

11/01/2013



**New York State
Department of
Taxation and Finance**

**New York State
Fiduciary Modernized e-File
(MeF)
Software Vendor
Acceptance Test Booklet
For
Tax Year 2013**



The test package includes information for electronic filers testing Fiduciary returns through the Modernized e-File (MeF) platform (Assurance Testing System, ATS.) It includes XX test scenarios meeting the required test criteria, based on the currently approved New York schemas, for acceptance into the New York Fiduciary Fed/State e-File Program. It is not required that software provide for all forms or schedules, nor for all occurrences of a particular form or schedule.

Who must test

All software developers participating in the NYS e-file Program must test. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN) and an Electronic Filer Identification Number (EFIN) from the IRS.

What to test

The tests verify that the e-file software creates a complete return, carries appropriate values from one line/form to another, formats and transmits NYS returns according to the XML specifications. Software developers must test all the NYS e-file forms that they support. Before testing you should inform NYS which e-file forms you support by sending the Letter of intent by email to NYSFIDMEF@tax.ny.gov

If you do not support one or more of the forms associated with a test, submit the test without the unsupported form(s). Please contact NYS if you desire to send additional test returns not covered in this test package. You **MUST** include the submission ID number in your e-mail for each test case you have submitted for review. Please refer to Publication 90 For more information.

Test scenarios

This test package contains XX test scenarios consisting of different attachments. A complete copy of federal return is required with all NYS returns. All Binary attachments must be submitted in PDF format.

When to test

There is no cutoff date for testing with NYS, as long as the IRS is still accepting test returns. We do not require software developers to pass federal testing before testing with NYS. Software developers may conduct federal and state testing concurrently if the IRS allows it.

Transmitting test files

Software developers must transmit NYS test files through the IRS Mef system. You will get an acknowledgment from the IRS. If your test file is accepted by the IRS, NYS will retrieve your test files. If your test file is rejected by the IRS, you must correct the error and re-transmit. You may transmit an incomplete set of test cases during testing. However, a final complete set of acceptable test returns must be submitted in order to be accepted into the NYS e-file Program. When your test has been transmitted to the IRS, you must send an email to:

NYSFIDMEF@tax.ny.gov This email **MUST** include the test submission ID numbers for **ALL** test cases submitted, and any deviation from the test data. If your test is significantly different than the DTF test example, it would help to include a pdf of your test document in the e-mail, showing the main and supporting forms with data that you sent in your submission.

We will retrieve test submissions by submission ID number from the IRS, so it is imperative that you include **ALL** test submission ID numbers in your e-mail to NYS. If we do not receive the

submission ID number from you, we cannot retrieve the test submission and will not be able to review it.

Communicating test results

NYS will conduct testing on NYS forms and inform each software developer of its testing results by email. NYS will inform software developers of the receipt of a test file, and the test results will be emailed to the software developers as soon as possible.

Test acknowledgment

NYS will not send acknowledgments (ACK files) for test file received.

Approval of e-file software

In order to be accepted into the NYS e-file program, software developers are required to successfully complete the NYS testing, in addition to completing the IRS testing. Once software developers successfully complete the NYS test, NYS will inform them by email that their e-file software has been approved for NYS e-file. Accepted software will be listed by NYSDTF based on number of forms supported from highest to lowest.

004-32-1115
SPECIAL INSTRUCTIONS

Extension filed with balance due for a Calendar year filer

Populate the following fields for ACH payment

ACH_IND-1
RFND_OWE_IND-2
ELC_AUTH_EFCTV_DT: 04-10-2014
PYMT_AMT: \$1250
BAL_DUE_AMT\$1250
TOT_PYMT_AMT\$1250
ABA_NMBR: 011001742
BANK_ACCT_NMBR: 10743
ACCT_TYPE_CD: 1
BNK_ACCT_ACH_IND:1
PHONE#: 516-355-2459

If fiduciary signs the return using professional /On line product- transmit the following fields

TP_SGN_IND(IT-370PFBO)
AUTHOFCR_FRST_NAME&AUTHOFCR_LAST_NAME (rtnHeader)

If ERO/Preparer signs the return using professional product transmit the following fields

IT-370PFBO
ERO_SGN_IND
PREP_SSN_NMBR
PAID_PREPARER_ID
PREP_SGN_IND
PP_EMAIL_ADR

rtnHeader
PREP_LN_1_ADR
PREP_CTY_ADR
FIRM_NAME
PP_NAME
PREP_SELF_EMP_IND
PREP_SIGN_DT
PREP_ST_ADR
PREP_ZIP_4_ADR
PREP_ZIP_5_ADR
PREP_EIN_IND
PP_PH_NMBR



Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)

IT-370-PF

Instructions

General information

Purpose – File Form IT-370-PF on or before the due date of the return to get an automatic extension of time to file Form IT-204, *Partnership Return*, or Form IT-205, *Fiduciary Income Tax Return*.

Form IT-370-PF automatically extends the due date for filing Form IT-204 and Form IT-205, for **five** months. However, electing large partnerships that are allowed an automatic six-month extension for federal purposes will also be allowed an automatic six-month extension for filing Form IT-204.

Note: We no longer accept a copy of the federal extension form in place of Form IT-370-PF.

If you have to file Form Y-206, *Yonkers Nonresident Fiduciary Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370-PF. For more information on who is required to file Form Y-206, see the instructions for the form.

You may file Form IT-204 or Form IT-205 any time before the extension period ends. An extension of time to file Form IT-204 or IT-205 will not extend the time for filing New York State income tax returns of partners of a partnership or the beneficiaries of an estate or trust.

When to file – File a completed Form IT-370-PF on or before the filing deadline for the return (extension applications filed after the filing deadline for the return are invalid). Generally, the filing deadline is the fifteenth day of the fourth month following the close of your tax year (for calendar-year filers, April 15, 2014).

However, you may file Form IT-370-PF on or before June 16, 2014, if you are a **nonresident alien estate or trust** and you qualify to file your federal and New York State income tax returns on June 16, 2014. See *Special condition codes* on the back.

How to file – Complete a separate Form IT-370-PF for each partnership (including limited liability companies (LLCs), limited liability investment companies (LLICs), and limited liability trust companies (LLTCs) treated as partnerships), each limited liability partnership and each estate or trust for which you are requesting an extension of time to file. Form IT-205 filers - Form IT-370-PF must be filed with payment for any tax owed on or before the due date of the return (see the worksheet instructions on the back).

Penalties

Estates and trusts late payment penalty – If an estate or trust does not pay the income tax liability when due (determined with regard to any valid extension of time to pay), it will have to pay a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if reasonable cause for

paying late can be shown. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of income tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Estates and trusts late filing penalty – If you do not file Form IT-205 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370-PF on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the income tax due for each month, or part of a month, the return is late up to a maximum of 25%.

However, if the return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as income tax due on the return reduced by any income tax paid and by any credit that may be claimed. The penalty will not be charged if reasonable cause for filing late is shown.

Partnerships – A partnership that is required to file Form IT-204 and: (1) fails to file that return on time, including any extension of time, or (2) files a return that is incomplete and fails to show the information required under section 658(c), will have to pay a penalty. The penalty will be imposed for each month or part of a month, up to a maximum of 5 months, that the failure continues. The amount of the penalty for each month will be calculated by multiplying \$50 by the total number of partners in the partnership during any part of the partnership's tax year who were also subject to New York personal income tax during any part of the tax year. The penalty will not be charged if reasonable cause for filing late is shown.

Interest – Interest will be charged on any income tax or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

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.

▼ Detach here ▼ Do not attach to your return.



Application for Automatic Extension of Time to File for Partnerships and Fiduciaries

IT-370-PF

Mark an X in one box for the form you will be filing:

Form IT-204 Form IT-205

Paid preparer? Mark an X in the box and complete the back

Partnership, estate or trust ID number (EIN) 004-32-1115	Date fiscal year begins 01/01/2013	Date fiscal year ends 12/31/2013
Name of partnership, estate, or trust TEST EXTENSION ESTATE		
Name and title of fiduciary FIRST TRUSTCO BANK, TRUSTEE		
Mailing address (number and street or rural route) of partnership or fiduciary Apartment number 123 MAIN ST		
City, village, or post office (see instructions) FORT EDWARD	State NY	ZIP code 12828
E-mail: TEST@BATS.COM		

Enter your **2-character special condition code** if applicable (see instructions)

Mark an X in the box for each tax that the estate or trust is subject to:

New York State tax New York City tax Yonkers tax

	Dollars	Cents
1 Sales and use tax	100	. 00
2 Total payment	1250	. 00



Instructions (continued)

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Filling in your form – Please use black ink (and never use red ink) when making entries on this form.

Name and address box – Partnerships must enter the employer identification number (EIN), name, and address of the partnership. **Estates and trusts** must enter the estate’s or trust’s EIN and the name of the estate or trust **exactly** as shown on federal Form SS-4. Also enter the address of the fiduciary or firm in the spaces provided.

To ensure that any payment made with this extension is properly credited, this information must agree with the information on the return you are filing. Failure to provide an identification number may invalidate this extension. If the entity does not have an EIN but has applied for one, enter **applied for**.

Foreign addresses – Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country’s practice for entering the postal code. **Do not abbreviate the country name.**

If the entity files on a fiscal year basis, enter the beginning and ending dates of the fiscal year in the appropriate boxes.

Special condition codes – If you are an electing large partnership, enter special condition code **B5**. If you are a nonresident alien estate or trust and your filing due date is June 16, 2014, **and** you need an additional five months to file (November 17, 2014), enter special condition code **E4**. Also enter special condition code **E4** on Form IT-205.

Worksheet instructions

Form IT-205 filers only – Complete the following worksheet to determine if the estate or trust must make a payment with Form IT-370-PF.

If you enter an amount on lines 1, 2, or 3 of this worksheet, mark an **X** in the appropriate box on the front of this form.

Line 1 – Enter the amount of your New York State income tax liability for 2013 that you expect to enter on Form IT-205, line 14.

Line 2 – Enter the amount of your New York City income tax liability for 2013 that you expect to enter on Form IT-205, lines 23 and 24.

Line 3 – Enter the amount of your Yonkers income tax liability for 2013 that you expect to enter on Form IT-205, lines 25 through 27.

Line 4 – Enter the amount of sales or use tax, if any, that you will be required to report when you file your 2013 return. See the instructions for your NYS fiduciary income tax return for information on how to compute your sales and use tax. Also enter this amount on line 1 on the front of this form.

Line 6 – Enter the amount of 2013 income tax already paid that you expect to enter on Form IT-205, line 37 (excluding the amount paid with Form IT-370-PF).

Worksheet	
1 New York State income tax liability for 2013	1. _____
2 New York City income tax liability for 2013	2. _____
3 Yonkers income tax liability for 2013	3. _____
4 Sales and use tax due for 2013 (enter this amount here and on line 1 on the front)	4. _____
5 Total taxes (add lines 1 through 4)	5. _____
6 Total 2013 income tax already paid	6. _____
7 Total payment (subtract line 6 from line 5 and enter this amount here and on line 2 on the front). If line 6 is more than line 5, enter 0	7. _____

Note: You may be subject to penalties if you underestimate the balance due.

How to claim credit for payment made with this form

Include the amount paid with Form IT-370-PF on Form IT-205, line 30. For more information, see the line instructions for Form IT-205.

Where to file

If you are enclosing a payment with this extension request, mail Form IT-370-PF with your payment to: **EXTENSION REQUEST, PO BOX 4125, BINGHAMTON NY 13902-4125.**

If not enclosing a payment with this extension request, mail Form IT-370-PF to: **EXTENSION REQUEST - NR, PO BOX 4126, BINGHAMTON NY 13902-4126.**

For information about private delivery services, see Publication 55, *Designated Private Delivery Services*.

▲ **Detach here** ▲ **Do not attach to your return.**

Payment options – An estate or trust must make full payment of any balance due with this automatic extension of time to file. Pay by check or money order made payable to **New York State Income Tax** and write the estate’s or trust’s EIN and **2013 Income Tax** on it.

Paid preparers – When signing Form IT-370-PF, you must enter your New York tax preparer registration identification number (NYTPRIN) if you

are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see Publication 58, *Information for Income Tax Return Preparers*.

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	► Preparer's NYTPRIN
►	
Firm's name (or yours, if self-employed)	▼ Preparer's PTIN or SSN
Address	● Employer identification number
	Mark an X if self-employed <input type="checkbox"/>
E-mail:	



004321116

SPECIAL INSTRUCTIONS

Extension is filed for a fiscal year filer

No balance due for this extension.



Application for Automatic Extension of Time to File for Partnerships and Fiduciaries (with instructions)

IT-370-PF

Instructions

General information

Purpose – File Form IT-370-PF on or before the due date of the return to get an automatic extension of time to file Form IT-204, *Partnership Return*, or Form IT-205, *Fiduciary Income Tax Return*.

Form IT-370-PF automatically extends the due date for filing Form IT-204 and Form IT-205, for **five** months. However, electing large partnerships that are allowed an automatic six-month extension for federal purposes will also be allowed an automatic six-month extension for filing Form IT-204.

Note: We no longer accept a copy of the federal extension form in place of Form IT-370-PF.

If you have to file Form Y-206, *Yonkers Nonresident Fiduciary Earnings Tax Return*, the time to file is automatically extended when you file Form IT-370-PF. For more information on who is required to file Form Y-206, see the instructions for the form.

You may file Form IT-204 or Form IT-205 any time before the extension period ends. An extension of time to file Form IT-204 or IT-205 will not extend the time for filing New York State income tax returns of partners of a partnership or the beneficiaries of an estate or trust.

When to file – File a completed Form IT-370-PF on or before the filing deadline for the return (extension applications filed after the filing deadline for the return are invalid). Generally, the filing deadline is the fifteenth day of the fourth month following the close of your tax year (for calendar-year filers, April 15, 2014).

However, you may file Form IT-370-PF on or before June 16, 2014, if you are a **nonresident alien estate or trust** and you qualify to file your federal and New York State income tax returns on June 16, 2014. See *Special condition codes* on the back.

How to file – Complete a separate Form IT-370-PF for each partnership (including limited liability companies (LLCs), limited liability investment companies (LLICs), and limited liability trust companies (LLTCs) treated as partnerships), each limited liability partnership and each estate or trust for which you are requesting an extension of time to file. Form IT-205 filers - Form IT-370-PF must be filed with payment for any tax owed on or before the due date of the return (see the worksheet instructions on the back).

Penalties

Estates and trusts late payment penalty – If an estate or trust does not pay the income tax liability when due (determined with regard to any valid extension of time to pay), it will have to pay a penalty of 1/2 of 1% of the unpaid amount for each month or part of a month it is not paid, up to a maximum of 25%. The penalty will not be charged if reasonable cause for

paying late can be shown. This penalty is in addition to the interest charged for late payments.

Reasonable cause will be presumed with respect to the addition to tax for late payment of income tax if the requirements relating to extensions of time to file have been complied with, the balance due shown on the income tax return, reduced by any sales or use tax that is owed, is no greater than 10% of the total New York State, New York City, and Yonkers tax shown on the income tax return, and the balance due shown on the income tax return is paid with the return.

Estates and trusts late filing penalty – If you do not file Form IT-205 when due (determined with regard to any extension of time to file), or if you do not file Form IT-370-PF on time and obtain an extension of time to file, you will have to pay a penalty of 5% of the income tax due for each month, or part of a month, the return is late up to a maximum of 25%.

However, if the return is not filed within 60 days of the time prescribed for filing a return (including extensions), this penalty will not be less than the lesser of \$100 or 100% of the amount required to be shown as income tax due on the return reduced by any income tax paid and by any credit that may be claimed. The penalty will not be charged if reasonable cause for filing late is shown.

Partnerships – A partnership that is required to file Form IT-204 and: (1) fails to file that return on time, including any extension of time, or (2) files a return that is incomplete and fails to show the information required under section 658(c), will have to pay a penalty. The penalty will be imposed for each month or part of a month, up to a maximum of 5 months, that the failure continues. The amount of the penalty for each month will be calculated by multiplying \$50 by the total number of partners in the partnership during any part of the partnership's tax year who were also subject to New York personal income tax during any part of the tax year. The penalty will not be charged if reasonable cause for filing late is shown.

Interest – Interest will be charged on any income tax or sales or use tax that is not paid on or before the due date of your return, even if you received an extension of time to file your return. Interest is a charge for the use of money and in most cases may not be waived. Interest is compounded daily and the rate is adjusted quarterly.

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.

▼ Detach here ▼ Do not attach to your return.



Application for Automatic Extension of Time to File for Partnerships and Fiduciaries

IT-370-PF

Mark an X in one box for the form you will be filing:

Form IT-204

Form IT-205

Paid preparer? Mark an X in the box and complete the back

Partnership, estate or trust ID number (EIN) 004-32-1116	Date fiscal year begins 04/01/2013	Date fiscal year ends 03/31/2014
Name of partnership, estate, or trust JOHN SMITH TRUST		
Name and title of fiduciary MAC ASSOCIATES, TRUSTEE		
Mailing address (number and street or rural route) of partnership or fiduciary Apartment number 1234 STREET DR APT 5 B		
City, village, or post office (see instructions) ALBANY	State NY	ZIP code 12205
E-mail: SMITH@BATS.COM		

Enter your **2-character special condition code** if applicable (see instructions)

Mark an X in the box for each tax that the estate or trust is subject to:

New York State tax New York City tax Yonkers tax

1 Sales and use tax Dollars Cents **00**

2 Total payment Dollars Cents **00**



Instructions (continued)

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Filling in your form – Please use black ink (and never use red ink) when making entries on this form.

Name and address box – Partnerships must enter the employer identification number (EIN), name, and address of the partnership. **Estates and trusts** must enter the estate’s or trust’s EIN and the name of the estate or trust **exactly** as shown on federal Form SS-4. Also enter the address of the fiduciary or firm in the spaces provided.

To ensure that any payment made with this extension is properly credited, this information must agree with the information on the return you are filing. Failure to provide an identification number may invalidate this extension. If the entity does not have an EIN but has applied for one, enter **applied for**.

Foreign addresses – Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country’s practice for entering the postal code. **Do not abbreviate the country name.**

If the entity files on a fiscal year basis, enter the beginning and ending dates of the fiscal year in the appropriate boxes.

Special condition codes – If you are an electing large partnership, enter special condition code **B5**. If you are a nonresident alien estate or trust and your filing due date is June 16, 2014, **and** you need an additional five months to file (November 17, 2014), enter special condition code **E4**. Also enter special condition code **E4** on Form IT-205.

Worksheet instructions

Form IT-205 filers only – Complete the following worksheet to determine if the estate or trust must make a payment with Form IT-370-PF.

If you enter an amount on lines 1, 2, or 3 of this worksheet, mark an **X** in the appropriate box on the front of this form.

Line 1 – Enter the amount of your New York State income tax liability for 2013 that you expect to enter on Form IT-205, line 14.

Line 2 – Enter the amount of your New York City income tax liability for 2013 that you expect to enter on Form IT-205, lines 23 and 24.

Line 3 – Enter the amount of your Yonkers income tax liability for 2013 that you expect to enter on Form IT-205, lines 25 through 27.

Line 4 – Enter the amount of sales or use tax, if any, that you will be required to report when you file your 2013 return. See the instructions for your NYS fiduciary income tax return for information on how to compute your sales and use tax. Also enter this amount on line 1 on the front of this form.

Line 6 – Enter the amount of 2013 income tax already paid that you expect to enter on Form IT-205, line 37 (excluding the amount paid with Form IT-370-PF).

Worksheet	
1 New York State income tax liability for 2013	1. _____
2 New York City income tax liability for 2013	2. _____
3 Yonkers income tax liability for 2013	3. _____
4 Sales and use tax due for 2013 (enter this amount here and on line 1 on the front)	4. _____
5 Total taxes (add lines 1 through 4)	5. _____
6 Total 2013 income tax already paid	6. _____
7 Total payment (subtract line 6 from line 5 and enter this amount here and on line 2 on the front). If line 6 is more than line 5, enter 0	7. _____

Note: You may be subject to penalties if you underestimate the balance due.

How to claim credit for payment made with this form

Include the amount paid with Form IT-370-PF on Form IT-205, line 30. For more information, see the line instructions for Form IT-205.

Where to file

If you are enclosing a payment with this extension request, mail Form IT-370-PF with your payment to: **EXTENSION REQUEST, PO BOX 4125, BINGHAMTON NY 13902-4125.**

If not enclosing a payment with this extension request, mail Form IT-370-PF to: **EXTENSION REQUEST - NR, PO BOX 4126, BINGHAMTON NY 13902-4126.**

For information about private delivery services, see Publication 55, *Designated Private Delivery Services*.

▲ **Detach here** ▲ **Do not attach to your return.**

Payment options – An estate or trust must make full payment of any balance due with this automatic extension of time to file. Pay by check or money order made payable to **New York State Income Tax** and write the estate’s or trust’s EIN and **2013 Income Tax** on it.

Paid preparers – When signing Form IT-370-PF, you must enter your New York tax preparer registration identification number (NYTPRIN) if you

are required to have one. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Paid preparers may be subject to a penalty for failure to conform to certain requirements. For more information, see Publication 58, *Information for Income Tax Return Preparers*.

▼ Paid preparer must complete (see instructions) ▼	Date:
Preparer's signature	► Preparer's NYTPRIN
►	
Firm's name (or yours, if self-employed)	▼ Preparer's PTIN or SSN
Address	● Employer identification number
	Mark an X if self-employed <input type="checkbox"/>
E-mail:	



004321117

SPECIAL INSTRUCTIONS

Entire trust is a Grantor trust and is a Calendar year filer.

Complete the entity information at the top of the form and item G on the back of the form.

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) OLIVE M GRANTOR TRUST		Date entity created 01/01/2003
Name and title of fiduciary JOHN TAYLOR TRUSTEE		Identification number of estate or trust 004321117
Address of fiduciary (number and street or rural route) 495 CENTRALAVE		Decedent's social security number (SSN) (see instr.)
City, village, or post office ALBANY	State NY	ZIP code 12205
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) _____	Number of beneficiaries _____
		Qualifying special conditions for filing your 2013 tax return (see instructions) _____

See instructions

A Total income (from back page, line 51)	A	.00
B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	.00
C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
1 Federal taxable income of fiduciary (from back page, line 62)	1	.00
2 New York modifications relating to amounts allocated to principal	2	.00
3 Balance (line 1 and add or subtract line 2)	3	.00
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	.00
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	.00
6 State tax on line 5 amount (full-year resident estate and trust only)	6	.00
7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
8 Add lines 6 and 7	8	.00
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
10 Nonrefundable state credits (submit schedule)	10	.00
11 Subtract line 10 from line 8 or line 9	11	.00
12 State separate tax on lump-sum distributions and other addbacks	12	.00
13 State minimum income tax	13	.00
14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	.00
15a New York City resident tax on line 5 amount (see instructions)	15a	.00
15b New York City part-year resident tax (see instructions)	15b	.00
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
17 Add line 15a or 15b to line 16	17	.00
18 New York City accumulation distribution credit	18	.00
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
21 Add lines 19 and 20	21	.00
22 New York City - UBT credit (from Form IT-219)	22	.00
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
24 New York City minimum income tax (see instructions)	24	.00
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
28 Sales or use tax (see instructions on page 22)	28	.00
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	.00
30 Estimated tax paid (including payments made with Form IT-370-PF)	30	.00
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
32 Subtract line 31 from line 30	32	.00
33 Refundable credits Identify: _____	33	.00
34 New York State tax withheld	34	.00
35 New York City tax withheld	35	.00
36 Yonkers tax withheld	36	.00
37 Total (add lines 32 through 36)	37	.00
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
39 Amount of line 38 to be refunded to you	39	.00
40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

205001130099



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	.00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	.00
	61 Total (add lines 52 through 60)	61	.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: _____	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: _____ ...	68	.00
	69 Total subtractions (add lines 67 and 68)	69	.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00	0%	.00
			Totals	.00	100%	.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN).
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss 410000050

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name LEO KAPLAN	Designee's phone number (518) 453-2445	Personal identification number (PIN) 33322
	E-mail: KAPLAN@ATS.COM		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number (518) 301-0559
	Date:	Self-employed? <input type="checkbox"/>	E-mail: TAYLOR@ATS.COM	

Special instructions**004321118**

Please calculate the Estimated Tax penalty for this test scenario by short method if you do not support the regular method of computing.

This return is with amount owed and is paid by Direct debit. Following fields should be filled.

```

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</rtnHeader>

```

IT-205 Schedule C Attachment

Name & address of each beneficiary	Non resident of		ID#	SHARE OF FDNI		SHARE OF NY FID ADJUSTMENT
	NYS	City of Yonkers		AMOUNT	PERCENT	
GEORGE ELMER 2 GARFIELD LN Albany NY 12261		X	004321132		18	31
MARSHA ELMER 4 GARFIELD LN ALBANY NY 12205		X	004321133		18	31
STEVE ELMER 6 GARFIELD AVE ALBANY NY 12208		X	004321134		18	31
JO ELMER 8 GARFIELD AVE ALBANY NY 12209		X	004321135		18	31
ANN ELMER 10 GARFIELD AVE ALBANY NY 12210		X	004321136		18	31

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **04/01/2013** **13** and ending **03/31/2014**

Name of estate or trust (as shown on federal Form SS-4) ESTATE OF ESTIMATED TAX PENALTY		Date entity created 04/15/2005
Name and title of fiduciary JOSEPH PENALTY, TRUSTEE		Identification number of estate or trust 004321118
Address of fiduciary (number and street or rural route) 123 ESTATE DR APT 23 B		Decedent's social security number (SSN) (see instr.)
City, village, or post office ALBANY	State NY	ZIP code 12205
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) <input type="checkbox"/>	Number of beneficiaries 5
		Qualifying special conditions for filing your 2013 tax return (see instructions) <input type="checkbox"/>

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

Amended return (submit explanation)

Income distribution deduction (see instructions, Form IT-205-I)

Number of beneficiaries **5**

Qualifying special conditions for filing your 2013 tax return (see instructions)

A Total income (from back page, line 51)	A	175324 .00
B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	159741 .00
C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
1 Federal taxable income of fiduciary (from back page, line 62)	1	149724 .00
2 New York modifications relating to amounts allocated to principal	2	.00
3 Balance (line 1 and add or subtract line 2)	3	149724 .00
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	19 .00
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	149743 .00
6 State tax on line 5 amount (full-year resident estate and trust only)	6	9958 .00
7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
8 Add lines 6 and 7	8	9958 .00
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)	9	.00
• If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>		
10 Nonrefundable state credits (submit schedule)	10	.00
11 Subtract line 10 from line 8 or line 9	11	9958 .00
12 State separate tax on lump-sum distributions and other addbacks	12	.00
13 State minimum income tax	13	.00
14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	9958 .00
15a New York City resident tax on line 5 amount (see instructions)	15a	5345 .00
15b New York City part-year resident tax (see instructions)	15b	.00
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
17 Add line 15a or 15b to line 16	17	5345 .00
18 New York City accumulation distribution credit	18	.00
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	5345 .00
20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
21 Add lines 19 and 20	21	5345 .00
22 New York City - UBT credit (from Form IT-219)	22	.00
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	5345 .00
24 New York City minimum income tax (see instructions)	24	.00
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
28 Sales or use tax (see instructions on page 22)	28	0 .00
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	15303 .00
30 Estimated tax paid (including payments made with Form IT-370-PF)	30	2115 .00
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
32 Subtract line 31 from line 30	32	2115 .00
33 Refundable credits Identify: <input type="text"/>	33	.00
34 New York State tax withheld	34	.00
35 New York City tax withheld	35	.00
36 Yonkers tax withheld	36	.00
37 Total (add lines 32 through 36)	37	2115 .00
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
39 Amount of line 38 to be refunded to you	39	.00
40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	13719 .00
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	531 .00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	141000.00
	44 Dividends	44	25000.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	-719.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	3085.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	6500.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	458.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	175324.00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	10000.00
	55 Charitable deduction	55	10000.00
	56 Attorney, accountant, and return preparer fees	56	5000.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	600.00
	61 Total (add lines 52 through 60)	61	25600.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	149724.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: A-18 686	65	686.00
	66 Total additions (add lines 63, 64, and 65).....	66	686.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: S-29	68	512.00
	69 Total subtractions (add lines 67 and 68)	69	512.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	174.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a) SEE SPECIAL INSTRUCTIONS	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00	10.00	19.00
			Totals	.00	100%	174.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent 16 REDDY LN LOUDONVILLE NY 12216
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name JOE PALMER	Designee's phone number (518) 444-5555	Personal identification number (PIN) 12345
	E-mail: PALMER @ATS.COM		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



Underpayment of Estimated Income Tax By Individuals and Fiduciaries

IT-2105.9

New York State • New York City • Yonkers

Name(s) as shown on return ESTATE OF ESTIMATED TAX PENALTY	Identification number (SSN or EIN) 004321118
---	---

Part 1 – All filers must complete this part (see instructions, Form IT-2105.9-I, for assistance)

1 Total tax from your 2013 return before withholding and estimated tax payments (caution: see instructions)	1	15303 .00
2 Empire State child credit (from Form IT-201, line 63)	2	.00
3 NYS/NYC child and dependent care credit (from Form IT-201, line 64)	3	.00
4 NY State earned income credit (EIC) (from Form IT-201, line 65)	4	.00
5 NY State noncustodial parent EIC (from Form IT-201, line 66)	5	.00
6 Real property tax credit (from Form IT-201, line 67)	6	.00
7 College tuition credit (from Form IT-201, line 68)	7	.00
8 NY City school tax credit (from Form IT-201, line 69, or Form IT-203, line 60)	8	.00
9 NY City earned income credit (from Form IT-201, line 70)	9	.00
10 Other refundable credits (from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33)	10	.00
11 Add lines 2 through 10	11	.00
12 Current year tax (subtract line 11 from line 1)	12	15303 .00
13 Multiply line 12 by 90% (.90)	13	13773 .00
14 Income taxes withheld (from Form IT-201, lines 72, 73, and 74; Form IT-203, lines 62, 63, and 64; or Form IT-205, lines 34, 35, and 36)	14	.00
15 Subtract line 14 from line 12. If the result is less than \$300, do not complete the rest of this form (see instructions)	15	15303 .00
16 Enter your 2012 tax (caution: see instructions)	16	15760 .00
17 Enter the smaller of line 13 or line 16	17	13773 .00

Part 2 – Short method for computing the penalty – Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete **Part 3 – Regular method**.

18 Enter the amount from line 14 above	18	.00
19 Enter the total amount of estimated tax payments you made (see instructions)	19	.00
20 Add lines 18 and 19	20	.00
21 Total underpayment for year. Subtract line 20 from line 17 (if zero or less, you do not owe the penalty)	21	.00
22 Multiply line 21 by .04985 and enter the result	22	.00
23 If the amount on line 21 was paid on or after April 15, 2014, enter 0 . If the amount on line 21 was paid before April 15, 2014, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2014 × .00020 =	23	.00
24 Penalty. Subtract line 23 from line 22	24	.00

Part 3 – Regular method – Schedule A – Computing your underpayment (Schedule B is on the back)

Payment due dates	A 4/15/13	B 6/15/13	C 9/15/13	D 1/15/14	
25 Required installments. Enter 1/4 of line 17 in each column. (If you used the annualized income installment method, see instructions.)	25	3443 .00	3443 .00	3443 .00	3444 .00
26 Estimated tax paid and tax withheld (see instructions)	26	2029 .00	29 .00	29 .00	209 .00
Complete lines 27 through 29, one column at a time, starting in column A.					
27 Overpayment or underpayment from prior period	27		1414 .00	4828 .00	8242 .00
28 If line 27 is an overpayment, add lines 26 and 27; if line 27 is an underpayment, subtract line 27 from line 26 (see instr.)	28	2029 .00	-1385 .00	-4799 .00	-8214 .00
29 Underpayment (subtract line 28 from line 25) or overpayment (subtract line 25 from line 28; see instructions)	29	1414 .00	4828 .00	8242 .00	11658 .00

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Part 3 – Regular method – Schedule B – Computing the penalty

Payment due dates	A	4/15/13	B	6/15/13	C	9/15/13	D	1/15/14	
30 Amount of underpayment (from line 29)	30	1414	.00	4828	.00	8242	.00	11658	.00
First installment (April 15 - June 15, 2013)									
31 April 15 - June 15 = (61 ÷ 365) × 7.5% = .01253 - or - April 15 - _____ = ([] ÷ 365) × 7.5% = []	31	0.01253							
32 Multiply line 30, column A by line 31	32	18	.00						
Second installment (June 15 - September 15, 2013)									
33 June 15 - September 15 = (92 ÷ 365) × 7.5% = .01890 - or - June 15 - _____ = ([] ÷ 365) × 7.5% = []	33	0.01890							
34 Multiply line 30, column B by line 33	34	91	.00						
Third installment (September 15, 2013 - January 15, 2014)									
35 September 15 - January 15 = (122 ÷ 365) × 7.5% = .02506 - or - September 15 - _____ = ([] ÷ 365) × 7.5% = []	35	0.02506							
36 Multiply line 30, column C by line 35	36	207	.00						
Fourth installment (January 15 - April 15, 2014)									
37 January 15 - April 15 = (90 ÷ 365) × 7.5% = .01848 - or - January 15 - _____ = ([] ÷ 365) × 7.5% = []	37	0.01848							
38 Multiply line 30, column D by line 37	38	215	.00						
39 Penalty. Add lines 32, 34, 36, and 38. Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42	39	531	.00						



Submit this form with your New York State return.

Special instructions for test scenario 004321119

Please populate the following fields.

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Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) ESTATE OF MULTIPLE ENTITY		Date entity created 09/10/2005
Name and title of fiduciary SHORT PEN BANK , TRUSTEE		Identification number of estate or trust 004321119
Address of fiduciary (number and street or rural route) RUE DU SIMPLON 47, 1006		Decedent's social security number (SSN) (see instr.) 543432321
City, village, or post office LAUSANNE	State _____	ZIP code _____
Country: sz _____	<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)	

Amended return (submit explanation)

Income distribution deduction (see instructions, Form IT-205-I) _____	Number of beneficiaries _____	Qualifying special conditions for filing your 2013 tax return (see instructions) E4
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See instructions

A Total income (from back page, line 51)	A	38250 .00
B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	37950 .00
C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
1 Federal taxable income of fiduciary (from back page, line 62)	1	35950 .00
2 New York modifications relating to amounts allocated to principal	2	.00
3 Balance (line 1 and add or subtract line 2)	3	35950 .00
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	.00
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	35950 .00
6 State tax on line 5 amount (full-year resident estate and trust only)	6	1993 .00
7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
8 Add lines 6 and 7	8	1993 .00
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
10 Nonrefundable state credits (submit schedule)	10	.00
11 Subtract line 10 from line 8 or line 9	11	1993 .00
12 State separate tax on lump-sum distributions and other addbacks	12	.00
13 State minimum income tax	13	.00
14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	1993 .00
15a New York City resident tax on line 5 amount (see instructions)	15a	.00
15b New York City part-year resident tax (see instructions)	15b	.00
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
17 Add line 15a or 15b to line 16	17	.00
18 New York City accumulation distribution credit	18	.00
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
21 Add lines 19 and 20	21	.00
22 New York City - UBT credit (from Form IT-219)	22	.00
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
24 New York City minimum income tax (see instructions)	24	.00
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
28 Sales or use tax (see instructions on page 22)	28	.00
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	1993 .00
30 Estimated tax paid (including payments made with Form IT-370-PF)	30	.00
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
32 Subtract line 31 from line 30	32	.00
33 Refundable credits Identify: _____	33	.00
34 New York State tax withheld	34	.00
35 New York City tax withheld	35	.00
36 Yonkers tax withheld	36	.00
37 Total (add lines 32 through 36)	37	.00
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
39 Amount of line 38 to be refunded to you	39	.00
40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	2082 .00
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	89 .00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

205001130099



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	38250.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	38250.00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	2000.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	300.00
	61 Total (add lines 52 through 60)	61	2300.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	35950.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: _____	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: _____ ...	68	.00
	69 Total subtractions (add lines 67 and 68).....	69	.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00	0%	.00
			Totals	.00	100%	.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



Underpayment of Estimated Income Tax By Individuals and Fiduciaries

IT-2105.9

New York State • New York City • Yonkers

Name(s) as shown on return	Identification number (SSN or EIN) 004321119
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Part 1 – All filers must complete this part (see instructions, Form IT-2105.9-I, for assistance)

1 Total tax from your 2013 return before withholding and estimated tax payments (caution: see instructions)	1	1993 .00
2 Empire State child credit (from Form IT-201, line 63)	2	.00
3 NYS/NYC child and dependent care credit (from Form IT-201, line 64)	3	.00
4 NY State earned income credit (EIC) (from Form IT-201, line 65)	4	.00
5 NY State noncustodial parent EIC (from Form IT-201, line 66)	5	.00
6 Real property tax credit (from Form IT-201, line 67)	6	.00
7 College tuition credit (from Form IT-201, line 68)	7	.00
8 NY City school tax credit (from Form IT-201, line 69, or Form IT-203, line 60)	8	.00
9 NY City earned income credit (from Form IT-201, line 70)	9	.00
10 Other refundable credits (from Form IT-201, line 71; Form IT-203, line 61; or Form IT-205, line 33)	10	.00
11 Add lines 2 through 10	11	.00
12 Current year tax (subtract line 11 from line 1)	12	1993 .00
13 Multiply line 12 by 90% (.90)	13	1794 .00
14 Income taxes withheld (from Form IT-201, lines 72, 73, and 74; Form IT-203, lines 62, 63, and 64; or Form IT-205, lines 34, 35, and 36)	14	.00
15 Subtract line 14 from line 12. If the result is less than \$300, do not complete the rest of this form (see instructions)	15	1993 .00
16 Enter your 2012 tax (caution: see instructions)	16	2000 .00
17 Enter the smaller of line 13 or line 16	17	1794 .00

Part 2 – Short method for computing the penalty – Complete lines 18 through 24 if you paid withholding tax and/or paid four equal estimated tax installments (on the due dates), or if you made no payments of estimated tax. Otherwise, you must complete **Part 3 – Regular method**.

18 Enter the amount from line 14 above	18	.00
19 Enter the total amount of estimated tax payments you made (see instructions)	19	.00
20 Add lines 18 and 19	20	.00
21 Total underpayment for year. Subtract line 20 from line 17 (if zero or less, you do not owe the penalty)	21	1794 .00
22 Multiply line 21 by .04985 and enter the result	22	89 .00
23 If the amount on line 21 was paid on or after April 15, 2014, enter 0 . If the amount on line 21 was paid before April 15, 2014, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2014 × .00020 =	23	0 .00
24 Penalty. Subtract line 23 from line 22	24	89 .00

Part 3 – Regular method – Schedule A – Computing your underpayment (Schedule B is on the back)

Payment due dates	A 4/15/13	B 6/15/13	C 9/15/13	D 1/15/14	
25 Required installments. Enter 1/4 of line 17 in each column. (If you used the annualized income installment method, see instructions.)	25	.00	.00	.00	.00
26 Estimated tax paid and tax withheld (see instructions)	26	.00	.00	.00	.00
Complete lines 27 through 29, one column at a time, starting in column A.					
27 Overpayment or underpayment from prior period	27		.00	.00	.00
28 If line 27 is an overpayment, add lines 26 and 27; if line 27 is an underpayment, subtract line 27 from line 26 (see instr.)	28	.00	.00	.00	.00
29 Underpayment (subtract line 28 from line 25) or overpayment (subtract line 25 from line 28; see instructions)	29	.00	.00	.00	.00



Part 3 – Regular method – Schedule B – Computing the penalty

Payment due dates	A	B	C	D
	4/15/13	6/15/13	9/15/13	1/15/14
30 Amount of underpayment (from line 29)	30 .00	.00	.00	.00
First installment (April 15 - June 15, 2013)				
31 April 15 - June 15 = (61 ÷ 365) × 7.5% = .01253 - or - April 15 - _____ = ([] ÷ 365) × 7.5% = []	31			
32 Multiply line 30, column A by line 31	32 .00			
Second installment (June 15 - September 15, 2013)				
33 June 15 - September 15 = (92 ÷ 365) × 7.5% = .01890 - or - June 15 - _____ = ([] ÷ 365) × 7.5% = []	33			
34 Multiply line 30, column B by line 33	34 .00			
Third installment (September 15, 2013 - January 15, 2014)				
35 September 15 - January 15 = (122 ÷ 365) × 7.5% = .02506 - or - September 15 - _____ = ([] ÷ 365) × 7.5% = []	35			
36 Multiply line 30, column C by line 35	36 .00			
Fourth installment (January 15 - April 15, 2014)				
37 January 15 - April 15 = (90 ÷ 365) × 7.5% = .01848 - or - January 15 - _____ = ([] ÷ 365) × 7.5% = []	37			
38 Multiply line 30, column D by line 37	38 .00			
39 Penalty. Add lines 32, 34, 36, and 38. Enter here and on Form IT-201, line 81; Form IT-203, line 71; or Form IT-205, line 42	39			.00



Submit this form with your New York State return.

004-32-1120 Special Instructions

This is just an example. You can use any format to send this PDF.

Submit the information below as a pdf attachment

Amended return was filed as the Business income reported on Line 45 was changed due to error in the income reported on Federal return. Both federal and NYS return are amended

Line # changes made to the original return are listed here.

IT-205 Line # reported	Original return	Amended return
Line A	38250	25000
Line B	37950	24700
Line 1	35950	22700
Line 3	35950	22700
Line 5	35950	22700
Line 6	1993	1139
Line 8	1993	1139
Line 11	1993	1139
Line 14	1993	1139
Line 29	1993	1139
Line 38	7	861
Line 39	7	861
Line 45	38250	25000
Line 51	38250	25000
Line 62	35950	22700

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) ESTATE OF AMENDED RETURN		Date entity created 09/09/2005
Name and title of fiduciary JOE PARKER, TRUSTEE		Identification number of estate or trust 004321120
Address of fiduciary (number and street or rural route) 123 CENTRAL AVE		Decedent's social security number (SSN) (see instr.)
City, village, or post office ALBANY	State N Y	ZIP code 12205
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)

Amended return (submit explanation) Income distribution deduction (see instructions, Form IT-205-I) _____ Number of beneficiaries _____ Qualifying special conditions for filing your 2013 tax return (see instructions) _____

See instructions

A Total income (from back page, line 51)	A 25000 .00
B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B 24700 .00
C Amount from Form IT-205-A, Schedule 1, line 10, column a	C .00
1 Federal taxable income of fiduciary (from back page, line 62)	1 22700 .00
2 New York modifications relating to amounts allocated to principal	2 .00
3 Balance (line 1 and add or subtract line 2)	3 22700 .00
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4 .00
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5 22700 .00
6 State tax on line 5 amount (full-year resident estate and trust only)	6 1,139 .00
7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7 .00
8 Add lines 6 and 7	8 1,139 .00
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9 .00
10 Nonrefundable state credits (submit schedule)	10 .00
11 Subtract line 10 from line 8 or line 9	11 1,139 .00
12 State separate tax on lump-sum distributions and other addbacks	12 .00
13 State minimum income tax	13 .00
14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14 1,139 .00
15a New York City resident tax on line 5 amount (see instructions)	15a .00
15b New York City part-year resident tax (see instructions)	15b .00
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16 .00
17 Add line 15a or 15b to line 16	17 .00
18 New York City accumulation distribution credit	18 .00
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19 .00
20 New York City separate tax on lump-sum distributions (see instructions)	20 .00
21 Add lines 19 and 20	21 .00
22 New York City - UBT credit (from Form IT-219)	22 .00
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23 .00
24 New York City minimum income tax (see instructions)	24 .00
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25 .00
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26 .00
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27 .00
28 Sales or use tax (see instructions on page 22)	28 .00
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29 1,139 .00
30 Estimated tax paid (including payments made with Form IT-370-PF)	30 2000 .00
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31 .00
32 Subtract line 31 from line 30	32 2000 .00
33 Refundable credits Identify: _____	33 .00
34 New York State tax withheld	34 .00
35 New York City tax withheld	35 .00
36 Yonkers tax withheld	36 .00
37 Total (add lines 32 through 36)	37 2000 .00
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38 861 .00
39 Amount of line 38 to be refunded to you	39 861 .00
40 Amount of line 38 to be credited to 2014 estimated tax	40 .00
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41 .00
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42 .00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

205001130099



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	25000 .00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	25000 .00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	2000 .00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	300 .00
	61 Total (add lines 52 through 60)	61	2300 .00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	22700 .00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: _____	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: _____ ...	68	.00
	69 Total subtractions (add lines 67 and 68)	69	.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00	0%	.00
			Totals	.00	100%	.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	

004321121 Special instructions

This is a Short tax year return

IT-205 QUESTION F LIST OF EXECUTORS AND TRUSTEES

BANK OF TROY

1500 LIBERTY BUILDING

BUFFALO NY 14202

EIN-123555666



Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **03-01-13** and ending **12-31-2013**

Name of estate or trust (as shown on federal Form SS-4) ESTATE OF SHORTTAXYEAR		Date entity created 03-01-2013
Name and title of fiduciary BANK OF TROY EXECUTOR		Identification number of estate or trust 004321121
Address of fiduciary (number and street or rural route) 1500 LIBERTY BUILDING		Decedent's social security number (SSN) (see instr.) 004321137
City, village, or post office BUFFALO	State NY	ZIP code 14202
Country:		Mark an X in the applicable box: Initial return <input checked="" type="checkbox"/> Final return <input type="checkbox"/>
<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)		

Amended return (submit explanation)

Income distribution deduction (see instructions, Form IT-205-I)

Number of beneficiaries

Qualifying special conditions for filing your 2013 tax return (see instructions)

See instructions

A Total income (from back page, line 51)	A 13,298 .00
B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B 1,382 .00
C Amount from Form IT-205-A, Schedule 1, line 10, column a	C .00
1 Federal taxable income of fiduciary (from back page, line 62)	1 -257 .00
2 New York modifications relating to amounts allocated to principal	2 .00
3 Balance (line 1 and add or subtract line 2)	3 -257 .00
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4 .00
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5 -257 .00
6 State tax on line 5 amount (full-year resident estate and trust only)	6 .00
7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7 .00
8 Add lines 6 and 7	8 .00
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9 .00
10 Nonrefundable state credits (submit schedule)	10 .00
11 Subtract line 10 from line 8 or line 9	11 .00
12 State separate tax on lump-sum distributions and other addbacks	12 .00
13 State minimum income tax	13 .00
14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14 .00
15a New York City resident tax on line 5 amount (see instructions)	15a .00
15b New York City part-year resident tax (see instructions)	15b .00
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16 .00
17 Add line 15a or 15b to line 16	17 .00
18 New York City accumulation distribution credit	18 .00
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19 .00
20 New York City separate tax on lump-sum distributions (see instructions)	20 .00
21 Add lines 19 and 20	21 .00
22 New York City - UBT credit (from Form IT-219)	22 .00
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23 .00
24 New York City minimum income tax (see instructions)	24 .00
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25 .00
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26 .00
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27 .00
28 Sales or use tax (see instructions on page 22)	28 0 .00
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29 .00
30 Estimated tax paid (including payments made with Form IT-370-PF)	30 .00
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31 .00
32 Subtract line 31 from line 30	32 .00
33 Refundable credits Identify: <input type="text"/>	33 .00
34 New York State tax withheld	34 .00
35 New York City tax withheld	35 .00
36 Yonkers tax withheld	36 .00
37 Total (add lines 32 through 36)	37 .00
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38 .00
39 Amount of line 38 to be refunded to you	39 .00
40 Amount of line 38 to be credited to 2014 estimated tax	40 .00
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41 .00
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42 .00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

205001130099



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	16,117.00
	44 Dividends	44	181.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	-3,000.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A).....	51	13,298.00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	12,955.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	600.00
	61 Total (add lines 52 through 60).....	61	13,555.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	-257.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: _____	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: _____ ...	68	.00
	69 Total subtractions (add lines 67 and 68).....	69	.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00		.00
			Totals	.00	100%	.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	

004321122

SPECIAL INSTRUCTIONS

Populate the following fields for ACH payment

ACH_IND-1
RFND_OWE_IND-2
ELC_AUTH_EFCTV_DT: 04-10-2014
PYMT_AMT: \$24
BAL_DUE_AMT\$54
ABA_NMBR: 011001742
BANK_ACCT_NMBR: 10743
ACCT_TYPE_CD: 1
BNK_ACCT_ACH_IND:1

IT-205 PG 2 LINE A NAME AND ADDRESS OF GRANTOR

JACKIE CHUNG

78 WILLARD RD Quechee VT 05059

IT-205 PG 2 LN F NAME ,SSN/EIN AND ADDRESS OF EXECUTOR/TRUSTEE

JACK FENDER

12 SHORT RD

HARTLAND VT 05048

IT-205 PG 2 LN 68 SUBTRACTION

S-5 \$85

IT-205 SCHEDULE C BENEFICIARY INFORMATION

Name & address of each beneficiary	Non resident of		ID#	SHARE OF FDNI		SHARE OF NY FID ADJUSTMENT
	NYS	City of Yonkers		AMOUNT	PERCENT	
JOJO BAXTER 12 SHORT RD HARTLAND VT 05048	X	X	004321138	26090	77	58

IT-205 A SCHEDULE 2 BENEFICIARY INFORMATION

BENEFICIARY	SHARE OF FEDERAL DISTRIBUTABLE NET INCOME		SHARE OF INCOME FROM NY SOURCES	SHARE OF FIDUCIARY ADJUSTMENT
	AMOUNT	PERCENTAGE		
JOJO BAXTER	26090	77	18050	58

This is just an example. You can use any format to send this PDF.

Submit the information below as a pdf attachment

IT-205A LN12 INCOME PERCENTAGE CALCULATION

Submit this information as a pdf attachment

a Enter the amount from Form IT-205-A, line 22, column b.....	a .23637
b Enter the portion of any administration costs, income distribution deduction, exemption, and other deductions used in determining federal adjusted gross income that relate to items of income, gain, loss, and deduction derived from or connected with New York sources.....	b.18310
c Subtract line b from line a.....	c.5327
d Enter amount from Form IT-205-A, line 7, column a, that relates to New York source income (see line 12 instructions on front page).....	d
e Enter amount from <i>Fiduciary</i> line of Schedule 2, column 4 (see line 12 instructions on front page).....	e.17
f Line d and add or subtract line e.....	f.17
g Balance (line c and add or subtract line f).....	g.5344
h Divide line g above by line 5 from the <i>NYAGI worksheet</i> on page 2. Round the result to the fourth decimal place and enter on line 12	h.1.1210

004321122

SUBMIT THE INFORMATION AS A PDF ATTACHMENT

This is just an example. You can use any format to send this PDF.

IT-205 A SCHEDULE 3 NONRESIDENT BENEFICIARY 'S SHARE OF INCOME

BENEFICIARY	DIVIDEND FROM NY SOURCES	ST CAPITAL GAIN FROM NY PROPERTY	LT CAPITAL GAIN FROM NY PROPERTY	OTHER TAXABLE INCOME FROM NY SOURCES	OTHER DED FROM NY SOURCES	FEDERAL AMT OF TAX PREFERENCE ITEMS
JOJO BAXTER	121			18048	123	

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) FIDUCIARY ALLOCATION TRUST		Date entity created 01-01-2002
Name and title of fiduciary JACK FENDER, TRUSTEE		Identification number of estate or trust 004321122
Address of fiduciary (number and street or rural route) 3632 N 23 RD AVE		Decedent's social security number (SSN) (see instr.)
City, village, or post office PHOENIX	State AZ	ZIP code 86015
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) 26,087	Number of beneficiaries 1
		Qualifying special conditions for filing your 2013 tax return (see instructions)

	A Total income (from back page, line 51)	A	31,097 .00
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	4,767 .00
	C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	4,767 .00
	1 Federal taxable income of fiduciary (from back page, line 62)	1	4,750 .00
	2 New York modifications relating to amounts allocated to principal	2	.00
	3 Balance (line 1 and add or subtract line 2)	3	4,750 .00
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	17 .00
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	4,767 .00
	6 State tax on line 5 amount (full-year resident estate and trust only)	6	.00
	7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
	8 Add lines 6 and 7	8	.00
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	214 .00
	10 Nonrefundable state credits (submit schedule)	10	.00
	11 Subtract line 10 from line 8 or line 9	11	214 .00
	12 State separate tax on lump-sum distributions and other addbacks	12	.00
	13 State minimum income tax	13	.00
	14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	214 .00
	15a New York City resident tax on line 5 amount (see instructions)	15a	.00
	15b New York City part-year resident tax (see instructions)	15b	.00
	16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
	17 Add line 15a or 15b to line 16	17	.00
	18 New York City accumulation distribution credit	18	.00
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
	20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
	21 Add lines 19 and 20	21	.00
	22 New York City - UBT credit (from Form IT-219)	22	.00
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
	24 New York City minimum income tax (see instructions)	24	.00
	25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
	26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
	27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
	28 Sales or use tax (see instructions on page 22)	28	.00
	29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	214 .00
	30 Estimated tax paid (including payments made with Form IT-370-PF)	30	160 .00
	31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
	32 Subtract line 31 from line 30	32	160 .00
	33 Refundable credits Identify: _____	33	.00
	34 New York State tax withheld	34	.00
	35 New York City tax withheld	35	.00
	36 Yonkers tax withheld	36	.00
	37 Total (add lines 32 through 36)	37	160 .00
	38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
	39 Amount of line 38 to be refunded to you	39	.00
	40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
	41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	54 .00
	42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

205001130099



See instructions

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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	.00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	.00
	61 Total (add lines 52 through 60)	61	.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	160 .00
	65 Other (see instructions) Identify: _____	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	160 .00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: SEE INSTRUCTIONS ...	68	85 .00
	69 Total subtractions (add lines 67 and 68)	69	85 .00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	75 .00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a) SEE INSTRUCTIONS	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	7,851 .00	23	17 .00
			Totals	33,941 .00	100%	75 .00

- A** If inter vivos trust, enter name and address of grantor: SEE INSTRUCTIONS
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). SEE INSTRUCTIONS
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Print designee's name THOMAS CALVIN	Designee's phone number (518) 301-0559	Personal identification number (PIN) 12345
	E-mail: CALVIN@AOL.COM		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



Fiduciary Allocation

IT-205-A

Submit with Form IT-205

For the full year January 1, 2013, through December 31, 2013 or fiscal year beginning **13** and ending

Name of estate or trust (as shown on federal Form SS-4) FIDUCIARY ALLOCATION TRUST	Identification number of estate or trust 004321122
--	--

Complete this form as follows:

Resident estate or trust with any nonresident beneficiaries

If any of the income distributable to the nonresident beneficiaries is derived from New York State sources, complete Schedules 4, 2, and 3, in that order. Then complete any of Schedules 5, 6, 7, and 8 that apply, as described below.

However, do not complete Form IT-205-A if none of the income distributable to the nonresident beneficiaries is derived from New York State sources, even if other income is distributable to those beneficiaries. In this case, include a statement with Form IT-205, Fiduciary Income Tax Return, to the effect that the distributable income of the nonresident beneficiaries consists only of income that is not taxable to nonresident individuals.

Nonresident estate or trust and part-year resident trust

Complete Schedules 4, 2, 3, and 1, in that order. Then complete any of Schedules 5, 6, 7, and 8 that apply, as follows:

Schedules 5, 6, 7, and 8 referred to above are to be completed under the following circumstances:

- Schedule 5 – If the estate or trust carries on business both in and out of New York State but does not maintain books and records from which the New York income of the business can be determined.
- Schedule 6 – If the estate or trust claims a deduction for New York charitable contributions.
- Schedules 7 and 8 – If the estate or trust has gains or losses from the sale or disposition of New York property.

Instructions for completing the various schedules of this form can be found in Form IT-205-A-I, *Instructions for Form IT-205-A*.

Schedule 1 – Computation of New York tax of a nonresident estate or trust or part-year resident trust	a		b	
		Total federal amount		Amount from New York City resident period
1 Adjusted total income (or loss) (from line 30, column a; see instructions)	1	30937 .00		.00
2 Income distribution deduction (from federal Form 1041, Schedule B, line 15; submit copy of each federal Schedule K-1 (Form 1041))	2	26,087.00 .00		.00
3 Estate tax deduction (submit computation)	3	.00		.00
4 Exemption (federal)	4	100 .00		.00
5 Total (add lines 2 through 4)	5	26187.00		.00
6 Federal taxable income of fiduciary (subtract line 5 from line 1; enter column a amount on Form IT-205, front page, line 1)	6	4750 .00		.00
7 New York modifications relating to amounts allocated to principal (see instructions)	7	.00		.00
8 Balance (line 6 and add or subtract line 7)	8	4750 .00		.00
9 Fiduciary's share of New York fiduciary adjustment (from Form IT-205, Schedule C, column 5)	9	17.00		.00
10 New York taxable income of fiduciary (line 8 and add or subtract line 9; see instructions)	10	4767.00		.00
11 New York State base tax on line 10 amount (see instructions)	11	191 .00		
12 Income percentage - income percentage may be greater than 100% (see instructions)	12	112.1040		
13 Allocated New York State tax (multiply line 11 by the decimal on line 12; enter here and on Form IT-205, line 9)	13	214.00 .00		

Schedule 2 – Fiduciary's and beneficiary's share of income from New York State sources (see instructions)

Beneficiary - same as on Form IT-205, Schedule C	Shares of federal distributable net income (see instructions)		3 Shares of income from New York sources	4 Shares of fiduciary adjustment	Enter the amount from Schedule 4, line 38, column a, on Schedule 2 at the Totals line of column 1. Enter the amount from Schedule 4, line 38, column b, on Schedule 2 at the Totals line of column 3. Enter the amount from Form IT-205, line 70 on Schedule 2, at the Totals line of column 4. Enter the fiduciary's share of fiduciary adjustment on Form IT-205-A-I, page 3, New York State income percentage worksheet, line e. If the fiduciary adjustment is a positive amount, it must be added to income; if it is a negative amount, it must be subtracted from income.
	1 Amount	2 Percentage			
a SEE INSTRUCTIONS	.00		.00	.00	
b	.00		.00	.00	
Fiduciary	7,851 .00	23.13	5,431 .00	17 .00	
Totals	33,941.00	100%	23,481 .00	75 .00	

Schedule 3 – Nonresident beneficiary's share of income, deduction, and tax preference items from New York State sources (see instructions)

Beneficiary - same as on Form IT-205, Schedule C	1 Dividends from New York sources	2 Short-term capital gain from New York property	3 Long-term capital gain from New York property	4 Other taxable income from New York sources	5 Other deductions from New York sources	6 Federal amount of tax preference items from New York sources and applicable New York modifications
a	121 .00	.00	.00	18,048 .00	(see instructions; submit schedule)	(see instructions; submit schedule)
b	.00	.00	.00	.00		

Nonresident beneficiaries must report items of income and deduction stated on Schedule 3 on lines 1 through 18 of their New York State returns as items derived from or connected with New York State sources.

Schedule 4 – Details of federal distributable net income and amounts from New York State sources (see instructions)

Lines 14 through 30, column a are similar to entries on federal Form 1041, page 1.		a – Federal amount	b – Amount of column a from New York sources	c – Amount of column a for New York City resident period	d – Amount of column a for Yonkers resident period
Income	14 Interest income	306.00	.00	.00	.00
	15 Dividends	3400.00	158.00	.00	.00
	16 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	.00	.00	.00	.00
	17 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	-3000.00	.00	.00	.00
	18 Rents, royalties, partnerships, other estates and trusts, etc. (submit copy of federal Schedule E, Form 1040)	30306.00	23394.00	.00	.00
	19 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	.00	.00	.00	.00
	20 Ordinary gain (or loss) (submit federal Form 4797)	.00	.00	.00	.00
	21 Other income (state nature of income)	85.00	85.00	.00	.00
	22 Total income (add lines 14 through 21; enter column a amount on Form IT-205, front page, item A)	31097.00	23637.00	.00	.00
	Deductions	23 Interest	.00	.00	.00
24 Taxes		160.00	160.00	.00	
25 Fiduciary fees		.00	.00	.00	
26 Charitable deduction		.00	.00	.00	
27 Attorney's, accountant's, and return preparer's fees		.00	.00	.00	
28 Other deductions (submit schedule; see instructions)		.00	.00	.00	
29 Total (add lines 23 through 28)		160.00	160.00	.00	
30 Adjusted total income (or loss) (subtract line 29 from line 22)		30937.00	23477.00	.00	

Lines 31 through 38, column a, are similar to entries on federal Form 1041, Schedule B.

31	Adjusted tax-exempt interest	4.00	4.00	.00	
32	Net gain shown on Schedule 7, line 75, column 1 (if net loss, enter 0)	.00	.00	.00	
33	Enter the sum of lines 52 and 55 from Schedule 6	.00	.00	.00	
34	Short-term capital gain included on Schedule 6, line 47	.00	.00	.00	
35	If amount on line 17 above is a capital loss, enter amount here (as a positive figure)	3000.00	.00	.00	
36	Total (add lines 30 through 35)	33941.00	23481.00	.00	
37	If amount on line 17 above is a capital gain, enter that amount here	.00	.00	.00	
38	Distributable net income (subtract line 37 from line 36) - Enter column a amount as total of Schedule 2, column 1 and enter column b amount on Schedule 2, column 3, Totals line ...	33941.00	23481.00	.00	

Schedule 5 – Formula basis allocation of business income. Complete if business is carried on both in and out of New York State (submit list giving locations and descriptions of all places, both in and out of New York State, where you carry on business).

Items used as factors		1 Totals - in and out of New York State	2 New York State amounts	3 Percent column 2 is of column 1
Property percentage (see instructions)				
39	Real property owned	.00	.00	
40	Real property rented from others	.00	.00	
41	Tangible personal property owned	.00	.00	
42	Property percentage (add lines 39, 40, and 41; see instructions)	.00	.00	%
43	Payroll percentage (see instructions)	.00	.00	%
44	Gross income percentage (see instructions)	.00	.00	%
45	Total of percentages (add lines 42, 43, and 44, column 3)			%
46	Business allocation percentage (divide total percentage on line 45 by 3 or by actual number of percentages if less than 3)..			%

To determine the amounts from New York State sources in Schedule 4, column b, apply the percentage on line 46 in the manner shown below to each item of income or deduction that is both reported in Schedule 4, column a, and required to be allocated.

From line number _____ \$ _____ .00 x _____ % = \$ _____ .00

207002130099

Schedule 6 – Computation of New York charitable deduction

47	Amounts paid or permanently set aside for New York charitable purposes from gross income (see instructions).....	47	.00
48	Tax-exempt income from sources outside New York State allocable to New York charitable contribution	48	.00
(Complete lines 49 through 52 below only if gain on line 74, column 2, exceeds loss on line 73, column 2.)			
49	Long-term capital gain included on line 47.....	49	.00
50	Enter gain from line 74, column 2, minus loss from line 73, column 2	50	.00
51	Enter gain from line 74, column 3, minus loss from line 73, column 3	51	.00
52	Enter the amount from line 49, 50, or 51, whichever is less.....	52	.00
53	Add lines 48 and 52.....	53	.00
54	Balance (subtract line 53 from line 47).....	54	.00
55	Capital gains for the tax year allocated to corpus and paid or permanently set aside for New York charitable purposes ..	55	.00
56	Add lines 54 and 55.....	56	.00
57	Section 1202 exclusion allocable to capital gains paid or permanently set aside for New York charitable purposes	57	.00
58	Total (subtract line 57 from line 56).....	58	.00

Schedule 7 – Capital gains and losses from sales or exchanges of New York capital assets (see instructions concerning tangible and intangible personal property carried as business assets)

Part 1 – Short-term capital gains and losses – assets of New York property held one year or less

a	b	c	d	e	f	
Kind of property and description (if necessary, submit statement of descriptive details not shown below)	Date acquired (mm-dd-yyyy)	Date sold (mm-dd-yyyy)	Gross sales price	Federal cost or other basis, plus expense of sale	Gain (or loss) (d minus e)	
59			.00	.00	.00	
			.00	.00	.00	
			.00	.00	.00	
60	Short-term capital gain (or loss) from installment sales and like-kind exchanges of New York property				60	.00
61	Net short-term gain (or loss) from New York property derived from partnerships, S corporations, and other estates or trusts				61	.00
62	Net gain (or loss) (combine lines 59 through 61)				62	.00
63	Short-term capital loss carryover (submit computation).....				63	.00
64	Net short-term gain (or loss) (combine lines 62 and 63; enter here and on line 73 below).....				64	.00

Part 2 – Long-term capital gains and losses – assets of New York property held more than one year

65			.00	.00	.00	
			.00	.00	.00	
			.00	.00	.00	
66	Long-term capital gain (or loss) from installment sales and like-kind exchanges of New York property				66	.00
67	Net long-term gain (or loss) from New York property derived from partnerships, S corporations, and other estates or trusts				67	.00
68	Capital gain distributions				68	.00
69	Enter gain, if any, from Schedule 8, line 81.....				69	.00
70	Net gain (or loss) (combine lines 65 through 69)				70	.00
71	Long-term capital loss carryover from 2012 (submit computation).....				71	.00
72	Net long-term gain (or loss) (combine lines 70 and 71; enter here and on line 74 below).....				72	.00

Part 3 – Summary of Parts 1 and 2

		1 – Beneficiaries	2 – Fiduciary	3 – Total
73	Net short-term gain (or loss) from line 64, column f, above	73	.00	.00
74	Net long-term gain (or loss) from line 72, column f, above	74	.00	.00
75	Total net gain (or loss) (line 73 and add or subtract line 74)	75	.00	.00

Enter on Schedule 4, line 17, column b, the net gain shown on line 75, column 3, above. If line 75, column 3, above is a net loss, see instructions.

207003130099



Schedule 8 – Supplemental schedule of gains and losses from New York property (see instructions)

Part 1 – Sales or exchanges of New York property used in a trade or business and involuntary conversions from other than casualty and theft – property held more than one year

Submit a copy of federal Form 4684 to report involuntary conversions of New York property from casualty and theft.

a Kind of property <i>(if necessary, submit statement of descriptive details not shown below)</i>	b Date acquired <i>(mm-dd-yyyy)</i>	c Date sold <i>(mm-dd-yyyy)</i>	d Gross sales price	e Federal depreciation allowed (or allowable) since acquisition	f Federal cost or other basis, plus improvements and expense of sale	g Loss <i>(f minus the sum of d and e)</i>	h Gain <i>(d plus e minus f)</i>
76			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
77 Gain, if any, from federal Form 4684, line 39						77	.00
78 Section 1231 gain from installment sales from federal Form 6252, line 26 or 37						78	.00
79 Gain, if any, from federal Form 4797, line 32, from other than casualty or theft						79	.00
80 Add line 76, column g amounts, and lines 76 through 79, column h amounts						80 (.00)
81 Combine columns g and h of line 80. Enter gain (or loss) here, and on appropriate line as follows:.....						81	.00

- a) If line 81 is a gain, enter the gain as a long-term capital gain on Schedule 7, line 69.
- b) If line 81 is zero or a loss, enter that amount on line 83.

Part 2 – Ordinary gains and losses from New York property

a Kind of property <i>(if necessary, submit statement of descriptive details not shown below)</i>	b Date acquired <i>(mm-dd-yyyy)</i>	c Date sold <i>(mm-dd-yyyy)</i>	d Gross sales price	e Federal depreciation allowed (or allowable) since acquisition	f Federal cost or other basis, plus improvements and expense of sale	g Loss <i>(f minus the sum of d and e)</i>	h Gain <i>(d plus e minus f)</i>
82 Ordinary gains and losses not included on lines 83 through 87 (include property held one year or less)			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
83 Loss, if any, from line 81						83	.00
84 Gain, if any, from federal Form 4797, line 31						84	.00
85 Net gain (or loss) from federal Form 4684, lines 31 and 38(a)						85	.00
86 Ordinary gain from installment sales from federal Form 6252, line 25 or line 36, or both						86	.00
87 Recapture of section 179 deduction						87	.00
88 Add lines 82, 83, and 85, column g amounts, and line 82 and lines 84 through 87, column h amounts						88 (.00)
89 Combine columns g and h of line 88. Enter gain (or loss) here and on Schedule 4, line 20, column b						89	.00



004321123

SPECIAL INSTRUCTIONS

In this test scenario IT-205 is filed with IT-205C

IT-205 SCH C beneficiary information

Name & address of each beneficiary	Non resident of		ID#	SHARE OF FDNI		SHARE OF NY FID ADJUSTMENT
	NYS	City of Yonkers		AMOUNT	PERCENT	
JOJO BAXTER 2 GARFIELD LN ALBANY NY 12205		X	001122333	57100	48	4174

IT-205 LN 69 Other subtraction information

S-5—3073

S-7--10448

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) TERREL FAMILY TRUST		Date entity created 01-16-1985
Name and title of fiduciary JOE SMITH, TRUSTEE		Identification number of estate or trust 004321123
Address of fiduciary (number and street or rural route) 101 WORCESTER SQ		Decedent's social security number (SSN) (see instr.)
City, village, or post office BOSTON	State MA	ZIP code 02118
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input checked="" type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) 34,308	Number of beneficiaries 1
		Qualifying special conditions for filing your 2013 tax return (see instructions)

	A Total income (from back page, line 51)	A	365,330 .00
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	271,958 .00
	C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
	1 Federal taxable income of fiduciary (from back page, line 62)	1	267,438 .00
	2 New York modifications relating to amounts allocated to principal	2	.00
	3 Balance (line 1 and add or subtract line 2)	3	267,438 .00
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	4,520 .00
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	271,958 .00
	6 State tax on line 5 amount (full-year resident estate and trust only)	6	.00
	7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
	8 Add lines 6 and 7	8	.00
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
	10 Nonrefundable state credits (submit schedule)	10	.00
	11 Subtract line 10 from line 8 or line 9	11	.00
	12 State separate tax on lump-sum distributions and other addbacks	12	.00
	13 State minimum income tax	13	.00
	14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	.00
	15a New York City resident tax on line 5 amount (see instructions)	15a	.00
	15b New York City part-year resident tax (see instructions)	15b	.00
	16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
	17 Add line 15a or 15b to line 16	17	.00
	18 New York City accumulation distribution credit	18	.00
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
	20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
	21 Add lines 19 and 20	21	.00
	22 New York City - UBT credit (from Form IT-219)	22	.00
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
	24 New York City minimum income tax (see instructions)	24	.00
	25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
	26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
	27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
	28 Sales or use tax (see instructions on page 22)	28	.00
	29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	.00
	30 Estimated tax paid (including payments made with Form IT-370-PF)	30	.00
	31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
	32 Subtract line 31 from line 30	32	.00
	33 Refundable credits Identify: _____	33	.00
	34 New York State tax withheld	34	.00
	35 New York City tax withheld	35	.00
	36 Yonkers tax withheld	36	.00
	37 Total (add lines 32 through 36)	37	.00
	38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
	39 Amount of line 38 to be refunded to you	39	.00
	40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
	41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00
	42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	84.00
	44 Dividends	44	131,799.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	230,374.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	3,073.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	365,330.00
	Deductions	52 Interest	52
53 Taxes		53	.00
54 Fiduciary fees		54	63,484.00
55 Charitable deduction		55	.00
56 Attorney, accountant, and return preparer fees		56	.00
57 Other deductions (itemize on an additional sheet)		57	.00
58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....		58	34,308.00
59 Estate tax deduction (submit computation).....		59	.00
60 Exemption (federal)		60	100.00
61 Total (add lines 52 through 60)		61	97,892.00
62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)		62	267,438.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	22,215.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify:	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	22,215.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: SEE SPECIAL INSTRUCTIONS ...	68	13,521.00
	69 Total subtractions (add lines 67 and 68) SEE SPECIAL INSTRUCTIONS.....	69	13,521.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	8,694.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a) SEE SPECIAL INSTRUCTIONS	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	61,582.00	52%	4,520.00
			Totals	118,952.00	100%	8,694.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number (518) 453-2445
	Date:	Self-employed? <input type="checkbox"/>	E-mail: SMITH@ATS.COM	



New York State Resident Trust Nontaxable Certification

Tax Law – Article 22, Section 605(b)(3)(D)

IT-205-C

To be filed with Form IT-205 when a trust meets the conditions of Tax Law section 605(b)(3)(D); see instructions (Form IT-205-I)

Name of trust TERREL FAMILY TRUST	Employer identification number (EIN) 004321123
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Mark an **X** for all that apply:

- 1 All of the trustees are domiciled in a state other than New York State 1
- 2 The entire corpus of the trust, including real and tangible personal property, is located outside of New York State (it is the Tax Department's position that intangibles located in the state but that are not employed in a business carried on in the state are not located in the state for purposes of this rule) 2
- 3 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 (see instructions) 3

Trustee identifying information

(Submit additional sheets if necessary. Follow the same format and include the name and EIN of the trust on each sheet.)

Trustee name JOE SMITH			Identifying number (SSN or EIN) 005522333	Mark an X in the box if trustee is a nonresident: <input checked="" type="checkbox"/>	
Mailing address (number and street or rural route) 101 WORCESTER SQ		Apartment number			
City, village or post office BOSTON	State MA	ZIP code 02118			
Trustee name			Identifying number (SSN or EIN)	Mark an X in the box if trustee is a nonresident: <input type="checkbox"/>	
Mailing address (number and street or rural route)		Apartment number			
City, village or post office	State	ZIP code			
Trustee name			Identifying number (SSN or EIN)	Mark an X in the box if trustee is a nonresident: <input type="checkbox"/>	
Mailing address (number and street or rural route)		Apartment number			
City, village or post office	State	ZIP code			
Trustee name			Identifying number (SSN or EIN)	Mark an X in the box if trustee is a nonresident: <input type="checkbox"/>	
Mailing address (number and street or rural route)		Apartment number			
City, village or post office	State	ZIP code			

Signature of fiduciary or officer representing fiduciary	Printed name of person signing	Date
--	--------------------------------	------



NEW YORK STATEMENTS

FORM IT-205, PAGE 2, SCHEDULE B, LINE 65 – OTHER ADDITIONS

<u>CODE</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
A-2	EXPENSES OF US OBLIGATIONS	\$39
	TOTAL	\$39

FORM IT-205, PAGE 2 SCHEDULE C, BENEFICIARY INFORMATION

<u>Name</u>	<u>Address</u>	<u>Nonres NYS</u>	<u>Nonres YKR</u>	<u>EIN</u>	<u>Amount</u>	<u>Fed DNI %</u>	<u>Adjustment</u>
GARY FAKENAME	528 N FRONT STREET STONINGTON, CT 063	X	X	004321139	\$19,290	\$100.00	\$-78

FORM IT-205-A, SCHEDULE 2 – BENEFICIARY’S SHARE OF NEW YORK SOURCE INCOME

<u>Beneficiary Name</u>	<u>Fed DNI Amount</u>	<u>Percent</u>	<u>Share of NY Income</u>	<u>Share of Fid Adj</u>
GARY FAKENAME	\$19,290	100%	\$208	\$ -78
TOTAL	\$19,290	100%	\$208	\$ -78



Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) SIMPLY FAKE TRUST		Date entity created 01-01-2002
Name and title of fiduciary JOHN JOHNSON, TRUST		Identification number of estate or trust 004321124
Address of fiduciary (number and street or rural route) 111 SPRING ST		Decedent's social security number (SSN) (see instr.)
City, village, or post office STANFORD	State CT	ZIP code 06901
Country:		Mark an X in the applicable box: Initial return <input checked="" type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) 19,290	Number of beneficiaries 1
		Qualifying special conditions for filing your 2013 tax return (see instructions)

	A Total income (from back page, line 51)	A	20,245 .00
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	577 .00
	C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
	1 Federal taxable income of fiduciary (from back page, line 62)	1	-300 .00
	2 New York modifications relating to amounts allocated to principal	2	.00
	3 Balance (line 1 and add or subtract line 2)	3	-300 .00
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	.00
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	-300 .00
	6 State tax on line 5 amount (full-year resident estate and trust only)	6	.00
	7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
	8 Add lines 6 and 7	8	.00
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
	10 Nonrefundable state credits (submit schedule)	10	.00
	11 Subtract line 10 from line 8 or line 9	11	.00
	12 State separate tax on lump-sum distributions and other addbacks	12	.00
	13 State minimum income tax	13	.00
	14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	.00
	15a New York City resident tax on line 5 amount (see instructions)	15a	.00
	15b New York City part-year resident tax (see instructions)	15b	.00
	16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
	17 Add line 15a or 15b to line 16	17	.00
	18 New York City accumulation distribution credit	18	.00
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
	20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
	21 Add lines 19 and 20	21	.00
	22 New York City - UBT credit (from Form IT-219)	22	.00
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
	24 New York City minimum income tax (see instructions)	24	.00
	25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
	26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
	27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
	28 Sales or use tax (see instructions on page 22)	28	.00
	29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	.00
	30 Estimated tax paid (including payments made with Form IT-370-PF)	30	.00
	31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
	32 Subtract line 31 from line 30	32	.00
	33 Refundable credits Identify: _____	33	.00
	34 New York State tax withheld	34	.00
	35 New York City tax withheld	35	.00
	36 Yonkers tax withheld	36	.00
	37 Total (add lines 32 through 36)	37	.00
	38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
	39 Amount of line 38 to be refunded to you	39	.00
	40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
	41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00
	42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	910.00
	44 Dividends	44	568.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	14,686.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	4,081.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	20,245.00
	52 Interest	52	646.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	309.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	19,290.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	300.00
	61 Total (add lines 52 through 60)	61	20,545.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	-300.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: SEE INSTRUCTIONS	65	39.00
	66 Total additions (add lines 63, 64, and 65).....	66	39.00
Subtractions	67 Interest income on US obligations included in federal income	67	117.00
	68 Other (see inst.) Identify:	68	.00
	69 Total subtractions (add lines 67 and 68)	69	117.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	-78.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a) SEE INSTRUCTIONS	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00		.00
			Totals	19,290.00	100%	-78.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



Fiduciary Allocation

IT-205-A

Submit with Form IT-205

For the full year January 1, 2013, through December 31, 2013 or fiscal year beginning **13** and ending

Name of estate or trust (as shown on federal Form SS-4) SIMPLY FAKE TRUST	Identification number of estate or trust 004321124
---	--

Complete this form as follows:

Resident estate or trust with any nonresident beneficiaries

If any of the income distributable to the nonresident beneficiaries is derived from New York State sources, complete Schedules 4, 2, and 3, in that order. Then complete any of Schedules 5, 6, 7, and 8 that apply, as described below.

However, do not complete Form IT-205-A if none of the income distributable to the nonresident beneficiaries is derived from New York State sources, even if other income is distributable to those beneficiaries. In this case, include a statement with Form IT-205, Fiduciary Income Tax Return, to the effect that the distributable income of the nonresident beneficiaries consists only of income that is not taxable to nonresident individuals.

Nonresident estate or trust and part-year resident trust

Complete Schedules 4, 2, 3, and 1, in that order. Then complete any of Schedules 5, 6, 7, and 8 that apply, as follows:

Schedules 5, 6, 7, and 8 referred to above are to be completed under the following circumstances:

- Schedule 5 – If the estate or trust carries on business both in and out of New York State but does not maintain books and records from which the New York income of the business can be determined.
- Schedule 6 – If the estate or trust claims a deduction for New York charitable contributions.
- Schedules 7 and 8 – If the estate or trust has gains or losses from the sale or disposition of New York property.

Instructions for completing the various schedules of this form can be found in Form IT-205-A-I, *Instructions for Form IT-205-A*.

Schedule 1 – Computation of New York tax of a nonresident estate or trust or part-year resident trust	a		b
		Total federal amount	Amount from New York City resident period
1 Adjusted total income (or loss) (from line 30, column a; see instructions)	1	.00	.00
2 Income distribution deduction (from federal Form 1041, Schedule B, line 15; submit copy of each federal Schedule K-1 (Form 1041))	2	.00	.00
3 Estate tax deduction (submit computation)	3	.00	.00
4 Exemption (federal)	4	.00	.00
5 Total (add lines 2 through 4)	5	.00	.00
6 Federal taxable income of fiduciary (subtract line 5 from line 1; enter column a amount on Form IT-205, front page, line 1)	6	.00	.00
7 New York modifications relating to amounts allocated to principal (see instructions)	7	.00	.00
8 Balance (line 6 and add or subtract line 7)	8	.00	.00
9 Fiduciary's share of New York fiduciary adjustment (from Form IT-205, Schedule C, column 5)	9	.00	.00
10 New York taxable income of fiduciary (line 8 and add or subtract line 9; see instructions)	10	.00	.00
11 New York State base tax on line 10 amount (see instructions)	11	.00	
12 Income percentage - income percentage may be greater than 100% (see instructions)	12		
13 Allocated New York State tax (multiply line 11 by the decimal on line 12; enter here and on Form IT-205, line 9)	13	.00	

Schedule 2 – Fiduciary's and beneficiary's share of income from New York State sources (see instructions)

Beneficiary - same as on Form IT-205, Schedule C	Shares of federal distributable net income (see instructions)		3 Shares of income from New York sources	4 Shares of fiduciary adjustment	Enter the amount from Schedule 4, line 38, column a, on Schedule 2 at the Totals line of column 1. Enter the amount from Schedule 4, line 38, column b, on Schedule 2 at the Totals line of column 3. Enter the amount from Form IT-205, line 70 on Schedule 2, at the Totals line of column 4. Enter the fiduciary's share of fiduciary adjustment on Form IT-205-A-I, page 3, New York State income percentage worksheet, line e. If the fiduciary adjustment is a positive amount, it must be added to income; if it is a negative amount, it must be subtracted from income.
	1 Amount	2 Percentage			
a SEE INSTRUCTIONS	19,290.00	100	208.00	-78.00	
b	.00		.00	.00	
Fiduciary	.00		.00	.00	
Totals	19,290.00	100%	216.00	-78.00	

Schedule 3 – Nonresident beneficiary's share of income, deduction, and tax preference items from New York State sources (see instructions)

Beneficiary - same as on Form IT-205, Schedule C	1 Dividends from New York sources	2 Short-term capital gain from New York property	3 Long-term capital gain from New York property	4 Other taxable income from New York sources	5 Other deductions from New York sources	6 Federal amount of tax preference items from New York sources and applicable New York modifications
a	.00	.00	.00	.00	(see instructions; submit schedule)	(see instructions; submit schedule)
b	.00	.00	.00	.00		

Nonresident beneficiaries must report items of income and deduction stated on Schedule 3 on lines 1 through 18 of their New York State returns as items derived from or connected with New York State sources.

Schedule 4 – Details of federal distributable net income and amounts from New York State sources (see instructions)

Lines 14 through 30, column a are similar to entries on federal Form 1041, page 1.		a – Federal amount	b – Amount of column a from New York sources	c – Amount of column a for New York City resident period	d – Amount of column a for Yonkers resident period
Income	14 Interest income	910.00	.00	.00	.00
	15 Dividends	568.00	.00	.00	.00
	16 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	.00	.00	.00	.00
	17 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	14686.00	26.00	.00	.00
	18 Rents, royalties, partnerships, other estates and trusts, etc. (submit copy of federal Schedule E, Form 1040)	4081.00	206.00	.00	.00
	19 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	.00	.00	.00	.00
	20 Ordinary gain (or loss) (submit federal Form 4797)	.00	.00	.00	.00
	21 Other income (state nature of income)	.00	.00	.00	.00
	22 Total income (add lines 14 through 21; enter column a amount on Form IT-205, front page, item A)	20245.00	232.00	.00	.00
	Deductions	23 Interest	646.00	24.00	.00
24 Taxes		.00	.00	.00	
25 Fiduciary fees		.00	.00	.00	
26 Charitable deduction		.00	.00	.00	
27 Attorney's, accountant's, and return preparer's fees		.00	.00	.00	
28 Other deductions (submit schedule; see instructions)		309.00	.00	.00	
29 Total (add lines 23 through 28)		955.00	24.00	.00	
30 Adjusted total income (or loss) (subtract line 29 from line 22)		19290.00	208.00	.00	

Lines 31 through 38, column a, are similar to entries on federal Form 1041, Schedule B.

31	Adjusted tax-exempt interest	.00	.00	.00	
32	Net gain shown on Schedule 7, line 75, column 1 (if net loss, enter 0)	14686.00	34.00	.00	
33	Enter the sum of lines 52 and 55 from Schedule 6	.00	.00	.00	
34	Short-term capital gain included on Schedule 6, line 47	.00	.00	.00	
35	If amount on line 17 above is a capital loss, enter amount here (as a positive figure)	.00	.00	.00	
36	Total (add lines 30 through 35)	33976.00	242.00	.00	
37	If amount on line 17 above is a capital gain, enter that amount here	14686.00	26.00	.00	
38	Distributable net income (subtract line 37 from line 36) - Enter column a amount as total of Schedule 2, column 1 and enter column b amount on Schedule 2, column 3, Totals line ...	19290.00	216.00	.00	

Schedule 5 – Formula basis allocation of business income. Complete if business is carried on both in and out of New York State (submit list giving locations and descriptions of all places, both in and out of New York State, where you carry on business).

Items used as factors		1 Totals - in and out of New York State	2 New York State amounts	3 Percent column 2 is of column 1
Property percentage (see instructions)				
39	Real property owned	.00	.00	
40	Real property rented from others	.00	.00	
41	Tangible personal property owned	.00	.00	
42	Property percentage (add lines 39, 40, and 41; see instructions)	.00	.00	%
43	Payroll percentage (see instructions)	.00	.00	%
44	Gross income percentage (see instructions)	.00	.00	%
45	Total of percentages (add lines 42, 43, and 44, column 3)			%
46	Business allocation percentage (divide total percentage on line 45 by 3 or by actual number of percentages if less than 3)..			%

To determine the amounts from New York State sources in Schedule 4, column b, apply the percentage on line 46 in the manner shown below to each item of income or deduction that is both reported in Schedule 4, column a, and required to be allocated.

From line number _____ \$ _____ .00 x _____ % = \$ _____ .00

207002130099

Schedule 6 – Computation of New York charitable deduction

47	Amounts paid or permanently set aside for New York charitable purposes from gross income (see instructions).....	47	.00
48	Tax-exempt income from sources outside New York State allocable to New York charitable contribution	48	.00
(Complete lines 49 through 52 below only if gain on line 74, column 2, exceeds loss on line 73, column 2.)			
49	Long-term capital gain included on line 47.....	49	.00
50	Enter gain from line 74, column 2, minus loss from line 73, column 2	50	.00
51	Enter gain from line 74, column 3, minus loss from line 73, column 3	51	.00
52	Enter the amount from line 49, 50, or 51, whichever is less.....	52	.00
53	Add lines 48 and 52.....	53	.00
54	Balance (subtract line 53 from line 47).....	54	.00
55	Capital gains for the tax year allocated to corpus and paid or permanently set aside for New York charitable purposes ..	55	.00
56	Add lines 54 and 55.....	56	.00
57	Section 1202 exclusion allocable to capital gains paid or permanently set aside for New York charitable purposes	57	.00
58	Total (subtract line 57 from line 56).....	58	.00

Schedule 7 – Capital gains and losses from sales or exchanges of New York capital assets (see instructions concerning tangible and intangible personal property carried as business assets)

Part 1 – Short-term capital gains and losses – assets of New York property held one year or less

a	b	c	d	e	f	
Kind of property and description (if necessary, submit statement of descriptive details not shown below)	Date acquired (mm-dd-yyyy)	Date sold (mm-dd-yyyy)	Gross sales price	Federal cost or other basis, plus expense of sale	Gain (or loss) (d minus e)	
59			.00	.00	.00	
			.00	.00	.00	
			.00	.00	.00	
60	Short-term capital gain (or loss) from installment sales and like-kind exchanges of New York property				60	.00
61	Net short-term gain (or loss) from New York property derived from partnerships, S corporations, and other estates or trusts				61	-8 .00
62	Net gain (or loss) (combine lines 59 through 61)				62	-8 .00
63	Short-term capital loss carryover (submit computation).....				63	.00
64	Net short-term gain (or loss) (combine lines 62 and 63; enter here and on line 73 below).....				64	-8 .00

Part 2 – Long-term capital gains and losses – assets of New York property held more than one year

65			.00	.00	.00	
			.00	.00	.00	
			.00	.00	.00	
66	Long-term capital gain (or loss) from installment sales and like-kind exchanges of New York property				66	.00
67	Net long-term gain (or loss) from New York property derived from partnerships, S corporations, and other estates or trusts				67	34 .00
68	Capital gain distributions				68	.00
69	Enter gain, if any, from Schedule 8, line 81.....				69	.00
70	Net gain (or loss) (combine lines 65 through 69)				70	34 .00
71	Long-term capital loss carryover from 2012 (submit computation).....				71	.00
72	Net long-term gain (or loss) (combine lines 70 and 71; enter here and on line 74 below).....				72	34 .00

Part 3 – Summary of Parts 1 and 2

		1 – Beneficiaries	2 – Fiduciary	3 – Total
73	Net short-term gain (or loss) from line 64, column f, above	73	.00	-8 .00
74	Net long-term gain (or loss) from line 72, column f, above	74	34 .00	.00
75	Total net gain (or loss) (line 73 and add or subtract line 74)	75	34 .00	-8 .00
				26 .00

Enter on Schedule 4, line 17, column b, the net gain shown on line 75, column 3, above. If line 75, column 3, above is a net loss, see instructions.

207003130099



Schedule 8 – Supplemental schedule of gains and losses from New York property (see instructions)

Part 1 – Sales or exchanges of New York property used in a trade or business and involuntary conversions from other than casualty and theft – property held more than one year

Submit a copy of federal Form 4684 to report involuntary conversions of New York property from casualty and theft.

a Kind of property <i>(if necessary, submit statement of descriptive details not shown below)</i>	b Date acquired <i>(mm-dd-yyyy)</i>	c Date sold <i>(mm-dd-yyyy)</i>	d Gross sales price	e Federal depreciation allowed (or allowable) since acquisition	f Federal cost or other basis, plus improvements and expense of sale	g Loss <i>(f minus the sum of d and e)</i>	h Gain <i>(d plus e minus f)</i>
76			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
77 Gain, if any, from federal Form 4684, line 39						77	.00
78 Section 1231 gain from installment sales from federal Form 6252, line 26 or 37						78	.00
79 Gain, if any, from federal Form 4797, line 32, from other than casualty or theft						79	.00
80 Add line 76, column g amounts, and lines 76 through 79, column h amounts						80 (.00)
81 Combine columns g and h of line 80. Enter gain (or loss) here, and on appropriate line as follows:.....						81	.00

- a) If line 81 is a gain, enter the gain as a long-term capital gain on Schedule 7, line 69.
- b) If line 81 is zero or a loss, enter that amount on line 83.

Part 2 – Ordinary gains and losses from New York property

a Kind of property <i>(if necessary, submit statement of descriptive details not shown below)</i>	b Date acquired <i>(mm-dd-yyyy)</i>	c Date sold <i>(mm-dd-yyyy)</i>	d Gross sales price	e Federal depreciation allowed (or allowable) since acquisition	f Federal cost or other basis, plus improvements and expense of sale	g Loss <i>(f minus the sum of d and e)</i>	h Gain <i>(d plus e minus f)</i>
82 Ordinary gains and losses not included on lines 83 through 87 (include property held one year or less)			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
83 Loss, if any, from line 81						83	.00
84 Gain, if any, from federal Form 4797, line 31						84	.00
85 Net gain (or loss) from federal Form 4684, lines 31 and 38(a)						85	.00
86 Ordinary gain from installment sales from federal Form 6252, line 25 or line 36, or both						86	.00
87 Recapture of section 179 deduction						87	.00
88 Add lines 82, 83, and 85, column g amounts, and line 82 and lines 84 through 87, column h amounts						88 (.00)
89 Combine columns g and h of line 88. Enter gain (or loss) here and on Schedule 4, line 20, column b						89	.00





New York State Resident Trust Nontaxable Certification

Tax Law – Article 22, Section 605(b)(3)(D)

To be filed with Form IT-205 when a trust meets the conditions of Tax Law section 605(b)(3)(D); see instructions (Form IT-205-I)

Name of trust SIMPLY FAKE TRUST	Employer identification number (EIN) 004321124
---	--

Mark an X for all that apply:

- All of the trustees are domiciled in a state other than New York State 1
- The entire corpus of the trust, including real and tangible personal property, is located outside of New York State (it is the Tax Department's position that intangibles located in the state but that are not employed in a business carried on in the state are not located in the state for purposes of this rule) 2
- 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 (see instructions) 3

Trustee identifying information

(Submit additional sheets if necessary. Follow the same format and include the name and EIN of the trust on each sheet.)

Trustee name JOHN JOHNSON			Identifying number (SSN or EIN) 666555444	Mark an X in the box if trustee is a nonresident: <input checked="" type="checkbox"/>
Mailing address (number and street or rural route) 111 SPRING ST			Apartment number	
City, village or post office STANFORD	State CT	ZIP code 06901		
Trustee name			Identifying number (SSN or EIN)	Mark an X in the box if trustee is a nonresident: <input type="checkbox"/>
Mailing address (number and street or rural route)			Apartment number	
City, village or post office	State	ZIP code		
Trustee name			Identifying number (SSN or EIN)	Mark an X in the box if trustee is a nonresident: <input type="checkbox"/>
Mailing address (number and street or rural route)			Apartment number	
City, village or post office	State	ZIP code		
Trustee name			Identifying number (SSN or EIN)	Mark an X in the box if trustee is a nonresident: <input type="checkbox"/>
Mailing address (number and street or rural route)			Apartment number	
City, village or post office	State	ZIP code		

Signature of fiduciary or officer representing fiduciary	Printed name of person signing	Date
--	--------------------------------	------



004321125 Special instructions

IT-205 Line F Executor and trustee information

Name –UNINCORP NYC

Address-2001 EAST 2ND ST BROOKLYN NY 11223

SSN- 004321140

Return is balance due with Electronic fund withdrawal

Please populate the following fields

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<ACCT_TYPE_CD claimed="1"/>  
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<DIR_DEP_IND claimed="2"/>  
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Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund



For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) NYC UNINCORPORATED BUSINESSTAXTRUST		Date entity created 05-12-2007
Name and title of fiduciary UNINCORP BUSTAX TRUSTEE		Identification number of estate or trust 004321125
Address of fiduciary (number and street or rural route) 2001 EAST 2ND ST		Decedent's social security number (SSN) (see instr.)
City, village, or post office BROOKLYN	State NY	ZIP code 11223
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) _____	Number of beneficiaries 1
		Qualifying special conditions for filing your 2013 tax return (see instructions) _____

A	Total income (from back page, line 51)	A	249,195 .00
B	New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	249,095 .00
C	Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
1	Federal taxable income of fiduciary (from back page, line 62)	1	143,323 .00
2	New York modifications relating to amounts allocated to principal	2	.00
3	Balance (line 1 and add or subtract line 2)	3	143,323 .00
4	Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	57,000 .00
5	New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	200,323 .00
6	State tax on line 5 amount (full-year resident estate and trust only)	6	13,321 .00
7	New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
8	Add lines 6 and 7	8	.00
9	Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
10	Nonrefundable state credits (submit schedule)	10	.00
11	Subtract line 10 from line 8 or line 9	11	13,321 .00
12	State separate tax on lump-sum distributions and other addbacks	12	.00
13	State minimum income tax	13	.00
14	Total New York State tax (add lines 11, 12, and 13; see instructions)	14	13,321 .00
15a	New York City resident tax on line 5 amount (see instructions)	15a	7,190 .00
15b	New York City part-year resident tax (see instructions)	15b	.00
16	New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
17	Add line 15a or 15b to line 16	17	7,190 .00
18	New York City accumulation distribution credit	18	.00
19	Subtract line 18 from line 17 (if less than zero, leave blank)	19	7,190 .00
20	New York City separate tax on lump-sum distributions (see instructions)	20	.00
21	Add lines 19 and 20	21	7,190 .00
22	New York City - UBT credit (from Form IT-219)	22	2,201 .00
23	Subtract line 22 from line 21 (if less than zero, leave blank)	23	4,989 .00
24	New York City minimum income tax (see instructions)	24	.00
25	Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
26	Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
27	Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
28	Sales or use tax (see instructions on page 22)	28	2,308 .00
29	Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	20,618 .00
30	Estimated tax paid (including payments made with Form IT-370-PF)	30	18,000 .00
31	Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
32	Subtract line 31 from line 30	32	18,000 .00
33	Refundable credits Identify: _____	33	.00
34	New York State tax withheld	34	.00
35	New York City tax withheld	35	.00
36	Yonkers tax withheld	36	.00
37	Total (add lines 32 through 36)	37	18,000 .00
38	If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
39	Amount of line 38 to be refunded to you	39	.00
40	Amount of line 38 to be credited to 2014 estimated tax	40	.00
41	If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	2,618 .00
42	Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	21.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	266,954.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	-17,780.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	249,195.00
	52 Interest	52	.00
Deductions	53 Taxes	53	57,000.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	48,772.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	100.00
	61 Total (add lines 52 through 60).....	61	105,872.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	143,323.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	57,000.00
	65 Other (see instructions) Identify: _____	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	57,000.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: _____ ...	68	.00
	69 Total subtractions (add lines 67 and 68).....	69	.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	57,000.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00		57,000.00
			Totals	.00	100%	57,000.00

- A** If inter vivos trust, enter name and address of grantor: NYC UNINCORP 2001 EAST 2 ND ST BROOKLYN NY 11223
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). **SEE INSTRUCTIONS**
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



New York State Department of Taxation and Finance

Sales and Use Tax Report for Purchases of Items and Services Costing \$25,000 or More

IT-135

Submit this form with Form IT-201, IT-203, IT-205, ST-140, or ST-141. (See instructions on back.)

Name as shown on income tax return or sales and use tax return ESTATE OF SALESTAX PAYEE	Social security or employer identification number 004321125
Spouse's name as shown on income tax return, if applicable	Spouse's social security number

Complete columns A through G for each item or service costing \$25,000 or more (excluding shipping and handling) on which you owe sales or use tax.

A Date item or service was delivered/brought into New York	B Description of item or service purchased	C Seller's name and address	D Delivery address and address of use (if different from delivery address)	E Purchase price	F Tax paid to another taxing jurisdiction, if any	G Tax due to NYS
03/03/2013	WINDOWS DOORS & SIDING	INTRNL INSULATION BRANT AVE NW CANTON OH44708 INTLINSULATION@NY.PR.COM	50 CHESTNUT ST ROCHESTER NY 14604 441 AMES ST ROCHESTER NY 14611	26000 . .00	 . .00	2308 . .00
				. .00	 . .00	 . .00
				. .00	 . .00	 . .00
				. .00	 . .00	 . .00
				. .00	 . .00	 . .00
				. .00	 . .00	 . .00
				. .00	 . .00	 . .00
				. .00	 . .00	 . .00
1 Enter the total sales or use tax due on purchases not listed above					1	.00
2 Total sales or use tax (total the column G amounts; this must equal the sales or use tax reported on your return)					2	2308 .00

135001130099



Instructions

Purpose of Form IT-135

You must complete and submit this form if:

- the sales or use tax reported on your income tax return (Form IT-201, IT-203, or IT-205), is \$1,700 or more, or
- the sales or use tax reported on your individual purchaser's annual or periodic report of sales and use tax (Form ST-140 or ST-141) is for one or more items or services costing \$25,000 or more each, excluding any charges for shipping and handling.

For information on sales and use taxes and who may report and pay these taxes on their income tax return or sales and use tax return, see the instructions for Form IT-201, IT-203, or IT-205. Also see TB-ST-913, *Use Tax for Individuals (including Estates and Trusts)*.

Specific instructions

Name(s) and social security number(s) (SSN) or employer identification number (EIN)

Enter your name and SSN, or the EIN, exactly as they appear on your income tax or sales and use tax return with which you are submitting this form. Enter your spouse's name and SSN, if applicable.

You must complete columns A through G for each item or service costing \$25,000 or more, excluding any charges for shipping and handling, on which you owe sales or use tax.

Column C – Seller's name and address

Enter the name and address of the seller from which you purchased the item or service. If you purchased the item or service over the Internet, also include the Internet address of the seller in this column.

Column D – Delivery address and address of use

Enter the address to which the item or service was delivered **and** the location of use, if different from the delivery address.

Column E – Purchase price

Enter the purchase price from Worksheet 2, column A, or Worksheet 3, column A, of Form ST-140 or ST-141. For more information about computing the purchase price subject to sales or use tax, see the instructions for Form ST-140 or ST-141.

Column F – Tax paid to another taxing jurisdiction

Enter the amount of tax paid, if any, to another taxing jurisdiction from Worksheet 2, column D, or Worksheet 3, column D, of Form ST-140 or ST-141. For more information, see the instructions for Form ST-140 or ST-141.

Line 1 – Enter the total sales or use tax due for all other items or services costing less than \$25,000 each.

Line 2 – Total the column G amounts. This amount must match the sales or use tax amount reported on your income tax return or sales and use tax return.

Submit this form with your Form IT-201, IT-203, IT-205, ST-140, or ST-141. If you need more space, use additional sheets that have the **same format and information** as the chart on the front page of this form. Be sure to include your name(s) or the name of the estate or trust (as shown on your income tax or sales and use tax return) and SSN(s) or EIN(s) on all additional sheets.

135002130099





Credit for New York City Unincorporated Business Tax

Submit Form IT-219 with your return, Form IT-201, Form IT-203, or Form IT-205.

Name(s) as shown on return	Taxpayer identification number (SSN or EIN) 004321125
----------------------------	--

Part 1 – Partner (see instructions)

Name of partnership (as shown on Form NYC-204) UNINCORPORATED EQUITIES LLC	Partnership year end (from Form NYC-204) 12/31/2013	Partnership EIN 004321141
---	--	------------------------------

1 Enter the amount from Form NYC-204, line 25 (see instr.) ...	1	19140	.00
2 Enter the amount from Form NYC-204, line 22 (see instr.) ...	2		.00
3 Add lines 1 and 2	3	19140	.00
4 Enter your percentage of total distributive shares from Form NYC-204, Schedule C, column 4. Enter amount as a decimal and round to the fourth decimal place (for example, 17.5% = .1750) ...	4	0.5000	
5 Multiply line 3 by line 4 (if more than one business, see instructions)	5	9570	.00

Part 2 – Individual

6 **Resident individual:** Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8 (see instr.)
Part-year resident individual: Enter the amount from Worksheet A, line 5 (on back) 6 .00

Part 3 – Beneficiary's share of unincorporated business taxes (see instructions)

7 **Beneficiary** – Enter your share of New York City unincorporated business taxes imposed on the estate or trust (see instructions)

Name of estate or trust	Employer identification number	7	.00
-------------------------	--------------------------------	---	-----

Part 4 – Computation of credit

8 **Fiduciaries:** Enter the amount from Schedule A, *Fiduciary* line, column D (on back; see instr.)
All others: Add lines 5, 6, and 7 (partners, see instructions) 8 9570 .00

9 Enter your taxable income from:
Full-year NYC resident individuals – Form IT-201, line 37
Part-year NYC resident individuals – Form IT-360.1, line 47
Full-year NYC resident estates or trusts – Form IT-205, line 5
Part-year NYC resident trusts – Form IT-205-A, line 10, col. (b) 9 200323 .00

10 If line 9 above is:
– \$42,000 or less, enter **1.000** (100%)
– more than \$42,000, but less than \$142,000, complete Worksheet B (on back)
– \$142,000 or more, enter **.230** (23%) 10 0.230

11 Multiply line 8 by line 10. **New York City resident individuals** – Continue on line 12 below.
NYC part-year resident individuals: Stop; enter line 11 amount on Form IT-360.1, line 54.
Estates and trusts: Stop; enter line 11 amount on Form IT-205, line 22 11 2201 .00

New York City full-year resident individuals

12 Amount from Form IT-201, line 49	12		.00
13 Amount from Form IT-201-ATT, line 32	13		.00
14 Amount from Form IT-201-ATT, line 33	14		.00
15 Add lines 12, 13, and 14	15		.00
16 Enter the lesser of line 11 or 15, and transfer the amount to Form IT-201-ATT, line 8	16		.00



Worksheet A

1	Enter the amount from Form NYC-202, line 23, or Form NYC-202S, line 8	1	_____	.00
2	Individuals: Enter the amount from Form IT-360.1, line 6, column B Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column C (see instructions)	2	_____	.00
3	Individuals: Enter the amount from Form IT-360.1, line 6, column A Trusts: Enter the amount from Form IT-205-A, Schedule 4, line 16, column A (see instructions)	3	_____	.00
4	Divide line 2 by line 3 and round the result to the fourth decimal place	4	_____	
5	Multiply line 1 by line 4. This is the part-year resident tax imposed on the unincorporated business. Estates and trusts: Include this amount (below) in Schedule A, <i>Totals</i> line, column D. All others: Transfer this amount to line 6 on the front page	5	_____	.00

Worksheet B

1	Base percentage 100%	1	_____	1.000
2	Enter your taxable income from the front page, line 9.....	2	_____	.00
3	Base amount	3	_____	\$42,000.00
4	Subtract line 3 from line 2.....	4	_____	.00
5	Divide line 4 by \$100,000 and round to the third decimal place	5	_____	
6	Multiply line 5 by .770	6	_____	
7	Subtract line 6 from line 1. Transfer this decimal amount to the front page, line 10	7	_____	

Schedule A (for estates and trusts only)
Fiduciary's and beneficiary's share of New York City unincorporated business tax

A Name and address of beneficiary	B Beneficiary's identifying number	C Allocation percentage	D Beneficiary's eligible unincorporated business taxes
Totals		100%	9570 .00
			.00
			.00
			.00
			.00
Fiduciary			9570 .00





Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) MINIMUMINCOMETAX ESTATE		Date entity created 07-10-2004
Name and title of fiduciary JOSEPH NOOKI, TRUSTEE		Identification number of estate or trust 004321126
Address of fiduciary (number and street or rural route) 2805 AVENUE N		Decedent's social security number (SSN) (see instr.)
City, village, or post office BROOKLYN	State 11229	ZIP code NY
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) _____	Number of beneficiaries _____
		Qualifying special conditions for filing your 2013 tax return (see instructions) _____

	A Total income (from back page, line 51)	A	10,986 .00
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	-24,857 .00
	C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
	1 Federal taxable income of fiduciary (from back page, line 62)	1	-24,857 .00
	2 New York modifications relating to amounts allocated to principal	2	.00
	3 Balance (line 1 and add or subtract line 2)	3	-24,857 .00
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	.00
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	-24,857 .00
	6 State tax on line 5 amount (full-year resident estate and trust only)	6	.00
	7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
	8 Add lines 6 and 7	8	.00
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
	10 Nonrefundable state credits (submit schedule)	10	.00
	11 Subtract line 10 from line 8 or line 9	11	.00
	12 State separate tax on lump-sum distributions and other addbacks	12	.00
	13 State minimum income tax	13	293 .00
	14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	293 .00
	15a New York City resident tax on line 5 amount (see instructions)	15a	.00
	15b New York City part-year resident tax (see instructions)	15b	.00
	16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
	17 Add line 15a or 15b to line 16	17	.00
	18 New York City accumulation distribution credit	18	.00
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
	20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
	21 Add lines 19 and 20	21	.00
	22 New York City - UBT credit (from Form IT-219)	22	.00
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
	24 New York City minimum income tax (see instructions)	24	139 .00
	25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
	26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
	27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
	28 Sales or use tax (see instructions on page 22)	28	.00
	29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	432 .00
	30 Estimated tax paid (including payments made with Form IT-370-PF)	30	.00
	31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
	32 Subtract line 31 from line 30	32	.00
	33 Refundable credits Identify: _____	33	.00
	34 New York State tax withheld	34	.00
	35 New York City tax withheld	35	.00
	36 Yonkers tax withheld	36	.00
	37 Total (add lines 32 through 36)	37	.00
	38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
	39 Amount of line 38 to be refunded to you	39	.00
	40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
	41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	432 .00
	42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	10,986 .00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	10,986 .00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	35,543 .00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	300 .00
	61 Total (add lines 52 through 60)	61	35,843 .00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	-24,857 .00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: _____	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: _____ ...	68	.00
	69 Total subtractions (add lines 67 and 68)	69	.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00		.00
			Totals	.00	100%	.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



Minimum Income Tax

New York State • New York City

IT-220

Name(s) as shown on return MINIMUMINCOMETAX ESTATE	Your social security number	Employer identification number (estate or trust only) 004321126
--	-----------------------------	---

Married persons filing separate New York State returns **must** file separate Forms IT-220.

Submit with Form IT-201, IT-203, or IT-205.

- Form you are filing: (mark an X in only one box)
- Form IT-201**, resident – complete only **Column B** below.
 - Form IT-203**, nonresident and part-year resident – complete **Columns A and B** below.
 - Form IT-205**, estate or trust (resident or nonresident) and part-year resident trust – complete **Columns A and B** below.

Enter tax preference items from federal Form 6251 or from federal Form 1041, Schedule I (submit copy, if filed), even if you do not have to file federal Form 6251 or Form 1041.	Column A Total amount	Column B New York amount
--	--------------------------	-----------------------------

	Whole dollars only		Whole dollars only	
1 Interest from specified private activity bonds exempt from federal tax	1	.00	1	.00
2 Depletion	2	.00	2	.00
3 Depreciation (pre-1987)	3	.00	3	.00
4 Intangible drilling costs	4	.00	4	.00
5 Qualified small business stock (excluded under section 1202)	5	.00	5	.00
6 Total federal tax preference items (add lines 1 through 5)	6	.00	6	.00
7 New York addition for restoration of net operating loss deduction (see instructions)	7	9887 .00	7	9887 .00
8 Total (add lines 6 and 7)	8	9887 .00	8	9887 .00

New York subtractions

9 Portion of line 3 relating to accelerated cost recovery deduction (see instructions)	9	.00	9	.00
10 Portion of tax preference items relating to an S corporation (see instructions)	10	.00	10	.00
11 Itemized deduction adjustment (see instructions)	11	.00	11	.00
12 Interest from specified private activity bonds exempt from federal tax entered on line 1	12	.00	12	.00
13 Depletion entered on line 2	13	.00	13	.00
14 Total New York subtractions (add lines 9 through 13)	14	.00	14	.00
15 Total NY tax preference items (subtract line 14 from line 8)	15	9887 .00	15	9887 .00
16 Specific deduction (see instructions)	16		16	5000 .00
17 Subtract line 16 from line 15, Column B	17		17	4887 .00
18 New York State personal income tax after credits (see instructions)	18		18	.00
19 Subtract line 18 from line 17 (if line 18 is more than line 17, leave blank)	19		19	4887 .00
20 Available net operating loss carryover (see instructions)	20		20	.00
21 Minimum taxable income (subtract line 20 from line 19; see instructions)	21		21	4887 .00

22 New York State minimum income tax due (enter 6% (.06) of line 21 here and on Form IT-201-ATT, line 29; or Form IT-203-ATT, line 28; or on Form IT-205, line 13; see instructions) **22** 293 .00

23 New York City resident minimum income tax (enter 2.85% (.0285) of line 21 here and on Form IT-201-ATT, line 31; or Form IT-203, line 52; or on Form IT-205, line 24; see instructions) **23** 139 .00



Special instructions for 004321127

Beneficiary Name	Tom Excelsior	John Excelsior	Chris Excelsior
Beneficiary street address	16 reddy lane	6 Garfield Ave	4 Sand Creek Blvd
Beneficiary city address	Loudonville	Albany	Albany
Beneficiary state address	NY	NY	NY
Beneficiary Zip code	12216	12205	12205
NYS nonresident indicator			
Yonkers nonresident indicator	X	X	X
Beneficiary SSN#	004321142	004321143	004321144
Federal distributable Net income amount	16000	1000	1000
Federal distributable Net income Percent	80	5	5
NY fiduciary adjustment	16000	1250	1250

IT-205 LN F

LIST OF EXECUTORS AND TRUSTEES

JOSEPH EXCELSIOR
23 CENTRAL BLVD
SANDCREEK BLVD ALBANY NY 12205

Also request refund to be direct deposited for this scenario.

Following fields are required

```
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Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) EXCELSIOR JOBS TRUST		Date entity created 12-15-1998
Name and title of fiduciary JOSEPH EXCELSIOR, TRUSTEE		Identification number of estate or trust 004321127
Address of fiduciary (number and street or rural route) 123 CENTRAL AVE		Decedent's social security number (SSN) (see instr.)
City, village, or post office ALBANY	State NY	ZIP code 12205
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
Amended return (submit explanation) <input type="checkbox"/>		Trust meets conditions of section 605(b)(3)(D) <input type="checkbox"/>
Income distribution deduction (see instructions, Form IT-205-I) 7500	Number of beneficiaries 3	Qualifying special conditions for filing your 2013 tax return (see instructions)

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

A Total income (from back page, line 51)	A	15000 .00
B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	9900 .00
C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
1 Federal taxable income of fiduciary (from back page, line 62)	1	-100 .00
2 New York modifications relating to amounts allocated to principal	2	.00
3 Balance (line 1 and add or subtract line 2)	3	-100 .00
4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	2500 .00
5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	2400 .00
6 State tax on line 5 amount (full-year resident estate and trust only)	6	96 .00
7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
8 Add lines 6 and 7	8	96 .00
9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
10 Nonrefundable state credits (submit schedule)	10	.00
11 Subtract line 10 from line 8 or line 9	11	96 .00
12 State separate tax on lump-sum distributions and other addbacks	12	.00
13 State minimum income tax	13	.00
14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	96 .00
15a New York City resident tax on line 5 amount (see instructions)	15a	.00
15b New York City part-year resident tax (see instructions)	15b	.00
16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
17 Add line 15a or 15b to line 16	17	.00
18 New York City accumulation distribution credit	18	.00
19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
21 Add lines 19 and 20	21	.00
22 New York City - UBT credit (from Form IT-219)	22	.00
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
24 New York City minimum income tax (see instructions)	24	.00
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
28 Sales or use tax (see instructions on page 22)	28	.00
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	96 .00
30 Estimated tax paid (including payments made with Form IT-370-PF)	30	50 .00
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
32 Subtract line 31 from line 30	32	50 .00
33 Refundable credits Identify: IT-607 Credit \$718	33	718 .00
34 New York State tax withheld	34	.00
35 New York City tax withheld	35	.00
36 Yonkers tax withheld	36	.00
37 Total (add lines 32 through 36)	37	768 .00
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	672 .00
39 Amount of line 38 to be refunded to you	39	672 .00
40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

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See instructions

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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	15000 .00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	15000 .00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	7500 .00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	7500 .00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	100 .00
	61 Total (add lines 52 through 60)	61	15100 .00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	-100 .00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	25000 .00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: _____	65	.00
	66 Total additions (add lines 63, 64, and 65).....	66	25000 .00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: _____ ...	68	.00
	69 Total subtractions (add lines 67 and 68)	69	.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	25000 .00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a) See instructions	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	2000 .00	10.00%	2500 .00
			Totals	20000 .00	100%	25000 .00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). See instructions
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.)	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number (518) 453-2445
	Date:	Self-employed? <input type="checkbox"/>	E-mail: EXCELSIOR@ATS.COM	



Claim for Excelsior Jobs Program Tax Credit

Tax Law - Sections 31 and 606(qq)

IT-607

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

You must also submit a copy of the certificate(s) of tax credit issued by Empire State Development (ESD).

Name(s) as shown on return EXCELSIOR JOB TRUST	Identifying number as shown on return 004321127
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A Year of eligibility (enter a number from 1 to 10; see instructions)..... A

Schedule A – Credit components (see instructions)

Part 1 – Excelsior jobs tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	1	Enter your excelsior jobs tax credit component	<input type="text" value="1"/>	<input type="text" value=".00"/>
Partner	2	Enter your share of the excelsior jobs tax credit component from your partnership(s)	<input type="text" value="2"/>	<input type="text" value="118.00"/>
S corporation shareholder	3	Enter your share of the excelsior jobs tax credit component from your S corporation(s)	<input type="text" value="3"/>	<input type="text" value=".00"/>
Beneficiary	4	Enter your share of the excelsior jobs tax credit component from the estate(s) or trust(s)	<input type="text" value="4"/>	<input type="text" value=".00"/>
	5	Total excelsior jobs tax credit component (add lines 1 through 4; see instructions)	<input type="text" value="5"/>	<input type="text" value="118.00"/>

Part 2 – Excelsior investment tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	6	Enter your excelsior investment tax credit component	<input type="text" value="6"/>	<input type="text" value=".00"/>
Partner	7	Enter your share of the excelsior investment tax credit component from your partnership(s)	<input type="text" value="7"/>	<input type="text" value="100.00"/>
S corporation shareholder	8	Enter your share of the excelsior investment tax credit component from your S corporation(s)	<input type="text" value="8"/>	<input type="text" value=".00"/>
Beneficiary	9	Enter your share of the excelsior investment tax credit component from the estate(s) or trust(s)	<input type="text" value="9"/>	<input type="text" value=".00"/>
	10	Total excelsior investment tax credit component (add lines 6 through 9; see instructions)	<input type="text" value="10"/>	<input type="text" value="100.00"/>

Part 3 – Excelsior research and development tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	11	Enter your excelsior research and development tax credit component	<input type="text" value="11"/>	<input type="text" value=".00"/>
Partner	12	Enter your share of the excelsior research and development tax credit component from your partnership(s)	<input type="text" value="12"/>	<input type="text" value="200.00"/>
S corporation shareholder	13	Enter your share of the excelsior research and development tax credit component from your S corporation(s)	<input type="text" value="13"/>	<input type="text" value=".00"/>
Beneficiary	14	Enter your share of the excelsior research and development tax credit component from the estate(s) or trust(s)	<input type="text" value="14"/>	<input type="text" value=".00"/>
	15	Total excelsior research and development tax credit component (add lines 11 through 14; see instructions)	<input type="text" value="15"/>	<input type="text" value="200.00"/>



Part 4 – Excelsior real property tax credit component (see instructions)

Individual (including sole proprietor), partnership, fiduciary	16	Enter your excelsior real property tax credit component ...	16	.00
Partner	17	Enter your share of the excelsior real property tax credit component from your partnership(s)	17	300.00
S corporation shareholder	18	Enter your share of the excelsior real property tax credit component from your S corporation(s)	18	.00
Beneficiary	19	Enter your share of the excelsior real property tax credit component from the estate(s) or trust(s)	19	.00
	20	Total excelsior real property tax credit component (add lines 16 through 19; see instructions)	20	300.00

21 Excelsior jobs program tax credit (add lines 5, 10, 15, and 20) **21** .00

Fiduciaries: Complete Schedule C.

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 21 amount on line 22.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the excelsior jobs program tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number
EXCELSIOR LLC	P	004321145

Schedule C – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of excelsior jobs tax credit component	D Share of excelsior investment tax credit component	E Share of excelsior research and development tax credit component	F Share of excelsior real property tax credit component	G Share of recapture of credit
Total		118 .00	100 .00	200 .00	300 .00	.00
		.00	.00	.00	.00	.00
		.00	.00	.00	.00	.00
Fiduciary		118 .00	100 .00	200 .00	300 .00	.00

Schedule D – Computation of credit (see instructions)

Individuals (including sole proprietors), partners, S corporation shareholders, beneficiaries	22	Enter the amount from line 21	22	.
Fiduciaries	23	Enter the amount from Schedule C, <i>Fiduciary</i> line, column C	23	118 .00
	24	Enter the amount from Schedule C, <i>Fiduciary</i> line, column D	24	100 .00
	25	Enter the amount from Schedule C, <i>Fiduciary</i> line, column E	25	200 .00
	26	Enter the amount from Schedule C, <i>Fiduciary</i> line, column F	26	300 .00
	27	Total excelsior jobs program tax credit (add lines 22 through 26; see instructions)	27	718 .00

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Schedule E – Summary of recapture of credit (see instructions)

28 Individual's and partnership's recapture of credit	28	.00
29 Beneficiary's share of recapture of credit (see instructions)	29	.00
30 Partner's share of recapture of credit (see instructions)	30	.00
31 S corporation shareholder's share of recapture of credit (see instructions)	31	.00
32 Fiduciaries: enter your share of amount from Schedule C, <i>Fiduciary</i> line, column G	32	.00
33 Total (add lines 28 through 32)	33	.00

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Enter the line 33 amount and code **607** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 33 amount on Form IT-205, line 12.

Partnerships: Enter the line 33 amount and code **607** on Form IT-204, line 148.



THIS IS THE EXCELSIOR JOBS PROGRAM TAX CREDIT CERTIFICATE IT-607

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

SPECIAL INSTRUCTIONS: 004321128

IT-205 LN 65: OTHER ADDITIONS LIST

A-18- 217085

A-22- -2493

UBT TAX FROM PARTNERSHIP-13376

SPEC.ADDL MORT RECORD TAX BASIS-3

IT-205 LN68: OTHER SUBTRACTIONS LIST

S-4 CERTAIN INVESTMENT INCOME -35

S-29 IRC SECTION 168(K) DEPRECIATION-506294

STATE TAX REFUND-9208

WAGE AND SALARY EXPENSES-8

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205



Type of entity from Form 1041:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) BROWNFIELD REDEVELOPMENT ESTATE		Date entity created 07/01/1992
Name and title of fiduciary MARTIN BROWNFIELD TRUSTEE		Identification number of estate or trust 004321128
Address of fiduciary (number and street or rural route) C/O BROWNFIELD LLP 135 WEST 50TH ST		Decedent's social security number (SSN) (see instr.)
City, village, or post office NEW YORK	State NY	ZIP code 10020
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)		
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) <input type="text" value="0"/>	Number of beneficiaries <input type="text"/>
		Qualifying special conditions for filing your 2013 tax return (see instructions) <input type="text"/>

See instructions	A Total income (from back page, line 51)	A	-3840783 .00
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	-4010541 .00
	C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	0 .00
	1 Federal taxable income of fiduciary (from back page, line 62)	1	-5017497 .00
	2 New York modifications relating to amounts allocated to principal	2	.00
	3 Balance (line 1 and add or subtract line 2)	3	-5017497 .00
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	-160158 .00
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	-5177655 .00
	6 State tax on line 5 amount (full-year resident estate and trust only)	6	0 .00
	7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
	8 Add lines 6 and 7	8	.00
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
	10 Nonrefundable state credits (submit schedule)	10	.00
	11 Subtract line 10 from line 8 or line 9	11	.00
	12 State separate tax on lump-sum distributions and other addbacks	12	150 .00
	13 State minimum income tax	13	.00
	14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	150 .00
	15a New York City resident tax on line 5 amount (see instructions)	15a	.00
	15b New York City part-year resident tax (see instructions)	15b	.00
	16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
	17 Add line 15a or 15b to line 16	17	.00
	18 New York City accumulation distribution credit	18	.00
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	.00
	20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
	21 Add lines 19 and 20	21	.00
	22 New York City - UBT credit (from Form IT-219)	22	.00
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	.00
	24 New York City minimum income tax (see instructions)	24	.00
	25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
	26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
	27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
	28 Sales or use tax (see instructions on page 22)	28	.00
	29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	150 .00
	30 Estimated tax paid (including payments made with Form IT-370-PF)	30	.00
	31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
	32 Subtract line 31 from line 30	32	.00
	33 Refundable credits <input type="text" value="Identify: BROWNFIELD REDVELOPMENT TAX CREDIT(IT-611.1)-1208"/>	33	1208 .00
	34 New York State tax withheld	34	.00
	35 New York City tax withheld	35	.00
	36 Yonkers tax withheld	36	.00
	37 Total (add lines 32 through 36)	37	1208 .00
	38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	1058 .00
39 Amount of line 38 to be refunded to you	39	1058 .00	
40 Amount of line 38 to be credited to 2014 estimated tax	40	.00	
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00	
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00	

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	13440234 .00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	-19792128 .00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	702 .00
	50 Other income (state nature of income)	50	1393099 .00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	-3840783 .00
	Deductions	52 Interest	52
53 Taxes		53	.00
54 Fiduciary fees		54	.00
55 Charitable deduction		55	.00
56 Attorney, accountant, and return preparer fees		56	9500 .00
57 Other deductions (itemize on an additional sheet)		57	200932 .00
58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....		58	.00
59 Estate tax deduction (submit computation).....		59	.00
60 Exemption (federal)		60	100 .00
61 Total (add lines 52 through 60)		61	1176714 .00
62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)		62	-5017497 .00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	139963 .00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) [Identify: SEE SPECIAL INSTRUCTIONS]	65	232957 .00
	66 Total additions (add lines 63, 64, and 65).....	66	372920 .00
Subtractions	67 Interest income on US obligations included in federal income	67	17533 .00
	68 Other (see inst.) [Identify: SEE SPECIAL INSTRUCTIONS] ...	68	515545 .00
	69 Total subtractions (add lines 67 and 68)	69	533078 .00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	-160158 .00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00		-160158 .00
			Totals	.00	100%	-160158 .00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an X in the box: []

Other filers enter tax period:

beginning [] and ending []

File a separate Form IT-611.1 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Table with 2 columns: Name(s) as shown on return (BROWNFIELD REDEVELOPMENT ESTATE), Identifying number as shown on return (004321128)

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program on or after June 23, 2008? A Yes [X] No []

If Yes, complete Form IT-611.1 to claim the brownfield redevelopment tax credit. If No, and the site was accepted prior to June 23, 2008, do not complete this form; instead use Form IT-611, Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008, to claim the brownfield redevelopment tax credit.

Schedule A – Brownfield site identifying information (see instructions, Form IT-611.1-I, for assistance)

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) B 12-23-2009

C Enter the following information as listed on the COC issued by DEC for the qualified site; submit a copy of the COC.

Table with 3 columns: Site name (COLONIE MALL), Site location (Municipality: ALBANY, County: ALBANY), DEC region (REGION4), Division of Environmental Remediation (DER) site number (D123455), Date COC was issued (05/19/2009)

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mm-dd-yyyy). Submit a copy of the sale or transfer documentation with this form. D []

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? E Yes [X] No []

F If Yes, enter the percent of the qualified site located within an EN-Zone F 100 %

G Mark an X in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area. Submit supporting documentation. G []

H Will the qualified site be used primarily for manufacturing activities? H Yes [X] No []

I Are there multiple taxpayers listed on the COC claiming a credit for the qualified site? I Yes [] No [X]



Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A Description of site preparation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
		.00
		.00
		.00

1 Total of column C amounts from additional list(s), if any	1	.00
2 Add column C amounts (include any amount from line 1)	2	.00
3 Applicable percentage (see instructions)	3	%
4 Site preparation credit component (multiply line 2 by line 3)	4	.00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	100 .00
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component (add lines 4 through 7; see instructions)	8	100 .00

Part 2 – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
		.00
		.00
		.00

9 Total of column C amounts from additional list(s), if any	9	.00
10 Add column C amounts (include any amount from line 9)	10	.00
11 Applicable percentage (see instructions)	11	%
12 On-site groundwater remediation credit component (multiply line 10 by line 11)	12	.00

Partner	13	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	13	908 .00
S corporation shareholder	14	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	15	.00
	16	Total on-site groundwater remediation credit component (add lines 12 through 15; see instructions)	16	908 .00



Part 3 – Tangible property credit component

A Description of qualified tangible property <i>(list each item separately; see instructions)</i>	B Principal use <i>(see instructions)</i>	C Date placed in service <i>(mm-dd-yyyy)</i>	D Life <i>(years; see instr.)</i>	E Cost or other basis <i>(see instructions)</i>
				.00
				.00
				.00

17 Total of column E amounts from additional list(s), if any **17** .00

18 Add column E amounts *(include any amount from line 17)*..... **18** .00

19 Applicable percentage *(see instructions)* **19** %

20a Tentative tangible property credit component *(see instructions)* **20a** .00

20b Tangible property component limitation for the qualified site *(see instructions)*..... **20b** .00

20c Tangible property component for use in the current tax year for the qualified site *(see instructions)* .. **20c** .00

20d Tangible property credit component *(see instructions)*..... **20d** .00

Partner	21	Enter your share of the tangible property credit component from your partnership(s)	21	200 .00
S corporation shareholder	22	Enter your share of the tangible property credit component from your S corporation(s)	22	.00
Beneficiary	23	Enter your share of the tangible property credit component from the estate(s) or trust(s)	23	.00
	24	Total tangible property credit component <i>(add lines 20d through 23; see instructions)</i> ..	24	200 .00

25 Brownfield redevelopment tax credit *(add lines 8, 16, and 24)* **25** .00

Fiduciaries: Complete Schedule D.
Individuals: Enter the line 25 amount on line 26.

Schedule C – Partnership, S corporation, estate, and trust information *(see instructions)*

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the brownfield redevelopment tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number
EXCELSIOR INC	P	004321146

Schedule D – Beneficiary’s and fiduciary’s share of credit components and recapture of credit *(see instr.)*

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		100 .00	908 .00	200 .00	150 .00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		100 .00	908 .00	200 .00	150 .00

170003130099



Schedule E – Computation of credit

Individuals	26	Enter the amount from line 25	26	.00
Fiduciaries	27a	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ...	27a	100.00
	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ...	27b	908.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ...	27c	200.00
	28	Total brownfield redevelopment tax credit (add lines 26 through 27c; see instructions)	28	1208.00

Schedule F – Recapture of credit (see instructions)

Tangible property that ceases to be in qualified use

A Description of property	B Date property was placed in service (mm-dd-yyyy)	C Date property ceased to qualify (mm-dd-yyyy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (F × G)
					0.00%	.00	.00
					0.00%	.00	.00
					0.00%	.00	.00

29 Total of column H amounts from additional list(s), if any	29	.00
30 Total recapture of credit for tangible property credit component (add column H amounts; include any amount on line 29)	30	.00

Recapture if COC is revoked

31 Net tangible property credit component previously allowed (see instructions).....	31	50.00
32 Site preparation credit component previously allowed (see instructions).....	32	50.00
33 On-site groundwater remediation credit component previously allowed (see instructions).....	33	50.00
34 Total recapture of brownfield redevelopment tax credit (add lines 30 through 33)	34	150.00

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit (see instructions)

35 Individual's and partnership's recapture of credit (from line 34)	35	.00
36 Beneficiary's share of recapture of credit (see instructions)	36	.00
37 Partner's share of recapture of credit (see instructions).....	37	.00
38 S corporation shareholder's share of recapture of credit (see instructions)	38	.00
39 Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F.....	39	150.00
40 Total (add lines 35 through 39)	40	150.00

Individuals: Enter the line 40 amount and code **170** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code **170** on Form IT-204, line 148.



THIS IS THE Certificate Of completion for Brownfield Redevelopment Tax credit

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

Special instructions

004321129

IT-205 SCH C Beneficiary information

Name & address of each beneficiary	Non resident of		ID#	SHARE OF FDNI		SHARE OF NY FID ADJUSTMENT
	NYS	City of Yonkers		AMOUNT	PERCENT	
VALERIE SMITH 6 GARFIELD AVE ALBANY NY 12205		X	004321147	18500	50	1261
BENNY ART 3344 SARATOGA BLVD SYRACUSE NY 13221		X	004321148	18500	50	1260

Please populate the following fields for direct deposit of refund.

```
<rtnHeader >  
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<PAPER_CHK_RFND_IND claimed="2"/>  
<DIR_DEP_IND claimed="1"/>  
</rtnHeader>
```

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund



For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) ALTERNATIVE VEHICLE RECHARGING TRUST		Date entity created 01-01-2001
Name and title of fiduciary MALCOLM SMITH, EXECUTOR		Identification number of estate or trust 004321129
Address of fiduciary (number and street or rural route) 114 S 94 ST		Decedent's social security number (SSN) (see instr.)
City, village, or post office NEW YORK	State NY	ZIP code 10029
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) 8921	Number of beneficiaries 1
		Qualifying special conditions for filing your 2013 tax return (see instructions)

	A Total income (from back page, line 51)	A	37,000 .00
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	36,000 .00
	C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
	1 Federal taxable income of fiduciary (from back page, line 62)	1	36,000 .00
	2 New York modifications relating to amounts allocated to principal	2	.00
	3 Balance (line 1 and add or subtract line 2)	3	36,000 .00
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	.00
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	36,000 .00
	6 State tax on line 5 amount (full-year resident estate and trust only)	6	1,997 .00
	7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
	8 Add lines 6 and 7	8	1,997 .00
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
	10 Nonrefundable state credits (submit schedule)	10	5000 .00
	11 Subtract line 10 from line 8 or line 9	11	.00
	12 State separate tax on lump-sum distributions and other addbacks	12	300 .00
	13 State minimum income tax	13	.00
	14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	300 .00
	15a New York City resident tax on line 5 amount (see instructions)	15a	1,203 .00
	15b New York City part-year resident tax (see instructions)	15b	.00
	16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
	17 Add line 15a or 15b to line 16	17	1,203 .00
	18 New York City accumulation distribution credit	18	.00
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	1,203 .00
	20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
	21 Add lines 19 and 20	21	1,203 .00
	22 New York City - UBT credit (from Form IT-219)	22	.00
	23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	1,203 .00
	24 New York City minimum income tax (see instructions)	24	.00
	25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
	26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
	27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
	28 Sales or use tax (see instructions on page 22)	28	.00
	29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	1,503 .00
	30 Estimated tax paid (including payments made with Form IT-370-PF)	30	2500 .00
	31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
	32 Subtract line 31 from line 30	32	2500 .00
	33 Refundable credits Identify: _____	33	.00
	34 New York State tax withheld	34	.00
	35 New York City tax withheld	35	.00
	36 Yonkers tax withheld	36	.00
	37 Total (add lines 32 through 36)	37	2500 .00
	38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	997 .00
	39 Amount of line 38 to be refunded to you	39	997 .00
	40 Amount of line 38 to be credited to 2014 estimated tax	40	.00
	41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00
	42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

205001130099



See instructions

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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	12,000 .00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	20,000 .00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	5,000 .00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	37,000 .00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	.00
	55 Charitable deduction	55	.00
	56 Attorney, accountant, and return preparer fees	56	.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	900 .00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	100 .00
	61 Total (add lines 52 through 60)	61	1,000 .00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	36,000 .00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	630 .00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	1,041 .00
	65 Other (see instructions) Identify: A-1 1700	65	1,700 .00
	66 Total additions (add lines 63, 64, and 65).....	66	3,371 .00
Subtractions	67 Interest income on US obligations included in federal income	67	670 .00
	68 Other (see inst.) Identify: S-35 180	68	180 .00
	69 Total subtractions (add lines 67 and 68)	69	850 .00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	2,521 .00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a) SEE SPECIAL INSTRUCTIONS	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00	0%	.00
			Totals	37,000 .00	100%	2,521 .00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



Innovation Hot Spot Deduction

Tax Law – Section 38, 612(c)(39)

Name(s) as shown on return ESTATE OF HOT SPOT INNOVATION	Identifying number as shown on return 004321129
---	--

Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Complete the information below if you are a qualified entity located in a hot spot, are a member, partner, or shareholder of a qualified entity, or both. See the instructions before completing.

A Innovation hot spot name	B Code	C Business participation number	D EIN of qualified entity located in the hot spot	E Tax year being claimed (enter 1, 2, 3, 4, or 5)	F Income or gain attributable to the hot spot
SUNY CAFE SHOP	456	4321	004321149	1	180 .00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
					.00
Amount of income or gain attributable to the hot spot from additional sheet(s), if any00
1 Total amount of income or gain attributable to innovation hot spots (add column F amounts)					1 180 .00

Enter the amount from line 1 on Form IT-201, line 31; Form IT-203, line 29; Form IT-204, line 109; or Form IT-205, line 68.

Instructions

General information

Qualified entities in innovation hot spots are eligible for the tax benefits listed below for five tax years beginning with the year the entity became a tenant in or part of an innovation hot spot:

- Qualified entities taxable under Article 9-A located completely within the hot spot are liable only for the fixed dollar minimum tax.
- Qualified entities located inside and outside the hot spot, and corporate partners of qualified entities, are allowed a deduction for the amount of income or gain attributable to operations in the hot spot.
- Individuals who are sole proprietors of a qualified entity, or are partners in a partnership, limited liability company (LLC) members, or shareholders of a New York S corporation, that is a qualified entity, are allowed a deduction for the amount of income or gain attributable to operations at the hot spot.
- Qualified entities are also eligible for a credit or refund of sales and use tax imposed on the retail sale of tangible personal property or services.

Taxpayers claiming the above tax benefits are not eligible for any other New York State exemptions, deductions, credits, or refunds to the extent the exemption, deduction, credit, or refund is attributable to the business operations in the innovation hot spot.

Qualified entity means a business enterprise that is:

- in the formative stages of development, and
- located in New York State, and
- certified by a New York State innovation hot spot as being approved to locate in, or be part of, a virtual incubation program operated by that innovation hot spot, and
- **either A or B below:**
 - A. any corporation, except a corporation which:
 1. has over 50% of the number of shares of stock entitling the holders thereof to vote for the election of directors or trustees is owned or controlled, either directly or indirectly, by a taxpayer subject to tax under Tax Law Article 9, sections 183, 184, or 185; Article 9-A; Article 32; or Article 33; **or**
 2. is substantially similar in operation and in ownership to a business entity (or entities) taxable or previously taxable under Tax Law Article 9, sections 183, 184, 185, or former section 186; Article 9-A; Article 32; Article 33; former Article 23; or would have been subject to tax under Article 23 (as it was in effect on January 1, 1980); or the income (or losses) of which is (or was) includable under Article 22.
 - B. a sole proprietorship, partnership, limited partnership, LLC, or New York S corporation that is not substantially similar in operation and in ownership to a business entity (or entities) taxable, or previously taxable, under Tax Law Article 9, sections 183, 184, 185, or former section 186; Article 9-A; Article 32; Article 33; former Article 23; or would have been subject to tax under Article 23 (as it was in effect on January 1, 1980); or the income (or losses) of which is (or was) includable under Article 22.

For more information about the New York Innovation Hot Spot Program, visit www.esd.ny.gov.

Who must file

Submit one Form IT-223 with your return. Complete Form IT-223 if you are an individual, a beneficiary or fiduciary of an estate or trust, a partner in a partnership, or a shareholder of an S corporation, and you are a qualified entity or a member, partner, or shareholder of a qualified entity, or both. Include information for all of the entities from which you are receiving income or gain attributable to an innovation hot spot.

A partnership must submit Form IT-223 with Form IT-204, *Partnership Return*, showing the total income or gain attributable to the hot spot and provide the partners with their share of the income or gain attributable to the hot spot.

An S corporation does not file Form IT-223; it must file Form CT-223. If you are a shareholder of an S corporation, obtain your share of the S corporation's income attributable to the hot spot from the S corporation, and follow the instructions on this form for claiming your modification on your personal income tax return.

Specific instructions

See the instructions for your tax return for the *Privacy notification* or if you need help contacting the Tax Department.

Code – Enter the hot spot ID code from your certificate.

Business participation number – Enter the business participation number from your certificate.

Employer identification number (EIN) of business certified in the hot spot – Enter the EIN of the business certified in the hot spot. If you are receiving the income from another entity (partnership, New York S corporation, estate or trust) enter the EIN of the qualified entity certified in the hot spot.

Tax year being claimed – Make **only one** entry (1, 2, 3, 4, or 5) to indicate which tax year you are claiming.

Income or gain attributable to the hot spot – Enter the amount of income or gain attributable to the hot spot that was included in your federal adjusted gross income.





Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law - Article 22, Section 606(p)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 (see instructions for assistance).

Name(s) as shown on return ESTATE OF HOT SPOT INNOVATION	Type of business (if applicable) FUEL CHARGING	Identifying number as shown on return 004321129
---	---	--

Schedule A – Individuals (including sole proprietors), partnerships, estates, and trusts (see instructions)

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property (see instructions)	C Number of pumps or recharging stations	D (Column B ÷ column C) × 50% (.5)	E Enter the lesser of column D or \$5,000	F Column C x column E
NEWYORK CITY NY	20,000.00	1	20,000.00	5,000.00	5,000.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
	.00		.00	.00	.00
1 Total of column F amounts from additional Form(s) IT-637, if any					1 .00
2 Add column F amounts, including any amount from line 1					2 5,000.00

Fiduciaries: Include the line 2 amount in the *Total* line of Schedule D, column C.
All others: Enter the line 2 amount on line 7.

Schedule B – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the credit from that entity, complete the following information for each partnership, New York S corporation, estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name of entity	Type	Employer identification number
VEHICLE RECHARGING INC	P	004321150



Schedule C – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	3	Enter your share of the credit from your partnership (see instructions)	3	5000.00
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4	.00
Beneficiary	5	Enter your share of the credit from the estate’s or trust’s Form IT-637, Schedule D, column C (see instructions)	5	.00
	6	Total (add lines 3, 4, and 5)	6	5000.00

Fiduciaries: Include the line 6 amount in the *Total* line of Schedule D, column C.
All others: Transfer the line 6 amount to line 8.

Schedule D – Beneficiary’s and fiduciary’s share of credit and recapture of credit (see instructions)

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of credit	D Share of recapture of credit
Total		5,000.00	300 .00
		.00	.00
		.00	.00
Fiduciary		5,000.00	300.00

Schedule E – Computation of credit

Individuals and partnerships	7	Enter the amount from line 2	7	.00
Partners, S corporation shareholders, beneficiaries	8	Enter the total from line 6	8	.00
Fiduciaries	9	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	9	5,000.00
	10	Enter the carryover credit from last year’s Form IT-637 <i>(leave blank, not applicable for this tax year)</i>	10	
	11	Total credit (add lines 7 through 10)	11	5,000.00

Partnerships: Enter the line 11 amount and code **637** on Form IT-204, line 147.
All others: Complete Schedule G.

Schedule F – Recapture of credit (see instructions)

A Tax year credit allowed	B Total recovery period	C Years in service prior to recapture year	D Recapture years <i>(column B - column C)</i>	E Recapture percentage <i>(column D ÷ column B)</i>	F Original credit allowed	G Credit recapture <i>(column F × column E)</i>	
					.00	.00	
					.00	.00	
					.00	.00	
12	Total of column G amounts from additional Form(s) IT-637, if any					12	.00
13	Recaptured credit (add column G amounts, including any amount from line 12)					13	.00
14	Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit (see instructions)					14	300.00
15	Total recaptured credit (add lines 13 and 14; see below for instructions)					15	300.00

Individuals: Enter the line 15 amount and code **637** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Partnerships: Enter the line 15 amount and code **637** on Form IT-204, line 148.
Fiduciaries: Include the line 15 amount on the *Total* line of Schedule D, column D. Transfer the amount from the *Fiduciary* line, column D to Form IT-205, line 12.

Schedule G – Application of credit and computation of carryover

16	Tax due before credits (see instructions)	16	1,997.00
17	Tax credits claimed before this credit (see instructions)	17	.00
18	Subtract line 17 from line 16	18	1,997.00
19	Credit used for the current tax year (enter the amount from line 11 or line 18, whichever is less; see instr.)	19	1,997.00
20	Amount of credit available for carryover to next year (subtract line 19 from line 11)	20	3,103.00



Special instructions for Test 004321130

IT-205 Line 33 computation

Claim for Brownfield Redevelopment Tax Credit _____ 908

Claim for Remediated Brownfield Credit for
Real Property Taxes _____ 16779

17687

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) ESTATE OF REMEDIATED BROWNFIELD CREDIT		Date entity created 01/01/2001
Name and title of fiduciary JOSEPH BROWNFIELD, TRUSTEE		Identification number of estate or trust 004321130
Address of fiduciary (number and street or rural route) 115 S 94 ST		Decedent's social security number (SSN) (see instr.)
City, village, or post office NEW YORK	State NY	ZIP code 10029
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
Amended return (submit explanation) <input type="checkbox"/>		Trust meets conditions of section 605(b)(3)(D) <input type="checkbox"/>
Income distribution deduction (see instructions, Form IT-205-I) 8921	Number of beneficiaries 1	Qualifying special conditions for filing your 2013 tax return (see instructions)

See instructions	A Total income (from back page, line 51)	A	35000 .00
	B New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	20102 .00
	C Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
	1 Federal taxable income of fiduciary (from back page, line 62)	1	19900 .00
	2 New York modifications relating to amounts allocated to principal	2	202 .00
	3 Balance (line 1 and add or subtract line 2)	3	20102 .00
	4 Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	.00
	5 New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	20102 .00
	6 State tax on line 5 amount (full-year resident estate and trust only)	6	973 .00
	7 New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
	8 Add lines 6 and 7	8	973 .00
	9 Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
	10 Nonrefundable state credits (submit schedule)	10	.00
	11 Subtract line 10 from line 8 or line 9	11	973 .00
	12 State separate tax on lump-sum distributions and other addbacks	12	400 .00
	13 State minimum income tax	13	.00
	14 Total New York State tax (add lines 11, 12, and 13; see instructions)	14	1,373 .00
	15a New York City resident tax on line 5 amount (see instructions)	15a	635 .00
	15b New York City part-year resident tax (see instructions)	15b	.00
	16 New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
	17 Add line 15a or 15b to line 16	17	635 .00
	18 New York City accumulation distribution credit	18	.00
	19 Subtract line 18 from line 17 (if less than zero, leave blank)	19	635 .00
	20 New York City separate tax on lump-sum distributions (see instructions)	20	.00
	21 Add lines 19 and 20	21	635 .00
22 New York City - UBT credit (from Form IT-219)	22	.00	
23 Subtract line 22 from line 21 (if less than zero, leave blank)	23	635 .00	
24 New York City minimum income tax (see instructions)	24	.00	
25 Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00	
26 Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00	
27 Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00	
28 Sales or use tax (see instructions on page 22)	28	0 .00	
29 Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	2,008 .00	
30 Estimated tax paid (including payments made with Form IT-370-PF)	30	.00	
31 Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00	
32 Subtract line 31 from line 30	32	.00	
33 Refundable credits Identify: _____	33	17687 .00	
34 New York State tax withheld	34	.00	
35 New York City tax withheld	35	.00	
36 Yonkers tax withheld	36	.00	
37 Total (add lines 32 through 36)	37	17687 .00	
38 If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	15,679 .00	
39 Amount of line 38 to be refunded to you	39	10000 .00	
40 Amount of line 38 to be credited to 2014 estimated tax	40	5,679 .00	
41 If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00	
42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00	

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

205001130099



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	.00
	44 Dividends	44	20000 .00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	20000 .00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	-5000 .00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	35000 .00
	Deductions	52 Interest	52
53 Taxes		53	.00
54 Fiduciary fees		54	2000 .00
55 Charitable deduction		55	.00
56 Attorney, accountant, and return preparer fees		56	1555 .00
57 Other deductions (itemize on an additional sheet)		57	2524 .00
58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....		58	8921 .00
59 Estate tax deduction (submit computation).....		59	.00
60 Exemption (federal)		60	100 .00
61 Total (add lines 52 through 60)		61	15100 .00
62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)		62	19900 .00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	512 .00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: A-1 1024	65	1024 .00
	66 Total additions (add lines 63, 64, and 65).....	66	1536 .00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: s-1 256	68	256 .00
	69 Total subtractions (add lines 67 and 68)	69	256 .00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	1280 .00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00	0%	.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00	0%	.00
			Totals	.00	100%	1,280 .00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent _____
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRIN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	



New York State Department of Taxation and Finance

IT-611

Claim for Brownfield Redevelopment Tax Credit

For Qualified Sites Accepted into the Brownfield Cleanup Program Prior to June 23, 2008

Tax Law – Sections 21 and 606(dd)

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning and ending

File a separate Form IT-611 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Name(s) as shown on return ESTATE OF REMEDIATED BROWNFIELD CREDIT	Identifying number as shown on return 004321130
--	--

A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **prior to** June 23, 2008? **A** Yes No

If Yes, complete Form IT-611 to claim the brownfield redevelopment tax credit. If No, and the site was accepted **on or after** June 23, 2008, do not complete this form; instead use Form IT-611.1, *Claim for Brownfield Redevelopment Tax Credit, for Qualified Sites Accepted into the Brownfield Cleanup Program on or After June 23, 2008*, to claim the brownfield redevelopment tax credit.

Schedule A – Brownfield site identifying information (see instructions, Form IT-611-I, for assistance)

B Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) **B**

C Enter the following information as listed on the COC issued by DEC for the qualified site; **submit a copy of the COC.**

Site name	Site location	
	Municipality	County
BLDG 8 AT BRONX CAMPUS	BRONX	BRONX
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued
REGION 2	D123456	05/19/2007

D If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site (mm-dd-yyyy). **Submit a copy** of the sale or transfer documentation with this form. **D**

E Is the qualified site for which the COC was issued by the DEC located within an environmental zone (EN-Zone)? **E** Yes No

F If Yes, enter the percent of the qualified site located within an EN-Zone **F**

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Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A Description of site preparation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
SITE PREP COST	03/13/2008	556.00 .00
		.00
		.00

- 1 Total of column C amounts from additional list(s), if any **1** 556 .00
- 2 Add column C amounts (include any amount from line 1) **2** 556 .00
- 3 Applicable percentage rate (from Applicable percentage table in the instructions) **3** 18%
- 4 Site preparation credit component (multiply line 2 by line 3) **4** 100 .00

Partner	5	Enter your share of the site preparation credit component from your partnership(s)	5	.00
S corporation shareholder	6	Enter your share of the site preparation credit component from your S corporation(s)	6	.00
Beneficiary	7	Enter your share of the site preparation credit component from the estate(s) or trust(s)	7	.00
	8	Total site preparation credit component (add lines 4 through 7; see instructions)	8	100 .00

Part 2 – Tangible property credit component (see instructions)

A Description of qualified tangible property <i>(list each item separately; see instr.)</i>	B Principal use <i>(see instructions)</i>	C Date placed in service <i>(mm-dd-yyyy)</i>	D Life <i>(years; see instr.)</i>	E Cost or other basis <i>(see instructions)</i>
				.00
				.00
				.00

- 9 Total of column E amounts from additional list(s), if any **9** .00
- 10 Add column E amounts (include any amount from line 9) **10** .00
- 11 Applicable percentage rate (from Applicable percentage table in the instructions) **11** %
- 12 Tangible property credit component (multiply line 10 by line 11) **12** .00

Partner	13	Enter your share of the tangible property credit component from your partnership(s)	13	608.00 .00
S corporation shareholder	14	Enter your share of the tangible property credit component from your S corporation(s)	14	.00
Beneficiary	15	Enter your share of the tangible property credit component from the estate(s) or trust(s)	15	.00
	16	Total tangible property credit component (add lines 12 through 15; see instructions)	16	608.00 .00



Part 3 – On-site groundwater remediation credit component (see instructions)

A Description of groundwater remediation costs <i>(see instructions)</i>	B Date costs paid or incurred <i>(mm-dd-yyyy; see instr.)</i>	C Costs
		556.00 .00
		.00
		.00

17 Total of column C amounts from additional list(s), if any **17** .00
 18 Add column C amounts (include any amount from line 17) **18** .00

19 Applicable percentage rate (from Applicable percentage table in the instructions) **19** %

20 On-site groundwater remediation credit component (multiply line 18 by line 19) **20** .00

Partner	21	Enter your share of the on-site groundwater remediation credit component from your partnership(s)	21 200.00 .00
S corporation shareholder	22	Enter your share of the on-site groundwater remediation credit component from your S corporation(s)	22 .00
Beneficiary	23	Enter your share of the on-site groundwater remediation credit component from the estate(s) or trust(s)	23 .00
	24	Total on-site groundwater remediation credit component (add lines 20 through 23; see instructions)	24 200.00 .00

25 Brownfield redevelopment tax credit (add lines 8, 16, and 24) **25** 908 .00

Fiduciaries: Complete Schedule D.

Individuals: Enter the line 25 amount on line 26.

Schedule C – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the brownfield redevelopment tax credit from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number
JJJ NEWYORK LLC	P	004321151

Schedule D – Beneficiary’s and fiduciary’s share of credit components and recapture of credit (see instr.)

A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of site preparation credit component	D Share of tangible property credit component	E Share of on-site groundwater remediation credit component	F Share of recapture of credit
Total		100 .00	608 .00	200 .00	150 .00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		100 .00	608 .00	200 .00	150 .00

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Schedule E – Computation of credit

Individuals	26	Enter the amount from line 25	26		.00
	27a	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C ..	27a	100.00	.00
Fiduciaries	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ..	27b	608.00	.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ..	27c	200.00	.00
	28	Total brownfield redevelopment tax credit (add lines 26 through 27c; see instructions)	28	908	.00

Schedule F – Recapture of credit (see instructions)

Tangible property that ceases to be in qualified use (see instructions)

A Description of property	B Date property was placed in service (mm-dd-yyyy)	C Date property ceased to qualify (mm-dd-yyyy)	D Life (months)	E Unused life (months)	F Percentage (E ÷ D)	G Tangible property credit component previously allowed	H Recaptured tangible property credit component (F × G)
						.00	.00
					0.00%	.00	.00
					0.00%	.00	.00

29 Total of column H amounts from additional list(s), if any	29		.00
30 Total recapture of credit for tangible property credit component (add column H amounts; include any amount on line 29)	30		.00

Recapture if COC is revoked

31 Net tangible property credit component previously allowed (see instructions)	31	50.00	.00
32 Site preparation credit component previously allowed (see instructions)	32	50.00	.00
33 On-site groundwater remediation credit component previously allowed (see instructions)	33	50.00	.00
34 Total recapture of brownfield redevelopment tax credit (add lines 30 through 33)	34	150.00	.00

Individuals and partnerships: Enter the line 34 amount on line 35.
Fiduciaries: Include the line 34 amount on the *Total* line of Schedule D, column F.

Schedule G – Summary of recapture of credit (see instructions)

35 Individual's and partnership's recapture of credit (from line 34)	35		.00
36 Beneficiary's share of recapture of credit (see instructions)	36		.00
37 Partner's share of recapture of credit (see instructions)	37		.00
38 S corporation shareholder's share of recapture of credit (see instructions)	38		.00
39 Fiduciaries: enter your share of amount from Schedule D, <i>Fiduciary</i> line, column F	39	150.00	.00
40 Total (add lines 35 through 39)	40	150.00	.00

Individuals: Enter the line 40 amount and code **171** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Fiduciaries: Include the line 40 amount on Form IT-205, line 12.
Partnerships: Enter the line 40 amount and code **171** on Form IT-204, line 148.





Claim for Remediated Brownfield Credit for Real Property Taxes

IT-612

Tax Law - Sections 22 and 606(ee)

Calendar-year filers, mark an X in the box: []

Other filers enter tax period:

beginning [] and ending []

File a separate Form IT-612 for each Certificate of Completion (COC) with your personal income tax return, Form IT-201, IT-203, IT-204, or IT-205.

Table with 2 columns: Name(s) as shown on return (ESTATE OF REMEDIATED BROWNFIELD CREDIT), Identifying number as shown on return (004321130)

Schedule A - Brownfield site identifying information (see instructions, Form IT-612-I, for assistance)

- A Enter the date of execution of the Brownfield Cleanup Agreement (BCA) for the brownfield site for which you are claiming the credit (mm-dd-yyyy) A 12/23/2006
B Enter the following information as listed on the COC issued by the Department of Environmental Conservation (DEC) for the qualified site. Submit a copy of the COC.

Table with 4 columns: Site name (Gateway INC), Site location (Municipality BRONX, County BRONX), DEC region (REGION 2), Division of Environmental Remediation (DER) site number (D123456), Date COC was issued (05/19/2010)

- C If applicable, enter the date the COC was transferred pursuant to the transfer or sale of the qualified site. Submit a copy of the sale or transfer documentation with this form C []
D Is the qualified site for which the COC was issued by the DEC located entirely within an environmental zone (EN-Zone)? D Yes [] No [X]
E Mark an X in the box if you received notification from the Department of State that the qualified site is located in a Brownfield Opportunity Area E []

Schedule B - Computation of average number of full-time employees employed by a developer and any lessees at the qualified site

Table with 6 columns: Current tax year, March 31, June 30, September 30, December 31, Total

1 Average number of full-time employees (if less than 25, no credit is allowed; see instructions) 1

Employment number factor table

Table with 2 columns: Average number of full-time employees shown on line 1, Factor

Schedule C - Individuals (including sole proprietors), partnerships, and fiduciaries

Table with 2 columns: Description (Employment number factor, Eligible real property taxes, etc.), Amount (2, 3, 4, 5, 6, 7, 8, 9, 10)

Individuals and partnerships: Enter the line 10 amount on line 15.

Fiduciaries: Include the line 10 amount on the Total line of Schedule F, column C.



Schedule D – Partnership, S corporation, estate, and trust information (see instructions)

If you were a partner in a partnership, a shareholder of a New York S corporation, or a beneficiary of an estate or trust and received a share of the remediated brownfield credit for real property taxes from that entity, complete the following information for each partnership, New York S corporation, estate, or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer ID number
REMEDIATED INC	P	144455566

Schedule E – Partner’s, shareholder’s, or beneficiary’s share of credit (see instructions)

Partner	11	Enter your share of the credit from your partnership	11	16779 .00
S corporation shareholder	12	Enter your share of the credit from your S corporation	12	.00
Beneficiary	13	Enter your share of the credit from the estate or trust	13	.00
	14	Total (add lines 11, 12, and 13).....	14	16779.00

Fiduciaries: Include the line 14 amount in the *Total* line of Schedule F, column C.

All others: Enter the line 14 amount on line 16.

Schedule F – Beneficiary’s and fiduciary’s share of credit and recapture of credit (see instructions)

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of remediated brownfield credit for real property taxes	D Share of recapture of credit
Total (for column C, enter the line 10 amount plus the line 14 amount)		16779 .00	250 .00
		.00	.00
		.00	.00
Fiduciary		16779 .00	250 .00

Schedule G – Computation of credit (see instructions)

Individuals and partnerships	15	Enter the amount from line 10	15	.00
Partners, S corporation shareholders, beneficiaries	16	Enter the amount from line 14	16	.00
Fiduciaries	17	Enter the amount from Schedule F, column C, <i>Fiduciary</i> line ..	17	16779 .00
	18	Total credit (see instructions)	18	16779 .00

Schedule H – Summary of recapture credit (see instructions)

19	Individual’s and partnership’s recapture of credit (see instructions).....	19	.00
20	Beneficiary’s share of recapture of credit (see instructions)	20	.00
21	Partner’s share of recapture of credit (see instructions)	21	.00
22	S corporation shareholder’s share of recapture of credit (see instructions)	22	.00
23	Fiduciaries: enter your share of amount from Schedule F, column D, <i>Fiduciary</i> line	23	250 .00
24	Total (see instructions)	24	250.00 .00

Individuals: Enter the line 24 amount and code **172** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Fiduciaries: Include the line 24 amount on Form IT-205, line 12.

Partnerships: Enter the line 24 amount and code **172** on Form IT-204, line 148.



THIS IS THE BROWN FIELD REDEVELOPMENT TAX CREDIT CERTIFICATE OF COMPLETION IT-611

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

THIS IS THE REMEDIATED BROWN FIELD CREDIT FOR REAL PROPERTY TAXES CERTIFICATE OF
COMPLETION IT-612

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

004-32-1131

SPECIAL INSTRUCTIONS

Populate the following fields for ACH payment

ACH_IND-1

RFND_OWE_IND-2

ELC_AUTH_EFCTV_DT: 04-10-2014

PYMT_AMT: \$13323

BAL_DUE_AMT\$13323

ABA_NMBR: 011001742

BANK_ACCT_NMBR: 10743

ACCT_TYPE_CD: 1

BNK_ACCT_ACH_IND:1



Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:

- Decedent's estate
- Simple trust
- Complex trust
- Qualified disability trust
- ESBT (S portion only)
- Grantor type trust
- Bankruptcy estate-Ch. 7
- Bankruptcy estate-Ch. 11
- Pooled income fund

For the full year Jan. 1, 2013, through Dec. 31, 2013, or fiscal year beginning **13** and ending _____

Name of estate or trust (as shown on federal Form SS-4) ESTATE OF WITHHOLDING TRUST		Date entity created 04-15-2005
Name and title of fiduciary PETER PARKER TRUSTEE		Identification number of estate or trust 004321131
Address of fiduciary (number and street or rural route) 123 FIDUCIARY DR APT 125		Decedent's social security number (SSN) (see instr.)
City, village, or post office ALBANY	State NY	ZIP code 12261
Country:		Mark an X in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Amended return (submit explanation) <input type="checkbox"/>	Income distribution deduction (see instructions, Form IT-205-I) _____	Number of beneficiaries 5
		Qualifying special conditions for filing your 2013 tax return (see instructions) A6

See instructions

A	Total income (from back page, line 51)	A	175,324 .00
B	New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 10)	B	159,741 .00
C	Amount from Form IT-205-A, Schedule 1, line 10, column a	C	.00
1	Federal taxable income of fiduciary (from back page, line 62)	1	149,724 .00
2	New York modifications relating to amounts allocated to principal	2	.00
3	Balance (line 1 and add or subtract line 2)	3	149,724 .00
4	Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	4	19 .00
5	New York taxable income of fiduciary (line 3 and add or subtract line 4)	5	149,743 .00
6	State tax on line 5 amount (full-year resident estate and trust only)	6	9,958 .00
7	New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	7	.00
8	Add lines 6 and 7	8	.00
9	Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) • If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>	9	.00
10	Nonrefundable state credits (submit schedule)	10	.00
11	Subtract line 10 from line 8 or line 9	11	9,958 .00
12	State separate tax on lump-sum distributions and other addbacks	12	.00
13	State minimum income tax	13	.00
14	Total New York State tax (add lines 11, 12, and 13; see instructions)	14	9,958 .00
15a	New York City resident tax on line 5 amount (see instructions)	15a	5,345 .00
15b	New York City part-year resident tax (see instructions)	15b	.00
16	New York City amount from Form IT-230, Part 2, line 2 (see instructions)	16	.00
17	Add line 15a or 15b to line 16	17	5,345 .00
18	New York City accumulation distribution credit	18	.00
19	Subtract line 18 from line 17 (if less than zero, leave blank)	19	5,345 .00
20	New York City separate tax on lump-sum distributions (see instructions)	20	.00
21	Add lines 19 and 20	21	5,345 .00
22	New York City - UBT credit (from Form IT-219)	22	.00
23	Subtract line 22 from line 21 (if less than zero, leave blank)	23	5,345 .00
24	New York City minimum income tax (see instructions)	24	.00
25	Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	25	.00
26	Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	26	.00
27	Yonkers nonresident fiduciary earnings tax (from Form Y-206)	27	.00
28	Sales or use tax (see instructions on page 22)	28	.00
29	Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	29	15,303 .00
30	Estimated tax paid (including payments made with Form IT-370-PF)	30	1,000 .00
31	Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	31	.00
32	Subtract line 31 from line 30	32	1,000 .00
33	Refundable credits Identify: _____	33	.00
34	New York State tax withheld	34	880 .00
35	New York City tax withheld	35	100 .00
36	Yonkers tax withheld	36	.00
37	Total (add lines 32 through 36)	37	1,980 .00
38	If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
39	Amount of line 38 to be refunded to you	39	.00
40	Amount of line 38 to be credited to 2014 estimated tax	40	.00
41	If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	13,323 .00
42	Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2013 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.

205001130099



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

Schedule A – Details of federal taxable income of a fiduciary of a resident estate or trust

Enter items as reported for federal tax purposes or submit federal Form 1041.



Income	43 Interest income	43	141,000.00
	44 Dividends	44	25,000.00
	45 Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040)	45	-719.00
	46 Capital gain (or loss) (submit copy of federal Schedule D, Form 1041)	46	3,085.00
	47 Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040).....	47	6,500.00
	48 Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49 Ordinary gain (or loss) (submit copy of federal Form 4797)	49	458.00
	50 Other income (state nature of income)	50	.00
	51 Total income (add lines 43 through 50; enter here and on front page, line A)	51	175,324.00
	52 Interest	52	.00
Deductions	53 Taxes	53	.00
	54 Fiduciary fees	54	10,000.00
	55 Charitable deduction	55	10,000.00
	56 Attorney, accountant, and return preparer fees	56	5,000.00
	57 Other deductions (itemize on an additional sheet)	57	.00
	58 Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary).....	58	.00
	59 Estate tax deduction (submit computation).....	59	.00
	60 Exemption (federal)	60	600.00
	61 Total (add lines 52 through 60)	61	25,600.00
	62 Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1)	62	149,724.00

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

Additions	63 Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	63	.00
	64 Income taxes deducted on federal fiduciary return (see instructions).....	64	.00
	65 Other (see instructions) Identify: A-11-686	65	686.00
	66 Total additions (add lines 63, 64, and 65).....	66	686.00
Subtractions	67 Interest income on US obligations included in federal income	67	.00
	68 Other (see inst.) Identify: S-3-512	68	512.00
	69 Total subtractions (add lines 67 and 68)	69	512.00
	70 New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	70	174.00

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

Submit additional sheets if necessary.			2 Identifying number of each beneficiary	Shares of federal distributable net income (see instructions)		5 Shares of New York fiduciary adjustment
1 Name and address of each beneficiary. Check box if beneficiary is a nonresident of:	New York State	Yonkers		3 Amount	4 Percent	
(a)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
(b)	<input type="checkbox"/>	<input type="checkbox"/>		.00		.00
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary	.00		19.00
			Totals	.00	100%	174.00

- A** If inter vivos trust, enter name and address of grantor: _____
- B** If revocable trust which changed state or city residence during the year, enter the date of the change of residence (see instr., page 2): _____
- C** Resident status – mark an **X** in all boxes that apply: (3) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D** If an estate, indicate last known address of decedent 112 LOSTWAY ALBANY NY 12227
- E** Nonresident estate - indicate state of residency _____
- F** Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G** If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____

Third-party designee? (see instr.) Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
	E-mail:		

Paid preparer must complete (see instr.)	Preparer's signature	Preparer's NYTPRN	▼ Sign return here ▼	
	Firm's name (or yours, if self-employed)	Preparer's PTIN or SSN	Signature of fiduciary or officer representing fiduciary	
	Address	Employer identification number	Date	Daytime phone number (518) 301-0559
	Date:	Self-employed? <input type="checkbox"/>	E-mail: FIDUCIARY@BATS.COM	

VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, ZIP, or foreign postal code, and telephone no. NEW YORK STATE DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE PO BOX 621 ALBANY NY 12240-0001		1 Unemployment compensation \$ 500	OMB No. 1545-0120 2013 Form 1099-G		Certain Government Payments Copy 1 For State Tax Department
		2 State or local income tax refunds, credits, or offsets \$			
PAYER'S federal identification number 270293117	RECIPIENT'S identification number 004-32-1131	3 Box 2 amount is for tax year	4 Federal income tax withheld \$		
RECIPIENT'S name ESTATE OF WITHOLDING TR Street address (including apt. no.) 123 FIDUCIARY DR APT 125 City or town, province or state, country and ZIP or foreign postal code ALBANY NY 12261		5 RTAA payments \$	6 Taxable grants \$		
		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
		9 Market gain \$			
Account number (see instructions)		10a State NY	10b State identification no. 270293117	11 State income tax withheld \$ 100	

Form **1099-G**

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, province or state, country, and ZIP or foreign postal code NORT PO BOX 621 ALBANY NY 12240-0001		1 Gross distribution \$ 2500 2a Taxable amount \$ 2500		OMB No. 1545-0119 2013 Form 1099-R		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.	
PAYER'S federal identification number 363046064		RECIPIENT'S identification number 004-32-1131		2b Taxable amount not determined <input type="checkbox"/> Total distribution <input checked="" type="checkbox"/>			
RECIPIENT'S name ESTATE OF WITHHOLDING T Street address (including apt. no.) 23 FIDUCIARY DR APT 125 City or town, province or state, country, and ZIP or foreign postal code ALBANY NY 12261		3 Capital gain (included in box 2a) \$		4 Federal income tax withheld \$		For Privacy Act and Paperwork Reduction Act Notice, see the 2013 General Instructions for Certain Information Returns.	
		5 Employee contributions /Designated Roth contributions or insurance premiums \$		6 Net unrealized appreciation in employer's securities \$			
		7 Distribution code(s) 7		8 Other \$ %			
10 Amount allocable to IRR within 5 years \$		11 1st year of desig. Roth contrib.		9a Your percentage of total distribution 100 %		9b Total employee contributions \$	
Account number (see instructions)		12 State tax withheld \$ 100		13 State/Payer's state no. NY 363046064		14 State distribution \$ 2500	
		15 Local tax withheld \$		16 Name of locality		17 Local distribution \$	

22222		a Employee's social security number 004321131		OMB No. 1545-0008			
b Employer identification number (EIN)			1 Wages, tips, other compensation 2000		2 Federal income tax withheld 200		
c Employer's name, address, and ZIP code MUSI MUSIC ROW 1273 CENTRAL AVE ALBANY NY 12216			3 Social security wages		4 Social security tax withheld		
			5 Medicare wages and tips		6 Medicare tax withheld		
			7 Social security tips		8 Allocated tips		
d Control number			9		10 Dependent care benefits		
e Employee's first name and initial Last name ESTATE OF WITHHOLDING TRUST 123 FIDUCIARY DR APT 125 ALBANY NY 12216			f Employee's address and ZIP code		11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
			14 Other 414-H-686		12c		
					12d		
15 State NY	Employer's state ID number 631234561	16 State wages, tips, etc. 2000	17 State income tax 600	18 Local wages, tips, etc. 2000	19 Local income tax 100	20 Locality name NYC	

Form **W-2** Wage and Tax Statement

2013

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

VOID CORRECTED

OMB No. 1545-0238

2013

Form W-2G

**Certain
Gambling
Winnings**

**Copy 1
For State, City,
or Local Tax
Department**

PAYER'S name, street address, city or town, province or state, country, ZIP or foreign postal code NYSL NYS LOTTERY DIVISION 510 SMITH ST SCHENECTADY NY 12305	1 Gross winnings \$ 1000	2 Date won 02/20/2013
	3 Type of wager LOTTO	4 Federal income tax withheld \$
	5 Transaction	6 Race
	7 Winnings from identical wagers \$	8 Cashier
Federal identification number 004321152	Telephone number 518-456-7890	9 Winner's taxpayer identification no. 004321131
WINNER'S name ESTATE OF WITHHOLDING TRUST	11 First I.D.	12 Second I.D.
Street address (including apt. no.) 123 FIDUCIARY DR APT 125	13 State/Payer's state identification no. NY	14 State winnings \$
City or town, province or state, country, and ZIP or foreign postal code ALBANY NY 12261	15 State income tax withheld \$ 80	16 Local winnings \$
	17 Local income tax withheld \$	18 Name of locality

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments.

Signature ►

Date ►