For office use only

New York State Department of Taxation and Finance

1993

Fiduciary Income Tax Return

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

For Jan. 1 - Dec. 31, 1993, or fiscal tax year beginning , 1993, ending , 19 .

IT-205

Attach packet label, or print or type		
Name of estate or trust		Employer identification number
Name and title of fiduciary		Decedent's social security number *(see instructions)*
Address of fiduciary *(number and street or rural route)*		Check applicable box: ☐ Initial return ☐ Final return
City, village or post office	State ZIP code	If you do not need forms mailed to you next year, check box ☐

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

A	Total income *(see instructions)*	A	
B	New York adjusted gross income from NYAGI Worksheet, line 9 *(see instructions)*	B	
C	Amount from Form IT-205-A, *Schedule 1*, line 10, column (a) *(see instructions)*	C	
1	Federal taxable income of fiduciary *(see instructions)*	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 *(full-year resident estate and trust only; see instructions)*	6	
7	Amount from Form IT-230, *Part II*, line 2 *(full-year resident estate and trust only; see instructions, page 4)*	7	
8	Add lines 6 and 7	8	
9	Allocated New York State tax *(from Form IT-205-A*, Schedule 1, *line 13; see instructions)* • If you completed Form IT-230, *Part II*, check this box ☐ *(see instructions, page 4)*	9	
10	State credits *(attach schedule; see instructions)*	10	
11	Subtract line 10 from line 8 or line 9 *(see instructions)*	11	
12	State separate tax on lump-sum distributions and other add-backs *(see instructions)*	12	
13	State minimum income tax *(see instructions)*	13	
14	Total New York State tax *(add lines 11, 12 and 13)*	14	
15	**City of New York** resident tax on line 5 amount *(use* City of New York Tax Rate Schedule*; see instructions)*	15	
16	Amount from Form IT-230, *Part II*, line 2 *(see instructions, page 8)*	16	
17	Add lines 15 and 16	17	
18	**City of New York** part-year resident tax *(from Form IT-205-A-I*, Worksheet A, *line b)*	18	
19	**City of New York** nonresident fiduciary earnings tax *(from Form NYC-206)*	19	
20	**City of New York** minimum income tax *(see instructions)*	20	
21	**City of New York** separate tax on lump-sum distributions *(see instructions)*	21	
22	**City of Yonkers** resident income tax surcharge *(multiply line 14 by 15% (.15))*	22	
23	**City of Yonkers** part-year resident tax *(from Form IT-205-A-I, page 4*, Worksheet C, *line 11)*	23	
24	**City of Yonkers** nonresident fiduciary earnings tax *(from Form Y-206)*	24	
25	Total New York State, city of New York and city of Yonkers tax *(add lines 14 and 17 through 24)*	25	
26	Estimated tax paid *(including payments made with Form IT-370-PF)*	26	
27	Treated as paid by beneficiaries *(attach Form IT-205-T)*	27	
28	Subtract line 27 from line 26	28	
29	New York State tax withheld	29	
30	**City of New York** tax withheld	30	
31	**City of Yonkers** tax withheld	31	
32	Total *(add lines 28 through 31)*	32	
33	If line 32 is more than the total of lines 25 and 37, enter the overpayment	33	
34	Amount of line 33 to be **refunded to you**	34	
35	Amount of line 33 to be credited on 1994 estimated tax	35	
36	If line 32 is less than the total of lines 25 and 37, enter **amount you owe** *(enclose check or money order payable to* **NYS Income Tax***)*	36	
37	Estimated tax penalty *(will reduce line 33 or increase line 36; see instructions, page 5)*	37	

Paid Preparer's Use Only				**Sign Your Return**		
Preparer's signature	Date	Check if self-employed ☐		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	Business income (or loss) *(attach copy of federal Schedule C or C-EZ, Form 1040)*	3	
	4	Capital gain (or loss) *(attach copy of federal Schedule D, Form 1041)*	4	
	5	Rents, royalties, partnerships, other estates and trusts, etc. *(attach copy of federal Schedule E, Form 1040)*	5	
	6	Farm income (or loss) *(attach copy of federal Schedule F, Form 1040)*	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; enter here and on front page, item A)*		9
Deductions	10	Interest	10	
	11	Taxes	11	
	12	Administration costs (including fiduciary fees)	12	
	13	Charitable deduction	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 *(attach copy of federal Schedules K-1, Form 1041)*	18	
	19	Estate tax deduction *(attach computation)*	19	
	20	Exemption *(federal)*	20	
	21	Total *(add lines 18, 19 and 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)* (3) Amount	(4) Percent	(5) Shares of New York fiduciary adjustment
(a)	☐	☐	☐				
(b)	☐	☐	☐				
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., page 1)*: _____

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
(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 1991? _____ 1992? _____ 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, page 7)* ☐ 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, page 7)* ☐ No