



Instructions for Form IT-205-V

Payment Voucher for Fiduciary Income Tax Returns

IT-205-V

(12/22)

How to use this form

If you are paying New York State tax for a fiduciary return (Form IT-205) by check or money order, you must include Form IT-205-V with your payment.

Check or money order

- Make your check or money order payable in U.S. funds to **New York State Income Tax**.
- Be sure to write the estate or trust's employer identification number (EIN), the tax year, and **Income Tax** on it.

Completing the voucher

Be sure to complete **all** information on the voucher.

- Enter the estate or trust's EIN, fiscal year begin date and fiscal year end date if applicable, the name of the estate or trust (exactly as shown on federal Form SS-4), name and title of fiduciary, and address.
- Foreign address – Enter the city, province, or state all in the **City** box, and the **full** country name in the **Country** box. Enter the postal code, if any, in the **ZIP code** box.
- Do not staple or clip your payment to Form IT-205-V. Instead, just put them loose in the envelope.

Mailing address

E-filed and previously filed returns

If you e-filed your fiduciary income tax return (Form IT-205), or if you are making a payment for a previously filed return, mail the voucher and payment to:

**NYS FIDUCIARY INCOME TAX
PROCESSING CENTER
PO BOX 4145
BINGHAMTON NY 13902-4145**

Paper returns

If you are filing a paper fiduciary income tax return (including amended returns), include the voucher and payment with your return and mail to this address:

**STATE PROCESSING CENTER
PO BOX 15555
ALBANY NY 12212-5555**

If you are not using U.S. Mail, see *Private Delivery Services* on the back page.

◀ Cut here ▶

Department of Taxation and Finance

Payment Voucher for Fiduciary Income Tax Returns



IT-205-V

(12/22)

Tax year (yyyy)		Make your check or money order payable in U.S. funds to New York State Income Tax and write the estate or trust's employer identification number (EIN), the tax year, and Income Tax on your payment.			
Name of estate or trust (as shown on federal Form SS-4)			Estate or trust employer ID number (EIN)	Date fiscal year begins	
Name and title of fiduciary			Date fiscal year ends		
Mailing address (number and street or PO Box; see instructions) of fiduciary		Apartment number	Country		
City, village, or post office	State	ZIP code			
Email:		Payment amount		Dollars	Cents
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For office use only

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Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, and you e-filed Form IT-205, send Form IT-205-V and your payment to: JPMorgan Chase, NYS Tax Processing – Estimated Tax, 33 Lewis Rd., Binghamton NY 13905-1040. (See Form IT-205-I for the address if you are sending Form IT-205-V and your payment with your Form IT-205.)

Fee for payments returned by banks – The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

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