



# Fiduciary Income Tax Return

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

## IT-205

For the full year Jan. 1, 1997, through Dec. 31, 1997, or fiscal tax year beginning [ ] + [ ] + [ ] and ending [ ] + [ ] + [ ]

Print or type	Name of estate or trust			Date entity created	
	Name and title of fiduciary			Employer identification number	
	Address of fiduciary (number and street or rural route)			Decedent's social security number (see inst.)	
	City, village or post office	State	ZIP code	Check applicable box: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return	

[ ] [ ] [ ] [ ] [ ]	Amended return (attach explanation) <input type="checkbox"/>	Total distribution (whole dollars) [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	Number of beneficiaries [ ] [ ] [ ] [ ] [ ]
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See Instructions	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 <input type="checkbox"/>	[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	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	[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]
	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 e (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 on 1998 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	[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]	

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>	<b>43</b> Interest income .....	<b>43</b>																			
	<b>44</b> Dividends .....	<b>44</b>																			
	<b>45</b> Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040) .....	<b>45</b>																			
	<b>46</b> Capital gain (or loss) (attach copy of federal Schedule D, Form 1041) .....	<b>46</b>																			
	<b>47</b> Rents, royalties, partnerships, other estates and trusts (attach copy of federal Schedule E, Form 1040) .....	<b>47</b>																			
	<b>48</b> Farm income (or loss) (attach copy of federal Schedule F, Form 1040) .....	<b>48</b>																			
	<b>49</b> Ordinary gain (or loss) (attach copy of federal Form 4797) .....	<b>49</b>																			
	<b>50</b> Other income (state nature of income) .....	<b>50</b>																			
	<b>51</b> Total income (add lines 43 through 50; enter here and on front page, item A) .....	<b>51</b>																			
	<b>Deductions</b>	<b>52</b> Interest .....	<b>52</b>																		
		<b>53</b> Taxes .....	<b>53</b>																		
<b>54</b> Fiduciary fees .....		<b>54</b>																			
<b>55</b> Charitable deduction .....		<b>55</b>																			
<b>56</b> Attorney, accountant, and return preparer fees .....		<b>56</b>																			
<b>57</b> Other deductions (itemize on an attached sheet) .....		<b>57</b>																			
<b>58</b> Income distribution deduction (attach copy of federal Schedules K-1, Form 1041) .....		<b>58</b>																			
<b>59</b> Estate tax deduction (attach computation) .....		<b>59</b>																			
<b>60</b> Skip; no entry required .....		<b>60</b>																			
<b>61</b> Exemption (federal) .....		<b>61</b>																			
<b>62</b> Total (add lines 52 through 61) .....	<b>62</b>																				
<b>63</b> Federal taxable income of fiduciary (subtract line 62 from line 51; enter on front page, line 1) .....	<b>63</b>																				

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

<b>Additions</b>	<b>64</b> Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	<b>64</b>																		
	<b>65</b> Income taxes deducted on federal fiduciary return (see instructions) .....	<b>65</b>																		
	<b>66</b> Other (see instructions) Identify: _____	<b>66</b>																		
	<b>67</b> Total additions (add lines 64, 65, and 66) .....	<b>67</b>																		
<b>Subtractions</b>	<b>68</b> Interest income on United States obligations included in federal income .....	<b>68</b>																		
	<b>69</b> Other (see inst.) Identify: _____	<b>69</b>																		
	<b>70</b> Total subtractions (add lines 68 and 69) .....	<b>70</b>																		
	<b>71</b> New York fiduciary adjustment (difference between lines 67 and 70 to be entered as total of column 5 below)	<b>71</b>																		

**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.				(2) Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		(5) Shares of New York fiduciary adjustment
(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		(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 71 above. (See instructions.)				Fiduciary			
				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) <input type="checkbox"/> NYS full-year resident estate or trust	(4) <input type="checkbox"/> NYC full-year resident estate or trust	(7) <input type="checkbox"/> Yonkers full-year resident estate or trust
(2) <input type="checkbox"/> NYS part-year resident trust	(5) <input type="checkbox"/> NYC part-year resident trust	(8) <input type="checkbox"/> Yonkers part-year resident trust
(3) <input type="checkbox"/> NYS full-year nonresident estate or trust	(6) <input type="checkbox"/> NYC full-year nonresident estate or trust	(9) <input type="checkbox"/> Yonkers full-year nonresident estate or trust
- D. If an estate, indicate last 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.

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