



New York State Department of Taxation and Finance

Fiduciary MeF Acceptance Testing System for Tax Year 2014

TEST NUMBER: 2120

Forms Included: IT-205, IT-640, IT-641, IT-638

Return specific information: Entity ID 004xx2120* has interest income of \$25,000.00, dividends of \$40,250.00 and other income from gambling winnings of \$41,000.00. The entity also has a charitable deduction of \$2000.00 and a \$250.00 deduction from fiduciary fees. The entity has additions of \$1800.00 from interest income on state and local bonds other than New York. The entity has a total of \$5,176 in refundable credits; \$26.00 from the START-UP NY Tax Elimination Credit (IT-638 *Please use the figures on lines 15-26 that are provided on the IT-638 even they do not match the income and tax due from the IT-205), \$3,500.00 from the START-UP NY telecommunication services excise tax credit (IT-640) and \$1,650.00 from the real property tax credit for manufacturers (IT-641).

**You must attach a copy of your tax bill with form IT-640 as a PDF attachment.

Beneficiaries: JIMMY FOXX SSN: 999-88-7777 NON-RESIDENT OF YONKERS
44 HOME RUN PERCENTAGE OF INTEREST IS 60%
ALBANY, NY 12205

CY YOUNG SSN: 555-66-4444 NON-RESIDENT OF YONKERS
511 PITCH DRIVE PERCENTAGE OF INTEREST IS 40%
TROY, NY 12203

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 or officer: DWIGHT EVANS
Phone: 518-555-1212
Sign Date: 2-16-2015
E-mail: DEWEYEVANS@SOXFID.COM

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

Revisions

- 12/15/2014 – Added form IT-638 to this test scenario, which changed the total amount of refundable credits and tax due after those are applied

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.

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

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 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 <input type="text"/>	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 <input type="text"/>	41	.00
	42 Estimated tax penalty (will reduce line 38 or increase line 41; see instr.) <input type="text"/>	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:

(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.)	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:	



START-UP NY Tax Elimination Credit

Tax Law – Article 1, Section 40 and Article 22, Section 606(ww)

IT-638

Calendar-year filers, mark an X in the box:

All other filers enter tax period:

beginning ending

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

Name(s) as shown on return	Identifying number as shown on return
<input type="text"/>	<input type="text"/>

A Certificate number from Form DTF-74, *Certificate of Eligibility*, issued to the approved START-UP NY business **A**

B Year of START-UP NY business tax benefit period (*enter a number from 1 to 10; see instructions*) **B**

C If you are claiming this credit as a partner in a partnership, shareholder of a New York S corporation, or beneficiary of an estate or trust, mark an **X** in the box **C**

Schedule A – Employment test

Computation of the employment number of the approved business and its related persons **within New York State** for the current tax year and the year immediately preceding the year in which the business submitted its application to locate in a tax-free NY area.

Current tax year employment number	March 31	June 30	September 30	December 31	Total
Number of employees	<input type="text"/>				
1 Current tax year employment number within New York State (<i>see instructions</i>)					1

Tax year immediately preceding START-UP NY business application		March 31	June 30	September 30	December 31	Total
Tax year ending (mmyyyy)	Number of employees	<input type="text"/>				
2 Employment number within New York State for the tax year immediately preceding START-UP NY business application (<i>see instructions</i>)						2

Computation of the average number of net new jobs in the tax-free NY area for the current tax year.

Current tax year net new jobs	March 31	June 30	September 30	December 31	Total
Number of net new jobs	<input type="text"/>				
3 Net new jobs of the business in the tax-free NY area during the tax year (<i>see instructions</i>)					3
4 Add lines 2 and 3					4
5 Does the amount on line 1 equal or exceed line 4? (<i>see instructions</i>)					5 Yes <input type="checkbox"/> No <input type="checkbox"/>

If No, you do **not** qualify for the credit. **Do not** complete the rest of this form.



Schedule E – Tax factor (see instructions)

15 Enter your tax from Form IT-201, line 39; Form IT-203, line 38; Form IT-205, line 6 (full-year resident estate or trust); or Form IT-205-A, line 11 (nonresident estate or trust or part-year resident trust)	15		00
16 All other credits applied against the tax (see instructions)	16		00
17 Net tax due (subtract line 16 from line 15)	17		00
18 Enter the amount of income from the START-UP NY business allocated within New York State (see instructions)	18		00
19 New York adjusted gross income (see instructions)	19		00
20 Divide line 18 by line 19 (the result cannot exceed 1.0)	20		
21 Tax factor (multiply line 17 by line 20; enter here and on line 23)	21		00

Schedule F – Computation of credit (see instructions)

22 Allocation factor (from line 14; see instructions)	22		
23 Tax factor (from line 21)	23		00
24 Credit subtotal (multiply line 22 by line 23)	24		00
25 Total amounts from additional Form(s) IT-638, Schedule(s) F, line 24; if any (see instructions)	25		00
26 Total credit (add lines 24 and 25; see instructions)	26		00

Schedule G – Related entities

List the names and EINs of any business entities related to the approved START-UP NY business. Submit additional sheets if necessary. See *Related persons* in the instructions to determine if an entity is related.

Name	EIN

638003140099



Schedule C – Partnership, New York S corporation, and estate and trust information (see instructions)

For *Type*, enter **P** for partnership, **S** for S corporation, or **ET** for estate or trust (use additional Form(s) IT-640 if necessary).

A Name of entity	B Type	C Employer identification number	D Certificate number	E Year of business tax benefit period	F Share of credit	
					00	
					00	
					00	
					00	
7 Total column F amounts from additional Form(s) IT-640, if any (see instructions)					7	00
8 Total (add column F amounts, including any amount from line 7)					8	00

Fiduciary: Include the line 8 amount on line 9.

All others: Enter the line 8 amount on line 13.

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

9 Total (fiduciaries, enter the amount from line 6 plus the amount from line 8)	9	00
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A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit
		00
		00
		00
		00
10 Share of credit allocated to beneficiaries (add column C amounts)		10
11 Fiduciary’s share of credit (subtract line 10 from line 9; enter the result here and on line 14)		11

Schedule E – Computation of credit (see instructions)

Individual and partnership	12	Enter the amount from line 6	12	00
Partner, S corporation shareholder, beneficiary	13	Enter the amount from line 8	13	00
Fiduciary	14	Enter the amount from line 11	14	00
	15	Total credit (add lines 12, 13, and 14; see instructions)	15	00

640002140099





Manufacturer's Real Property Tax Credit

Tax Law – Article 22, Section 606(xx)

IT-641

Calendar-year filers, mark an X in the box:

Other filers enter tax period:

beginning ending

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

Name(s) as shown on return	Identifying number as shown on return

Schedule A – Individual (including sole proprietor), partnership, and fiduciary

1 Eligible real property taxes paid	1	00
2 Tax credit rate	2	.20
3 Tax credit (multiply line 1 by line 2)	3	00

Individuals and partnerships: Enter the line 3 amount on line 9.

Fiduciaries: Include the line 3 amount on line 6, column A.

Schedule B – Partner's, shareholder's, or beneficiary's share of credit and credit recapture (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 manufacturer's real property tax 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.

A Name of entity	B Type	C Employer identification number	D Share of credit	E Share of credit recapture
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
			00	00
4 Total from additional Form(s) IT-641, if any	4		00	00
5 Total (including any amount from line 4)	5		00	00

Fiduciaries: Include the line 5, column D amount on line 6, column A and the line 5, column E amount on line 6, column B.

All others: Enter the line 5, column D amount on line 10 and the line 5, column E amount on line 15.



Schedule C – Beneficiary’s and fiduciary’s share of credit and credit recapture (see instructions)

		A Credit		B Credit recapture	
6 Fiduciary’s total (see instructions)		6	00		00

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit		D Share of credit recapture	
			00		00
			00		00
			00		00
			00		00
			00		00
			00		00
			00		00
			00		00
7 Total of allocated share to beneficiaries		7	00		00
8 Fiduciary’s share (subtract line 7 from line 6; see instructions)		8	00		00

Schedule D – Computation of credit

Individuals and partnerships	9	Enter the amount from line 3.....	9	00
Partners, S corporation shareholders, beneficiaries	10	Enter the amount from line 5, column D.....	10	00
Fiduciaries	11	Enter the amount from line 8, column C.....	11	00
	12	Total credit (see instructions below).....	12	00

Individuals: (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Add lines 9 and 10. Enter the line 12 amount and code **641** on Form IT-201-ATT, line 12, or Form IT-203-ATT, line 12.

Partnerships: Add lines 9 and 10. Enter the line 12 amount and code **641** on Form IT-204, line 147.

Fiduciaries: Enter the amount from line 11 on line 12. Include the amount from line 12 on Form IT-205, line 33.



Schedule E – Computation of credit recapture *(not applicable for this tax year)*

A Tax year credit allowed	B Credit originally allowed		C Reduced eligible real property taxes		D Tax credit rate	E Column C x column D		F Credit recapture <i>(column B - column E)</i>	
		00		00	.20		00		00
		00		00	.20		00		00
		00		00	.20		00		00
		00		00	.20		00		00
13 Total of column F amounts from additional Form(s) IT-641, if any							13		00
14 Recaptured credit <i>(total of column F amounts; Fiduciary: enter here and on line 6, column B)</i>							14		00
15 Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust: enter your share of the credit recapture from line 5, column E <i>(see instructions)</i>							15		00
16 Fiduciaries: Enter the amount from line 8, column D							16		00
17 Total recaptured credit <i>(see instructions below)</i>							17		

Individuals (including sole proprietors), partners, S corporation shareholders, and beneficiaries: Add lines 14 and 15. Enter the line 17 amount and code **641** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.

Partnerships: Add lines 14 and 15. Enter the line 17 amount and code **641** on Form IT-204, line 148.

Fiduciaries: Enter the line 16 amount on line 17. Include the line 17 amount on Form IT-205, line 12.



IT-640 START-UP NY Telecommunication Services

Excise Tax Credit

For Taxes Paid in 2014

**COPY OF TELECOMMUNICATION SERVICES EXCISE TAX
BILL**

Issued by Empire State Development (ESD)

Telecommunication Services Tax Paid: \$5,000

FOR NYS DTF TESTING PURPOSES ONLY

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE