

For Jan. 1 - Dec. 31, 2025, or fiscal year beginning _____, 2025, and ending _____

Name of trust or estate <i>(as shown on federal Form SS-4)</i>		Employer identification number
Name and title of fiduciary		
Address of fiduciary <i>(number and street or rural route)</i>		
City, village, or post office	State	ZIP code

1 Total amount of estimated taxes to be allocated to beneficiaries (enter here and on Form IT-205, line 31) ..	1	.00
---	----------	-----

Allocation to beneficiaries *(submit additional sheets if necessary; see instructions on back)*

A	B	C	D
Name and address of beneficiary	Beneficiary's identifying number(s)	Amount of estimated tax payment allocated to beneficiary	Proration percentage
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
		.00	
2 Column C total (including amounts from additional sheets, if any) The amount on line 2 must equal the amount on line 1		2 .00	

Sign here	Signature of fiduciary or officer representing fiduciary	Date
------------------	--	------

208001250094



Instructions

General information

Purpose of form

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

How to file

If you are making the election with Form IT-205, *Fiduciary Income Tax Return*, submit Form IT-205-T with Form IT-205. Otherwise, file Form IT-205-T separately.

When to file

Trusts must file Form IT-205-T on or before the 65th day after the close of the tax year for the § 685(c)(6)(D) election to be valid.

Estates must file Form IT-205-T on or before the 65th day after the close of the tax year in which the estate is terminated.

When the due date falls on a Saturday, Sunday, or legal holiday, you may file on the next business day. For a list of legal holidays, visit www.tax.ny.gov (search: *holidays*).

Where to file

Mail all returns to:

STATE PROCESSING CENTER
PO BOX 61000
ALBANY NY 12261-0001

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

Line instructions

Line 1: Enter the total amount of estimated tax payments made by the trust or decedent's estate that the fiduciary elects to treat as a payment made by the beneficiaries. The Tax Department will treat this amount as if paid or credited to the beneficiaries on the last day of the tax year of the trust or decedent's estate.

Allocation to beneficiaries

Column A: Name and address of beneficiary

Group the beneficiaries to whom you are allocating estimated tax payments into two categories in this order:

1. List all of the **individual** beneficiaries—those who have Social Security numbers.
2. List all of the **other** beneficiaries—those who have employer identification numbers.

Column B: Beneficiary's identifying numbers

Enter each beneficiary's Social Security number or employer identification number. For beneficiaries who may file a joint return, you can help the New York State Tax Department credit the proper account by providing the Social Security number of the beneficiary's spouse (**optional**).

Column C: Amount of estimated tax payment allocated to beneficiary

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

Column D: Proration percentage

For each listed beneficiary, divide the amount shown in column C by the amount shown on line 1. Round the result to the fourth decimal place and enter the result as a percentage.

Additional sheets: If you are allocating a payment of estimated taxes to more than 16 beneficiaries, list the additional beneficiaries on an additional Form IT-205-T or a separate sheet. If you use a separate sheet, follow the format shown on the front of this form (be sure to include your name and taxpayer identification number). If you use another Form IT-205-T, fill in the page box at the top right for each form used.

Line 2: Enter the column C total, including the total from any separate sheets, on this line. If you use more than one sheet, include this total on the last page. This combined total must equal the amount entered on line 1.

Privacy notification

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

