**62.**

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

Additions

63	Interest income on state and local bonds other than New York *(gross amount not included in federal income)*	**63.**
64	Income taxes deducted on federal fiduciary return *(see instructions)*	**64.**
65	Other *(see instructions)* Identify:	**65.**
66	Total additions *(add lines 63, 64, and 65)*	**66.**

Subtractions

67	Interest income on United States obligations included in federal income	**67.**
68	Other *(see inst.)* Identify:	**68.**
69	Total subtractions *(add lines 67 and 68)*	**69.**
70	New York fiduciary adjustment *(difference between lines 66 and 69 to be entered as total of column 5 below)*	**70.**

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

Attach additional sheets if necessary.

(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)	☐	☐	☐				
(b)	☐	☐	☐				
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above.				Fiduciary			
(See instructions.)				Totals		100%	

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 *(see inst., page 1):* _____

C. Resident status — check all boxes that apply:
- **(1)** ☐ NYS full-year resident estate or trust
- **(2)** ☐ NYS part-year resident trust
- **(3)** ☐ NYS full-year nonresident estate or trust
- **(4)** ☐ NYC full-year resident estate or trust
- **(5)** ☐ NYC part-year resident trust
- **(6)** ☐ NYC full-year nonresident estate or trust
- **(7)** ☐ Yonkers full-year resident estate or trust
- **(8)** ☐ Yonkers part-year resident trust
- **(9)** ☐ Yonkers full-year nonresident estate or trust

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.

Paid preparer's use only

Preparer's signature	Date	Mark "X" if self-employed ☐
Firm's name *(or yours, if self-employed)*	Preparer's SSN or PTIN	
Address	Employer identification number	

Sign Here

Signature of fiduciary or officer representing fiduciary
Date	Daytime phone number (optional)