



## Instructions

### Purpose of Form

A fiduciary uses Form IT-205-T to make a section 685(c)(6)(D) election to allocate estimated tax payments to the beneficiaries.

### Who Must File

Trusts and, in the case of the final tax year, estates that made 1993 estimated income tax payments may make a section 685(c)(6)(D) election. The fiduciary makes the election by: (1) entering the amount on Form IT-205, *Fiduciary Income Tax Return*, front page, line 27, in accordance with its instructions; (2) completing and attaching Form IT-205-T to Form IT-205; and (3) notifying the beneficiaries of the amount allocated to them and notifying the beneficiaries to claim the estimated tax payment on their Form IT-201 or Form IT-203.

### When to File

Trusts must file Form IT-205-T as an attachment to the trust's 1993 Form IT-205 on or before March 7, 1994, for the section 685(c)(6)(D) election to be valid.

Estates may file Form IT-205-T upon termination of the estate.

### Specific Instructions

#### Allocation to Beneficiaries

**Column A** — Name and address of beneficiary

— Group the beneficiaries to whom you are allocating estimated tax payments into two categories. First, list

all of the individual beneficiaries - those who have social security numbers. Second, list all of the other beneficiaries - those who have employer identification numbers.

**Column B** — Beneficiary's identifying number

— Enter each beneficiary's social security number or employer identification number.

**Column C** — Amount of estimated tax payment to be allocated to beneficiary

— For each beneficiary enter the amount of estimated income tax payment credited to that beneficiary.

**Column D** — Proration percentage

— For each listed beneficiary, divide the amount shown in column C by the amount shown on line 1. Carry the result to four decimal places and enter the result as a percentage.

**Additional Sheets** — If you are allocating a payment of estimated taxes to more than 19 beneficiaries, list the additional beneficiaries on an attached sheet. Follow the format shown on the front of this form.

**Line 2** — Enter on line 2 the column C total, including the total from any attached sheet(s).

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## Information and Assistance

**For forms or publications**, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

**For information**, call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

**Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.**

**Persons with Disabilities** - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

**Hotline for the Hearing and Speech Impaired** - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

**If you need to write**, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.