

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

IT-205

Type of entity from Form 1041:



- Decedent's estate
Simple trust
Complex trust
Qualified disability trust
ESBT (S portion only)
Grantor type trust
Bankruptcy estate-Ch. 7
Bankruptcy estate-Ch. 11
Pooled income fund

Name of estate or trust, Date entity created, Name and title of fiduciary, Identification number of estate or trust, Address of fiduciary, Decedent's social security number, City, village, or post office, State, ZIP code, Mark an X in the applicable box: Initial return, Final return, Country, Trust meets conditions of section 605(b)(3)(D), Amended return, Income distribution deduction, Number of beneficiaries, Qualifying special conditions for filing your 2011 tax return

Table with 42 rows (A-42) for tax calculations. Includes columns for description, amount, and tax. Includes instructions on the left and a note on the right about payment methods.



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, line A)	51.		.	
	52 Interest	52.		.	
Deductions	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, for each beneficiary)	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 here and 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 US 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.			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	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>				
(b)	<input type="checkbox"/>	<input type="checkbox"/>				
The total of Schedule C, column 5, should be the same as Schedule B, line 70 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 instr., page 2): _____
- C. Resident status – mark an **X** in all boxes that apply:

(3) <input type="checkbox"/> NYS full-year nonresident estate or trust	(6) <input type="checkbox"/> Yonkers full-year resident estate or trust
(1) <input type="checkbox"/> NYS full-year resident estate or trust	(4) <input type="checkbox"/> NYC full-year resident estate or trust
(2) <input type="checkbox"/> NYS part-year resident trust	(5) <input type="checkbox"/> NYC part-year resident trust
	(7) <input type="checkbox"/> Yonkers part-year resident trust
	(8) <input type="checkbox"/> 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 identification numbers (SSN or EIN). _____
- G. If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see pg. 5) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRIN	Sign return here
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	
	Address	Employer identification number	
	Date:	Self-employed? <input type="checkbox"/>	
			Signature of fiduciary or officer representing fiduciary
			Date
			Daytime phone number
			E-mail: