



# Instructions

## Purpose of Form

A trust or a decedent's estate (for its final tax year) may elect under section 685(c)(6)(D) or (F) of the Tax Law, as applicable, to have any part of its estimated tax payments treated as made by a beneficiary or beneficiaries. The fiduciary files Form IT-205-T to make the election. Once made, the election is irrevocable.

## How to File

Attach Form IT-205-T to Form IT-205 **only** if you are making the election with **Form IT-205, Fiduciary Income Tax Return**. Otherwise, file Form IT-205-T separately.

## When to File

Trusts must file Form IT-205-T on or before March 8, 1999, for the section 685(c)(6)(D) election to be valid.

Estates must file Form IT-205-T on or before the 65th day after the close of the tax year, upon termination of the estate.

## Where to File

Mail all returns to: **State Processing Center, PO Box 61000, Albany NY 12261-0001.**

## Private Delivery Services

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need Help?* below for information on ordering forms and publications.) If you use **any** private delivery service, address your return to: **State Processing Center, 431C Broadway, Menands, NY 12204.**

## Specific Instructions

**Line 1** — Enter the total amount of estimated tax payments made by the trust or decedent's estate that the fiduciary elects to treat as a payment made by the beneficiaries. This amount is treated as if paid or credited to the beneficiaries on the last day of the tax year of the trust or decedent's estate.

### 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. For those beneficiaries who may file a joint return, you can help the New York State Tax Department

credit the proper account by providing the social security number, if known, of the beneficiary's spouse. **However, this is an optional entry.**

**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 additional Form IT-205-T or an attached sheet. Follow the format shown on the front of this form if you use an attached sheet. If you use another Form IT-205-T, fill in the page box at the top for each form used.

**Line 2** — Enter on line 2 the column C total, including the total from any attached sheet(s). If you use more than one sheet, include this total on the last page. This combined total **must** equal the amount entered on line 1.

### Privacy Notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 22, 26, 26-A, 26-B, 30, 30-A, and 30-B of the Tax Law; Article 2-E of the General City Law; and 42 USC 405(c)(2)(C)(i).

The Tax Department will use this information primarily to determine and administer tax liabilities due the state and city of New York and the city of Yonkers. We will also use this information for certain tax offset and exchange of tax information programs authorized by law, and for any other purpose authorized by law.

Information concerning quarterly wages paid to employees and identified by unique random identifying code numbers to preserve the privacy of the employees' names and social security numbers will be provided to certain state agencies for research purposes to evaluate the effectiveness of certain employment and training programs.

Failure to provide the required information may result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

## Need Help?

**Telephone Assistance** is available from 8:30 a.m. to 4:25 p.m. (eastern time), Monday through Friday. **For tax information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and outside Canada**, call (518) 485-6800.

**Fax-on-Demand Forms Ordering System** - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

**Internet Access** - <http://www.tax.state.ny.us>

Access our website for forms, publications, and information.

**Hotline for the Hearing and Speech Impaired** - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m. (eastern time), 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.

**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 numbers listed above.

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

