Department of Taxation and Finance

Fiduciary MeF Acceptance Testing for Tax Year 2015

## TEST NUMBER: 1012

**Forms Included**: IT-205, 1099-DIV, 1099-G and 1099-INT

**Test Notes**: Lines 10 – 40 of the IT-205 are not complete. You must calculate these based on the forms included in the test that you support.

**Return specific information**: Entity ID 004xx1012* is a calendar year, Decedent estate with 1 beneficiary. The overpayment will be applied to next year's estimated tax. The estate has $2,100 from dividends, $3,220 from government payments and $1,657 from interest income.

**Decedent's address information:**

2087 Cyborg Street
Los Angeles, CA 45870

*Software vendors will be provided with a two-digit sequence to replace "xx" in the ID field. Vendors will be notified by e-mail.

**Self-filer information**: If your software only supports "self-filed" returns, omit the paid-preparer information shown on the IT-205 and use the following self-filer information:

Fiduciary: Miles Brown
Phone: 518-438-0875
Sign Date: 03-13-2016
E-mail: mb1456@yahoo.com

Revisions:

Department of Taxation and Finance

# Fiducary Income Tax Return

New York State • New York City • Yonkers

# IT-205

2015

For the full year Jan. 1, 2015, through Dec. 31, 2015, or fiscal year beginning 01/01/15 15 and ending 12/31/2015

Type of entity from Form 1041:

- [x] 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

| | |
|---|---|
| Name of estate or trust *(as shown on federal Form SS-4)*<br>Terminator Trust | Date entity created<br>04-30-1991 |
| Name and title of fiduciary<br>Sarah Connor | Identification number of estate or trust<br>004-XX-1012 |
| Address of fiduciary *(number and street or rural route)*<br>PO Box 1 | Decedent's social security number (SSN) *(see instr.)*<br>004-24-1111 |
| City, village, or post office: Buffalo<br>State: NY<br>ZIP code: 11959-0697 | Mark an ***X*** in the applicable box:<br>Initial return [ ] Final return [ ] |
| Country: | [ ] Trust meets conditions of section 605(b)(3)(D) |

**Amended return** *(submit explanation)* [ ]

Income distribution deduction *(see instructions, Form IT-205-I)* 6,977

Number of beneficiaries 1

Qualifying special conditions for filing your 2015 tax return *(see instructions)* [ ] [ ]

See instructions

| | | | |
|---|---|---|---|
| A | Total income *(from back page, line 51)* | A | 6,977 .00 |
| B | New York adjusted gross income from NYAGI worksheet, line 5 *(see instructions)* | B | -300 .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)*<br>• If you completed Form IT-230, Part 2, mark an ***X*** in this box [ ] | 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 | This line intentionally left blank | 13 | |
| 14 | Total New York State tax *(add lines 11 and 12; 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 | Other New York City credits *(see instructions)* | 22 | .00 |

Make check or money order payable to ***NY State Income Tax***; write the estate or trust's employer identification number and ***2015 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.

| | | | |
|---|---|---|---|
| 23 | Subtract line 22 from line 21 *(if less than zero, leave blank)* | 23 | .00 |
| 24 | This line intentionally left blank | 24 | |
| 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, 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)* | 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:* | 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 2016 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 |

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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 | 1,657.00 |
| | 44 Dividends | 44 | 2,264.00 |
| | 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 & trusts *(submit copy of fed Sch 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 | 3,220.00 |
| | 51 Total income *(add lines 43 through 50; enter here and on front page, line A)* | 51 | 7,141.00 |
| Deductions | 52 Interest | 52 | .00 |
| | 53 Taxes | 53 | 164.00 |
| | 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 | 6,977.00 |
| | 59 Estate tax deduction *(submit computation)* | 59 | .00 |
| | 60 Exemption (federal) | 60 | 300.00 |
| | 61 Total *(add lines 52 through 60)* | 61 | 7,441.00 |
| | 62 Federal taxable income of fiduciary *(subtract line 61 from line 51; enter here and on front page, line 1)* | 62 | -300.00 |

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## 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 | 164.00 |
| | 65 Other *(from Form IT-225, line 9; see instructions)* | | | 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 | 164.00 | | |
| | 68 Other *(from Form IT-225, line 18; see instructions)* | 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 | 0.00 |

## 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.**

| 1 Name and address of each beneficiary. Check box if beneficiary is a **nonresident** of: | New York State | Yonkers | 2 Identifying number of each beneficiary | Shares of federal distributable net income *(see instructions)* 3 Amount | 4 Percent | 5 Shares of New York fiduciary adjustment |
|---|---|---|---|---|---|---|
| (a) John Connor PO Box 750 Buffalo, NY 11 | ☐ | ☒ | 004-46-5465 | 6,977.00 | 1.0000 | .00 |
| (b) | ☐ | ☐ | | .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 | 6,977.00 | 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 instructions)*: _____

**C** Resident status – mark an ***X*** in all boxes that apply:

- **(1)** ☒ NYS full-year resident estate or trust
- **(2)** ☐ NYS part-year resident trust
- **(3)** ☐ NYS full-year nonresident estate or trust
- **(4)** ☐ NYC full-year resident estate or trust
- **(5)** ☐ NYC part-year resident trust
- **(6)** ☐ Yonkers full-year resident estate or trust
- **(7)** ☐ Yonkers 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 .....

**H** Has the estate or trust (or an entity of which the estate or trust is an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government,* or *Defrauding the Government* (NYS Penal Law Article 200 or 496, or section 195.20)?..... Yes ☐ No ☐

| | | | |
|---|---|---|---|
| **Third-party designee?** *(see instr.)* | Yes ☐ No ☒ | Print designee's name | PIN *(see instr.)* |
| | E-mail: | Phone: ( ) | |
| **Paid preparer must complete** *(see instr.)* | Preparer's signature Willie Beamon | Preparer's NYTPRIN 10376543 | NYTPRIN excl. code |
| | Preparer's printed name Willie Beamon | Preparer's PTIN or SSN P00485567 | Date 03-15-2016 |
| Firm's name *(or yours, if self-employed)* Miami Sharks | | Firm's EIN 004991000 | |
| Preparer's address 13 Ocean Blvd. Miami, FL 13848 | | | |

**▼ Sign return here ▼**

Signature of fiduciary or officer representing fiduciary: Miles Brown

Date 03-13-2016 | Daytime phone number ( ) 518-438-0875

E-mail mb1456@yahoo.com

☐ VOID ☐ CORRECTED

| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | | 1a Total ordinary dividends | OMB No. 1545-0110 | |
|---|---|---|---|---|
| Sub Zero Dividends<br>68 Central Ave<br>Albany, NY 12211 | | $ 2100 | 2015 | **Dividends and Distributions** |
| | | 1b Qualified dividends<br>$ | Form **1099-DIV** | |
| | | 2a Total capital gain distr.<br>$ | 2b Unrecap. Sec. 1250 gain<br>$ | **Copy 1**<br>**For State Tax Department** |
| PAYER'S federal identification number<br>004937502 | RECIPIENT'S identification number<br>004-32-1012 | 2c Section 1202 gain<br>$ | 2d Collectibles (28%) gain<br>$ | |
| RECIPIENT'S name<br>Terminator Trust | | 3 Nondividend distributions<br>$ | 4 Federal income tax withheld<br>$ | |
| | | | 5 Investment expenses<br>$ | |
| Street address (including apt. no.)<br>400 Hollywood Blvd | | 6 Foreign tax paid<br>$ | 7 Foreign country or U.S. possession | |
| City or town, state or province, country, and ZIP or foreign postal code<br>Albany, NY 12261 | | 8 Cash liquidation distributions<br>$ | 9 Noncash liquidation distributions<br>$ | |
| | FATCA filing requirement<br>☐ | 10 Exempt-interest dividends<br>$ | 11 Specified private activity bond interest dividends<br>$ | |
| Account number (see instructions) | | 12 State<br>NY | 13 State identification no.<br>004321012 | 14 State tax withheld<br>$ 72<br>$ |

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| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | Payer's RTN (optional) | OMB No. 1545-0112 | **Interest Income** |
|---|---|---|---|
| James Bonds<br>400 Oak St<br>Cincinnati, OH 13099 | 2100 | 2015 | |
| | 1 Interest income<br>$ 1657 | Form **1099-INT** | |
| | 2 Early withdrawal penalty<br>$ | | **Copy 1** |
| PAYER'S federal identification number: 004898786 / RECIPIENT'S identification number: 004-32-1012 | 3 Interest on U.S. Savings Bonds and Treas. obligations<br>$ | | **For State Tax Department** |
| RECIPIENT'S name: Terminator Trust | 4 Federal income tax withheld<br>$ | 5 Investment expenses<br>$ | |
| Street address (including apt. no.): 400 Hollywood Blvd | 6 Foreign tax paid<br>$ | 7 Foreign country or U.S. possession | |
| City or town, state or province, country, and ZIP or foreign postal code: Albany, NY 12261 | 8 Tax-exempt interest<br>$ | 9 Specified private activity bond interest<br>$ | |
| | 10 Market discount<br>$ | 11 Bond premium<br>$ | |
| FATCA filing requirement ☐ | 12 | 13 Bond premium on tax-exempt bond<br>$ | |
| Account number (see instructions) | 14 Tax-exempt and tax credit bond CUSIP no. | 15 State: NY / 16 State identification no.: 004321012 | 17 State tax withheld<br>$ 34<br>$ |

☐ VOID ☐ CORRECTED

| PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. | | 1 Unemployment compensation | OMB No. 1545-0120 | **Certain Government Payments** |
|---|---|---|---|---|
| Sub Zero Dividends<br>68 Central Ave<br>Albany, NY 12211 | | $ 3220 | 2015 | |
| | | 2 State or local income tax refunds, credits, or offsets<br>$ | Form **1099-G** | |
| PAYER'S federal identification number<br>004937502 | RECIPIENT'S identification number<br>004-32-1012 | 3 Box 2 amount is for tax year | 4 Federal income tax withheld<br>$ | **Copy 1**<br>**For State Tax Department** |
| RECIPIENT'S name<br>Terminator Trust | | 5 RTAA payments<br>$ | 6 Taxable grants<br>$ | |
| Street address (including apt. no.)<br>400 Hollywood Blvd | | 7 Agriculture payments<br>$ | 8 Check if box 2 is trade or business income ► ☐ | |
| City or town, state or province, country, and ZIP or foreign postal code<br>Albany, NY 12261 | | 9 Market gain<br>$ | | |
| Account number (see instructions) | | 10a State<br>NY | 10b State identification no.<br>004163220 | 11 State income tax withheld<br>$ 58<br>$ |