Department of Taxation and Finance

New York State Resident Trust Nontaxable Certification

Tax Law – Article 22, Sections 605(b)(3)(D) and 658(f)(2)

IT-205-C

2025

To be filed with Form IT-205 when a trust meets the conditions of Tax Law section 605(b)(3)(D); see instructions (Form IT-205-I)

Name of trust	Employer identification number (EIN)

Mark an *X* for all that apply:

1 All of the trustees are domiciled in a state other than New York State .... **1** ☐

2 The entire corpus of the trust, including real and tangible personal property, is located outside of New York State (it is the Tax Department's position that intangibles located in the state but that are not employed in a business carried on in the state are not located in the state for purposes of this rule) .... **2** ☐

3 All income and gains of the trust are derived from, or connected with, sources outside of New York State, determined as if the trust were a nonresident trust *(see instructions)* .... **3** ☐

A Is the trust an incomplete gift non-grantor trust? *(mark an X in one box; see instructions)* .... Yes ☐ No ☐

B Did the trust make an accumulation distribution to a New York State resident beneficiary? *(mark an X in one box; see instructions)* Yes ☐ No ☐

Trustee identifying information

(Submit additional sheets if necessary. Follow the same format and include the name and EIN of the trust on each sheet.)

Trustee name			Identifying number (SSN or EIN)	Mark an *X* in the box if trustee is a nonresident:
Mailing address *(number and street or PO Box)*		Apartment number		☐
City, village, or post office	State	ZIP code		
Trustee name			Identifying number (SSN or EIN)	Mark an *X* in the box if trustee is a nonresident:
Mailing address *(number and street or PO Box)*		Apartment number		☐
City, village, or post office	State	ZIP code		
Trustee name			Identifying number (SSN or EIN)	Mark an *X* in the box if trustee is a nonresident:
Mailing address *(number and street or PO Box)*		Apartment number		☐
City, village, or post office	State	ZIP code		
Trustee name			Identifying number (SSN or EIN)	Mark an *X* in the box if trustee is a nonresident:
Mailing address *(number and street or PO Box)*		Apartment number		☐
City, village, or post office	State	ZIP code		

Signature of fiduciary or officer representing fiduciary	Printed name of person signing	Date

125001250094