



# New York State Department of Taxation and Finance

Fiduciary MeF Acceptance Testing System for Tax Year 2014

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## TEST NUMBER: 2113

**Forms Included:** IT-205, IT-135, IT-249, IT-256

**Test Notes:** Complex Trust.

**Return specific information:** This entity was created 12-15-1998, ID 004xx2113\* and is a full year resident trust of New York City. The entity has dividend income of \$150,000, charitable deduction of \$7,500, and fiduciary fees of \$100. It has interest income on state and local bonds other than NYS (not included on federal income) of \$25,000. Estimated tax payments of \$22,000 were made. All income is allocated to the fiduciary.

You must perform calculations and complete forms including carry-overs from other tax forms. The attached forms should not be considered complete. Some federal forms may be required to complete the NYS return. You may attach the required form(s), or a complete copy of the federal return in XML format. Any balance due can be paid from the following business checking account: Account number 107043 Routing number 011001742. Should a refund be calculated the entity requests that a payment be made to 2015 estimated taxes.

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

IT-135 Notes: The sales tax rate for items purchased is 8.875%.

IT-249 Notes: Schedule B- Shire Partners does not have an EIN. NYS will accept this entity information without an ID. Entities in these repeating schedules that do not have a valid SSN or EIN should not include element <EIN\_ID>. Schedule F- Assume an \$80 carryover credit from the previous year.

IT-256 Notes: Part 2 – Partnership and estate or trust information- \*\*NYS will accept this entity information without an ID. Entities in these repeating schedules that do not have a valid SSN or EIN should not include element <EIN\_ID>.

**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 fiduciary information:

Fiduciary: Chase Blackburn  
Phone: 518-867-5309  
Sign Date: 3-11-2015  
E-mail: [ChasingBlackburn@atstesting.com](mailto:ChasingBlackburn@atstesting.com)

Revisions: 12/3/2014 Updated paid-preparer and self-filer information on IT-205. Updated self-filer information on cover sheet.

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Address any questions via e-mail to [NYSFIDMEF@tax.ny.gov](mailto:NYSFIDMEF@tax.ny.gov)

Fiduciary MeF publications and forms are available at: [http://www.tax.ny.gov/pit/efile/fid\\_mef\\_publications\\_2014.htm](http://www.tax.ny.gov/pit/efile/fid_mef_publications_2014.htm)

Current Schema and State Spreadsheet available at: [http://www.tax.ny.gov/bus/efile/swd\\_fiduciary.htm](http://www.tax.ny.gov/bus/efile/swd_fiduciary.htm)

# 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, 2014, through Dec. 31, 2014, or fiscal year beginning **14** and ending

- 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)		Date entity created
Name and title of fiduciary		Identification number of estate or trust
Address of fiduciary (number and street or rural route)		Decedent's social security number (SSN) (see instr.)
City, village, or post office	State	ZIP code
Country:		Mark an <b>X</b> in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
<input type="checkbox"/> Income distribution deduction (see instructions, Form IT-205-I)		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Number of beneficiaries		Qualifying special conditions for filing your 2014 tax return (see instructions)

Amended return (submit explanation)

<b>A</b>	Total income (from back page, line 51)	<b>A</b>	.00
<b>B</b>	New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 8)	<b>B</b>	.00
<b>C</b>	Amount from Form IT-205-A, Schedule 1, line 10, column a	<b>C</b>	.00
<b>1</b>	Federal taxable income of fiduciary (from back page, line 62)	<b>1</b>	.00
<b>2</b>	New York modifications relating to amounts allocated to principal	<b>2</b>	.00
<b>3</b>	Balance (line 1 and add or subtract line 2)	<b>3</b>	.00
<b>4</b>	Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)	<b>4</b>	.00
<b>5</b>	New York taxable income of fiduciary (line 3 and add or subtract line 4)	<b>5</b>	.00
<b>6</b>	State tax on line 5 amount (full-year resident estate and trust only)	<b>6</b>	.00
<b>7</b>	New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)	<b>7</b>	.00
<b>8</b>	Add lines 6 and 7	<b>8</b>	.00
<b>9</b>	Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)	<b>9</b>	.00
	• If you completed Form IT-230, Part 2, mark an <b>X</b> in this box <input type="checkbox"/>		
<b>10</b>	Nonrefundable state credits (submit schedule)	<b>10</b>	.00
<b>11</b>	Subtract line 10 from line 8 or line 9	<b>11</b>	.00
<b>12</b>	State separate tax on lump-sum distributions and other addbacks	<b>12</b>	.00
<b>13</b>	This line intentionally left blank	<b>13</b>	
<b>14</b>	Total New York State tax (add lines 11 and 12; see instructions)	<b>14</b>	.00
<b>15a</b>	New York City resident tax on line 5 amount (see instructions)	<b>15a</b>	.00
<b>15b</b>	New York City part-year resident tax (see instructions)	<b>15b</b>	.00
<b>16</b>	New York City amount from Form IT-230, Part 2, line 2 (see instructions)	<b>16</b>	.00
<b>17</b>	Add line 15a or 15b to line 16	<b>17</b>	.00
<b>18</b>	New York City accumulation distribution credit	<b>18</b>	.00
<b>19</b>	Subtract line 18 from line 17 (if less than zero, leave blank)	<b>19</b>	.00
<b>20</b>	New York City separate tax on lump-sum distributions (see instructions)	<b>20</b>	.00
<b>21</b>	Add lines 19 and 20	<b>21</b>	.00
<b>22</b>	Other New York City credits (see instructions)	<b>22</b>	.00
<b>23</b>	Subtract line 22 from line 21 (if less than zero, leave blank)	<b>23</b>	.00
<b>24</b>	This line intentionally left blank	<b>24</b>	
<b>25</b>	Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	<b>25</b>	.00
<b>26</b>	Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	<b>26</b>	.00
<b>27</b>	Yonkers nonresident fiduciary earnings tax (from Form Y-206)	<b>27</b>	.00
<b>28</b>	Sales or use tax (see instructions on page 22)	<b>28</b>	.00
<b>29</b>	Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	<b>29</b>	.00
<b>30</b>	Estimated tax paid (including payments made with Form IT-370-PF)	<b>30</b>	.00
<b>31</b>	Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	<b>31</b>	.00
<b>32</b>	Subtract line 31 from line 30	<b>32</b>	.00
<b>33</b>	Refundable credits Identify:	<b>33</b>	.00
<b>34</b>	New York State tax withheld	<b>34</b>	.00
<b>35</b>	New York City tax withheld	<b>35</b>	.00
<b>36</b>	Yonkers tax withheld	<b>36</b>	.00
<b>37</b>	Total (add lines 32 through 36)	<b>37</b>	.00
<b>38</b>	If line 37 is more than the total of lines 29 and 42, enter the overpayment	<b>38</b>	.00
<b>39</b>	Amount of line 38 to be refunded to you	<b>39</b>	.00
<b>40</b>	Amount of line 38 to be credited to 2015 estimated tax	<b>40</b>	.00
<b>41</b>	If line 37 is less than the total of lines 29 and 42, enter amount you owe	<b>41</b>	.00
<b>42</b>	Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	<b>42</b>	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2014 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.



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

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

<b>Additions</b>	<b>63</b> Interest income on state and local bonds other than New York (gross amount not included in federal income) ..	<b>63</b>	.00
	<b>64</b> Income taxes deducted on federal fiduciary return (see instructions) .....	<b>64</b>	.00
	<b>65</b> Other (from Form IT-225, line 9; see instructions) .....	<b>65</b>	.00
	<b>66</b> Total additions (add lines 63, 64, and 65) .....	<b>66</b>	.00
<b>Subtractions</b>	<b>67</b> Interest income on US obligations included in federal income	<b>67</b>	.00
	<b>68</b> Other (from Form IT-225, line 18; see instructions) .....	<b>68</b>	.00
	<b>69</b> Total subtractions (add lines 67 and 68) .....	<b>69</b>	.00
	<b>70</b> New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) ..	<b>70</b>	.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 3): \_\_\_\_\_
- C Resident status – mark an X in all boxes that apply:
 

(3) <input type="checkbox"/> NYS full-year nonresident estate or trust	(6) <input type="checkbox"/> Yonkers full-year resident estate or trust
(1) <input type="checkbox"/> NYS full-year resident estate or trust	(4) <input type="checkbox"/> NYC full-year resident estate or trust
(2) <input type="checkbox"/> NYS part-year resident trust	(5) <input type="checkbox"/> NYC part-year resident trust
	(7) <input type="checkbox"/> Yonkers part-year resident trust
	(8) <input type="checkbox"/> 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 \_\_\_\_\_

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

<b>Paid preparer must complete</b> (see instr.)	Preparer's signature	Preparer's NYTPRN	<b>▼ Sign return here ▼</b>	
	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:	



# 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	Social security or employer identification number
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
				.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 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	.00





# Claim for Long-Term Care Insurance Credit

Tax Law - Section 606(aa)

Name(s) as shown on return	Identifying number as shown on return
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Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

### Schedule A – Individuals (including sole proprietors), partnerships, and fiduciaries

1 Qualified long-term care insurance premiums paid for the current tax year (see instructions) .....	1	.00
2 Credit rate (20%) .....	2	.20
3 Credit for qualified long-term care insurance (multiply line 1 by line 2) .....	3	.00

**Fiduciaries:** Include the amount from line 3 in the *Total* line of Schedule D, column C.

**All others:** Enter the amount from line 3 on Schedule E, line 8.

### 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 long-term care insurance 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 ID number

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

<b>Partner</b>	4	Enter your share of the credit from your partnership .....	4	.00
<b>S corporation shareholder</b>	5	Enter your share of the credit from your S corporation .....	5	.00
<b>Beneficiary</b>	6	Enter your share of the credit from the <b>fiduciary’s</b> Form IT-249, Schedule D, column C .....	6	.00
	7	<b>Totals</b> (add lines 4, 5, and 6) .....	7	.00

**Fiduciaries:** Include the amount from line 7 in the *Total* line of Schedule D, column C.

**All others:** Enter the amount from line 7 on Schedule E, line 9.

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

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of qualified long-term care insurance credit
<b>Total</b> (enter the amount from Schedule A, line 3, plus the amount from Schedule C, line 7)		.00
		.00
		.00
<b>Fiduciary</b>		.00

(continued on back)



**Schedule E – Computation of credit available for the current year**

<b>Individuals and partnerships</b>	<b>8</b>	Enter the amount from Schedule A, line 3	<b>8</b>	.00
<b>Partners, S corporation shareholders, beneficiaries</b>	<b>9</b>	Enter the amount from Schedule C, line 7	<b>9</b>	.00
<b>Fiduciaries</b>	<b>10</b>	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	<b>10</b>	.00
	<b>11</b>	<b>Total credit available for the current year</b> (add lines 8, 9, and 10)	<b>11</b>	.00

**Full-year NYS resident individuals, estates, and trusts:** Complete Schedule F and Schedule H.

**Nonresident and part-year resident individuals, estates, and trusts:** Complete Schedule G and Schedule H.

**Partnerships:** Enter the line 11 amount on Form IT-204, line 145.

**Schedule F – Full-Year New York State residents computation of total credit**

<b>12</b>	Enter the amount from line 11	<b>12</b>	.00
<b>13</b>	Enter the carryover credit from last year's Form IT-249	<b>13</b>	.00
<b>14</b>	<b>Total credit</b> (add lines 12 and 13; complete Schedule H)	<b>14</b>	.00

**Schedule G – New York State nonresidents and part-year residents computation of total credit**

<b>15</b>	Enter the amount from line 11	<b>15</b>	.00
<b>16</b>	Income percentage from this year's Form IT-203, line 45, or Form IT-205-A, line 12 (if the income percentage is more than 100% (1.0000), enter 1.0000)	<b>16</b>	
<b>17</b>	<b>Nonresident and part-year resident credit</b> (multiply line 15 by line 16)	<b>17</b>	.00
<b>18</b>	Enter the carryover credit from last year's Form IT-249	<b>18</b>	.00
<b>19</b>	<b>Total credit</b> (add lines 17 and 18; complete Schedule H)	<b>19</b>	.00

**Schedule H – Computation of credit used and carried over**

<b>20</b>	Tax due before credits (see instructions)	<b>20</b>	.00
<b>21</b>	Credits applied against the tax before this credit (see instructions)	<b>21</b>	.00
<b>22</b>	<b>Net tax</b> (subtract line 21 from line 20)	<b>22</b>	.00
<b>23</b>	<b>Credit used for the current tax year</b> (see instructions)	<b>23</b>	.00
<b>24</b>	<b>Amount of credit available for carryover to next year. Full-year residents:</b> Subtract line 23 from line 14. <b>Nonresidents and part-year residents:</b> Subtract line 23 from line 19	<b>24</b>	.00





Claim for Special Additional Mortgage Recording Tax Credit
Tax Law – Article 22, Section 606(f)

Fiscal year filers enter tax period: beginning [ ] ending [ ]

Name(s) as shown on your return [ ] Taxpayer identification number [ ]

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

Part 1 – Individuals, including sole proprietors, partnerships, and fiduciaries (see instructions, Form IT-256-I)

A Enter the total number of properties included on this claim ..... A [ ]

Use a separate line for each property. If you need more lines, submit additional Form(s) IT-256, and enter the total from all additional forms on line 1 (see instructions).

Table with 4 columns: A Location of property, B Date mortgage recorded, C Amount of mortgage, D Amount of special additional mortgage recording tax paid. Rows show .00 values.

1 Total of the column D amounts from additional Form(s) IT-256 and/or spreadsheets, if any ..... 1 [ ] .00

2 Total special additional mortgage recording tax paid during current tax year that qualifies for the credit (add column D amounts; include the amount from line 1) ..... 2 [ ] .00

Fiduciaries: Include the line 2 amount in the Total line of Part 4, column C, on the back.
All others: Enter the line 2 amount on line 6.

Part 2 – Partnership and estate or trust information (see instructions)

If you were a partner in a partnership or a beneficiary of an estate or trust and received a share of the special additional mortgage recording tax credit from that entity, complete the following information for each partnership or estate or trust. For Type, enter P for partnership or ET for estate or trust.

Table with 3 columns: Name, Type, Employer identification number. Multiple empty rows for data entry.



**Part 3 – Partner’s or beneficiary’s share of credit**

<b>Partner</b>	<b>3</b>	Enter your share of the credit from your partnership (see instructions) .....	<b>3</b>	.00
<b>Beneficiary</b>	<b>4</b>	Enter your share of the credit from the estate or trust .....	<b>4</b>	.00
	<b>5</b>	<b>Total</b> (add lines 3 and 4) .....	<b>5</b>	.00

**Fiduciaries** (that are also partners or beneficiaries of other entities): Include the line 5 amount in the *Total* line of Part 4, column C.

**All others:** Enter the line 5 amount on Part 5, line 7.

**Part 4 – Beneficiary’s and fiduciary’s share of credit**

<b>A</b> Beneficiary’s name (same as on Form IT-205, Schedule C)	<b>B</b> Identifying number	<b>C</b> Share of special additional mortgage recording tax
<b>Total</b> (fiduciaries, enter the amount from Part 1, line 2, plus the amount from Part 3, line 5)		.00
		.00
		.00
Fiduciary		.00

**Part 5 – Computation of special additional mortgage recording tax credit available for the current tax year**

<b>Individuals (including sole proprietors) and partnerships</b>	<b>6</b>	Enter the amount from Part 1, line 2 .....	<b>6</b>	.00
<b>Partners and beneficiaries</b>	<b>7</b>	Enter the amount from Part 3, line 5 (fiduciaries, do not make an entry on this line) .....	<b>7</b>	.00
<b>Fiduciaries</b>	<b>8</b>	Enter the amount from Part 4, <i>Fiduciary</i> line, column C .....	<b>8</b>	.00
	<b>9</b>	Credit for the current tax year (add lines 6, 7, and 8; partnerships see instructions) .....	<b>9</b>	.00
	<b>10</b>	Enter any unused special additional mortgage recording tax credit from preceding period(s) (see instructions) .....	<b>10</b>	.00
	<b>11</b>	<b>Total</b> credit available for the current tax year (add lines 9 and 10) .....	<b>11</b>	.00

**Part 6 – Computation of credit used and carried forward or refunded**

<b>12</b>	Tax due before credits (see instructions) .....	<b>12</b>	.00
<b>13</b>	Credits applied against the tax before this credit (see instructions) .....	<b>13</b>	.00
<b>14</b>	Net tax (subtract line 13 from line 12) .....	<b>14</b>	.00
<b>15</b>	Credit used for the current tax year (enter the amount from line 11 or line 14, whichever is less; see instructions) .....	<b>15</b>	.00
<b>16</b>	Unused credit (subtract line 15 from line 11) .....	<b>16</b>	.00
<b>17</b>	Amount available for refund (enter the amount from line 9 or line 16, whichever is less) .....	<b>17</b>	.00
<b>18</b>	Amount of credit from line 17 you want refunded (see instructions) .....	<b>18</b>	.00
<b>19</b>	Amount of credit you want to carry forward (subtract line 18 from line 16) .....	<b>19</b>	.00

