

# Fiduciary Income Tax Return

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



# IT-205

For the full year Jan. 1, 2000, through Dec. 31, 2000, or fiscal tax year beginning  and ending



<b>Print or type</b>	Name of estate or trust		Date entity created
	Name and title of fiduciary		Employer identification number
	Address of fiduciary (number and street or rural route)		Decedent's social security number (see inst.)
	City, village or post office	State	ZIP code

Check applicable box:  
 Initial return       Final return  
If you do not need forms mailed to you next year, check box

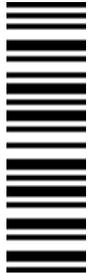
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Amended return (attach explanation)	<input type="checkbox"/> Income distribution deduction (see instructions)	Number of beneficiaries <input type="text"/>
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<b>See Instructions</b>	<b>A</b> Total income .....	<input type="text"/>	<b>A.</b>	<input type="text"/>	<input type="text"/>
	<b>B</b> New York adjusted gross income from NYAGI Worksheet, line 5 ...	<input type="text"/>	<b>B.</b>	<input type="text"/>	<input type="text"/>
	<b>C</b> Amount from Form IT-205-A, Schedule 1, line 10, column (a) .....	<input type="text"/>	<b>C.</b>	<input type="text"/>	<input type="text"/>
	<b>1</b> Federal taxable income of fiduciary .....	<input type="text"/>	<b>1.</b>	<input type="text"/>	<input type="text"/>
	<b>2</b> New York modifications relating to amounts allocated to principal .....	<input type="text"/>	<b>2.</b>	<input type="text"/>	<input type="text"/>
	<b>3</b> Balance (line 1 and add or subtract line 2) .....	<input type="text"/>	<b>3.</b>	<input type="text"/>	<input type="text"/>
	<b>4</b> Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5) .....	<input type="text"/>	<b>4.</b>	<input type="text"/>	<input type="text"/>
	<b>5</b> New York taxable income of fiduciary (line 3 and add or subtract line 4) .....	<input type="text"/>	<b>5.</b>	<input type="text"/>	<input type="text"/>
	<b>6</b> State tax on line 5 amount (full-year resident estate and trust only) .....	<input type="text"/>	<b>6.</b>	<input type="text"/>	<input type="text"/>
	<b>7</b> New York State amount from Form IT-230, Part II, line 2 (resident estate and trust only) .....	<input type="text"/>	<b>7.</b>	<input type="text"/>	<input type="text"/>
	<b>8</b> Add lines 6 and 7 .....	<input type="text"/>	<b>8.</b>	<input type="text"/>	<input type="text"/>
	<b>9</b> Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part II, check this box <input type="checkbox"/> .....	<input type="text"/>	<b>9.</b>	<input type="text"/>	<input type="text"/>
	<b>10</b> State credits (attach schedule) .....	<input type="text"/>	<b>10.</b>	<input type="text"/>	<input type="text"/>
	<b>11</b> Subtract line 10 from line 8 or line 9 .....	<input type="text"/>	<b>11.</b>	<input type="text"/>	<input type="text"/>
	<b>12</b> State separate tax on lump-sum distributions and other add-backs .....	<input type="text"/>	<b>12.</b>	<input type="text"/>	<input type="text"/>
	<b>13</b> State minimum income tax .....	<input type="text"/>	<b>13.</b>	<input type="text"/>	<input type="text"/>
	<b>14</b> Total New York State tax (add lines 11, 12, and 13) .....	<input type="text"/>	<b>14.</b>	<input type="text"/>	<input type="text"/>
	<b>15a</b> City of New York resident tax on line 5 amount (see instructions) ..	<input type="text"/>	<b>15a.</b>	<input type="text"/>	<input type="text"/>
	<b>15b</b> City of New York part-year resident tax (see instructions) .....	<input type="text"/>	<b>15b.</b>	<input type="text"/>	<input type="text"/>
	<b>16</b> City of New York amount from Form IT-230, Part II, line 2 (see instructions) ...	<input type="text"/>	<b>16.</b>	<input type="text"/>	<input type="text"/>
	<b>17</b> Add line 15a or 15b to line 16 .....	<input type="text"/>	<b>17.</b>	<input type="text"/>	<input type="text"/>
	<b>18</b> City of New York accumulation distribution credit .....	<input type="text"/>	<b>18.</b>	<input type="text"/>	<input type="text"/>
	<b>19</b> Subtract line 18 from line 17 (if less than zero, leave blank) .....	<input type="text"/>	<b>19.</b>	<input type="text"/>	<input type="text"/>
	<b>20</b> City of New York separate tax on lump-sum distributions (see instructions) ...	<input type="text"/>	<b>20.</b>	<input type="text"/>	<input type="text"/>
	<b>21</b> Add lines 19 and 20 .....	<input type="text"/>	<b>21.</b>	<input type="text"/>	<input type="text"/>
	<b>22</b> City of New York - UBT credit (from Form IT-219) .....	<input type="text"/>	<b>22.</b>	<input type="text"/>	<input type="text"/>
	<b>23</b> Subtract line 22 from line 21 (if less than zero, leave blank) .....	<input type="text"/>	<b>23.</b>	<input type="text"/>	<input type="text"/>
	<b>24</b> City of New York minimum income tax (see instructions) .....	<input type="text"/>	<b>24.</b>	<input type="text"/>	<input type="text"/>
	<b>25</b> City of Yonkers resident income tax surcharge from Yonkers worksheet, line I (see instructions) .....	<input type="text"/>	<b>25.</b>	<input type="text"/>	<input type="text"/>
	<b>26</b> City of Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14) .....	<input type="text"/>	<b>26.</b>	<input type="text"/>	<input type="text"/>
	<b>27</b> City of Yonkers nonresident fiduciary earnings tax (from Form Y-206) .....	<input type="text"/>	<b>27.</b>	<input type="text"/>	<input type="text"/>
	<b>28</b> Total New York State, city of New York and city of Yonkers tax (add line 14 and lines 23 through 27) ....	<input type="text"/>	<b>28.</b>	<input type="text"/>	<input type="text"/>
	<b>29</b> Estimated tax paid (including payments made with Form IT-370-PF) .....	<input type="text"/>	<b>29.</b>	<input type="text"/>	<input type="text"/>
	<b>30</b> Estimated tax payments allocated to beneficiaries (from Form IT-205-T) .....	<input type="text"/>	<b>30.</b>	<input type="text"/>	<input type="text"/>
	<b>31</b> Subtract line 30 from line 29 .....	<input type="text"/>	<b>31.</b>	<input type="text"/>	<input type="text"/>
	<b>32</b> Farmers' school tax credit (from Form IT-217, line 19; attach form) .....	<input type="text"/>	<b>32.</b>	<input type="text"/>	<input type="text"/>
	<b>33</b> New York State tax withheld <u>Identify:</u> <input type="text"/>	<input type="text"/>	<b>33.</b>	<input type="text"/>	<input type="text"/>
	<b>34</b> City of New York tax withheld .....	<input type="text"/>	<b>34.</b>	<input type="text"/>	<input type="text"/>
	<b>35</b> City of Yonkers tax withheld .....	<input type="text"/>	<b>35.</b>	<input type="text"/>	<input type="text"/>
	<b>36</b> Total (add lines 31 through 35) .....	<input type="text"/>	<b>36.</b>	<input type="text"/>	<input type="text"/>
	<b>37</b> If line 36 is more than the total of lines 28 and 41, enter the overpayment .....	<input type="text"/>	<b>37.</b>	<input type="text"/>	<input type="text"/>
<b>38</b> Amount of line 37 to be refunded to you .....	<input type="text"/>	<b>38.</b>	<input type="text"/>	<input type="text"/>	
<b>39</b> Amount of line 37 to be credited to 2001 estimated tax .....	<input type="text"/>	<b>39.</b>	<input type="text"/>	<input type="text"/>	
<b>40</b> If line 36 is less than the total of lines 28 and 41, enter amount you owe (clip check or money order payable to NYS Income Tax) .....	<input type="text"/>	<b>40.</b>	<input type="text"/>	<input type="text"/>	
<b>41</b> Estimated tax penalty (will reduce line 37 or increase line 40; see instructions) .	<input type="text"/>	<b>41.</b>	<input type="text"/>	<input type="text"/>	

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.



<b>Income</b>	<b>42</b> Interest income .....	<b>42.</b>		.	
	<b>43</b> Dividends .....	<b>43.</b>		.	
	<b>44</b> Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040) .....	<b>44.</b>		.	
	<b>45</b> Capital gain (or loss) (attach copy of federal Schedule D, Form 1041) .....	<b>45.</b>		.	
	<b>46</b> Rents, royalties, partnerships, other estates and trusts (attach copy of federal Schedule E, Form 1040) .....	<b>46.</b>		.	
	<b>47</b> Farm income (or loss) (attach copy of federal Schedule F, Form 1040) .....	<b>47.</b>		.	
	<b>48</b> Ordinary gain (or loss) (attach copy of federal Form 4797) .....	<b>48.</b>		.	
	<b>49</b> Other income (state nature of income) .....	<b>49.</b>		.	
	<b>50</b> Total income (add lines 42 through 49; enter here and on front page, item A) ...▶	<b>50.</b>		.	

<b>Deductions</b>	<b>51</b> Interest .....	<b>51.</b>		.	
	<b>52</b> Taxes .....	<b>52.</b>		.	
	<b>53</b> Fiduciary fees .....	<b>53.</b>		.	
	<b>54</b> Charitable deduction .....	<b>54.</b>		.	
	<b>55</b> Attorney, accountant, and return preparer fees .....	<b>55.</b>		.	
	<b>56</b> Other deductions (itemize on an attached sheet) .....	<b>56.</b>		.	
	<b>57</b> Income distribution deduction (attach copy of federal Schedules K-1, Form 1041) .....	<b>57.</b>		.	
	<b>58</b> Estate tax deduction (attach computation) .....	<b>58.</b>		.	
	<b>59</b> Exemption (federal) .....	<b>59.</b>		.	
	<b>60</b> Total (add lines 51 through 59) .....	<b>60.</b>		.	
	<b>61</b> Federal taxable income of fiduciary (subtract line 60 from line 50; enter on front page, line 1) .....	<b>61.</b>		.	

**Schedule B — New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust**

<b>Additions</b>	<b>62</b> Interest income on state and local bonds other than New York (gross amount not included in federal income) .	<b>62.</b>		.	
	<b>63</b> Income taxes deducted on federal fiduciary return (see instructions) .....	<b>63.</b>		.	
	<b>64</b> Other (see instructions) Identify: _____ ...	<b>64.</b>		.	
	<b>65</b> Total additions (add lines 62, 63, and 64) .....	<b>65.</b>		.	
	<b>Subtractions</b>	<b>66</b> Interest income on United States obligations included in federal income .....	<b>66.</b>		.
<b>67</b> Other (see inst.) Identify: _____ ...		<b>67.</b>		.	
<b>68</b> Total subtractions (add lines 66 and 67) .....		<b>68.</b>		.	
<b>69</b> New York fiduciary adjustment (difference between lines 65 and 68 to be entered as total of column 5 below)		<b>69.</b>		.	

**Schedule C — Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust**

Attach additional sheets if necessary.

(1) Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	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"/>				
(b)	<input type="checkbox"/>	<input type="checkbox"/>				
The total of Schedule C, column 5, should be the same as Schedule B, line 69 above. (See instructions.)			Fiduciary			
			Totals		100%	

- A. If inter vivos trust, enter name and address of grantor: \_\_\_\_\_
- B. If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see inst., page 1): \_\_\_\_\_
- C. Resident status — check all boxes that apply:
- |  |   |  |
|--|---|--|
| (1) <input type="checkbox"/> NYS full-year resident estate or trust    | (4) <input type="checkbox"/> NYC full-year resident estate or trust     | (7) <input type="checkbox"/> Yonkers part-year resident trust              |
| (2) <input type="checkbox"/> NYS part-year resident trust              | (5) <input type="checkbox"/> NYC part-year resident trust               | (8) <input type="checkbox"/> Yonkers full-year nonresident estate or trust |
| (3) <input type="checkbox"/> NYS full-year nonresident estate or trust | (6) <input type="checkbox"/> Yonkers full-year resident estate or trust |  |
- D. If an estate, indicate last known address of decedent \_\_\_\_\_
- E. Nonresident estate - indicate state of residency \_\_\_\_\_
- F. Attach a list of executors or trustees with their addresses and social security numbers.

<b>Paid preparer's use only</b>	Preparer's signature	Date	Mark "X" if self-employed <input type="checkbox"/>	<b>Sign Here</b>	Signature of fiduciary or officer representing fiduciary	
	Firm's name (or yours, if self-employed)	Preparer's SSN or PTIN			Date	Daytime phone number (optional)
	Address	Employer identification number				