



New York State Department of Taxation and Finance

Fiduciary MeF Acceptance Testing System for Tax Year 2014

TEST NUMBER: 2116

Forms Included: IT-205, IT-611.1, IT-612, IT-639, IT-2105.9

Test Notes: Complex Trust.

Return specific information: This entity was created 04-15-2007, ID 004xx2116* and is a full year resident trust. The entity has business income of \$335,000, other income of \$14,500, attorney fees of \$2,140, return preparer fees of \$675, an income distribution deduction of \$62,375. Estimated tax payments of \$12,500 were made. Beneficiary information is listed below.

You must provide Schedule C in XML format and a PDF statement explaining the nature of the other income**. Perform calculations and complete forms including carry-overs from other tax forms. The attached forms should not be considered complete. Any balance due will be paid from business checking account: Account number 107043 Routing number 011001742. Any refund calculated can be credited to 2015 estimated tax.

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

Beneficiaries: Sam Francisco	Joshua Tree
456 7 th Street Apt 8	2112 Cygnus Drive
Dolgeville, NY 13231	Stony Creek, NY 12881
SSN 004322112	SSN 004322113
7.47% share	11.19% share

*Percentages represent each beneficiary's percentage of federal distributable net income for Schedule C of the IT-205

IT-611.1 Notes: 60% of the qualified site is located within an EN-Zone. Applicable percentage is listed on Certificate of Completion. You must attach PDF copy of Certificate of Completion**.

IT-612 Notes: The trust received \$245 partner's share from Stealthy Partners, LP. You must attach PDF copies of the Certificate of Completion and Copy of Tax Bills**.

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: STANLEY LIVINGSTON
Phone: 518-867-5309
Sign Date: 3-11-2015
E-mail: JacksoninAction@neverstop.com

Address any questions via e-mail to NYSFIDMEF@tax.ny.gov

Fiduciary MeF publications and forms are available at: http://www.tax.ny.gov/pit/efile/efd_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_fiduciary.htm

** See Publication 90 *New York State Modernized E-file (MeF) Handbook for Software Developers and E-file Providers of Fiduciary Income Tax Returns Tax Year 2014* for more information on including federal forms in XML and PDF attachments. Publication 90 is available on our website.

REVISIONS:

- 12/8/2014 – Updated name of Fiduciary in the self-filer information section of the cover letter
- 12/16/2014 – Added form 2105.9, changes reflected in IT-205

Address any questions via e-mail to NYSFIDMEF@tax.ny.gov

Fiduciary MeF publications and forms are available at: 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

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 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 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) <input type="text"/>	Number of beneficiaries <input type="text"/>	Qualifying special conditions for filing your 2014 tax return (see instructions) <input type="text"/>
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A	Total income (from back page, line 51)	A	.00
B	New York adjusted gross income from NYAGI worksheet, line 5 (see instructions)	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	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
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	.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 2015 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 **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.



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 (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	.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	.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 instructions): _____
- 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 _____

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

IT-611.1

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.

Name(s) as shown on return	Identifying number as shown on return
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A Did the Department of Environmental Conservation (DEC) accept this site into the Brownfield Cleanup Program **on or after** June 23, 2008? **A** Yes 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**

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
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

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** %

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 No

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

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Schedule B – Credit components (see instructions)

Part 1 – Site preparation credit component (see instructions)

A Description of site preparation costs (see instructions)	B Date costs paid or incurred (mm-dd-yyyy; see instr.)	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	.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	.00

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

A Description of groundwater remediation costs (see instructions)	B Date costs paid or incurred (mm-dd-yyyy; see instr.)	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	.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	.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	<input style="width: 100px;" type="text"/> .00
S corporation shareholder	22	Enter your share of the tangible property credit component from your S corporation(s)	22	<input style="width: 100px;" type="text"/> .00
Beneficiary	23	Enter your share of the tangible property credit component from the estate(s) or trust(s)	23	<input style="width: 100px;" type="text"/> .00
	24	Total tangible property credit component <i>(add lines 20d through 23; see instructions)</i> ..	24	<input style="width: 100px;" type="text"/> .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

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		.00	.00	.00	.00
		.00	.00	.00	.00
		.00	.00	.00	.00
Fiduciary		.00	.00	.00	.00

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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	.00
	27b	Enter the amount from Schedule D, <i>Fiduciary</i> line, column D ...	27b	.00
	27c	Enter the amount from Schedule D, <i>Fiduciary</i> line, column E ...	27c	.00
	28	Total brownfield redevelopment tax credit (add lines 26 through 27c; see instructions)	28	.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)
						.00	.00
						.00	.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	.00
32 Site preparation credit component previously allowed (see instructions).....	32	.00
33 On-site groundwater remediation credit component previously allowed (see instructions).....	33	.00
34 Total recapture of brownfield redevelopment tax credit (add lines 30 through 33)	34	.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	.00
40 Total (add lines 35 through 39)	40	.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.



Schedule B – Partnership, S corporation, and 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 minimum wage reimbursement credit from that entity, complete the following information for each partnership, S corporation, or estate or trust. For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust.

Name	Type	Employer identification number

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

Partner	6	Enter your share of the credit from your partnership(s)	6	00
S corporation shareholder	7	Enter your share of the credit from your S corporation(s)	7	00
Beneficiary	8	Enter your share of the credit from the estate or trust(s)	8	00
	9	Total (add lines 6, 7, and 8)	9	00

Fiduciaries: Include the line 9 amount in the *Total* line of Schedule D, column C.

All others: Transfer the line 9 amount to line 11.

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 credit
Total (fiduciaries, enter the amount from line 5, plus the amount from line 9)		00
		00
		00
Fiduciary		00

Schedule E – Computation of credit (see instructions)

Individuals and partnerships	10	Enter the amount from line 5	10	00
Partners, S corporation shareholders, beneficiaries	11	Enter the amount from line 9	11	00
Fiduciaries	12	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	12	00
	13	Total credit (add lines 10, 11, and 12; round to nearest whole dollar)	13	00





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.

Name(s) as shown on return	Identifying number as shown on return
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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**
- 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.**

Site name	Site location	
	Municipality	County
DEC region	Division of Environmental Remediation (DER) site number	Date COC was issued

- 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
- 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

Current tax year	March 31	June 30	September 30	December 31	Total
Number of full-time employees					

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

Employment number factor table

Average number of full-time employees shown on line 1	Factor
At least 25, but less than 50.....	.25
At least 50, but less than 75.....	.50
At least 75, but less than 100.....	.75
At least 100.....	1.00

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

2 Employment number factor (see instructions)	2	
3 Eligible real property taxes (see instructions).....	3	.00
4 Enter .25 (if the qualified site is located entirely within an EN-Zone, enter 1.00).....	4	
5 Remediated brownfield credit for real property taxes (multiply line 2 x line 3 x line 4)	5	.00
6 Recapture of remediated brownfield credit for real property taxes (see instructions)	6	.00
7 Net recapture of remediated brownfield credit for real property taxes (see instructions)	7	.00
8 Remediated brownfield credit for real property taxes after recapture (subtract line 6 from line 5; continue with line 9)	8	.00
9 Credit limitation. Multiply line 1 by \$10,000 and enter the result	9	.00
10 Remediated brownfield credit for real property taxes claimed (enter the lesser of line 8 or line 9) ...	10	.00

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

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	.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	.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 <i>(same as on Form IT-205, Schedule C)</i>	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)		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.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	.00
	18	Total credit (see instructions)	18	.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	.00
24	Total (see instructions)	24	.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.





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)
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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 2014 return before withholding and estimated tax payments (<i>caution: see instructions</i>)	1	.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
7a Property tax freeze credit (see instructions)	7a	.00
7b Family tax relief credit (see instructions)	7b	.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
9a NY City enhanced real property tax credit (from Form IT-201, line 70a)	9a	.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	.00
13 Multiply line 12 by 90% (.90)	13	.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	.00
16 Enter your 2013 tax (<i>caution: see instructions</i>)	16	.00
17 Enter the smaller of line 13 or line 16	17	.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, 2015, enter 0 . If the amount on line 21 was paid before April 15, 2015, make the following computation to find the amount to enter on this line: Amount on line 21 × number of days paid before April 15, 2015 × .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 4/15/14	B 6/15/14	C 9/15/14	D 1/15/15	
25 Required installments. Enter ¼ 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

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

Payment due dates	A	B	C	D
	4/15/14	6/15/14	9/15/14	1/15/15
30 Amount of underpayment (from line 29)	30 .00	.00	.00	.00
First installment (April 15 - June 15, 2014)				
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, 2014)				
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, 2014 - January 15, 2015)				
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, 2015)				
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



IT-611.1 Claim for Brownfield Redevelopment Tax Credit 2014

CERTIFICATE OF COMPLETION

Issued by Empire State Development (ESD)

COC Applicable Percentage: 16%

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

IT-612 Claim for Remediated Brownfield Credit
for Real Property Taxes 2014

CERTIFICATE OF COMPLETION

Issued by Empire State Development (ESD)

Site Name: Heavy Industrials Factory

Municipality: West Easton, Oneida County, NY

DEC Region: 5

DER Site: DER-2009-05Q

Date of Completion: 06-15-2014

FOR NYS DTF TESTING PURPOSES ONLY

IT-612 Claim for Remediated Brownfield Credit
for Real Property Taxes 2014

COPY OF REAL PROPERTY TAX BILLS

Issued by Empire State Development (ESD)

Real Property Taxes Paid: \$21,000

FOR NYS DTF TESTING PURPOSES ONLY