

# Worksheet D for Form IT-205 filers

## Worksheet D

Description	Amount
1 Add the income (not loss) amounts from federal Form 1041, lines 1, 2a, and 8	1. ____
2 Enter the income (not loss) from federal Schedule C, line 7	2. ____
3 Add the gain (not loss) amounts from federal Schedule D (Form 1041), column (h), lines 1a, 1b, 2, 3, 4, 8a, 8b, 9, 10, 11, and 13 (see instructions)	3. ____
4 Add the amounts from federal Schedule E, lines 3, 4, 37, and 39	4. ____
5 Enter the income (not loss) amount from federal Schedule F, line 9	5. ____
6 Add the gain (not loss) amounts from federal Form 4797, column (g), lines 2 through 6, 10, and 13 through 16 (see instructions). If the estate or trust was not required to file federal Form 4797 and has a gain (not loss) reported on federal Form 1041, line 7, from federal Form 4684, enter that amount here	6. ____
7 Enter the amount from federal Form 4835, line 7	7. ____
8 Enter the codes B and C amounts from all federal Schedule K-1s (Form 1065), box 14 that you received from partnerships that you are a partner in, less any partnership amounts from such partnerships already included on lines 1 through 7 above	8. ____
9 Enter the estate's or trust's share of S corporation gross income (see instructions)	9. ____
10 Federal gross income (add lines 1 through 9 above)	10. ____
11 Add the income amounts on federal Form 1041, lines 1 and 2a	11. ____
12 Enter the amount of any pension payments included on federal Form 1041, line 8	12. ____
13 Add lines 2 and 5 above	13. ____
14 Certain partnership gross income (see instructions)	14. ____
15 Add lines 11 through 14 above	15. ____
16 Enter the lesser of line 15 above or \$30,000	16. ____
17 Excess federal gross income (subtract line 16 from line 10 above; if line 16 is greater than line 10, enter 0)	17. ____
18 Enter the amount from federal Schedule E, line 42 (see instructions)	18. ____

<b>19</b> Add the amounts on federal Form 4797, column (g) that represent gains from the sale of livestock used for draft, breeding, sport, or dairy purposes ( <i>see instructions</i> )	19. ____
<b>20</b> Enter the amount from line 2 above if this amount represents gross income from (1) the production of maple syrup or cider, (2) the sale of wine, (3) the commercial boarding of horses, (4) the sale of Christmas trees from a managed tree operation, or (5) the sale of cider from a licensed farm cidery, as provided in Alcoholic Beverage Control Law § 58-c ( <i>see instructions</i> )	20. ____
<b>21</b> Enter the estate's or trust's share of gross income from (1) the production of maple syrup or cider, (2) the sale of wine, (3) the commercial boarding of horses, (4) the sale of Christmas trees from a managed Christmas tree operation, or (5) the sale of cider from a licensed farm cidery, as provided in Alcoholic Beverage Control Law § 58-c, from a partnership, S corporation, or estate or trust ( <i>see instructions</i> )	21. ____
<b>22</b> <b>Gross income from farming</b> ( <i>add lines 5, 18, 19, 20 and 21</i> )	22. ____
<b>23</b> Divide line 22 by line 17, and round the result to the fourth decimal place ( <i>see instructions</i> )	23. ____

### Instructions for Worksheet D

**Line 3:** Include on line 3 only gains used in computing the amounts reported in column (h) of federal Schedule D. Loss transactions cannot be netted against gain transactions.

**Line 6:** Include on line 6 only gains used in computing the amounts entered in column (g) of federal Form 4797. Loss transactions cannot be netted against gain transactions.

**Line 9:** Obtain this information from the S corporation. Do not include on line 9 any S corporation income included in lines 1–8.

**Line 14:** If you were a partner in a partnership and your federal Schedule K-1 shows any amount (including a loss) in box 14 under the code A, enter the sum of the codes B and C amounts shown in box 14.

**Line 18:** Do not include on line 18 any gross income from fishing included in federal Schedule E, line 42.

**Line 19:** Include on line 19 only gains (not losses) reported on federal Form 4797 that represent gains from the sale of livestock used for draft, breeding, sport, or dairy purposes. Do not include any other gains or losses reported on federal Form 4797 (such as gains from the sale of farm machinery), even though these gains may be related to your farming business.

**Line 20:** Include on line 20 only the amount from line 2 that represents gross income (gross receipts less cost of goods sold). Do not include gross income reported on line 2 that is from other types of businesses or products.

**Line 21:** Obtain this information from the partnership, S corporation, or estate or trust.

**Line 23:** If the line 17 amount is **0**, and you have an amount (other than **0**) on line 22, enter 1.00 (100%) on line 23.