

Fiduciary Allocation • Attach to Form IT-205

| Complete this form as follows: Resident estate or trust with any nonresident beneficiaries If any of the income distributable to the nonresident beneficiaries is derived from New York State sources, complete Schedules of and 3 in that order. Then complete any of Schedules 5, 6, 7 and 8 that apply as described below. 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 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 the effect that the distributable income of the nonresident beneficiaries consists unity of income that is not taxable to nonresident individuals. Nonresident estate or trust and part-year resident trust Complete Schedule 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: Schedules 6 — If the estate or trust carries on business both in and out of New York State but does not maintain books and recomplete in the estate or trust carries and eduction for New York Charlable 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 are an experiment in the seriment of the seri | | J | | For calenda | ar yea | ar 1991, or fisca | l year | beginning _ | | | 1991, aı | nd ending | | _ 19 |
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| Resident estate or trust with any nonresident beneficiaries If any of the income distributable to the nonresident beneficiaries If any of the income distributable to the nonresident beneficiaries is derived from New York State sources, complete Schedules 5, 6, 7 and 8 that apply as described below. 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 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 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 recommendation of the New York income of the business can be determined. Schedule 5 — If the estate or trust laims a deduction for New York charitable contributions. Schedules 7 and 8 — If the estate or trust has agains 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 as 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 and part-year resident trust 1 Adjusted total income (or loss) (from page 2. Schedule 4, line 17; see instructions). 1 Adjusted total income (or loss) (from page 2. Schedule 4, line 17; see instructions). 2 Income distribution deduction (from federal form 1041, Schedule 8, line structions). 3 Estate tax deduction (attach computation). 4 Exemption (fed | Name of estate or | trust | | | | | | | | | | Employer id | dentification num | ber |
| If any of the income distributable to the nonresident beneficiaries is derived from New York State sources, complete Schedules 4 and 3 in that order. Then complete any of Schedules 5, 6, 7 and 8 that popty as described below. 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 therefore that the distributable income of the homesident beneficiaries consists only of income that is not taxable to nonresident individuals. Nonresident estate or trust and part-year resident trust 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 recomplete in 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 at 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 and part-year resident trust 1 Adjusted total income (or loss) (from page 2, Schedule 4, line 17; see instructions). 1 1 Adjusted total income of Induction (from federal Form 1041, Schedule 8, line 17) (attach federal Schedule K1, Form 9041). 3 1 Estate tax deduction (attach computation). 4 1 Exemption (federal). 5 1 Schedule 2 — Flouriary s and beneficiary's share of income from New York State sources (see instructions). 1 11 New York State base tax on line 10 amount (see instructions). 1 12 Income d | Complete this | form as follows: | : | | , | | | | | | | | | |
| 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: Schedules 5 — If the estate or trust carries on business both in and out of New York State but does not maintain books and recompleting 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 at 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 and part-year resident trust 1 Adjusted total income (or loss) from page 2, Schedule 4, line 17; see instructions) . 1 2 Income distribution deduction (Irom federal Form 1041) . 2 3 Estate tax deduction (activate computation) . 4 4 Exemption (federal) . 5 5 Total (add lines 2, 3 and 4) . 5 5 Total (add lines 2, 3 and 4) . 5 6 Federal taxable income of fiduciary (subtract line 5 from line 1) . 6 7 New York modifications relating to amounts allocated to principal (see instructions) . 7 9 Fiduciary's share of New York influciary adjustment (from Form IT-205, Schedule C, column 5) . 9 10 New York ord State base tax on line 10 amount (see instructions) . 1 11 New York State base tax on line 10 amount (see instructions) . 1 22 Income percentage - income percentage may be greater than 100% (see instructions) . 1 3 Allocated New York State tax (multiply line 11 by the decimal on line 12; enter here and on Form IT-205, front page, line 7) 3 Allocated New York State sources (see instructions) . 1 3 Chedule 2 — Fiduciary's and beneficiary's share of income from New York sources from New York sources | If any of th and 3 in th However, d York State the effect t individuals. | e income distribu at order. Then co o not complete F sources, even if hat the distributa | utable omplet form l' other ible in | to the nonre te any of Sch T-205-A if nor income is dis come of the | sider nedul ne of stribu nonr | nt beneficiarie es 5, 6, 7 and the income c Itable to those esident benefi | l 8 tha listrib e bene | at apply as utable to th eficiaries. I | des ne no n thi | cribe onres s cas | d below. ident bene se, include | ficiaries is a stateme | s derived fror ent with Form | n New 1T-205 to |
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| (a) (See instructions; (See instructions) | as in Schedule C. | | | gain from | , | gain from | | | | | | | preferer New Yor applical | nce items fr rk sources a ble New Yor |
| attach schedule) attach schedule | (a) | | , | | | | | | | | | | | |

Each nonresident beneficiary must report his or her items of income and deduction stated in Schedule 3 on lines 1 through 18 of his or her New York State return as items derived from or connected with New York sources.

| Sc | he | dule 4 — Details of federal distributable | net i | ncome and amo | unt | s from New York St | ate sources (see insi | tructic | ons) | |
|------------|------------|--|-------|-------------------|---------------|---|---|--|--------------|--|
| Lir | nes | 1 — 17, column (a) are similar to entries ge 1, federal Form 1041. | | (a) Federal amou | nt | | (c) Amount of column (a) for city of New York resident period | (d) A | | ikers |
| | 1 | Interest income | 1 | | | | resident period | + | resident per | 100 |
| | 2 | | . 2 | | | | | 1 | | |
| | 3 | Business income (or loss) (attach copy of federal | | | | - | -, | | | † |
| | | Schedule C, Form 1040) | . 3 | | | | | | | |
| ā | 4 | Capital gain (or loss) (attach copy of federal Schedule D, Form 1041) | | | | | | | | |
| Income | 5 | Rents, royalties, partnerships, other estates and trusts, | | | | | | | | ╅── |
| ၓၟ | | etc. (attach copy of federal Schedule E, Form 1040) | . 5 | | | | | | | 1 |
| = | 6 | Farm income (or loss) (attach copy of federal | | | | | | | | |
| | | Schedule F, Form 1040) | 6 | | | | | | | |
| | 7 | Ordinary gain (or loss) (attach federal Form 4797) | | | | | | | | |
| | 8 | Other income (state nature of income) | | | | | | ├— | | |
| | 9 | | | | | | | | | |
| | 10 | | | | - | | | | | |
| | 11 | _ | _ | | | | | | | |
| S. | | Administration costs (including fiduciary fees) | | | | | | | | |
| Deductions | | Charitable deduction | 13 | | \dashv | | | | | |
| S | | Attorney, accountant and return preparers fees | 14 | | - | | | | | |
| ba | | Other deductions (attach schedule; see instructions). | | | | | | | | |
| Δ | | Total (add lines 10 through 15) | | | | | | | | |
| | | | 16 | | - | | | | | |
| | ••• | Adjusted total income (or loss) (subtract line 16 from line 9) | 17 | | | | | | | |
| Lin | | 18 - 25 are similar to entries on Schedule B, | fede | eral Form 1041. | | | | | | |
| | | Adjusted tax-exempt interest | 18 | | | | | | | |
| | 19 | Net gain shown on Schedule 7, line 61, column (1). | | Ţ | | | | | | |
| | | (If net loss, enter "0") | 19 | | | | | | | |
| | 20 | Add lines 39 and 42 of Schedule 6 | 20 | | T | | | | | |
| | 21 | Short-term capital gain included on Schedule 6, line 34 | 21 | | | | | | | |
| | 22 | If amount on line 4 above is a loss, enter | | | | | | | | |
| | | amount here (as a positive figure) | 22 | | ŀ | | | | | |
| | 23 | Total (add lines 17 through 22) | 23 | | | | | | | |
| | 24 | If amount on line 4 above is a gain, enter | | | | | | | | |
| | | amount here | 24 | | | | | | | |
| | 25 | Distributable net income (subtract line 24 from | | | | | | | | |
| | | line 23) - Enter column (a) amount as total of | | | | | | | | |
| | | Schedule 2, column (1) and enter column (b) | | | 1 | | | | | |
| | | amount on Schedule 2, column (3) total line | 25 | | | | | | | |
| Sci Nev | hed v Y | dule 5 — Formula basis allocation of busiork State (attach list giving locations and descrip | nes | income. Comp | lete in an | if business is carri | ed on both in and | out c | of Jess) | |
| | | Items Used as Factors | | | | (1) Totals — in and out of New York State | (2) New York Star | | (3) |) |
| | - | Property percentage (see instructions) | | | | IVIR Oldle | amounts | $\overline{}$ | Perce | ent |
| | 26 | Real property owned | | | 26 | | | | colum | |
| | 27 | Real property rented from others | | | 27 | | | -+ | is c | |
| | 28 | Tangible personal property owned | | | 28 | | | | colum | n (1) |
| | 29 | Property percentage (add lines 26, 27 and 28; see ins | | | 29 | - | | \dashv | | |
| | | Payroll percentage (see instructions) | | | | | | -+ | | % |
| | | Gross income percentage (see instructions) | | | 30 | | - | + | - | <u>%</u> |
| | | | | | | | : 1 | | | <u>%</u> |
| | | Total of percentages (add lines 29, 30 and 31, column (| | | | | | 32 | | <u>%</u> |
| | | Business allocation percentage (divide total percent | | | | | | 33 | | <u>%</u> |
| em | etei of | mine the amounts from New York sources in colur | mn (b | of Schedule 4, an | oply 1 | the percentage on line | 33 in the manner show | wn be | low to eac | h |

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

From line number_____ \(\times \) = \(\times \)

| Sch | edule 6 — Computation of New York | charitable dedu | ıction | | | | | | |
|-----------|---|---------------------|-----------------------|----------------|-----------|-------------------------------------|-------|--------------------|-------------|
| 34 | Amounts paid or permanently set aside for | New York charitab | le purposes fro | m current yea | ar's in | come (see inst.) | 34 | | |
| 35 | Tax-exempt interest and income from s | ources outside N | lew York State | e | | | | | |
| | allocable to New York charitable dist | | | | 35 | | | | |
| | (O. 1.) Have 00.00 L. I. (1.) | | (0) | | | | | | |
| | (Complete lines 36-39 below only if gai | | umn (2), | | | | | | |
| | exceeds loss on line 59, column (2).) | | | | | | | | |
| 36 | Long-term capital gain included on line | 34 | 36 | | | | | | |
| 37 | Enter gain on line 60, column (2), minu | | | | | | | | |
| 31 | line 59, column (2) | | 37 | | | | | | |
| 38 | Enter gain on line 60, column (3), minu | | | | | | | | |
| 30 | line 59, column (3) | | 38 | | | | | | |
| 39 | Enter the amount from line 36, 37 or 36 | | | | 39 | | | | |
| 40 | Add lines 35 and 39 | | | • | | | 40 | | |
| 41 | Balance (subtract line 40 from line 34) | | | | | | 41 | | |
| 42 | Enter the net short-term capital gain and | | | | | | | | |
| 72 | New York sources allocable to corpus, | | | | | | 42 | | |
| 43 | Amounts paid or permanently set aside for | • | - | | | | 43 | | |
| | Total (add lines 41, 42 and 43) | | | | | | 44 | | |
| 44 | | | | | | | | | |
| Scn | edule 7 — Capital gains and losses tangible and intangible person | | | | арпа | assets (see instruc | cuons | concerning | |
| <u></u> | | | | | 4 | | | | |
| Pan | I — Short-term capital gains and los | ses — assets o | T New York p | roperty nei | a on | e year or less | - | | |
| | (a) Kind of property and description | (b) Date acquired | (c) Date sold | (d) Gross s | | (e) Federal cost o | | (f) Gain (or loss) |) |
| | | (mo./day/yr.) | (mo./day/yr.) | price | | other basis, plu expense of sale | | (d minus e) | |
| | | | | | | одролов вт вале | | | |
| 45 | | | | | | | | | <u> </u> |
| | | | | | | | | | ļ |
| | | | <u></u> | | | | | | |
| 46 | Short-term capital gain from installmen | t sales of New Y | ork property | | | | 46 | | İ |
| 47 | Net short-term gain (or loss) from New York pr | operty derived from | partnerships, S | corporations | and of | her fiduciaries | 47 | | l |
| 48 | Net gain (or loss) (combine lines 45 through | ıgh 47) | | | | | 48 | | |
| 49 | Short-term capital loss carryover (see in | nstructions; attach | computation) . | | | | 49 | | ĺ |
| 50 | Net short-term gain (or loss) (combine li | nes 48 and 49; en | ter here and or | n line 59 belo | w) | | 50 | | İ |
| Part | II - Long-term capital gains and los | sses — assets (| of New York | roperty he | ld m | ore than one year | | | |
| | 11 - Long-term oupital game and lot | 1 | | lioperty no | | The trial of the year | | | |
| 51 | | + | | | | <u> </u> | | | |
| | | | | | | | | | |
| | Long town conital agin from installment | t colon of New Y | ork proporti: | l | | | E2 | | |
| 52 | Long-term capital gain from installmen | | | | | | 52 | | - |
| 53 | Net long-term gain (or loss) from New York | | | | | | 1 I | | |
| 54 | Capital gain distributions | | | | | | 54 | | |
| 55 | Enter gain, if any, from Schedule 8, lin | | | | | | 55 | | |
| 56 | Net gain (or loss) (combine lines 51 through | | | | | | 56 | | |
| 57 | Long-term capital loss carryover (see in | | | | | | 57 | | |
| <u>58</u> | Net long-term gain (or loss) (combine lin | nes 56 and 57; ent | <u>er here and on</u> | line 60 belov | <u>w)</u> | <u></u> | 58 | | |
| Part | III — Summary of Parts I and II | | | | | | | | |
| | | | (1) | Beneficiaries | | (2) Fiduciary | | (3) Total | |
| 59 | Net short-term gain (or loss) from line 50, or | olumn (f) above . | 59 | | I | | | | L |
| 60 | Net long-term gain (or loss) from line 58, co | | 60 | | | | | | |
| 61 | Total net gain (or loss) | | 61 | | | | | | |
| | • • | | | | | | - | | |

Enter on Schedule 4, line 4, column (b), the net gain shown on line 61, column (3), above. If line 61, column (3), above is a net loss, see 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 (mo./day/yr.) | (c) Date sold (mo./day/yr.) | (d) Gross sales price | (e) Federal depreciation allowed (or allowable) since acquisition | (f) Federal cost or other basis, plus improvements and expense of sale | (g) Loss (f minus the sum of d and e) | (h) Gain (d plus e minus f) |
|--|------------------------------------|--------------------------------|-----------------------|---|---|--|-----------------------------------|
| 62 | | | | | | | |
| | | | | | | | |
| | | | | , | | | |
| | | | | | | | |
| | | | | | | | <u> </u> |
| | | | | | | | |
| 3 Gain, if any, from federa | al Form 4684. Sec | tion B. Part II | line 21 | | L | | |
| 4 Section 1231 gain from | installment sales f | rom federal Fo | rm 6252. line | 22 or 30 | • | | |
| 5 Gain, if any, from federa | al Form 4797, Part | III, line 32, fro | om other than | casualty or the | ft | | |
| 6 Add lines 62 through 65 | in columns (g) ar | nd (h) | | | | | |
| 7 Combine columns (g) ar | nd (h) of line 66. E | inter gain (or l | oss) here, and | on appropriate | line as follows: | ٠ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ ـ | |

- a) If line 67 is a gain, enter the gain as a long-term capital gain on line 55.
- b) If line 67 is zero or a loss, enter that amount on line 68.

| in) Kind of property (if necessary, attach statement of descriptive details not shown below) | (b) Date acquired (mo./day/yr.) | (c) Date sold (mo./day/yr.) | (d) Gross sales price | (e) Federal depreciation allowed (or allowable) since acquisition | (f) Federal cost or other basis, plus improvements and expense of sale | (g) Loss (f minus the sum of d and e) | (h) Gain (d plus e minus f) |
|--|---------------------------------|--------------------------------|---------------------------|---|---|--|-----------------------------------|
| 8 Loss, if any, from line | 67 | | | | | | |
| 9 Gain, if any, from fede | eral Form 4797, Part | III, line 31 | • • • • • • • • • • • • • | | | | |
| 70 Net gain (or loss) from | n federal Form 4684 | Section B. P. | art II. lines 13 | and 20(a) | | | |
| 71 Ordinary gain from ins | stallment sales from | federal Form | 6252. line 21 | and/or line 29 | | • | |
| 2 Recapture of section 1 | 179 deduction | | , <u>-</u> | und, or mio 20 . | | | |
| 73 Other ordinary gains a | and losses (include p | roperty held 1 v | ear or less) | | | | |
| | , , | , , , , , , | | | | • | |
| | | | | | | | |
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