



New York State E-File Signature Authorization For Tax Year 2025 for Form IT-205

Electronic return originator (ERO): Do not mail this form to the Tax Department. Keep it for your records.

Estate or trust name

Purpose

Form TR-579.2-IT must be completed to authorize an ERO to e-file a fiduciary income tax return and to transmit bank account information for the electronic funds withdrawal.

General instructions

Fiduciaries must complete Part B before the ERO or paid preparer transmits the fiduciary's electronically filed Form IT-205, *Fiduciary Income Tax Return*. Note that an electronic signature can be used as described in TSB-M-20(1)C, (2)I, *E-File Authorizations (TR-579 forms) for Taxpayers Using a Paid Preparer for Electronically Filed Tax Returns*.

The ERO must complete Part C prior to transmitting electronically filed fiduciary income tax returns (Form IT-205).

Both the paid preparer and the ERO are required to sign Part C. However, an individual performing as both the paid preparer and the ERO is only required to sign as the paid preparer. It is not necessary to include the ERO signature in this case. Note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*, available on our website.

This form is not required for electronically filed Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*. See Form TR-579.3-IT, *New York State Fiduciary Authorization for Electronic Funds Withdrawal for Tax Year 2025 Form IT-370-PF and Tax Year 2026 Form IT-2106*.

Part A – Tax return information

1 Federal taxable income of fiduciary (from Form IT-205, line 1)	1.	
2 Refund (from Form IT-205, line 39)	2.	
3 Amount you owe (from Form IT-205, line 41)	3.	
4 Financial institution routing number	4.	
5 Financial institution account number	5.	
6 Account type: ☐ Personal checking ☐ Personal savings ☐ Business checking ☐ Business savings		

Part B – Declaration of fiduciary and authorizations for Form IT-205

Under penalty of perjury, I declare that I have examined the information on this 2025 New York State electronic fiduciary income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send this 2025 New York State electronic return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579.2-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO submission of this fiduciary income tax return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York

State fiduciary income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2025 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York State does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

Fiduciary signature		Date
Print your name	Title	

Part C – Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2025 New York State electronic fiduciary income tax return is the information furnished to me by the fiduciary. If the fiduciary furnished me a completed paper 2025 New York State return signed by a paid preparer, I declare that the information contained in the fiduciary's 2025 New York State electronic return is identical to that

contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2025 New York State electronic fiduciary income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

Do not mail Form TR-579.2-IT to the Tax Department:

EROs must keep this form for three years and present it to the Tax Department upon request.

ERO's signature	Print name	Date
Paid preparer's signature	Print name	Date