

For office use only



New York State
City of New York
City of Yonkers

Fiduciary

Income
Tax
Return

IT-205 (12/88)

New York State Department of Taxation and Finance For Jan. 1 - Dec. 31, 1988, or fiscal tax year beginning 1988, ending ,19 .

Attach packet label or print below
Employer identification number
Name of estate or trust
Name and title of fiduciary
Address of fiduciary (number and street or rural route)
City, villago or post office State ZIP code

Date trust was created or, for an estate, date of decedent's death: If estate was closed, or trust terminated, enter date:

Table with 39 rows for tax computation. Columns include description, line number, and amount. Rows include Federal taxable income, exemptions, New York adjustments, state taxes, and credits.

Preparer's signature, Date, Check if self-employed, Firm's name, Preparer's social security number, Address, Employer identification number, Sign Your Return, Signature of fiduciary or officer representing fiduciary, Date

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	1	Dividends	1			
	2	Interest income	2			
	3	Income (or losses) from partnerships, other estates or other trusts	3			
	4	Net rent and royalty income (or loss) (attach copy of federal Schedule E, Form 1040)	4			
	5	Net business and farm income (or loss) (attach copy of federal Schedules C and F, Form 1040)	5			
	6	Capital gain (or loss) (attach copy of federal Schedule D, Form 1041)	6			
	7	Ordinary gain (or loss) (attach copy of federal Form 4797)	7			
	8	Other income (state nature of income)	8			
	9	Total income (add lines 1 through 8)	9			
Deductions	10	Interest	10			
	11	Taxes	11			
	12	Fiduciary fees	12			
	13	Charitable deduction (from federal Form 1041, Schedule A, line 6)	13			
	14	Attorney, accountant, and return preparer fees	14			
	15	Other deductions (itemize on attached sheet)	15			
	16	Total (add lines 10 through 15)	16			
	17	Adjusted total income (or loss) (subtract line 16 from line 9)	17			
	18	Income distribution deduction (from federal Form 1041, Schedule B, line 17) (attach copy of federal Schedule K-1, Form 1041)	18			
	19	Estate tax deduction (attach computation)	19			
	20	Exemption (federal)	20			
	21	Total (add lines 18 through 20)	21			
	22	Federal taxable income of fiduciary (subtract line 21 from line 17). Enter on line 1, page 1	22			

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

Additions:

23	Interest income on state and local bonds other than New York (gross amount not included in federal income)	23		
24	Income taxes deducted on federal Fiduciary Return (see instructions)	24		
25	Other (identify)	25		
26	Total additions (add lines 23, 24 and 25)	26		

Subtractions:

27	Interest income on United States obligations included in federal income	27		
28	Other (identify)	28		
29	Total subtractions (add lines 27 and 28)	29	()
30	New York fiduciary adjustment—difference between lines 26 and 29 to be entered as total of column 5 below	30		

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

(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	(2) Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		(5) Shares of New York fiduciary adjustment
					(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 column 5, Schedule C, should be the same as line 30 above. (see instructions)					Fiduciary		
					Totals		100%

- A. Check whether:** Estate Simple trust Complex trust **If trust, check:** Testamentary Inter vivos
- B. If inter vivos trust, enter name and address of grantor:** _____
- C. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see inst.):** _____
- D. Resident status — check all boxes that apply:**
- | | | |
|--|--|---|
| (1) <input type="checkbox"/> NY State full-year resident estate or trust | (4) <input type="checkbox"/> City of NY full-year resident estate or trust | (7) <input type="checkbox"/> City of Yonkers full-year resident estate or trust |
| (2) <input type="checkbox"/> NY State part-year resident trust (attach Form IT-205-A) | (5) <input type="checkbox"/> City of NY part-year resident trust (attach Form IT-205-A) | (8) <input type="checkbox"/> City of Yonkers part-year resident trust (attach Form IT-205-A) |
| (3) <input type="checkbox"/> NY State full-year nonresident estate or trust (attach Form IT-205-A) | (6) <input type="checkbox"/> City of NY full-year nonresident estate or trust (attach NYC-206 if required) | (9) <input type="checkbox"/> City of Yonkers full-year nonresident estate or trust (attach Y-206 if required) |
- E. Was a New York State fiduciary return filed for 1986?** _____ **1987?** _____ **If "No", state reason:** _____
If "Yes," give complete title under which it was filed: _____
- F. Does the estate or trust have an interest in real property located in New York State?** YES (see instructions) NO
- G. Has there been an acquisition of a controlling interest in the estate or trust during the tax year?** YES (see instructions) NO