For office use only



Fiduciary Allocation

New York State Department of Taxation and Finance

IT-205-A

However, do not complete Form IT-205-A if none of the income distributable to the nonresident beneficiaries is derived from New York State sources, even if other income is distributable to those beneficiaries. In this case, include a statement with Form IT-205 to the effect that the distributable income of the nonresident beneficiaries consists only of income that is not taxable to nonresident individuals.

- Nonresident estate or trust and part-year resident trust

described below.

Complete Schedules 4, 2, 3, and 1, in that order. Then complete any of Schedules 5, 6, 7, and 8 that apply, as follows:

Schedules 5, 6, 7, and 8 referred to above are to be completed under the following circumstances:

Schedule 5 — If the estate or trust carries on business both in and out of New York State but does not maintain books and records from which the New York income of the business can be determined.

Schedule 6 — If the estate or trust claims a deduction for New York charitable contributions.

Schedules 7 and 8 — If the estate or trust has gains or losses from the sale or disposition of New York property.

Instructions for completing the various schedules of this form are on a separate instruction sheet, IT-205-A-I. If Schedules 6, 7, and 8 are not required to be completed, detach and file only pages 1 and 2 with Form IT-205.

Schedule 1 — Computation of New York tax of a nonresident estate or trust or part-year resident trust		(a) Total federal amount	(b) Amount from city of New York resident period
1 Adjusted total income (or loss) (from line 30; see instructions)	1		
2 Income distribution deduction (from federal Form 1041, Schedule B, line 15)			
(attach copy of each federal Schedule K-1 (Form 1041))	2		
3 Estate tax deduction (attach computation)	3		
4 Exemption (federal)	4		
5 Total (add lines 2 through 4)	5		
6 Federal taxable income of fiduciary (subtract line 5 from line 1; enter column (a)			
amount on Form IT-205, front page, line 1)	6		
7 New York modifications relating to amounts allocated to principal (see instructions)	7		
8 Balance (line 6 and add or subtract line 7)	8		
9 Fiduciary's share of New York fiduciary adjustment (from Form IT-205, Schedule C, column 5)	9		
10 New York taxable income of fiduciary (line 8 and add or subtract line 9; see instructions)	10		
11 New York State base tax on line 10 amount (see instructions)	11		
12 Income percentage - income percentage may be greater than 100% (see instructions)	12	·	
13 Allocated New York State tax (multiply line 11 by the decimal on line 12; enter here			
and on Form IT-205, line 9)	13		

Schedule 2 — Fiduciary's and beneficiary's share of income from New York State sources (see instructions)

Beneficiary - same as in Form IT-205.		deral distributa		(3) Shares of incor	ne	(4) Shares of		Enter the amount from Schedule 4, line 38, column (a), on Schedule 2 at the total line of column (1). Enter the			
Schedule C	(1) Amount	Pe	(2) rcentage	from New York sources		fiduciary adjustment		amount from Schedule 4, line 38, column (b), on Schedule 2 at the total line of column (3). Enter the amount from Form IT-205, line 70 on Schedule 2, at the			
(a)								total line of column 4. Enter the fiduciary's share of fiduciary adjustment on Form IT-205-A-I, page 1,			
(b)								New York State income percentage worksheet			
Fiduciary								Schedule 1, line e. If the fiduciary adjustment is a plus amount, it must be added to income; if it is a minus			
Totals			100%					amount it must be subtracted from income.			

Schedule 3 — Nonresident beneficiary's share of income, deduction, and tax preference items from New York State sources (see instructions)

Beneficiary - same as in Form IT-205, Schedule C	Form IT-205, New York sources		(2) Short-term capital gain from New York property		(3) Long-term capital gain from New York property		(4) Other taxable income from New York sources		(5) Other deductions from New York sources	(6) Federal amount of tax preference items from New York sources and applicable New York modifications
(a)									(See instructions:	(See instructions:
(b)									attach schedule)	attach schedule)

Nonresident beneficiaries must report items of income and deduction stated in Schedule 3 on lines 1 through 18 of their New York State returns as items derived from or connected with New York sources.

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22 Total income (add lines 14 through 21: enter column (a) amount on Famil 7205; front page, lien A)		20	Ordinary gain (or loss) (attach federal Form 4797)	20								
23 Interest.		21	Other income (state nature of income)	21								
23 Interest.		22	Total income (add lines 14 through 21; enter column (a)									
24 Taxes			amount on Form IT-205, front page, item A)	22								
25 Fiduciary fees		23	Interest	23								
29 Total (add lines 23 through 28) adjusted total income (or loss) guitareal line 28 from line 22) 30 Lines 31 through 38, column (a) are similar to entries on federal Form 1041, Schedule B. 31 Adjusted tax-exempt interest		24	Taxes	24								
29 Total (add lines 23 through 28) adjusted total income (or loss) guitareal line 28 from line 22) 30 Lines 31 through 38, column (a) are similar to entries on federal Form 1041, Schedule B. 31 Adjusted tax-exempt interest	Suc	25	Fiduciary fees	25								
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31 Adjusted tax-exempt interest		30	Adjusted total income (or loss) (subtract line 29 from line 22)	30								
32 Net gain shown on Schedule 7, line 75, column (1) (If net loss, enter '07) 32 33 Add lines 52 and 55 of Schedule 6	Lin	es 3	1 through 38, column (a) are similar to entries on fe	deral	Form 1041, Schedu	ıle B.						
(If net loss, enter **O*) 32 33 Ad d lines \$2 and \$5 of Schedule 6. 33 34 Short-term capital gain included on Schedule 6, line 47. 34 Short-term capital gain included on Schedule 6, line 47. 35 If amount on line 17 above is a capital loss, enter amount here (as a positive figure) 35 Total (add lines 30 through 35) 36 Total (add lines 30 through 35) 37 If amount on line 17 above is a capital gain, enter amount here. 38 Distributable net income (subtract line 37 from line 36) - Enter column (a) amount as total of Schedule 2, column (1) and enter column (b) amount on Schedule 2, column (3) total line. 38 Schedule 5 — Formula basis allocation of business income. Complete if business is carried on both in and out of New York State (attach list giving locations and descriptions of all places, both in and out of New York State, where you carry on business). (2) New York State mounts Property percentage (see instructions) 39 Real property owned 39 Real property owned 40 40 41 Tangible personal property owned 42 Property percentage (see instructions) 43 Payroll percentage (see instructions) 44 Gross income percentage (see instructions) 45 Otal of percentages (see instructions) 46 Business allocation percentage (did lines 42, 43, and 44, column (3)) 45 Total of percentages (in the amounts from New York sources in Schedule 4, column (b), apply the percentage on line 46 in the manner shown below to each item of income or deduction that is both reported in Schedule 4, column (a), and required to be allocated.	31	Ac	ljusted tax-exempt interest	31								
33 Add lines 52 and 55 of Schedule 6	32	Ne	et gain shown on Schedule 7, line 75, column (1)									
34 Short-term capital gain included on Schedule 6, line 47			(if net loss, enter "0")	32								_
37 It amount on line 17 above is a capital gain, enter amount here	33	Ac	ld lines 52 and 55 of Schedule 6	33								
37 It amount on line 17 above is a capital gain, enter amount here	34	Sh	ort-term capital gain included on Schedule 6, line 47	34								
37 It amount on line 17 above is a capital gain, enter amount here	35	lf a	amount on line 17 above is a capital loss, enter									-
37 It amount on line 17 above is a capital gain, enter amount here			amount here (as a positive figure)	35								
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Real property owned											(3))
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Tangible personal property owned												
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Total of percentages (add lines 42, 43, and 44, column (3))			· · · · · · · · · · · · · · · · · · ·									
46 Business allocation percentage (divide total percentage on line 45 by three or by actual number of percentages if less than three)			, , ,						I	A	,	
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income or deduction that is both reported in Schedule 4, column (a), and required to be allocated.												
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If schedules on pages 3 and 4 do not apply, detach and discard pages 3 and 4.

47 Amounts paid or permanently set aside for New York Charidable purposes from gross income (see insurections)	Sch	nedule 6 — Computation of New York cha	aritable deducti	on							
to New York charitable contribution	47	Amounts paid or permanently set aside for New	York charitable pu	ırpose	es from	gross income	(s <u>ee instr</u>	ructions)	47		
(Complete lines 49 through 52 balow only if gain on line 74, column (2), exceeds loss on line 73, column (2). Long-term capital gain included on line 47 Enter gain on line 74, column (2), mirus loss on line 73, column (3), m	48	Tax-exempt income from sources outside New Y	York State allocabl	е							
Section 1909 Sect		to New York charitable contribution					48				
Section 1909 Sect											
Section 1909 Sect											
Section 1909 Sect			n on line 74, colum	nn (2)	,						
Section 1909 Sect							1				
Section 1909 Sect					49						
Section 1909 Sect	50	-									
Section 1909 Sect	-4				50						
Enter the amount from line 49, 50, or 51, whichever is less	51	, , , , , , , , , , , , , , , , , , , ,									
Sa Add lines 48 and 52. Balance (authors the 53 from line 47) So Capital gains for the lax year allocated to corpus and paid or permanently set aside for New York charitable purposes. Sc Capital gains for the lax year allocated to corpus and paid or permanently set aside for New York charitable purposes. Sc Add lines 54 and 55. Section 1202 exclusion allocable to capital gains paid or permanently set aside for New York charitable purposes. Sc Total (authors time 57 from lines 65) Schedule 7 — Capital gains and losses from sales or exchanges of New York capital assets (See instructions concerning tangible and intargible personal property carried as business assets.) Part I — Short-term capital gains and losses — assets of New York property held one year or less (a) (b) (c) (d) (d) (d) (d) (d) (d) (d) (e) (d) (d) (e) (d) (e) (d) (e) (e) (f) (e) (f) (e) (f) (f) (f) (f) (f) (f) (f) (f) (f) (f											
54 Balance (subtract line 33 from line 47) 55 Capital gains for the tax year allocated to corpus and paid or permanently set aside for New York charitable purposes 56 Add lines 54 and 55 57 Section 1202 exclusion allocable to capital gains paid or permanently set aside for New York charitable purposes 57 58 Total (subtract line 57 from line 69) 58 Schedule 7 — Capital gains and losses from sales or exchanges of New York capital assets (See instructions concerning tangible and intangible personal property carried as business assets.) Part I — Short-term capital gains and losses — assets of New York property held one year or less (a) (b) (c) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d		* * * *							5 2		
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Section 1202 exclusion allocable to capital gains paid or permanently set aside for New York charitable purposes	56								<u> </u>		
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Part I — Short-term capital gains and losses — assets of New York property held one year or less (a)	SCI	and intangible personal property ca	arried as business	asset	ts.)				0011001	g tallgiolo	
(a) (b) Date acquired (month/day/year) (D							1			
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Committed by Seed Comm											
59 60 Short-term capital gain (or loss) from installment sales and like-kind exchanges of New York property		Kind of property and description	•	1						, ,	
60 Short-term capital gain (or loss) from installment sales and like-kind exchanges of New York property			(**************************************	(,,, , -	/				((=)22 (=)/	
61 Net short-term gain (or loss) from New York property derived from partnerships, S corporations and other trusts or estates	59										
61 Net short-term gain (or loss) from New York property derived from partnerships, S corporations and other trusts or estates											
61 Net short-term gain (or loss) from New York property derived from partnerships, S corporations and other trusts or estates											
Other trusts or estates 61	60				_				60		
62 63 64 Net short-term capital loss carryover (attach computation) 63 64 Net short-term gain (or loss) (combine lines 62 and 63; enter here and on line 73 below) 64 Part II — Long-term capital gains and losses — assets of New York property held more than one year 65	61	Net short-term gain (or loss) from New York pro	perty derived from	partr	nership	s, S corporation	ns and				
63 Short-term capital loss carryover (attach computation)									<u> </u>		
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66 Long-term capital gain (or loss) from installment sales and like-kind exchanges of New York property	Par	t II — Long-term capital gains and losse	s — assets of N	New '	York p	roperty hel	d more	than one year			
66 Long-term capital gain (or loss) from installment sales and like-kind exchanges of New York property								1		T	
67 Net long-term gain (or loss) from New York property derived from partnerships, S corporations and other trusts or estates	65										
67 Net long-term gain (or loss) from New York property derived from partnerships, S corporations and other trusts or estates											
67 Net long-term gain (or loss) from New York property derived from partnerships, S corporations and other trusts or estates		Long torm conital gain (or loca) from installmen	t aalaa and lika kin	ط میره	honas	of Now York	n ron o rtu /		66		
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71 Long-term capital loss carryover from 1998 (attach computation)											
72 Net long-term gain (or loss) (combine lines 70 and 71; enter here and on line 74 below) 72 Part III — Summary of Parts I and II (1) (2) (3) Beneficiaries Fiduciary Total 73 Net short-term gain (or loss) from line 64, column (f) above 73 ————————————————————————————————————											
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73 Net short-term gain (or loss) from line 64, column (f) above											
74 Net long-term gain (or loss) from line 72, column (f) above	73	Net short-term gain (or loss) from line 64, colum	nn (f) above	7	3		\top				
75 Total net gain (or loss) (line 73 and add or subtract line 74)							1 1				
							 				
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instructions.

Schedule 8 is on page 4.

Part I — Sales or exchanges of New York property used in a trade or business and involuntary conversions from other than casualty and theft — property held more than 1 year

Attach a copy of federal Schedule 4684 to report involuntary conversions of New York property from casualty and theft.

	(a) Kind of property (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (month/day/year)	(c) Date sold (month/day/year)	(d) Gross sales price	(e) Federal depreciation allowed (or allowable) since acquisition	(f) Federal cost other basis, p improvements expense of s	olus and	(g) Loss ((f) minus the sum of (d) and (e))	(h) Gain ((d) plus (e) minus (f))
76									
77	Gain, if any, from federal Form 468	l 4, line 39					77		
78	Section 1231 gain from installment	sales from federa	al Form 6252, line	e 26 or 37			78		
79	Gain, if any, from federal Form 479	7, line 32, from of	ther than casualty	or theft			79		
80	Add line 76, column (g) amounts, a	nd lines 76 throug	gh 79, column (h)	amounts			80		
81	Combine columns (g) and (h) of line	e 80. Enter gain (or loss) here, and	d on appropriate	line as follows:			81	

- a) If line 81 is a gain, enter the gain as a long-term capital gain on Schedule 7, line 69.
- b) If line 81 is zero or a loss, enter that amount on line 83.

Part II — Ordinary gains and losses from New York property

	(a) Kind of property (if necessary, attach statement of descriptive details not shown below)	(b) Date acquired (month/day/year)	(c) Date sold (month/day/year)	(d) Gross sales price	(e) Federal depreciation allowed (or allowable) since acquisition	(f) Federal cost of other basis, plus improvements a expense of sale	s ((f) minus nd the sum of	(h) Gain ((d) plus (e) minus (f))
2	Ordinary gains and losses not inclu	ded on lines 83 th	rough 87 (include	property held 1 ye	ar or less)			
3	Loss, if any, from line 81					8	3	
4	Gain, if any, from federal Form 479	7, line 31				<u>8</u>	34	
5	Net gain (or loss) from federal Form	n 4684, lines 31 a	ınd 38(a)			ε	5	
6	Ordinary gain from installment sale:	s from federal Fo	rm 6252, line 25	and/or line 36		<u>8</u>	6	
7	Recapture of section 179 deduction	١				ε	7	
8	Add lines 82, 83, and 85, column (g	g) amounts, and li	ines 82 and lines	84 through 87, c	olumn (h) amour	nts 8	8 ()	
	Combine columns (g) and (h) of line			=			89	

If schedules on pages 3 and 4 do not apply, detach and discard pages 3 and 4.



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