



New York State Department of Taxation and Finance

Fiduciary MeF Acceptance Testing System for Tax Year 2014

TEST NUMBER: 2117

Forms Included: IT-205, 1099-R, W-2, W-2G

Test Notes: Decedent's estate with income.

Return specific information: This entity was created 03-04-2014, ID 004xx2117*. The decedent is May Parker, see information below. The entity has income consisting of wages, gambling winnings, annuity distribution and \$250 income on state and local bonds other than NYS.

There are fiduciary fees of \$500 and a donation of \$1000 was made to charity. The sole beneficiary is Honey Ryder, information listed below. Estimated payments of \$700 were made and \$25 of sales/use tax was paid.

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

You must perform calculations and complete forms including carry-overs from other tax forms. The attached forms should not be considered complete. Any balance due can be paid from the following personal checking account: account number 107043 Routing number 011001742. Should a refund be calculated the entity requests the entire amount be applied to 2015 estimated tax.

Decedent:	May Parker	Beneficiary:	Honey Ryder
	157 Riverside Avenue Apt 451		62 Bond Drive
	Smalltown, NY 11223-4567		Blofeld, NY 11007
	SSN 004322129		SSN 004322142
			10% share

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:

Partner: Peter Parker
Phone: 518-867-5309
Sign Date: 4-11-2015
E-mail: lmnotaspider@webmail.com

Revisions:

- 12/3/2014 - Updated paid-preparer and self-filer information on IT-205, added self-filer information on cover page, removed federal withholding from W-2G.
- 12/8/14 – Updated recipient's name, id # and address on form 1099R

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) <input type="checkbox"/>	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"/>

	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 8)	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, 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: <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.

205001140099



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 instr., page 3): _____
- C Resident status – mark an **X** in all boxes that apply:

(1) <input type="checkbox"/> NYS full-year resident estate or trust	(4) <input type="checkbox"/> NYC full-year resident estate or trust	(7) <input type="checkbox"/> Yonkers part-year resident trust
(2) <input type="checkbox"/> NYS part-year resident trust	(5) <input type="checkbox"/> NYC 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.)	Print designee's name	Designee's phone number ()	Personal identification number (PIN)
Yes <input type="checkbox"/> No <input 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 ()
	Date:	Self-employed? <input type="checkbox"/>	E-mail:	

22222		a Employee's social security number 004322129		OMB No. 1545-0008		
b Employer identification number (EIN) 004322137		1 Wages, tips, other compensation 20,000		2 Federal income tax withheld		
c Employer's name, address, and ZIP code 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 Suff. MAY PARKER 157 RIVERSIDE AVE APT 451 SMALLTOWN, NY 11223-4567		11 Nonqualified plans		12a C C C C e		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b C C C C e		
		14 Other		12c C C C C e		
				12d C C C C e		
f Employee's address and ZIP code						
15 State NY	Employer's state ID number 004322137	16 State wages, tips, etc. 20,000	17 State income tax 300	18 Local wages, tips, etc. 2,0000	19 Local income tax 100	20 Locality name NYC

Form **W-2** Wage and Tax Statement
Copy 1—For State, City, or Local Tax Department

2014

Department of the Treasury—Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.			
		\$		2014					
		2a Taxable amount					Form 1099-R		
				\$					
		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>		Copy 1 For State, City, or Local Tax Department			
PAYER'S federal identification number		RECIPIENT'S identification number		3 Capital gain (included in box 2a)			4 Federal income tax withheld		
				\$		\$			
RECIPIENT'S name		5 Employee contributions /Designated Roth contributions or insurance premiums		6 Net unrealized appreciation in employer's securities					
		\$		\$					
Street address (including apt. no.)		7 Distribution code(s)		IRA/SEP/SIMPLE <input type="checkbox"/>		8 Other			
						\$ %			
City or town, state or province, country, and ZIP or foreign postal code		9a Your percentage of total distribution %		9b Total employee contributions					
				\$					
10 Amount allocable to IRR within 5 years		11 1st year of desig. Roth contrib.		12 State tax withheld		13 State/Payer's state no.		14 State distribution	
\$				\$				\$	
Account number (see instructions)		15 Local tax withheld		16 Name of locality		17 Local distribution			
		\$				\$			
								\$	

VOID CORRECTED

OMB No. 1545-0238

2014

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, and ZIP or foreign postal code NYS LOTTERY DIVISION 510 SMITH STREET SCHENECTADY, NY 12305		1 Gross winnings \$ 4500	2 Date won 2/20/14	
		3 Type of wager LOTTO	4 Federal income tax withheld	
		5 Transaction	6 Race	
PAYER'S federal identification number 004322141		PAYER'S telephone number 518-456-7890	7 Winnings from identical wagers \$	8 Cashier
		9 Winner's taxpayer identification no. 004322129	10 Window	
WINNER'S name MAY PARKER		11 First I.D.	12 Second I.D.	
Street address (including apt. no.) 157 RIVERSIDE AVE APT 451		13 State/Payer's state identification no. NY/004322141	14 State winnings \$	
City or town, province or state, country, and ZIP or foreign postal code SMALLTOWN, NY 11223-2468		15 State income tax withheld \$ 400	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 ▶