



# Instructions for Form IT-205

## Fiduciary Income Tax Return

New York State • New York City • Yonkers

### Up-to-date information affecting your tax return

For tax law changes or forms corrections that occurred after the forms and instructions were finalized, see personal income tax up-to-date information or visit [www.tax.ny.gov](http://www.tax.ny.gov).

### What's new for 2025?

For a detailed list of what's new, including a summary of tax law changes, see new for 2025 or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: 2025).

### General information

Form IT-205-I provides instructions to assist a fiduciary of a **New York State resident** estate or trust with filing form IT-205. When we refer to *you* throughout these instructions, it means *you, as fiduciary*.

### Who must file

#### New York State resident estate or trust

If you are the fiduciary of a **New York State resident** estate or trust, you must file Form IT-205 if the estate or trust:

- is required to file a federal income tax return for the tax year;
- had any New York taxable income for the tax year; or
- is subject to a separate tax on lump-sum distributions.

If you were a New York State resident estate, or resident or part-year resident trust and you used federal Form 4972, *Tax on Lump-Sum Distributions*, to calculate your federal tax on lump-sum distributions, you must use New York State Form IT-230, *Separate Tax on Lump-Sum Distributions*, to compute your New York State separate tax on lump-sum distributions. (See Form IT-230-I, *Instructions for Form IT-230*.)

#### New York City resident estate or trust

If you are the fiduciary of a **New York City resident** estate or trust and you are required to file a New York State fiduciary return, you must report New York City income tax liability on your New York State return. The New York City income tax liability is based on the same taxable income as for New York State tax purposes. See the instructions for *New York City and Yonkers fiduciary taxes*.

#### Yonkers resident estate or trust

If you are the fiduciary of a **Yonkers resident** estate or trust and you are required to file a New York State return, you must report the Yonkers income tax liability on your New York State return. The Yonkers tax liability is based upon the New York State tax liability. See the instructions for *New York City and Yonkers fiduciary taxes*.

#### New York nonresident estate or trust or part-year resident trust

If you are the fiduciary of a **New York nonresident** estate or trust or part-year resident trust, you must file Form IT-205 if the estate or trust:

- had New York source income and had New York adjusted gross income;

- is subject to a separate tax on lump-sum distributions; or
- incurred a net operating loss for New York State income tax purposes for the tax year without incurring a net operating loss for federal income tax purposes.

#### New York source income

*New York source income includes:*

- income attributable to the ownership of any interest in **real** property located in New York State (see TSB-M-18(1)I, *Definition of New York Source Income of a Nonresident Individual Expanded*), including all or a portion of the gain or loss from the sale or exchange of an interest in an entity, if the entity owns:
  - real property in New York State, or
  - shares of stock in a cooperative housing corporation where the cooperative units relating to the shares are located in New York, andprovided that the sum of the fair market values of the real property, cooperative shares, and related cooperative units equals or exceeds 50% of the fair market value of the assets the entity has owned for at least two years as of the date of the sale or exchange;
- income attributable to the ownership of any interest in **tangible** personal property located in New York State;
- income attributable to the ownership of any interest in **intangible** personal property to the extent that it is used in a business, trade, profession, or occupation carried on in New York State;
- income attributable to a business, trade, profession, or occupation carried on in New York State;
- income from services performed in New York State;
- lottery winnings over \$5,000 won in the New York State lottery on or after October 1, 2000;
- gambling winnings over \$5,000 from wagering transactions within New York State;
- any gain from the sale, transfer, or other disposition of shares of stock in a cooperative housing corporation in connection with the grant or transfer of a proprietary leasehold, when the real property comprising the units of such cooperative housing corporation is located in New York State, whether or not connected with a business; **and**
- any gain recognized by the estate or trust for federal income tax purposes from the sale or transfer of a partnership interest, where the sale or transfer:
  - is subject to the provisions of Internal Revenue Code (IRC) § 1060, and
  - occurred on or after April 10, 2017.

Determine the amount of the gain to include in New York source income using the applicable allocation methods and rules in place under Article 22 in the year that the assets were sold or transferred.

For additional information, see TSB-M-18(2)I, *Nonresident Partner's Treatment of Gain or Loss on Certain Sales or Transfers of a Partnership or Membership Interest*.

New York source income does **not** include:

- annuities, interest, dividends, or gains from the sale or exchange of intangible personal property, unless they are part of the income from a business, trade, profession, or occupation carried on in New York State; or
- compensation received in respect of a nonresident decedent for active service in the military forces of the United States.

### Form IT-205-A, *Fiduciary Allocation*

Complete **Form IT-205-A** and submit it when you file Form IT-205 for:

- a nonresident estate or trust having income derived from New York State sources,
- a part-year resident trust, or
- a resident estate or trust with a New York State nonresident beneficiary (except as noted under *New York State forms to be filed*).

### Yonkers nonresident estate or trust

If you are the fiduciary of a **Yonkers nonresident estate** or trust that has income from wages earned or net earnings from self-employment in Yonkers, you must complete Form Y-206, *Yonkers Nonresident Fiduciary Earnings Tax Return*, and submit it with your New York State fiduciary return, Form IT-205.

### Residency definitions

For purposes of the **New York State** income tax:

- an estate is either:
  - a resident estate or
  - a nonresident estate.
- a trust is either:
  - a resident trust,
  - nonresident trust, or
  - part-year resident trust.

### Resident estate or trust

If a decedent was domiciled in New York State at the time of their death, their estate is a **resident estate** and any trust created by their will is a **resident trust**.

If an irrevocable trust consists of property of a person domiciled in New York State when such property was transferred to the trust, it is a **resident trust**.

**Note:** The residence of the fiduciary does not affect the status of an estate or trust as resident or nonresident.

However, New York State personal income tax is **not** imposed on a resident trust if **all** three of the following conditions are met (New York State Tax Law, Article 22, § 605(b)(3)(D)).

- All the trustees are domiciled in a state other than New York.
- The entire corpus of the trust, including real and tangible personal property, is located outside of New York State. (For purposes of this rule; it is the Tax Department's position that intangibles located in the state but **not** employed in a business carried on in the state are not deemed to be located in the state.)
- All income and gains of the trust are derived from, or connected with, sources outside of New York State, determined as if the trust were a nonresident trust. **Note:** If the estate or trust sold or exchanged its interest in an entity that owns real property in New York State, the estate or trust may have income from New York State sources. For additional information, see TSB-M-18(1)l.

The term *resident trust* also includes:

- any revocable trust consisting of property of a person domiciled in New York State at the time such property was transferred to the trust if it has not later become irrevocable; and
- any revocable trust that has later become irrevocable if the trust consists of property of a person domiciled in New York State when it became irrevocable.

For this purpose, a trust is revocable if it is subject to a power that you can exercise immediately, or at any future time, to revest title in the person whose property constitutes the trust. A trust becomes irrevocable when the possibility of exercising that power has ended.

### Nonresident estate or trust

A *nonresident estate or trust* is an estate or trust that is not a *resident* for any part of the year.

### Part-year resident trust

A *part-year resident trust* is a trust that meets the definition of *resident* or *nonresident* for only part of the year.

### Change of trust's domicile to or from New York State

If the person whose property constitutes a revocable trust changes their domicile to or from New York State between the time of transfer of the property to the trust and the time it becomes irrevocable, the residence of the trust will be deemed to have been changed at the date the trust ceases to be revocable. In that case, you must file Form IT-205-A for the tax year in which the change of status of the trust occurs.

The New York source income of a part-year resident trust is the sum of the following with adjustments for special accruals:

- the fiduciary's share of federal adjusted gross income for the resident period, calculated as if the tax year for federal income tax purposes were limited to the resident period, and
- the fiduciary's share of New York source income for the nonresident period calculated as if the tax year for federal income tax purposes were limited to the nonresident period.

### Forms you must file

Complete Forms **IT-205** and **IT-205-A** for **New York State** resident and nonresident estates and trusts and part-year resident trusts, as follows:

#### Resident estate or trust with resident beneficiaries only

Complete all of Form IT-205 and submit a copy of federal Schedule K-1 (Form 1041), *Beneficiary's Share of Income, Deductions, Credits, etc.*, for each beneficiary.

#### Resident estate or trust with any nonresident beneficiaries

1. Complete all of Form IT-205 and submit a copy of federal Schedule K-1 (Form 1041), *Beneficiary's Share of Income, Deductions, Credits, etc.*, for each beneficiary.
2. Report in Schedule C of Form IT-205 the names and addresses of all beneficiaries, both resident and nonresident, to whom income is distributable, whether or not the income is taxable to the nonresident beneficiaries.

3. Complete Schedules 2, 3, and 4 of Form IT-205-A and any of Schedules 5, 6, 7, and 8 of Form IT-205-A that apply, unless **none** of the income distributable to the nonresident beneficiaries is derived from **New York State** sources. In this case, you do not need to complete Form IT-205-A even though **other** income is distributable to nonresident beneficiaries.

**Note:** If Form IT-205-A is not required because of the above, include a statement indicating this when you file Form IT-205.

### Form IT-205-C, New York State Resident Trust Nontaxable Certification

For **every year** that a resident trust meets the conditions in New York State Tax Law § 605(b)(3)(D), you must complete and file Form IT-205-C with Form IT-205 as follows:

1. Mark an **X** in the box, *Trust meets the conditions of § 605(b)(3)(D)*.
2. Complete Schedules A, B, and C of Form IT-205.
3. Complete *Additional estate or trust information*, items A through L, in Schedule C of Form IT-205, as applicable.
4. Complete and submit **Form IT-205-C** with Form IT-205. See *Instructions for Form IT-205-C*.

### Nonresident estate or trust and part-year resident trust with resident or nonresident beneficiaries

1. Complete items A, B, and C on page 1, line 1 and lines 9 through 42a and Schedules B and C of Form IT-205.
2. Complete *Additional estate or trust information*, items A through L, in Schedule C, and lines 71 through 72, of Form IT-205, as applicable.
3. Complete Schedules 1, 2, 3, and 4 of Form IT-205-A.
4. Complete any of Schedules 5, 6, 7, and 8 of Form IT-205-A that apply.
5. Complete and submit Form IT-182, *Passive Activity Loss Limitations*, if the estate or trust had passive activity losses.

### Special rule if entire income is taxable to fiduciary

If **all** of the income of the estate or trust is taxable to the fiduciary for the 2025 tax year, see *Line 4* instructions below; do **not** complete Schedule C of Form IT-205.

### How to obtain New York State fiduciary tax forms

To download and print forms, see *Fiduciary tax forms (current year)* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *fiduciary*).

### Other forms you may need to file

#### Form IT-225, New York State Modifications

Complete Form IT-225 to report **other** New York fiduciary adjustments to be claimed on Form IT-205, lines 65 and 68, as applicable. For more information, see Form IT-225-I, *Instructions for Form IT-225*.

#### Form IT-230, Separate Tax on Lump-Sum Distributions

If the estate or trust is a recipient of a lump-sum distribution from a qualified retirement plan, calculate this separate tax on the ordinary income portion using the New York forward averaging method on Form IT-230. For more information, see Form IT-230-I, *Instructions for Form IT-230*.

### Form IT-2, Summary of W-2 Statements

Use Form IT-2 to report wages and New York State, New York City, or Yonkers tax withheld. For more information, see the instructions on Form IT-2.

### Form IT-1099-R, Summary of Federal Form 1099-R Statements

Use Form IT-1099-R to report New York State, New York City, or Yonkers tax withheld from annuities, pensions, retirement pay, or IRA payments. For more information, see the instructions on Form IT-1099-R.

### New York State tax returns for individuals

Every fiduciary in charge of an individual's entire income (for example, a guardian or committee for an incompetent person) must file a return:

- for a resident individual using Form IT-201, *Resident Income Tax Return*, if a federal income tax return is required to be filed for the tax year or if the individual has federal adjusted gross income for the tax year, increased by the modifications under New York State Tax Law § 612(b), in excess of \$4,000 or in excess of their New York standard deduction, if lower; or
- for a nonresident individual using Form IT-203, *Nonresident and Part-Year Resident Income Tax Return*, if the individual has income from New York sources and the nonresident individual's New York adjusted gross income (*Federal amount* column) is more than their New York standard deduction.

In these cases, the fiduciary must pay the tax due.

Returns are also required if the individual is subject to a separate tax on the ordinary income portion of a lump-sum distribution. For more information, see *Do I need to file an income tax return?* or visit [www.tax.ny.gov](http://www.tax.ny.gov).

### Tax returns for decedents

The executor, administrator, or other representative of a taxpayer who died during the tax year must file a personal income tax return for the deceased individual. Use the form that would have been appropriate had the taxpayer lived. (See *New York State tax returns for individuals* above for requirements for filing.)

For estate tax filing information, see *Estate tax* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *estate*).

### Exempt trusts

A trust that is taxable as a corporation for federal income tax purposes is exempt from New York State personal income tax under New York State Tax Law Article 22.

A trust that, by reason of its purposes or activities, is exempt from federal income tax is exempt from tax under New York State Tax Law Article 22 (regardless of whether it is subject to federal and state income tax on unrelated business taxable income).

### When to file Form IT-205

For **calendar-year filers**, the filing deadline is April 15, 2026.

For returns filed for a period **other than the calendar year**, the filing deadline is the 15th day of the fourth month following the close of the tax year.

For a **nonresident noncitizen's estate or trust**, the New York State filing deadline is the same as for federal purposes.

**Note:** You may use the 2025 Form IT-205 for a tax year beginning in 2026 if:

- the estate or trust has a tax year of fewer than 12 months that begins and ends in 2026; **and**
- the 2026 Form IT-205 is not available by the time the estate or trust files its tax return.

However, the estate or trust must show its 2026 year on the 2025 Form IT-205 and incorporate any Tax Law changes that are effective for tax years beginning after December 31, 2025.

The current year tax forms are generally available by December 15<sup>th</sup> each year. To download and print forms, see *Fiduciary tax forms (current year)* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *fiduciary*).

## How to request an extension of time to file

If the estate or trust cannot meet the filing deadline, you may request an extension of time.

Most fiduciaries must request their extension electronically. You may use approved commercial software or request your extension using your Fiduciary Online Services account.

If you are not required to electronically file your extension request, you may file Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*.

If the estate or trust requests an extension and pays any tax the estate or trust owes on or before the due date of the return, the Tax Department will automatically extend the time to file by five and one-half months.

## E-file information

### Using software?

You must e-file if your software allows you to e-file your return, or if you are a tax preparer who is subject to the e-file mandate. E-file is easy, safe, and allows you to get your refund faster. Most New York taxpayers e-file.

### Make a payment

Pay a balance due by authorizing the Tax Department to withdraw the payment from your bank account. Authorize the payment when you e-file your return. You may also pay with a credit card.

For more information, see *Make a personal income tax return payment online* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *pay*).

### Where to file

If you are filing a paper Form IT-205 and enclosing a payment (check or money order), mail your return and payment with Form IT-205-V, *Payment Voucher for Fiduciary Income Tax Returns*, to:

STATE PROCESSING CENTER  
PO BOX 15555  
ALBANY NY 12212-5555

If you are not enclosing a payment, mail your return to:

STATE PROCESSING CENTER  
PO BOX 61000  
ALBANY NY 12261-0001

**Private delivery services:** See Publication 55, *Designated Private Delivery Services*.

## Estimated income tax payments

Generally, you must make estimated tax payments for the estate or trust if:

- it expects to owe—after subtracting any withholding, estimated income tax paid with Forms IT-2663, *Nonresident Real Property Estimated Income Tax Payment Form*, and IT-2664, *Nonresident Cooperative Unit Estimated Income Tax Payment Form*, and credits—at least \$300 of New York State, New York City, or Yonkers income tax for 2026, and
- it expects the withholding, estimated income tax paid with Forms IT-2663 and IT-2664, and credits to be less than:
  - 90% of the tax shown on the 2026 tax return, **or**
  - 100% of the tax shown on the 2025 tax return (110% of that amount if the estate or trust's NYAGI on that return is more than \$150,000, and less than  $\frac{2}{3}$  of the total federal gross income for 2025 or 2026 is from farming or fishing).

However, if the estate or trust did not file a 2025 tax return or that return did not cover all 12 months, this item does not apply.

Estates are exempt from making estimated income tax payments for the tax year of the decedent's death and the following tax year.

Likewise, trusts are exempt from making estimated tax payments, if they:

- were treated as owned by the decedent and received the residue of a decedent's estate under the will, or
- if no will is admitted to probate, were primarily responsible for paying debts, taxes, and other expenses of administration.

## Exceptions

Generally, the estate or trust will not have to pay estimated tax if its 2026 income tax return will show:

- a tax refund, or
- a tax balance due of less than \$300 for New York State, New York City, or Yonkers.

## How to make estimated tax payments

Most fiduciaries are required to make estimated tax payments electronically. You can make your payment directly on our website or use approved tax preparation software. See *Make an estimated income tax payment* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *estimated*).

If you are not required to pay electronically, use Form IT-2106, *Estimated Income Tax Payment Voucher for Fiduciaries*, and Form IT-2106-I, *Instructions for Form IT-2106*, to determine and pay any amount of estimated tax required.

**For more information, see instructions for Line 30.**

### Payments of estimated tax treated as paid by the beneficiary (Tax Law § 685(c)(6)(D) or (F) election, as applicable):

As the fiduciary of an estate or trust that pays estimated tax, you may elect to allocate any portion of estimated tax payments to any of the beneficiaries.

### Form IT-205-T, *Allocation of Estimated Tax Payments to Beneficiaries*

If you make this election, you must file Form IT-205-T to show how you allocated any estimated tax payment among the beneficiaries.

**Note:** You may make a § 685(c)(6)(F) election only for the last tax year of the estate. Report the amounts applied to each



beneficiary on Form IT-205-T. Be sure to enter the name, address, and employer identification number (EIN) of the estate or trust exactly as reported on Form IT-205.

Amounts applied to each beneficiary are treated as paid or credited to the beneficiary on the last day of the fiduciary's tax year and treated as a payment of estimated tax made by the beneficiary that would otherwise be due January 15, 2026. You may make the § 685(c)(6)(F) election only if you file Form IT-205-T on or before the 65th day after the close of the fiduciary's tax year. **Note:** An extension of time to file Form IT-205 does not extend the filing deadline for Form IT-205-T.

For more information, see instructions for *Line 31*.

## Signature area

Sign and date Form IT-205 at the bottom. The return cannot be processed if it is not signed.

**Enter the daytime telephone number including the area code.** This entry will enable the Tax Department to correct minor errors or omissions by calling rather than writing or sending back the return.

Keep a copy of the return for future reference. If someone prepares the return for the estate or trust, be sure to get a copy for the estate or trust records.

## Third-party designee

If you want to authorize another individual (third-party designee) to discuss this tax return with the New York State Tax Department, mark an **X** in the **Yes** box in the third-party designee area of your return. Also print the designee's name, phone number, email address, and any five-digit number the designee chooses as their personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, print the preparer's name in the space for the designee's name and enter the preparer's phone number in the space for the designee's phone number. You do not have to provide the other information requested. If you do not want to authorize another person, mark an **X** in the **No** box.

If you mark the **Yes** box, you are authorizing the Tax Department to discuss with the designee any questions related to this return. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this return, including missing information,
- any notices or bills arising from this filing that you share with the designee (they will not be sent to the designee),
- any payments and collection activity arising from this filing, and
- the status of your return or refund.

This authorization will not expire but will only cover matters relating to this return. If you decide to revoke this designee's authority at any time, call us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using a power of attorney (for example, Form POA-1, *Power of Attorney*).

## Paid preparer's signature

If you pay someone to prepare your return, the paid preparer must also sign it and fill in the other blanks in the paid preparer's

area of your return. A person who prepares your return and does not charge you should not fill in the paid preparer's area.

**Paid preparer's responsibilities:** Under the law, all paid preparers must sign and complete the paid preparer section of the return. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl.* code box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your Social Security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

## Special depreciation: Tax Law § 612(g)

The estate or trust may elect to deduct depreciation but no more than twice the amount allowed for federal purposes on certain property acquired before 1969 (see Form IT-211-I, *Instructions for Form IT-211, Special Depreciation Schedule*).

## Accumulation distribution credit

A beneficiary whose New York source income includes an accumulation distribution from a trust is allowed a tax credit on their New York State individual income tax return for their share of:

- New York State income taxes paid by the trust (as provided to the beneficiary by the trust), and
- any income tax imposed on the trust by another state, political subdivision within that state, or the District of Columbia on income sourced to the other jurisdiction.

This credit cannot:

- be more than the percentage of tax due determined by dividing the portion of the income taxable to the trust in the other jurisdiction and taxable to the beneficiary in New York by the beneficiary's total New York income, or
- reduce the beneficiary's tax due to an amount less than would have been due if the accumulation distribution was excluded from their New York adjusted gross income.

## Form IT-205-J, New York State Accumulation Distribution for Exempt Resident Trusts

If an accumulation distribution has been made, submit a copy of federal Schedule J (Form 1041), *Accumulation Distribution for Certain Complex Trusts*, or New York State Form IT-205-J with the return of the trust and a statement showing how you calculated the amount of credit claimed for each beneficiary involved.

The beneficiary must submit a copy of the computation of their New York State accumulation distribution credit with their individual return.

## Contributions to New York Charitable Gifts Trust Fund

The estate or trust must provide a statement to each beneficiary indicating the beneficiary's distributive share of contributions to one or more of the following New York Charitable Gifts Trust Fund accounts:

- Health Charitable Account; or
- Elementary and Secondary Education Account.

## Use of federal figures

Enter income and deductions as you reported them for federal income tax purposes.

All items you report on Form IT-205 or on statements or schedules you submit are subject to audit and revision by the Department of Taxation and Finance.

## Penalties

The law imposes penalties for failing to file a return or pay any tax when due, for making a false or fraudulent return, or for making a false certification. A penalty may be charged for not paying enough estimated tax or for not making the payments on time.

## Accounting periods and methods

The accounting period for which Form IT-205 is filed and the method of accounting used are the same as for federal income tax purposes. If the tax year or method of accounting is changed for federal income tax purposes, the change applies similarly to the New York State fiduciary return.

## Short tax year

If a return for a period of less than 12 months is filed for federal income tax purposes, you must also file a short period return for New York State income tax purposes.

## Specific instructions

Enter all information on Form IT-205 for the calendar year January 1 through December 31, 2025, or for the fiscal year of the estate. If filing for a fiscal year or short year (less than 12 months), enter the month, day, and year the tax year began, and the month, day, and year that it ended at the top of page 1.

## Type of entity

In the upper left corner of Form IT-205, mark an **X** in the boxes for the type of entity as shown on your federal Form 1041, *U.S. Income Tax Return for Estates and Trusts*.

## Electing small business trust (ESBT)

Special federal rules apply when calculating the tax on the S portion of an *electing small business trust*. The S portion of an electing small business trust is the portion of the trust that consists of stock in one or more S corporations and is not treated as a grantor type trust.

1. Calculate the New York State tax on the S portion as determined for federal purposes, including addition and subtraction modifications that relate to this income. Use the *Tax computation* instructions, under Line 6 below.
2. Enter this amount on line 12.

3. Calculate the New York City tax on the S portion as determined for federal purposes using the *New York City tax rate schedule*.
4. Enter this amount on line 20.
5. Submit with Form IT-205 the federal tax computation for the S portion of the electing small business trust and include the name and EIN of all applicable S corporations.

**Note:** When calculating the tax on the remaining (non-S) portion of the trust, disregard the S corporation items.

If the electing small business trust consists entirely of stock in one or more S corporations, do not make any entries in Schedule A of Form IT-205.

Instead:

1. Enter the New York State tax (minus any credits) on the S portion on line 12.
2. Enter the New York City tax (minus any credits) on the S portion on line 20.
3. Complete the rest of Form IT-205.
4. Submit with Form IT-205 the federal tax computation for the S portion of the electing small business trust and include the name and EIN of all applicable S corporations.

## Grantor type trusts

A *grantor type trust* is a legal trust under applicable state law that is not recognized as a separate taxable entity for income tax purposes because the grantor or other substantial owners have not relinquished complete dominion and control over the trust. This can also apply to only a portion of a trust.

In general, a grantor trust is ignored for income tax purposes, and all of the income, deductions, and so on are treated as belonging directly to the grantor. This also applies to any portion of a trust that is treated as a grantor trust.

Use the same filing method you used for federal purposes.

## Grantor type trusts not using an optional filing method for federal purposes

If the entire trust is a grantor trust, complete the entity information at the top of Form IT-205 and Schedule C, item G of Form IT-205.

If only part of the trust is treated as a grantor trust, report on Form IT-205 only the part of the income, deductions, etc., that is taxable to the trust. Submit with Form IT-205 a copy of the attachment to federal Form 1041 that shows the amounts that are taxable directly to the grantor.

The income taxable to the grantor or another person, and the deductions and credits that apply to that income, must be reported by that person on their own income tax return.

File Form IT-205 for the grantor trust and the grantor's own income tax return separately. Do not submit a copy of Form IT-205 with the grantor's income tax return.

## Grantor type trusts using optional filing methods 1, 2, or 3 for federal purposes

If the trust did not have to file federal Form 1041 because it chose an optional filing method, do not file Form IT-205. Follow the optional filing method instructions for federal purposes.

## Estimated tax payments on behalf of the grantor

Use Form IT-2105, *Estimated Tax Payment Voucher for Individuals*, and Form IT-2105-I, *Instructions for Form IT-2105*, to determine and pay any amount of estimated tax on behalf of the grantor. Do **not** use Form IT-2106.

## Qualified Subchapter S Trust

For federal purposes, a qualified Subchapter S Trust uses the same filing method as a *grantor type trust not using an optional federal filing method*. Use the same filing method for New York State tax purposes.

## Name and address box

In the spaces at the top of the return, enter:

- the name of the estate or trust **exactly** as it appears on federal Form SS-4, *Application for Employer Identification Number (EIN)*,
- the name and title of the fiduciary, and
- the address of the fiduciary (This is the mailing address for subsequent mailings from the Tax Department such as refunds, notices, and so on).

In the spaces provided to the right of the address box:

- enter the employer identification number of the **estate or trust** exactly as it appears on federal Form SS-4, and
- the Social Security number of the decedent

## Initial return

If this is the initial return for the estate or trust, mark an **X** in this box.

## Final return

If this is a final return because the estate or trust has terminated, mark an **X** in this box.

## Amended returns and federal changes

Generally, if you are filing an amended return claiming credit for, or a refund of, an overpayment, you must file it within three years from the date that the original return was filed, or within two years of the date the tax was paid, whichever is later.

**Note:** To claim a Net operating loss (NOL) carryback, you must file amended Form IT-205 within three years from the date the loss year return was due (including any extensions).

## Federal changes

As fiduciary, you must file Form IT-205 (marking an **X** in the *Amended return* box on page 1) within **90 days** of the date the federal return is amended if you file an amended federal return showing a change in any of the following:

- taxable income,
- total taxable amount of capital gain or ordinary income portion of a lump-sum distribution,
- shares of income distributable to the beneficiaries,
- amount of any claim of right adjustment, **or**
- amount of the estate's or trust's foreign tax credit affecting the computation of the resident credit for taxes paid to a province of Canada.

If you have **federal changes**, you must also:

- file an amended return to correct any error on the original state return and to report changes made by the Internal Revenue Service (IRS).
- submit a signed statement indicating that you concede the federal audit changes. If you do not concede the federal audit changes, submit a signed statement explaining why.

**Note:** If the federal changes affect the distributable net income of the estate or trust, you must report each beneficiary's share of any New York fiduciary adjustment that applies to the federal

changes on Form IT-201-X, *Amended Resident Income Tax Return*, or Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, as applicable.

## How to amend your original Form IT-205

To amend your original Form IT-205:

- mark the *Amended return* box;
- complete the entire return;
- correct the appropriate lines with the new information; **and**
- recalculate the estate or trust's tax liability.

If the total tax on line 29 is greater on the amended return than on the original return, you generally should pay the difference with the amended return. However, you should adjust this amount if there is any increase or decrease in the total payments on line 37.

Submit a sheet with your return that explains the reasons for the amendments and identifies the lines and amounts you changed on the return.

**Note:** If you are filing an amended Form IT-205 to report a NOL carryback, for further instructions see *Code N3: Net Operating Loss (NOL) under Special conditions for filing your 2025 fiduciary tax return*.

## Income distribution deduction

Enter the total distribution of the estate or trust, from line 58 of Form IT-205. This amount is equal to the amount you entered on federal Form 1041, Schedule B, line 15, income distribution deduction. Use whole dollars **only**.

## Number of beneficiaries

Enter the number of beneficiaries of the estate or trust.

## Special conditions for filing your 2025 fiduciary tax return

If the estate or trust qualifies for one or more of the special conditions below, enter the specified 2-character code(s) on the return.

### Code A6: Build America Bond (BAB) interest

Enter this code if the estate or trust included BAB interest in federal taxable income. For additional information, see TSB-M-10(4)I, *Treatment of Interest Income from Build America Bonds*, and Form IT-225 available on our website.

### Code E4: Nonresident noncitizens

Enter this code if the estate or trust is a U.S. nonresident noncitizen for federal income tax purposes and the estate or trust qualifies to file a federal income tax return on or before June 15, 2026 (the filing deadline for your New York State return is also June 15, 2026).

### Code P2: Protective claim

If you are filing an amended Form IT-205 to file a protective claim, mark an **X** in the *Amended return* box and enter code **P2** in the *Qualifying special conditions* box.

A *protective claim* is a refund claim that is based on unresolved issues that involve the Tax Department or another taxing jurisdiction that may affect your New York taxes. The purpose of filing a protective claim is to protect any potential overpayment for a tax year for which the statute of limitations is due to expire.

## Code N3: Net operating loss (NOL)

If you are filing an amended Form IT-205 to report an NOL carryback, write **NOL** and the year of the loss at the top of your amended Form IT-205. Mark an **X** in the *Amended return* box and enter code **N3** in the *Qualifying special conditions* box.

### Submit all of the following with your amended Form IT-205:

- a copy of your federal Form 1041 for the **loss year**. In addition, provide any schedules or statements that are related to your loss. If your NOL will have an effect on more than one tax year, this federal information must only be submitted with the amended return for the first carryback year
- a copy of your federal NOL computation, including federal Form 1045, *Application for Tentative Refund*, and all related schedules. You do not have to include the alternative minimum tax NOL computation
- a copy of your original federal Form 1041 for the **carryback year**. No additional schedules or statements are required
- a copy of any federal documentation (if available) showing the IRS has accepted your NOL carryback claim

**Note:** You must file amended Form IT-205 to claim an NOL carryback within three years from the date the loss year return was due (including any extensions).

## Limitation on tax credit eligibility

If the estate or trust (or an S corporation of which it was a shareholder, or partnership of which it was a partner) is convicted of an offense defined in New York State Penal Law Article 200 (*Bribery Involving Public Servants and Related Offenses*) or Article 496 (*Corrupting the Government*), or § 195.20 (*Defrauding the Government*), the estate or trust is not eligible for any tax credit allowed under Tax Law Article 9, 9-A, or 33, or any business tax credit allowed under Tax Law Article 22. A *business tax credit allowed under Article 22* is a tax credit allowed to taxpayers under Article 22 that is substantially similar to a tax credit allowed to taxpayers under Article 9-A.

## Important reminder to file a complete return

You must complete all required schedules and forms that make up your return, and include all pages of those forms and schedules when you file. Submit **only** those forms and schedules that apply to your return, and be sure that you have made all required entries. Returns that are missing required pages or that have pages with missing entries are considered incomplete and cannot be processed, and may subject taxpayers to penalty and interest.

## Filling in your tax return

Follow these guidelines:

- Use black ink only (no red or other color ink or pencils) to print or type all entries.
- Do not write in dollar signs, commas, or decimal points when making entries.
- When entering amounts on your return, enter **whole dollar amounts** only (zeros have been preprinted). Use the following rounding rules when entering your amounts; drop amounts below 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$1.39 becomes \$1 and \$2.50 becomes \$3.
- Mark an **X** to fill in boxes as appropriate. Do not use a check mark. Keep your **Xs** and numerals inside the boxes.
- If you show a loss, place a minus sign in the box **immediately to the left** of the loss amount. Do not use brackets or parentheses.

## Line instructions

### Items A, B, and C

Complete lines 1 through 42a, if applicable, **before** completing items A, B, and C.

#### Item A: Total income

**Resident estates and trusts:** Enter the total income from Form IT-205, Schedule A, line 51.

**Nonresident estates and trusts and part-year resident trusts:** Enter the total income from Form IT-205-A, Schedule 4, line 22, column a.

#### Item B: New York adjusted gross income

**Resident estates and trusts:** Enter your New York adjusted gross income from *NYAGI worksheet*, line 5.

**Nonresident estates and trusts and part-year resident trusts:** Enter your New York adjusted gross income from Form IT-205-A-I, *Instructions for Form IT-205-A, NYAGI worksheet*, line 5.

#### Item C: Amount from Form IT-205-A, Schedule 1, line 10, column a

**Nonresident estates and trusts and part-year resident trusts only:** Enter the amount from Form IT-205-A, Schedule 1, line 10, column a.

### Line 1: Federal taxable income of fiduciary

**Resident estates and trusts:** Enter the amount of the taxable income of fiduciary as reported on Form IT-205, Schedule A, line 62.

**Nonresident estates and trusts and part-year resident trusts:** Enter the amount of the taxable income of fiduciary as reported on Form IT-205-A, Schedule 1, line 6, column a.

### Line 2: New York modifications relating to amounts allocated to principal

**Add or subtract** the following amounts on this line to the extent they are attributable to amounts that are not includable in federal distributable net income of the estate or trust (submit a statement giving full details):

#### A: Sales or dispositions of assets acquired before 1960 with greater state than federal bases

When federally taxable gains are realized from the sale of certain assets that have higher adjusted bases for state tax purposes, you must make subtraction adjustments to reduce the gain for state tax purposes. State income tax laws prior to 1960 and currently existing state income tax laws about depletion can cause these differences in adjusted bases.

If federal taxable income included one of the following items of gain, you must include it as a subtraction on line 2 using the lesser of the gain itself or the difference in the adjusted bases:

- property that had a higher adjusted basis for New York State income tax purposes than for federal tax purposes on December 31, 1959 (or on the last day of a fiscal year ending during 1960); **or**
- property that was held in connection with mines, oil or gas wells, and other natural deposits and that had a higher adjusted basis for New York State income tax purposes than for federal tax purposes when sold.



**B: Income earned before 1960 and previously reported to New York State**

Due to a different set of state income tax laws for any tax year ending before 1960 (and any fiscal tax year ending during 1960), income that is reportable for federal purposes for 2025 that was reported for New York State tax purposes then, is not subject to New York State tax again.

If any income (including annuity income) or gain included in the 2025 federal taxable income and properly reported as income to New York State prior to 1960 (or during a fiscal year ending in 1960) by **either**:

- the estate or trust; **or**
- the decedent or estate or trust from whom the fiduciary acquired that income or gain;

you must include that income or gain as a subtraction on line 2.

**C: Wage and salary expenses allowed as federal credits but not as federal expenses**

The federal government allows certain wage and salary payments to others to be taken as credits against taxes instead of as expenses against income. New York State does not have comparable credits but does allow the expenses.

If the estate or trust took a credit for which a deduction for wages and salary expenses is not allowed under IRC § 280C, include the wage payments not deductible for federal purposes as a subtraction on line 2.

**D: Gain to be subtracted from the sale of a new business investment reported on your federal income tax return**

If the estate or trust reported a capital gain on its federal income tax return from the sale of a new business investment that was issued before 1988 and held at least six years, include 100% of that federal gain as a subtraction on line 2.

**E: Depletion**

**Percentage depletion:** New York State does not allow percentage depletion of natural resource holdings. If the estate or trust claimed a deduction on its federal return for percentage depletion on mines, oil and gas wells, and other natural deposits, include as an addition on line 2 the amount deducted in figuring the federal taxable income of the estate or trust.

**Cost depletion:** New York State does allow cost depletion. If the estate or trust is making a New York addition for any percentage depletion deducted for property in determining its federal taxable income:

1. Calculate the cost depletion that would be allowed on that property by IRC § 611 without any reference to either § 613 or § 613-a of the IRC.
2. Include that amount as a subtraction on line 2.

**F: Special additional mortgage recording tax deduction**

If the estate or trust deducted special additional mortgage recording tax in calculating its federal taxable income, and the special additional tax was paid before January 1, 1988, and in a prior year the estate or trust was allowed a New York State personal income tax credit for that tax, include the amount deducted as an addition on line 2.

Do **not** make the addition for the tax paid to record a mortgage on or after January 1, 2004, even if the estate or trust claimed a credit for that tax.

**G: Special additional mortgage recording tax basis adjustment**

If property on which the estate or trust paid a special additional mortgage recording tax was sold or disposed of, and a special additional tax was paid before January 1, 1988, and in a prior year the estate or trust claimed a New York State personal income tax credit for that tax, include as an addition on line 2 any amount of the federal basis of the property that was not adjusted to reflect the amount of credit allowed.

**H: Sales or dispositions of assets acquired from decedents**

In certain cases involving assets of decedents, the assets can acquire different basis for state and federal tax purposes. In those cases, you must eventually adjust the gains or losses on the sales or disposition of those assets.

If, during the tax year,

- there was a sale or other disposition of any stocks, bonds, property, or other assets that had been either inherited or sold or disposed of directly by the estate of a decedent, **and**
- the estate of the decedent who left behind those assets was not large enough to require the filing of a federal estate tax return, **and**
- the executor or administrator of that estate had valued those assets for New York State purposes at less than their value for federal purposes.

include as an addition on line 2 the **difference between**:

- a. the gain or loss on that sale or disposition that you included in the federal taxable income of the estate or trust for the tax year, and
- b. the gain or loss that would have resulted if the executor or administrator had valued the assets for federal purposes at the same value that they valued them for New York State purposes.

This adjustment is not required for property acquired for decedents whose date of death was on or after February 1, 2000.

**Loss from the sale or disposition of property that would have been realized if a federal estate tax return had been required:**

If the estate or trust acquired property from a decedent and the property was valued by the executor of the estate in such manner where the estate was insufficient to require the filing of a federal estate tax return, **and** a loss on the sale would have been realized if a federal estate tax return had been required, include as a subtraction on line 2 the amount of the loss that would have been realized.

This adjustment is not required for property acquired from decedents whose date of death was on or after February 1, 2000.

**I: Special depreciation**

If the estate or trust made an election for tax years beginning before 1987 for special depreciation for:

- research and development expenditures,
- waste treatment facility expenditures,
- air pollution control equipment expenditures, **or**
- acid deposition control equipment,

include any amount that was added to federal taxable income as an addition on line 2.

**Special depreciation expenditures:** The excess expenditures incurred in tax years beginning before 1987 in connection with depreciable, tangible business property located in

New York State may be carried over to the following tax year or years and subtracted from federal taxable income for those years if those expenses exceeded the New York taxable income of the estate or trust before the allowance of those expenditures.

If the estate or trust incurred such expenditures, complete Form IT-211, *Special Depreciation Schedule*, to figure the amount to include as a subtraction on line 2.

### **J: New business investment; deferral recognition**

If in any tax year beginning on or after January 1, 1982, and before 1988, the estate or trust chose to subtract all or a portion of a long term capital gain from federal taxable income because that amount had been reinvested in a newly formed New York business, and if that reinvestment was sold in 2025 include as an addition on line 2 the amount that had previously been subtracted.

### **K: Deductions attributable to safe harbor leases**

A *safe harbor lease* is a financial arrangement between either a corporation, partnership, or certain grantor trusts and a person, firm, estate, or trust to acquire and use an asset; the arrangement is allowed for federal tax purposes, but is not allowed for state tax purposes unless it involves mass transit vehicles:

If, in calculating its federal taxable income, the estate or trust took deductions attributable to a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC § 168(f)(8) as it was in effect for agreements entered into before January 1, 1984, include those deductions as an addition on line 2 and see *L—Safe harbor leases; election for qualified leased property* below.

**Amount that was included in federal income because the IRC § 168(f)(8) election was made:** If an amount was included in federal taxable income (except for mass transit vehicles) solely because the safe harbor election was made on the federal return of the estate or trust for agreements entered into before January 1, 1984, include that amount as a subtraction on line 2.

### **L: Safe harbor leases; election for qualified leased property**

If the estate or trust's financial matters in 2025 involved a safe harbor lease (except for mass transit vehicles) made under an election provided for by IRC § 168(f)(8) as it was in effect for agreements entered into prior to January 1, 1984, the estate or trust must include as an addition on line 2 the income that they would have included in their federal taxable income if such an election had not been made.

**Amount that could have been excluded from federal taxable income had the IRC § 168(f)(8) election not been made:** If an amount could have been excluded from federal taxable income (except for mass transit vehicles) had the safe harbor election not been made on the federal return of the estate or trust for agreements entered into before January 1, 1984, then the estate or trust must include that amount as a subtraction on line 2.

### **M: Accelerated cost recovery system (ACRS) deduction**

New York State does not allow ACRS depreciation for property placed in service inside or outside New York State during tax years 1981, 1982, 1983, and 1984. The estate or trust must figure its New York depreciation by using one of the methods provided for in IRC § 167 as it was in effect on December 31, 1980 (such as straight line, declining balance, and so on).

For property (except for property classified as IRC § 280F property) placed in service outside New York State for tax years beginning after 1984 but before 1994, New York State did not allow ACRS or modified accelerated cost recovery system (MACRS) depreciation under IRC § 168. Instead, New York State allowed the depreciation deduction that would have been allowed under IRC § 167 as it was in effect on December 31, 1980.

However, if the estate or trust claimed ACRS depreciation on its federal return for property not classified as IRC § 280F property and that property was placed in service **outside** New York State in tax years beginning after December 31, 1984, but before January 1, 1994 (including property on which ACRS depreciation was figured in accordance with the Federal Tax Reform Act of 1986), then the estate or trust may:

- continue using the pre-1981 IRC § 167 depreciation on that property, making the applicable depreciation addition and subtraction, **or**
- choose to switch to the IRC § 168 depreciation deduction.

An estate or trust choosing to switch to the IRC § 168 depreciation deduction is no longer required to make the New York State depreciation addition and subtraction adjustments, since the estate or trust will now be allowed to claim the same depreciation as was claimed on the federal tax return for property placed in service outside New York State in tax years 1985 through 1993. If the estate or trust switches to IRC § 168 depreciation, the estate or trust must use IRC § 168 depreciation from this tax year forward and must use it for all subject property owned by the estate or trust. For more information concerning this property, see TSB-M-99(1)I, *New York Depreciation Deduction for Property Placed in Service Outside New York State in Tax Years 1985-1993*.

Include the amount that was deducted in figuring the federal taxable income as an addition on line 2 if the estate or trust claimed ACRS depreciation on its federal return for:

- property placed in service during tax years 1981-1984 (other than IRC § 280F property), **or**
- property placed in service outside New York State during tax years 1985-1993 (other than IRC § 280F property), and it elects to continue using IRC § 167 depreciation.

### **N: Accelerated cost recovery property; year of disposition adjustment**

If the estate or trust disposed of property during 2025 that it depreciated for federal purposes using ACRS, the estate or trust must complete Part 2 of Form IT-399, *New York State Depreciation Schedule*, to figure the amount to include as an addition, or subtraction on line 2, depending on the total federal ACRS deduction claimed being less than or more than the total New York State depreciation claimed.

### **O: Gain on property transferred to trust at less than fair market value**

If a trust sells or exchanges property at a gain not more than two years after the date of the initial transfer of the property in trust by the transferor, and the fair market value of the property at the time of the initial transfer in trust by the transferor exceeds the adjusted basis of such property immediately after the transfer, then include as an addition on line 2 the amount of any includable gain, reduced by any allowable deductions to that gain, where tax was imposed by IRC § 644, relating to sales or exchanges occurring on or before August 5, 1997.

### P: Refund of the qualified empire zone enterprise credit for real property taxes included in federal taxable income

If the estate or trust included in its federal taxable income the amount of any refund of the qualified empire zone enterprise credit for real property taxes, include that amount as a subtraction on line 2.

### Q: Net operating loss (NOL) deduction limitation

For New York State income tax purposes, your federal NOL deduction is limited to your federal NOL deduction (from federal Form 1045) or your federal taxable income calculated without the NOL deduction, whichever is less. If the amount of your federal NOL deduction is less than your federal taxable income calculated without the NOL deduction, you are allowed the same NOL deduction amount for New York State income tax purposes as claimed on your federal return.

If the amount of your federal NOL deduction is limited to your federal taxable income calculated **without** the NOL deduction, then include the amount calculated as your New York NOL addition modification.

You may be required to complete additional forms. For requirements, see Form IT-225-I modification code A-215.

### S corporation shareholders

If the estate or trust is a shareholder of an S corporation, use the information below to determine the modification to be included on line 2 where the S corporation income, loss, or deduction has been allocated to principal.

If the estate or trust is a shareholder of a federal S corporation for which the election to be a New York S corporation was in effect for the tax year, include any of the above additions and subtractions that apply to the estate's or trust's share of S corporation items of income, loss, or deduction, **plus** the addition required by Tax Law § 612(b)(18).

If the election to treat the corporation as a New York S corporation terminated during the tax year, the estate or trust must allocate the additions and subtractions. Obtain the estate's or trust's share of S corporation items of income, loss, and deduction from the S corporation.

If the estate or trust is a shareholder of an S corporation that was eligible to make the election to be a New York S corporation for the tax year but did not make the election, include only those additions required by §§ 612(b)(19) and 612(b)(20) and the subtraction required by § 612(c)(22).

If the estate or trust was not eligible to make the election to treat its corporation as a New York S corporation because the corporation was not subject to Article 9-A franchise tax, include any of the above additions and subtractions that apply to the estate's or trust's share of S corporation items of income, loss, or deduction.

You must include the following addition and subtraction for an estate or trust with a gain or loss recognized on its federal income tax return because of the disposition of stock or indebtedness of an S corporation, if that S corporation did **not** have an election to treat the corporation as a New York S corporation in effect for any tax year beginning:

- after December 31, 1980, if taxable as a corporation under Tax Law Article 9-A (General Business Corporation Franchise Tax); or
- after December 31, 1996, if taxable as a corporation under Tax Law Article 32 (Banking Corporation Franchise Tax) when it was in effect before its repeal.

The estate or trust must include on line 2:

- as an addition, the increase in basis of stock or indebtedness that is due to the application of IRC §§ 1376(a) (as in effect for tax years beginning before January 1, 1983) and 1367(a)(1)(A) and (B) for each tax year that the New York election was **not** in effect, and
- as a subtraction, the reduction in basis of stock or indebtedness that is due to the application of IRC §§ 1376(b) (as in effect for tax years beginning before January 1, 1983) and 1367(a)(2)(B) and (C) for each tax year that the New York election was **not** in effect.

### Line 4: Fiduciary's share of New York fiduciary adjustment

Enter on this line, the total of the fiduciary's share of New York fiduciary adjustment from Form IT-205, Schedule C, column 5.

**Special rule if entire net income is taxable to the fiduciary:** If **all** of the income of the estate or trust is taxable to the fiduciary for the 2025 tax year, enter the amount from Form IT-205, Schedule B, line 70.

### Line 6: New York State tax on line 5 amount

#### NYAGI worksheet

Complete NYAGI worksheet as follows:

1	Enter federal adjusted gross income (see Adjusted gross income (AGI) in the instructions for federal Form 1041) .....	1	<input type="text"/>
2	Enter amount from Form IT-205, line 2 .....	2	<input type="text"/>
3	Enter the net amount of the fiduciary share of additions and subtractions from Form IT-205, Schedule B, lines 63 through 69, that relate to the income reported on Form IT-205, lines 43 through 50 .....	3	<input type="text"/>
4	Combine lines 2 and 3 .....	4	<input type="text"/>
5	NYAGI (line 1 plus or minus line 4; enter here and on Form IT-205, page 1, Item B) .....	5	<input type="text"/>

### Tax computation

- If *NYAGI worksheet*, line 5, is **\$107,650 or less**, calculate the estate's or trust's New York State tax on the amount on Form IT-205, line 5, using the *New York State tax rate schedule* below. Enter the tax amount on Form IT-205, line 6.
- If *NYAGI worksheet*, line 5, is **more than \$107,650**, the estate or trust must calculate its tax using the appropriate tax computation worksheet below.

### New York State tax rate schedule (for line 6)

If the amount on line 5 is:

over		but not over		Enter on line 6:	
\$	0	\$	8,500	4%	of amount on line 5
	8,500		11,700	\$ 340 plus 4.5%	of amount over \$ 8,500
	11,700		13,900	484 plus 5.25%	" " " 11,700
	13,900		80,650	600 plus 5.50%	" " " 13,900
	80,650		215,400	4,271 plus 6.00%	" " " 80,650
	215,400		1,077,550	12,356 plus 6.85%	" " " 215,400
	1,077,550		5,000,000	71,413 plus 9.65%	" " " 1,077,550
	5,000,000		25,000,000	449,929 plus 10.30%	" " " 5,000,000
	25,000,000		.....	2,509,929 plus 10.90%	" " " 25,000,000

**Tax computation worksheet 1**

If *NYAGI worksheet*, line 5, is **more than \$107,650, but not more than \$25,000,000**, and the estate's or trust's taxable income from Form IT-205, line 5, is **\$215,400 or less**, the estate or trust must compute its tax using this worksheet.

- 1 Enter the amount from *NYAGI worksheet*, line 5 ..... 1 \_\_\_\_\_
- 2 Enter the estate's or trust's taxable income from Form IT-205, line 5..... 2 \_\_\_\_\_
- 3 Multiply line 2 above by 6.00% (.0600) (**Stop:** If the line 1 amount above is **\$157,650 or more**, skip lines 4 through 8 and enter the line 3 amount on line 9) ..... 3 \_\_\_\_\_
- 4 Enter the estate's or trust's New York State tax on the line 2 amount above from the *New York State tax rate schedule* ..... 4
- 5 Subtract line 4 from line 3 ..... 5 \_\_\_\_\_
- 6 Enter the excess of line 1 over \$107,650 ..... 6 \_\_\_\_\_
- 7 Divide line 6 by \$50,000 and round the result to the fourth decimal place ..... 7 \_\_\_\_\_
- 8 Multiply line 5 by line 7 ..... 8
- 9 Add lines 4 and 8. **Enter here and on** Form IT-205, line 6 ..... 9 \_\_\_\_\_

**Tax computation worksheet 2**

If *NYAGI worksheet*, line 5, is **more than \$215,400, but not more than \$25,000,000**, and the estate's or trust's taxable income from Form IT-205, line 5, is **more than \$215,400, but not more than \$1,077,550** the estate or trust must compute its tax using this worksheet.

- 1 Enter the amount from *NYAGI worksheet*, line 5 ..... 1 \_\_\_\_\_
- 2 Enter the estate's or trust's taxable income from Form IT-205, line 5..... 2 \_\_\_\_\_
- 3 Enter the estate's or trust's New York State tax on the line 2 amount above from the *New York State tax rate schedule* ..... 3
- 4 Recapture base amount ..... 4
- 5 Incremental benefit amount ..... 5
- 6 Enter the excess of line 1 over \$215,400 ..... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9. **Enter here and on** Form IT-205, line 6..... 10 \_\_\_\_\_

**Tax computation worksheet 3**

If *NYAGI worksheet*, line 5 is **more than \$1,077,550, but not more than \$25,000,000**, and the estate's or trust's taxable income is **more than \$1,077,550 but not more than \$5,000,000**, the estate or trust must compute its tax using this worksheet.

- 1 Enter the amount from *NYAGI worksheet*, line 5 ..... 1 \_\_\_\_\_
- 2 Enter the estate's or trust's taxable income from Form IT-205, line 5..... 2 \_\_\_\_\_
- 3 Enter the estate's or trust's New York State tax on the line 2 amount above from the *New York State tax rate schedule* ..... 3
- 4 Recapture base amount ..... 4
- 5 Incremental benefit amount ..... 5
- 6 Enter the excess of line 1 over \$1,077,550 ..... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9. **Enter here and on** Form IT-205, line 6..... 10 \_\_\_\_\_

**Tax computation worksheet 4**

If *NYAGI worksheet*, line 5 is **more than \$5,000,000, but not more than \$25,000,000**, and the estate's or trust's taxable income is **more than \$5,000,000**, the estate or trust must compute its tax using this worksheet.

- 1 Enter the amount from *NYAGI worksheet*, line 5 ..... 1 \_\_\_\_\_
- 2 Enter the estate's or trust's taxable income from Form IT-205, line 5..... 2 \_\_\_\_\_
- 3 Enter the estate's or trust's New York State tax on the line 2 amount above from the *New York State tax rate schedule* ..... 3
- 4 Recapture base amount ..... 4
- 5 Incremental benefit amount ..... 5
- 6 Enter the excess of line 1 over \$5,000,000 ..... 6 \_\_\_\_\_
- 7 Enter the lesser of line 6 or \$50,000 ..... 7 \_\_\_\_\_
- 8 Divide line 7 by \$50,000 and round the result to the fourth decimal place ..... 8 \_\_\_\_\_
- 9 Multiply line 5 by line 8 ..... 9
- 10 Add lines 3, 4, and 9. **Enter here and on** Form IT-205, line 6..... 10 \_\_\_\_\_

**Tax computation worksheet 5**

If *NYAGI worksheet*, line 5 is **more than \$25,000,000**, the estate or trust must compute its tax using this worksheet.

- 1 Enter the estate's or trust's taxable income from Form IT-205, line 5 ..... 1 \_\_\_\_\_
- 2 Multiply line 1 by 10.9% (.1090). **Enter here and on** Form IT-205, line 6 ..... 2 \_\_\_\_\_



**Line 7**

Enter the New York State tax on the capital gain portion of the estate's or trust's lump-sum distribution from Form IT-230, Part 2, line 2. Submit Form IT-230 with the fiduciary return (Form IT-205).

**Line 9: Allocated New York State tax**

Enter the amount from Form IT-205-A, Schedule 1, line 13, if a nonresident estate or trust or a part-year resident trust.

If the estate or trust used Form IT-230, Part 2, to calculate the tax on the capital gain portion of the estate's or trust's lump-sum distribution, mark an **X** in the box. Submit Form IT-230 with the fiduciary return.

**Line 10: Nonrefundable state credits**

Enter on this line the total of all nonrefundable state credits. Submit a schedule showing the credit name (or code if applicable) and amount. Submit all applicable credit forms.

**New York State nonrefundable, non-carryover credits:**

- accumulation distribution credit (submit computation)
- resident credit (Forms IT-112-R and IT-112-C)
- defibrillator credit (Form IT-250)
- QEZE tax reduction credit (Form IT-604)

**New York State nonrefundable, carryover credits:**

- residential fuel oil storage tank credit carryover (submit computation)
- QETC capital tax credit (Form DTF-622)
- low-income housing credit (Form DTF-624)
- green building credit (Form DTF-630)
- investment credit (Form IT-212)
- credit for taxicabs and livery service vehicles accessible to persons with disabilities for costs incurred on or after January 1, 2011 (Form IT-236)
- rehabilitation of historic properties credit (Form IT-238)
- credit for taxicabs and livery service vehicles accessible to persons with disabilities for purchases or costs incurred before January 1, 2011 (Form IT-239)
- Empire State commercial production credit (Form IT-246)
- long-term care insurance credit (Form IT-249)
- employment of persons with disabilities credit (Form IT-251)
- FSI investment tax credit (Form IT-252)
- alternative fuels credit (Form IT-253)
- special additional mortgage recording tax credit (Form IT-256)
- Empire State film post-production credit (Form IT-261)
- temporary deferral nonrefundable payout credit (Form IT-501)
- EZ wage tax credit carryover and ZEA wage tax credit carryover (Form IT-601)
- EZ capital tax credit (Form IT-602)
- EZ investment tax credit and EZ employment incentive credit (Form IT-603)
- FSI EZ investment tax credit and FSI EZ employment incentive credit (Form IT-605)
- alternative fuels and electric vehicle recharging property credit (Form IT-637)
- hire a veteran credit (Form IT-643)
- workers with disabilities credit (Form IT-644)

**Line 11**

**Resident estate or trust:** Subtract line 10 from line 8 and enter the result.

**Nonresident estate or trust or part-year resident trust:**

Subtract line 10 from line 9 and enter the result. If the result is less than zero, enter **0**; do not enter a negative number.

**Line 12: State separate tax on lump-sum distributions and other addbacks**

Enter the amount of any separate tax on lump-sum distributions due from Form IT-230 and submit Form IT-230 with your return. If the credit under New York State Tax Law § 620-A is claimed, enter the amount of separate tax on lump-sum distributions due after allowance of the credit and submit Form IT-112.1, *New York State Resident Credit Against Separate Tax on Lump-Sum Distributions*. Enter any New York State tax on the S portion of an electing small business trust. Also enter on this line any amount of addback of the following credits as instructed on the credit form. Submit all applicable credit forms.

- qualified emerging technology company (QETC) capital tax credit on early dispositions (Form DTF-622)
- low-income housing credit (Form DTF-626)
- resident credit for taxes paid to a province of Canada (Form IT-112-C)
- investment credit on early dispositions (Form IT-212)
- farmers' school tax credit on early dispositions (Form IT-217)
- rehabilitation of historic properties credit (Form IT-238)
- Empire State film production credit (Form IT-248)
- investment credit - financial services industry - on early dispositions (Form IT-252)
- alternative fuels credit on early dispositions (for trusts only) (Form IT-253)
- Empire State film post-production credit (Form IT-261)
- EZ capital tax credit recapture (Form IT-602)
- empire zone (EZ) investment credit on early dispositions (Form IT-603)
- EZ investment - financial services industry - on early dispositions (Form IT-605)
- qualified empire zone enterprise (QEZE) credit for real property taxes (Form IT-606)
- excelsior jobs program credit (Form IT-607)
- brownfield redevelopment tax credit (Form IT-611/ Form IT-611.1/Form IT-611.2)
- remediated brownfield real property tax credit (Form IT-612)
- environmental remediation insurance credit (Form IT-613)
- economic transformation and facility redevelopment program tax credit (Form IT-633)
- Empire State jobs retention program credit (Form IT-634)
- alternative fuels and electric vehicle recharging property credit (Form IT-637)
- real property tax credit for manufacturers (Form IT-641)
- recapture of START-UP NY tax benefits (Form IT-645)
- employer-provided childcare credit (Form IT-652)
- commercial security credit (Form IT-663)
- newspaper and broadcast media jobs credit (Form IT-665)
- Empire State independent film production credit (Form IT-667)
- semiconductor research and development credit (Form IT-668)
- semiconductor manufacturing workforce training program credit (Form IT-669)

**Addbacks worksheet**

**Note:** Complete this worksheet **only** if you have any of the addbacks listed above in order to determine the amount to enter on line 12.

1	Total addback credits .....	1	_____
2	Amount entered on line 10 .....	2	_____
3	Amount entered on line 8 or 9 .....	3	_____
4	Subtract line 3 from line 2 (if zero or less, enter 0) .....	4	_____
5	Subtract line 4 from line 1 (if zero or less, enter 0) .....	5	_____
6	Enter separate tax on lump-sum distributions (see line 12 instructions) .....	6	_____
7	Add lines 5 and 6 and enter the total on Form IT-205, line 12 .....	7	_____

**Line 13**

This line does not apply to the current tax year and was intentionally left blank.

**Line 14**

Add lines 11 and 12. If the result is less than zero, enter 0; do not enter a negative number.

**Lines 15a through 23: New York City taxes and credits**

These lines refer only to New York City taxes and credits. See the instructions for these lines under *New York City and Yonkers fiduciary taxes*.

**Line 24**

This line does not apply to the current tax year and was intentionally left blank.

**Lines 25, 26, and 27: Yonkers taxes**

These lines refer only to Yonkers tax. See the instructions for these lines under *New York City and Yonkers fiduciary taxes*.

**Line 28: Sales or use tax**

Report the sales or use tax liability for the estate or trust on this line. An estate or trust owes sales or compensating use tax if it:

- purchased an item or service subject to tax that is delivered in New York State without payment of New York State and local tax to the seller; or
- purchased an item or service outside of New York State that is subject to tax in New York State (and the estate or trust was a resident of New York State at the time of purchase) with subsequent use in New York State. **Note:** The estate or trust may be entitled to a credit for sales tax paid to another state.

See Form ST-141, *Individual Purchaser's Periodic Report of Sales and Use Tax*.

An estate or trust that is carrying on a business, trade, profession, or employment in New York State is a resident, for sales and use tax purposes, of the state and of any county or city in which the estate or trust is carrying on these activities, with respect to purchases of taxable property or services used in these activities.

An estate or trust may not use this line to report:

- any sales and use tax on business purchases if the business is registered for sales and use tax purposes. The estate or trust must report this tax on the business's sales tax return.

- any unpaid sales and use tax on motor vehicles, trailers, all-terrain vehicles, vessels, or snowmobiles. This tax is paid directly to the Department of Motor Vehicles.

An unpaid sales or use tax liability commonly arises if the estate or trust made purchases through the Internet, by catalog, from television shopping channels, or on a Native American reservation, or if it purchased items or services subject to tax in another state and brought them back to New York for use here.

**Example:** *The estate or trust purchased a computer over the Internet that was delivered to a business of the estate or trust in Monroe County, New York, from an out-of-state company and did not pay sales tax to that company.*

The estate or trust may also owe an additional **local** tax if it made a purchase in a locality in New York State and brought the item into or subsequently used the service in another New York State locality where it was a resident and that locality had a higher tax rate than where the purchase was made.

Failure to pay sales or use tax may result in the imposition of penalty and interest. The Tax Department conducts routine audits based on information received from third parties, including the U.S. Customs Service and other states.

**If the estate or trust owes sales or use tax**, it may report the amount owed on its fiduciary income tax return rather than filing Form ST-141. However, the estate or trust must use Form ST-141 to calculate the sales and use tax liability to be reported on this return.

Include the amount from Form ST-141, line 7, on Form IT-205, line 28. **Do not submit Form ST-141 with the return.**

If the amount reported on line 28 is \$1,700 or more, the estate or trust must complete Form IT-135, *Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More*, and submit it with the return.

**If the estate or trust does not owe any sales or use tax**, enter 0 on line 28. Do not leave line 28 blank.

**For additional information on when an estate or trust may owe sales or use tax to New York**, see TB-ST-913, *Use Tax for Individuals (including Estates and Trusts)*. For more information on taxable and exempt goods and services, see TB-ST-740, *Quick Reference Guide for Taxable and Exempt Property and Services*.

**Line 29**

Add lines 14 and 23 through 28. If the result is less than zero, enter 0; do not enter a negative number.

**Line 30**

Enter the following:

- estimated tax payments,
- the amount you paid with Form IT-370-PF, and
- any amounts of estimated income tax paid with Form IT-2663 and Form IT-2664.

To check your account balance, see *Review your tax account balance before you file*, or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *estimated*). You may also request your balance by writing to us at:

**NYS TAX DEPARTMENT ESTIMATED TAX UNIT  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0822**

**Private delivery services:** If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

If you disagree with the estimated tax amounts provided by the Tax Department, complete and submit Form IT-2105.1, *Reconciliation of Estimated Tax Account for Individuals*. We will review our records and reply to you in time for you to file your return, provided we receive your Form IT-2105.1 by April 1.

### Line 31: Estimated tax payments allocated to beneficiaries

If you make the election under Tax Law § 685(c)(6)(D) or (F) to have any portion of an estimated tax payment treated as a payment of estimated tax made by a beneficiary or beneficiaries, enter the amount on this line.

The estimated tax payment allocated to beneficiaries is treated as having been distributed on the last day of the preceding tax year. If the election is made, you must file Form IT-205-T on or before the 65th day after the close of the fiduciary's tax year.

Form IT-205-T shows the amounts to be allocated to each beneficiary. For a fiduciary with a 2025 calendar year, failure to file Form IT-205-T on or before March 6, 2026, will result in an invalid election. For more information, see the instructions for Form IT-205-T.

Submit Form IT-205-T with your return **only** if you are making the § 685(c)(6)(D) or (F) election, as applicable, with Form IT-205. If you have already filed Form IT-205-T, **do not** submit a copy with your return.

### Line 32a: Amount paid with original return, plus additional tax paid after your original return was filed

If this is an amended return, enter the amount from your original Form IT-205, line 41. If you paid additional amounts since your original return was filed, also include these payments on line 32a. If you did not pay the entire balance due shown on your original return, enter the actual amount that was paid. **Do not include payments of interest or penalties.**

### Line 33: Refundable credits

If the estate or trust is claiming one or more of the refundable credits listed below, identify each credit being claimed as instructed on the credit form and its amount in the box labeled *Identify* on this line, and include the amount of any refundable credits in the total for this line. If you need more room, make a list showing each credit and its amount and submit the list with your fiduciary return. Submit all applicable credit forms.

- qualified emerging technology company employment credit (Form DTF-621)
  - investment credit refund (ICR) (Form IT-212)
  - farmers' school tax credit (Form IT-217)
  - rehabilitation of historic properties credit (Form IT-238)
- Note:** You must provide to your beneficiaries a separate statement indicating project numbers if you are passing through the credit to your beneficiaries. The project number is the National Park Services (NPS) number that identifies the rehabilitation project. You must provide project numbers for tax credit amounts passed through to the estate or trust and for tax credit amounts generated by the estate or trust.
- clean heating fuel credit (Form IT-241)
  - conservation easement credit (Form IT-242)
  - Empire State commercial production credit (Form IT-246)
  - Empire State film production credit (Form IT-248)
  - investment credit - financial services industry refund (Form IT-252)

- special additional mortgage recording tax credit (Form IT-256)
- total New York State, New York City, and Yonkers claim of right credits (Form IT-257)
- Empire State film post-production credit (Form IT-261)
- empire zone investment and employment incentive tax credit (Form IT-603)
- empire zone investment tax credit - financial services industry (Form IT-605)
- qualified empire zone enterprise (QEZE) credit for real property taxes (Form IT-606)
- excelsior jobs program credit (Form IT-607)
- brownfield redevelopment tax credit (Forms IT-611/ IT-611.1/ IT-611.2)
- remediated brownfield real property tax credit (Form IT-612)
- environmental remediation insurance credit (Form IT-613)
- security officer training tax credit (Form IT-631)
- economic transformation and facility redevelopment program tax credit (Form IT-633)
- Empire State jobs retention program credit (Form IT-634)
- New York youth jobs program credit (Form IT-635)
- alcoholic beverage production credit (Form IT-636)
- START-UP NY tax elimination credit (Form IT-638)
- START-UP NY telecommunication services excise tax credit (Form IT-640)

**Note:** You must supply the START-UP NY business Certificate of Eligibility number and year of tax benefit period in which the credit is being claimed if you are passing through the credit or income for the START-UP NY business activity to your beneficiaries.

- real property tax credit for manufacturers (Form IT-641)
  - musical and theatrical production credit (Form IT-642)
  - employee training incentive program credit (Form IT-646)
  - farm workforce retention credit (Form IT-647)
  - life sciences research and development tax credit (Form IT-648)
  - farm donations to food pantries credit (Form IT-649)
  - Empire State apprenticeship tax credit (Form IT-650)
  - recovery tax credit (Form IT-651)
  - employer-provided childcare credit (Form IT-652)
  - pass-through entity tax (PTET) credit (Form IT-653)
- Note:** The trust is not permitted to distribute any PTET credit it receives to its beneficiaries.
- New York City musical and theatrical production tax credit (Form IT-654)
  - Empire State digital gaming media production credit (Form IT-660)
  - farm employer overtime credit (Form IT-661)
  - commercial security credit (Form IT-663)
  - newspaper and broadcast media jobs credit (Form IT-665)
  - Empire State independent film production credit (Form IT-667)
  - semiconductor research and development credit (Form IT-668)
  - semiconductor manufacturing workforce training program credit (Form IT-669)

### Lines 34, 35, and 36: Total New York State, New York City and Yonkers tax withheld

Enter on the appropriate line, the total New York State, New York City, and Yonkers tax withheld from all:

- Forms IT-2,
- Forms IT-1099-R,
- federal Forms 1099-G, *Certain Government Payments*, and
- New York State lottery distributions (submit federal Form W-2G, *Certain Gambling Winnings*). Submit these forms with your return.

### Line 37: Total payments

If this is an amended return, reduce the sum of lines 32 through 36 by the overpayment, if any, shown on your original Form IT-205, line 38. If the overpayment claimed on your original return was previously adjusted by the Tax Department, reduce the sum of lines 32 through 36 by the adjusted overpayment.

**Do not include interest you received on any refund when determining such overpayment amount.** Enter the result on line 37.

### Line 38: Amount overpaid

Your net overpayment can be:

1. refunded to you (enter amount on line 39);
2. applied to your 2026 estimated tax (enter on line 40); **or**
3. divided between options 1 and 2.

### Line 39: Your refund

You must file a return to get a refund.

Enter the amount of overpayment you want refunded to you. You have two ways to receive your refund. You can choose either **direct deposit**, to have the funds deposited directly into your bank account, or **paper check**, to have the funds mailed to you. Mark an **X** in one box to indicate your choice.

### Refund options

#### Direct deposit

Direct deposit is the **fastest and easiest** way to get your refund.

If you choose direct deposit, enter your account information on line 71 for a fast and secure direct deposit of your refund (see instructions for *Line 71*).

Generally, the Tax Department will **not** notify you that your refund has been deposited. However, your refund status will update with the approximate date your refund is scheduled to be directly deposited. You can also request email notification with your direct deposit date. See *Sign up for electronic communications* or visit [www.tax.ny.gov](http://www.tax.ny.gov) to learn how.

#### Notes:

- if the amount we deposit is different from the amount of refund you claimed, we will send you a written explanation of the adjustment within two weeks from the date your refund is deposited.
- If we cannot make the direct deposit for any reason (for example, you do not enter complete and correct account information on line 71), we will send your refund to the mailing address on your return.

If your bank information is for an account outside the U.S., we cannot directly deposit your refund and will mail you a paper check (see instructions for *Line 71*).

### Paper checks

If you request a paper check, we will mail your refund check to the mailing address entered on your return. If you do not have a bank account, you may be charged a fee to cash your check.

### Collection of debts from your refund (Offsets)

We will keep all or part of your overpayment (refund) if you owe any of the following:

- New York State tax liability
- New York City or Yonkers personal income tax liability
- New York City tax warrant judgment debt
- metropolitan commuter transportation mobility tax liability
- past-due support
- a past-due legally enforceable debt to:
  - the IRS,
  - a *New York State agency*, or
  - another state, if you defaulted on a governmental education, state university, or city university loan.

We will refund any amount that exceeds your debt.

A *New York State agency* includes any state department, board, bureau, division, commission, committee, public authority, public benefit corporation, council, office, or other entity performing a governmental or proprietary function for the state or a social services district.

If you have questions about whether you owe a past-due legally enforceable debt to the IRS, to another state, or to a New York State agency, contact the IRS, the other state, or the New York State agency.

For more information about offsets, see *New York State offset programs* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *offset*)

For New York State tax liabilities or New York City or Yonkers personal income tax liabilities, or MCTMT liabilities, call 518-457-5434 or write to:

**NYS TAX DEPARTMENT  
CIVIL ENFORCEMENT DIVISION  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-4000**

If not using U.S. Mail, see Publication 55.

### Line 40: Estimated tax

Enter the amount of overpayment from line 38 that you want applied to your New York State, New York City, and Yonkers estimated tax for 2026. The total of lines 39 and 40 should equal the amount on line 38.

### Line 41: Amount you owe

If you choose to pay by electronic funds withdrawal, mark an **X** in the box on this line, enter your account information on lines 71a, 71b, and 71c, and enter your electronic funds withdrawal information on line 72.

### Payment options

#### By automatic bank withdrawal

You may authorize the Tax Department to make an electronic funds withdrawal from your bank account either by completing line 72, or through your Fiduciary Online Services account on our website.

**Note:** This payment option is not available if the funds for your payment would come from an account outside the U.S. (see instructions for *Line 71*).



**By scheduling a payment**

You must specify a future payment date up to and including April 15, 2026. If you file before April 15, money will not be withdrawn from your account before the date you specify. To avoid interest and penalties, you must authorize a withdrawal on or before the filing deadline. If you designate a weekend or a bank holiday, the payment will be withdrawn the next business day. See instructions for *Line 71*.

**By check or money order**

If you owe more than one dollar, include full payment with your return. Make check or money order payable in U.S. funds to **NY State Income Tax**; write the estate's or trust's EIN and **2025 Fiduciary Income Tax** on it. **Do not send cash.**

You must submit Form IT-205-V if you are making a payment by check or money order. For additional information, see Form IT-205-V.

**Fee for payments returned by banks**

The law allows the Tax Department to charge a \$50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee.

If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

**Line 42: Estimated tax penalty**

If line 41 is at least \$300 **and** represents more than 10% of the tax shown on the fiduciary return, or the fiduciary underpaid its estimated tax liability for any payment period, the fiduciary may owe a penalty. However, the fiduciary may not be subject to a penalty if its 2025 prepayments equal at least 100% of the income tax shown on the 2024 Form IT-205 (110% of that amount if the estate's or trust's New York adjusted gross income on that return is more than \$150,000 and less than two-thirds of the total federal gross income for 2024 or 2025 is from farming or fishing).

You must have filed a full 12-month year Form IT-205 for 2024. Use Form IT-2105.9, *Underpayment of Estimated Tax by Individuals and Fiduciaries*, to see if the estate or trust owes a penalty, and to figure the amount.

The estimated tax penalty will apply to most trusts. It will also apply to estates (and certain grantor trusts that receive the residue of the decedent's estate under the decedent's will) with respect to any tax year ending two or more years after the date of death of the decedent. If the estate or trust owes a penalty, enter the amount on line 42 and submit Form IT-2105.9 with Form IT-205. This penalty will either reduce the overpayment to be entered on line 38 or increase the amount you owe to be entered on line 41.

For more information, see *Penalty for underpaying your estimated tax* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *estimated*). See also Form IT-2105.9-I, *Instructions for Form IT-2105.9*.

**Do not include any other penalty or interest amounts on line 42.**

**Line 42a: Other penalties and interest**

If you owe a late filing penalty, late payment penalty, or interest, enter the penalty and interest on this line. This amount will increase the amount you owe to be entered on line 41.

You may calculate the penalty and interest using the Penalty and Interest Calculator.

**Schedule A: Details of federal taxable income of a fiduciary of a resident estate or trust****Federal taxable income of fiduciary**

Lines 43 through 62 of Schedule A are similar to the lines of the schedule on page 1 of federal Form 1041. Enter on each applicable line of Schedule A the amount reported on that federal schedule. If a capital gain or loss is reported on line 46, submit a copy of federal Schedule D (Form 1041), *Capital Gains and Losses*, and any related schedules. Instead of completing Schedule A, you may submit a copy of federal Form 1041.

**Submit a copy of federal Schedule K-1 (Form 1041) for each beneficiary.**

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

This schedule is used for calculating the New York fiduciary adjustment under Tax Law § 619, which is then allocated among the estate or trust and its beneficiaries in Schedule C.

**Payments for charitable purposes**

If you paid or set aside any amount for charitable purposes, you do not need to include those amounts in the additions and subtractions for lines 63 and 67.

**Member of a partnership and shareholder of an S corporation**

If the estate or trust has income from a partnership or S corporation, include in this schedule any of the additions or subtractions that apply to the income. The estate or trust's share of the items should be provided by the partnership or S corporation. For information regarding these modifications, see Form IT-225-I.

If you have any of the addition or subtraction modifications (see chart below) relating to your partnership or S corporation income, include the amount on the applicable line. For all other additions and subtractions relating to the estate or trust's income from a partnership or S corporation, complete Form IT-225.

Modification code	Description	Line number
A-113	Interest income on state and local bonds and obligations	63
A-201	Personal income taxes and UBT deducted in determining federal income	64
S-125	Interest income on U.S. government bonds	67

## Beneficiary of another estate or trust

If the estate or trust is a beneficiary of another estate or trust, the share of the fiduciary adjustment of the other estate or trust to be included in Schedule B of Form IT-205 may generally be obtained from its fiduciary. Submit a schedule showing how the fiduciary adjustment was calculated.

1. If the adjustment is a net addition, enter the amount and **EA-901** on Form IT-225, line 5.
2. If the adjustment is a net subtraction, enter the amount and **ES-901** on Form IT-225, line 14.
3. Following the instructions for Form IT-225, transfer the amounts to Form IT-205, as applicable.

Make the additions and subtractions for the tax year of the S corporation, partnership, or estate or trust that ends within the estate's or trust's tax year. See *New York fiduciary adjustment* above.

## Line 63: Interest income on state and local bonds other than New York

Enter any interest income on obligations of other states or political subdivisions of those states that the fiduciary received or that was credited to the fiduciary during 2025 that was not included in the fiduciary's federal adjusted gross income. This includes interest income on state and local bonds (but not those of New York State and local governments within the state), interest and dividend income on tax-exempt bond mutual funds, and tax-exempt money market funds that invest in obligations of states other than New York (Tax Law § 612(b)(1)).

## Line 64: Income taxes deducted on federal fiduciary return

Add back on line 64 all state, local, and foreign income taxes including unincorporated business taxes (or general sales tax, if applicable) deducted on the federal fiduciary return with the exception of state income taxes imposed upon or paid by the S corporation to another state, political subdivision of another state, or the District of Columbia.

## Line 65: Other additions

Some additions that are not as common as those identified individually on Form IT-205 are reported as other additions. Enter the amount from Form IT-225, line 9 (see Form IT-225-I).

## Line 67: Interest income on U.S. obligations included in federal income

Enter the amount of interest income from U.S. government bonds or other government obligations that the estate or trust included in the amount reported on line 43. This may be all or part of the line 43 amount or it may be zero. Check the estate's or trust's interest income records to determine the correct amount to enter on line 67. Interest income on bonds or other obligations of the U.S. government is not taxed in New York State. Dividends received from a regulated investment company (mutual fund) that invests in obligations of the U.S. government and meets the 50% asset requirement each quarter qualify for the subtraction at line 67. Once this requirement is met, the portion of the dividends received that may be subtracted is based upon the portion of taxable income received by the mutual fund that is derived from federal obligations.

You can obtain further information from the mutual fund related to meeting the 50% asset requirement and calculating the allowable subtraction (if any).

If you include an amount on line 67 from more than one line in Schedule A, submit a schedule showing the breakdown from each line.

Do **not** list the same interest amount more than once. See Form IT-225-I.

## Line 68: Other subtractions

Some subtractions that are not as common as those identified individually on Form IT-205 are reported as other subtractions. The requirement for these subtractions from federal taxable income is provided for in New York State Tax Law §§ 612(c) and 612(r). Enter the amount from Form IT-225, line 18 (see Form IT-225-I).

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

### Shares of New York fiduciary adjustment

The purpose of this schedule is to show the distribution of the New York fiduciary adjustment among the beneficiaries and the fiduciary of the estate or trust. The shares of the beneficiaries and of the fiduciary in the New York fiduciary adjustment (line 70 of Schedule B) are in proportion to their respective shares of the federal distributable net income of the estate or trust.

Enter in columns 1, 1b, and 2, the name, address, and identifying number of each beneficiary of the estate or trust. If the mailing address differs from the home address, list both. If a beneficiary is a New York State or Yonkers nonresident, mark an **X** in the appropriate box to the right of their name and address. If space is needed to list additional beneficiaries, submit a separate sheet of paper with the return formatted with the same information required in Schedule C.

### Special rule if entire income is taxable to fiduciary

If **all** of the income of the estate or trust is taxable to the fiduciary for the 2025 tax year, no entries are required in Schedule C of Form IT-205.

### Column 3

Enter the respective share of the federal distributable net income of each beneficiary and of the fiduciary on the appropriate lines of this column. Entries must be made in Schedule C for all beneficiaries, both resident and nonresident.

### Column 4

Determine the percentage interest of each beneficiary and of the fiduciary in the federal distributable net income of the estate or trust, based upon amounts in column 3, and enter that percentage on the appropriate line of this column.

### Column 5

Enter the amount of the New York fiduciary adjustment (from line 70 of Schedule B) on the total line of this column. The share of each beneficiary and of the fiduciary in the total amount is determined by multiplying the total fiduciary adjustment by the column 4 percentage.

If the estate or trust has no federal distributable net income, the share of each beneficiary in the fiduciary adjustment must be in proportion to their share of the estate or trust income for the tax year, under local law or the governing instrument that is required

to be distributed currently, and any other amounts of the income distributed in that year. Any balance of the fiduciary adjustment not allocable to beneficiaries must be allocated to the estate or trust.

If the shares in the New York fiduciary adjustment are apportioned in accordance with this paragraph, do **not** complete Schedule C. Instead, show the apportionment in a schedule submitted with the return.

If an item of income, gain, loss, or deduction is attributable to corpus or principal, or the beneficiaries do not share pro rata, and the applicable method set out above for apportioning the fiduciary adjustment results in an inequity as defined in the Personal Income Tax Regulations, 20 NYCRR 119.3, regarding alternate methods of attributing modifications, you may, at your discretion, use the applicable method set forth in the regulations. If an alternate method is used, instead of completing Schedule C, you should submit a schedule with the return containing the information required under the applicable regulations.

If the New York fiduciary adjustment is a **positive** amount, **add** the fiduciary's share for a full-year resident estate or trust on line 4, and **add** a resident beneficiary's share to the total federal income on their New York return. If the fiduciary adjustment is a **negative** amount, **subtract** their respective shares. For a nonresident estate or trust or a part-year resident trust, enter this amount on Form IT-205-A, Schedule 1, line 9, column a.

## Line 71: Account information

### Accounts within the U.S.

If your payment (or refund) would come from (or go to) an account within the U.S., supply the information requested for lines 71a, 71b, and 71c.

### Accounts outside of the U.S.

Banking rules prohibit us from honoring requests for electronic funds withdrawal or direct deposit when the funds for your payment (or refund) would come from (or go to) an account outside of the U.S.

If you marked the box that indicates your payment (or refund) would come from (or go to) an account outside the U.S., **stop**. Do not complete lines 71a, 71b, or 71c. You must pay any amount you owe by check or money order (see *Payment options* in the instructions for line 41) or if you are requesting a refund, we will send your refund to the mailing address on your return.

### The following requirements apply to both direct deposit and electronic funds withdrawal

Use the sample image as a guide. Enter your own information **exactly** as it appears on your own check or bank records. Do **not** enter the information from the sample check below.

On **line 71a**, mark an **X** in the box for the type of account.

On **line 71b**, enter your bank's 9-digit routing number (refer to your check or contact your bank). The first two digits always begin with 01 through 12, or 21 through 32. On the sample check below, the routing number is 111111111.

**Note:** If your check states that it is payable through a bank other than the one where you have your checking account, do not use the routing number on that check. Instead, contact your bank for the correct routing number to enter on line 71b.

On **line 71c**, enter **your** account number.

- If you marked personal or business checking on line 71a, enter the account number shown on your checks.
- If you marked personal or business savings on line 71a, enter your savings account number from a preprinted savings account deposit slip, your passbook or other bank records, or from your bank.

The account number can be up to 17 characters (both numbers and letters). Include hyphens (-) but omit spaces and special symbols. Enter the number from left to right. On the sample check below, the account number is 9999999999.

JOHN SMITH  
999 Maple Street  
Someplace, NY 10000

Date \_\_\_\_\_

Pay to the Order of \_\_\_\_\_ \$ \_\_\_\_\_

Sample routing number: 111111111

Sample account number: 9999999999

Check number: 1264

Do not include the check number

**Note:** The routing and account numbers may appear in different places on your check.

Contact your bank if you need to verify routing and account numbers or confirm that it will accept your direct deposit or process your electronic funds withdrawal.

If you encounter any problem with direct deposit to, or electronic withdrawal from, your account, see *Direct deposit troubleshooting tips* or visit [www.tax.ny.gov](http://www.tax.ny.gov) or call 518-457-5181. Allow six to eight weeks for processing your return.

## Line 72: Electronic funds withdrawal

Enter the date you want the Tax Department to make an electronic funds withdrawal from your bank account and the amount from line 41 you want electronically withdrawn. Enter a date that is on or before the due date of your return. If we receive your return after the due date or you do not enter a date, we will withdraw the funds on the day we accept your return.

Your confirmation will be your bank statement that includes a *NYS Tax Payment* line item.

We will only withdraw the amount that you authorize. If we determine that the amount you owe is different from the amount claimed on your return, we will issue you a refund for any amount overpaid or send you a bill for any additional amount owed, **which may include penalty and interest**.

If you have a debit block on your account, you must contact your bank to authorize these payments. See *ACH debit block information* or visit [www.tax.ny.gov](http://www.tax.ny.gov) (search: *debit*).

You may revoke your electronic funds withdrawal authorization only by contacting the Tax Department at least 5 business days before the payment date.

**Note:** If you complete the entries for electronic funds withdrawal, **do not** send a check or money order for the same amount due unless you receive a notice.

## Instructions for Form IT-205-C

### Line A: Is the trust an incomplete gift non-grantor trust?

An *incomplete gift non-grantor trust* means a resident trust that meets both of the following conditions:

- the trust does not qualify as a grantor trust under IRC §§ 671 through 679, and
- the grantor's transfer of assets to the trust is treated as an incomplete gift under IRC § 2511 and the regulations applicable to that section.

If you answer Yes, then the taxpayer who transferred property to the incomplete gift non-grantor trust must include the income of the trust, minus any deductions of the trust, in their New York State adjusted gross income as if the trust in its entirety were treated as a grantor trust for federal tax purposes.

However, the income of an incomplete gift non-grantor trust will not be required to be included in the grantor's or beneficiaries' New York State adjusted gross income if the trust was terminated and all assets were distributed before June 1, 2014.

### Line B: Did the trust make an accumulation distribution to a New York State resident beneficiary?

An *accumulation distribution* is the excess of amounts properly paid, credited, or required to be distributed (other than income required to be distributed currently) over the distributable net income of the trust reduced by income required to be distributed currently. To have an accumulation distribution, the distribution must exceed the accounting income of the trust.

If you answered Yes on line B, complete Form IT-205-J. However, if the distribution was from income earned in a tax year prior to the beneficiary's birth or attaining the age of 21, there is no accumulation distribution for New York State tax purposes and the trust does not complete Form IT-205-J.

## New York City and Yonkers fiduciary taxes

### General instructions

#### New York City resident fiduciary tax

If you are the fiduciary of a New York City or Yonkers resident estate or trust or part-year resident trust who is required to file a New York State fiduciary return, you must file a New York City or Yonkers fiduciary return for the estate or trust on the same New York State form on which the New York State tax liability is reported. If a form is required to be filed reporting a state separate tax on lump-sum distributions, you must calculate the respective New York City separate tax on the same state form.

#### Yonkers nonresident fiduciary earnings tax

The fiduciary of a nonresident estate or trust must file Form Y-206, *Yonkers Nonresident Fiduciary Earnings Tax Return*, if the estate or trust has income from wages earned or net earnings from self-employment in Yonkers.

The fiduciary of a part-year resident trust must also file Form Y-206 if the part-year resident trust has income from wages earned or net earnings from self-employment in Yonkers from the part-year nonresident period.

**Wages**, as defined under IRC § 3401(a), include all payments and the cash value of all payments made in any form other than

cash for services performed by a decedent employee for an employer.

Wages also include:

- the amount of IRC § 414(h) contributions shown on a decedent's wage and tax statement(s), federal Form W-2, *Wage and Tax Statement*, made by the following:
  - a member of the New York State and Local Retirement Systems, which include the New York State Employees' Retirement System and the New York State Police and Fire Retirement System; **or**
  - a member of the New York State Teachers' Retirement System; **or**
  - a deceased employee of the State or City University of New York who belongs to the Optional Retirement Program; **or**
  - a member of the New York City Employees' Retirement System, the New York City Teachers' Retirement System, the New York City Board of Education Retirement System, the New York City Police Pension Fund, or the New York City Fire Department Pension Fund; **or**
  - members of the Manhattan and Bronx Surface Transit Operating Authority (MABSTOA) Pension Plan.
- the IRC § 125 amounts shown on a decedent's wage and tax statements, federal Form W-2, that was deducted or deferred from that salary (Tax Law § 612(b)(31)) under a flexible benefits program established on behalf of the deceased employee by New York City and certain other New York City public employers (City University of New York, New York City Health and Hospitals Corporation, New York City Transit Authority, New York City Housing Authority, New York City Off-Track Betting Corporation, New York City Rehabilitation Mortgage Insurance Corporation, New York City Board of Education, New York City School Construction Authority, MABSTOA, or the Staten Island Rapid Transit Authority).

Wages do **not** include unemployment compensation, fees paid to a public officer, payment for active service as a member of the armed forces of the United States, or difficulty of care payments erroneously reported as wages.

*Other employee compensation* includes but is not limited to salaries, fees, bonuses, tips, commissions on sales or on insurance premiums, vacation allowances, and severance pay subject to withholding under IRC § 3401(a).

*Net earnings from self-employment*, as defined under IRC § 1402(a), consist of gross income from any trade or business, minus trade or business deductions allowed under the IRC, plus the taxpayer's distributive share (whether or not distributed) of income or loss from a trade or business carried on by a partnership of which the taxpayer is a member. **Limited partners** are only considered to receive net earnings from self-employment if the income received represents guaranteed payments for services rendered. The deduction for wages and salaries paid or incurred for the tax year that was disallowed according to IRC § 280C, is allowed in calculating your net earnings from self-employment.

Net earnings from self-employment **do not** include any of the following:

- rental income from real estate and from personal property leased with the real estate, together with the deductions attributed to it, unless received in the course of a trade or business as a real estate dealer;
- dividends and interest not received in the ordinary course of a trade or business as a dealer in stocks or securities;



- gain or loss from the sale or exchange of capital assets, or from the sale, exchange, or involuntary conversion of property other than stock in trade;
- any deduction for net operating losses; **or**
- retirement payments received by a partner according to a written plan and excluded under IRC § 1402(a)(10).

A nonresident estate or trust is deemed to have net earnings from self-employment determined in the same manner as if it were an individual subject to the federal tax on self-employment income, reduced by deductions allowed under the IRC for (a) amounts paid or permanently set aside for charitable purposes, and (b) income distributed or required to be distributed currently and corpus credited or required to be distributed to the extent that they represent distributions or payments to a resident of the city. (See instructions on Form Y-206 for lines 2 and 4.)

For the definition of a **city resident, nonresident estate or trust** and **part-year resident trust**, see *Residency definitions* and substitute the word *City* in place of the word *State*.

## New York City forms to be filed

Complete Forms IT-205, IT-230, and Y-206 for estates and trusts as follows:

### New York City resident estate or trust

Complete the required New York City areas on the same Form IT-205 filed for New York State purposes.

**Form IT-230, Separate Tax on Lump-Sum Distributions:** The New York City taxable income on lump-sum distributions of an estate or trust is the same as the New York State taxable income on lump-sum distributions on Form IT-230. (See *Form IT-230* in these instructions.)

### Yonkers resident estate or trust

Complete the Yonkers line on the same Form IT-205 filed for New York State purposes.

### Yonkers nonresident estate or trust and part-year resident trust

Complete Form Y-206 and transfer the amount from line 10 to Form IT-205, line 27.

### New York City or Yonkers part-year resident trust

Complete New York City Worksheet A of Form IT-205-A-I, *Instructions for Form IT-205-A*, or Yonkers Worksheets B and C in Form IT-205-A-I. Transfer the total to Form IT-205, line 15b or line 26, as applicable.

You must file Form Y-206 with your New York State fiduciary return.

### Yonkers tax returns for individuals

Every fiduciary who acts for a nonresident individual whose entire income is in the fiduciary's charge (for example, a guardian or committee for an incompetent person) must complete a return for the nonresident individual on Form Y-203 (if that individual is subject to the tax), and pay the tax due.

### Change of city residence of trust

If the person whose property constitutes a revocable trust has changed their domicile from or to New York City or Yonkers between the time of transfer of the property to the trust and the time it becomes irrevocable, the residence of the trust will be deemed to have been changed at the date it ceases to be revocable. In this case, the fiduciary must, for the tax year in which the change of status of trust occurs, include on

Form IT-205-A, Schedule 4, column c or column d, any item of income, gain, loss, or deduction the trust received or accrued up to the time the trust changed its residence, and complete a return as a nonresident trust on Form Y-206, for the portion of the year during which the trust is a Yonkers nonresident trust. Income, gain, loss, or deduction for the year of change is subject to the applicable special accruals permitted or required by law, to the extent they affect the taxable income of the fiduciary. In addition, the exemption of the trust must be prorated according to the period of residence.

The *General instructions* and *Specific instructions* on the beginning pages of these instructions, regarding tax returns for individuals and decedents, exempt trusts, special depreciation, use of federal figures, whole dollar amounts, penalties, accounting periods, and federal changes also apply to New York City and Yonkers resident estates and trusts, Yonkers nonresident estates and trusts, and New York City and Yonkers part-year resident trusts.

## Specific instructions

### New York City resident tax

The New York City taxable income is the same as the New York State taxable income shown on Form IT-205, line 5.

### Line 15a: New York City resident tax

Calculate the New York City income tax on the amount on line 5 using the *New York City tax rate schedule*. Enter the amount of New York City income tax on this line.

#### New York City tax rate schedule (for line 15a)

If the amount on Form IT-205, line 5 is:

over	but not over	The tax is:			
\$ 0	\$12,000	3.078%	of	the city taxable income	
12,000	25,000	\$ 369 plus 3.762%	of	excess over \$12,000	
25,000	50,000	858 plus 3.819%	"	"	25,000
50,000	.....	1,813 plus 3.876%	"	"	50,000

### Line 15b: New York City part-year resident tax

Enter on this line the amount of New York City part-year resident tax from Form IT-205-A-I, Worksheet A, line b.

### Line 16

Enter on this line the amount of New York City tax on the capital gain portion of the estate or trust's lump-sum distribution from Form IT-230, Part 2, line 2. Submit Form IT-230 with Form IT-205.

### Line 18: New York City accumulation distribution credit

If an accumulation distribution has been made, submit a statement showing the computation of the credit claimed and enter on this line (see *Accumulation distribution credit*).

### Line 20: New York City separate tax on lump-sum distributions

Enter the amount of any New York City separate tax on lump-sum distributions from Form IT-230, line 24, *New York City* column. Submit Form IT-230 with Form IT-205. Enter any New York City tax on the S portion of an electing small business trust (ESBT).

### Line 22: Other New York City credits

Enter on this line the total amount of nonrefundable New York City credit from Form IT-219, *Credit for New York City*

*Unincorporated Business Tax.* Submit Form IT-219 with Form IT-205.

### Line 25: Yonkers resident income tax surcharge

Enter on this line the estate's or trust's Yonkers resident income tax surcharge from the *Yonkers worksheet*, line e, below. However, if the estate or trust did not make an entry on line 14, leave line 25 blank also.

Yonkers worksheet	
a Amount from line 14.....	a _____
b Refundable credits from line 33 (minus any claim of right credit from Form IT-257) .....	b _____
c Subtract line b from line a.....	c _____
d Yonkers resident tax rate (16.75%) .....	d <b>.1675</b>
e Multiply line c by line d. Enter this amount here and on Form IT-205, line 25.....	e _____

### Line 27: Yonkers nonresident fiduciary earnings tax

Calculate the Yonkers nonresident fiduciary earnings tax on Form Y-206 and enter the tax on this line. Submit Form Y-206 with Form IT-205.

#### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

### Need help?



Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Automated income tax refund status:	518-457-5149
Personal Income Tax Information Center:	518-457-5181
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service