



**Fiduciary Income Tax Return**

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

For Jan. 1 - Dec. 31, 1990, or fiscal tax year beginning , 1990, ending , 19 .

For office use only

Attach packet label or print below			Employer identification number
Name of estate or trust			For Estates Only Decedent's social security number
Name and title of fiduciary			
Address of fiduciary (number and street or rural route)			Check applicable boxes: <input type="checkbox"/> Initial return <input type="checkbox"/> Final return <input type="checkbox"/> If you do not wish to have forms mailed to you
City, village 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: \_\_\_\_\_

Computation of NY taxable income of a resident estate or trust (nonresident estate or trust and part-year resident trust use Form IT-205-A)	1	Federal taxable income of fiduciary (from back page, line 22)	1		
	2	New York modifications relating to amounts allocated to principal (see instructions)	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 (use State Tax Rate Schedule in inst.; full-year resident estate and trust only)	6		
	7	Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13; nonresident estate and trust and part-year resident trust, see instructions)	7		
IT-205-A filers only (complete line 7a)		Amount from Form IT-205-A, Schedule 1, line 10, column (a)	7a		
Tax computation of a resident or nonresident estate or trust and part-year resident trust. Refund/Owe/Payments/Credits/Other taxes	8	State credits (see instructions; attach schedule)	8		
	9	Subtract line 8 from line 6 or line 7 (see instructions)	9		
	10	State separate tax on lump-sum distributions and other add-backs (see instructions)	10		
	11	State minimum income tax (see instructions)	11		
	12	Total New York State tax (add lines 9, 10 and 11)	12		
	13	City of New York resident tax on line 5 amount (use City of New York Tax Rate Schedule)	13		
	14	City of New York part-year resident tax (from IT-205-A-I, page 1, Worksheet A, line b)	14		
	15	City of New York nonresident fiduciary earnings tax (from Form NYC-206)	15		
	16	City of New York minimum income tax (see instructions)	16		
	17	City of New York separate tax on lump-sum distributions (see instructions)	17		
	18	City of Yonkers resident income tax surcharge (multiply line 12 by 15% (.15))	18		
	19	City of Yonkers part-year resident tax (from IT-205-A-I, page 4, Worksheet C, line 11)	19		
	20	City of Yonkers nonresident fiduciary earnings tax (from Form Y-206)	20		
	21	Total New York State, city of New York and city of Yonkers tax (add lines 12 through 20)	21		
	22	Estimated tax paid (including payments made with Form IT-370-PF)	22		
	23	Treated as paid by trust beneficiaries (attach Form IT-205-T)	23		
24	Subtract line 23 from line 22	24			
25	New York State tax withheld	25			
26	City of New York tax withheld	26			
27	City of Yonkers tax withheld	27			
28	Total (add lines 24 through 27)	28			
29	If line 28 is more than line 21, subtract line 21 from line 28	29			
30	Amount of line 29 to be refunded to you	30			
31	Amount of line 29 to be credited on 1991 estimated tax	31			
32	If line 28 is less than line 21, enter amount you owe (enclose check or money order payable to NYS Income Tax)	32			
33	Estimated tax penalty (see instructions)	33			

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Sign Your Return	Signature of fiduciary or officer representing fiduciary	Date
	Firm's name (or yours, if self-employed)	Preparer's social security number				
	Address	Employer identification number				

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	Interest Income	1			
	2	Dividends	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 an 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 front page, line 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 (see instructions, page 5) . . . . . 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 (see instructions, page 6) . . . . . 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 Schedule C, column 5, 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)  NY State full-year resident estate or trust
- (2)  NY State part-year resident trust (attach Form IT-205-A)
- (3)  NY State full-year nonresident estate or trust (attach Form IT-205-A)
- (4)  City of NY full-year resident estate or trust (attach Form IT-205-A)
- (5)  City of NY part-year resident trust (attach Form IT-205-A)
- (6)  City of NY full-year nonresident estate or trust (attach NYC-206 if required)
- (7)  City of Yonkers full-year resident estate or trust
- (8)  City of Yonkers part-year resident trust (attach Form IT-205-A)
- (9)  City of Yonkers full-year nonresident estate or trust (attach Y-206 if required)

E. Was a New York State fiduciary return filed for 1988? \_\_\_\_\_ 1989? \_\_\_\_\_ 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 either a transfer or an acquisition of a controlling interest in the estate or trust during the tax year?  Yes (see instructions)  No