



Fiduciary Income Tax Return

Type of entity from Form 1041:

2015

For the full year Jan. 1, 2015, through Dec. 31, 2015, or fiscal year beginning **15** 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)	Number of beneficiaries	Qualifying special conditions for filing your 2015 tax return (see instructions)
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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	.00
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	.00
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:	33	.00
34	New York State tax withheld	34	.00
35	New York City tax withheld	35	.00
36	Yonkers tax withheld	36	.00
37	Total (add lines 32 through 36)	37	.00
38	If line 37 is more than the total of lines 29 and 42, enter the overpayment	38	.00
39	Amount of line 38 to be refunded to you	39	.00
40	Amount of line 38 to be credited to 2016 estimated tax	40	.00
41	If line 37 is less than the total of lines 29 and 42, enter amount you owe	41	.00
42	Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	42	.00

Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2015 Fiduciary Income Tax** on it; complete Form IT-205-V and mail it with the payment and the completed return to the appropriate address in the instructions.



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 & trusts (submit copy of fed Sch E, Form 1040)	47	.00
	48	Farm income (or loss) (submit copy of federal Schedule F, Form 1040)	48	.00
	49	Ordinary gain (or loss) (submit copy of federal Form 4797)	49	.00
	50	Other income (state nature of income)	50	.00
	51	Total income (add lines 43 through 50; enter here and on front page, line A)	51	.00
	Deductions	52	Interest	52
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	
(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) NYS full-year nonresident estate or trust (6) Yonkers full-year resident estate or trust
 (1) NYS full-year resident estate or trust (4) NYC full-year resident estate or trust (7) Yonkers part-year resident trust
 (2) NYS part-year resident trust (5) NYC part-year resident trust (8) Yonkers full-year nonresident estate or trust
- D If an estate, indicate last known address of decedent _____
- E Nonresident estate - indicate state of residency _____
- F Submit a list of executors or trustees with their addresses and identification numbers (SSN or EIN). _____
- G If a grantor trust, enter the identification number (SSN or EIN) of the individual reporting the income/loss _____
- H Has the estate or trust (or an entity of which the estate or trust is an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200 or 496, or section 195.20)?..... Yes No

Third-party designee? (see instr.)	Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name		PIN (see instr.)		▼ Sign return here ▼	
	E-mail:		Phone: ()		Signature of fiduciary or officer representing fiduciary		
Paid preparer must complete (see instr.)	Preparer's signature		Preparer's NYTPRIN		NYTPRIN excl. code		Date
	Preparer's printed name		Preparer's PTIN or SSN		Date		
Firm's name (or yours, if self-employed)			Firm's EIN		E-mail		
Preparer's address							



Alternative Fuels and Electric Vehicle Recharging Property Credit

Tax Law - Article 22, Section 606(p)

Submit this form with Form IT-201, IT-203, IT-204, or IT-205 (see instructions for assistance).

Name(s) as shown on return	Type of business (if applicable)	Identifying number as shown on return
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Schedule A – Individuals (including sole proprietors), partnerships, estates, and trusts (see instructions)

A Location of vehicle refueling or recharging property	B Total cost of vehicle refueling or recharging property (see instructions)	C Number of pumps or recharging stations	D (Column B ÷ column C) × 50% (.5)	E Enter the lesser of column D or \$5,000	F Column C × column E
	.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	.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 Total of column F amounts from additional Form(s) IT-637, if any				1	.00
2 Add column F amounts, including any amount from line 1				2	.00

Fiduciaries: Include the line 2 amount in the *Total* line of Schedule D, column C.
All others: Enter the line 2 amount on line 7.

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 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 identification number

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

Partner	3	Enter your share of the credit from your partnership (see instructions)	3	.00
S corporation shareholder	4	Enter your share of the credit from your S corporation (see instructions)	4	.00
Beneficiary	5	Enter your share of the credit from the estate or trust (see instructions)	5	.00
	6	Total (add lines 3, 4, and 5)	6	.00

Fiduciaries: Include the line 6 amount in the *Total* line of Schedule D, column C.
All others: Transfer the line 6 amount to line 8.

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

A Beneficiary’s name (same as on Form IT-205, Schedule C)	B Identifying number	C Share of credit	D Share of recapture of credit
Total		.00	.00
		.00	.00
		.00	.00
Fiduciary		.00	.00

Schedule E – Computation of credit

Individuals and partnerships	7	Enter the amount from line 2	7	.00
Partners, S corporation shareholders, beneficiaries	8	Enter the total from line 6	8	.00
Fiduciaries	9	Enter the amount from Schedule D, <i>Fiduciary</i> line, column C	9	.00
	10	Enter the carryover credit from last year’s Form IT-637	10	.00
	11	Total credit (add lines 7 through 10)	11	.00

Partnerships: Enter the line 11 amount and code **637** on Form IT-204, line 147.
All others: Complete Schedule G.

Schedule F – Recapture of credit (see instructions)

A Tax year credit allowed	B Total recovery period	C Years in service prior to recapture year	D Recapture years (column B - column C)	E Recapture percentage (column D ÷ column B)	F Original credit allowed	G Credit recapture (column F × column E)	
					.00	.00	
					.00	.00	
					.00	.00	
12	Total of column G amounts from additional Form(s) IT-637, if any					12	.00
13	Recaptured credit (add column G amounts, including any amount from line 12)					13	.00
14	Partner in a partnership, shareholder of an S corporation, or beneficiary of an estate or trust, enter your share of the recapture of the credit (see instructions)					14	.00
15	Total recaptured credit (add lines 13 and 14; see below for instructions)					15	.00

Individuals: Enter the line 15 amount and code **637** on Form IT-201-ATT, line 20, or Form IT-203-ATT, line 19.
Partnerships: Enter the line 15 amount and code **637** on Form IT-204, line 148.
Fiduciaries: Include the line 15 amount on the *Total* line of Schedule D, column D. Transfer the amount from the *Fiduciary* line, column D to Form IT-205, line 12.

Schedule G – Application of credit and computation of carryover

16	Tax due before credits (see instructions)	16	.00
17	Tax credits claimed before this credit (see instructions)	17	.00
18	Subtract line 17 from line 16	18	.00
19	Credit used for the current tax year (enter the amount from line 11 or line 18, whichever is less; see instr.)	19	.00
20	Amount of credit available for carryover to next year (subtract line 19 from line 11)	20	.00





START-UP NY Tax Elimination Credit

IT-638

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

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

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 – Allocation factor (see instructions)

	A Tax-free NY area		B New York State	
1 Average value of property (see instructions)	1	00		00
2 Property factor (divide line 1, column A, by line 1, column B; round the result to the fourth decimal place)	2			
3 Wages, salaries, and other compensation of employees (see instructions)	3	00		00
4 Wage factor (divide line 3, column A, by line 3, column B; round the result to the fourth decimal place)	4			
5 Total factors (add lines 2 and 4)	5			
6 Allocation factor (divide line 5 by two; round the result to the fourth decimal place)	6			

Partnerships: Enter the line 6 amount on Form IT-204, line 151.

All others: Enter the line 6 amount on line 18.

Schedule B – Partnership, New York S corporation, and estate or 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-638 if necessary.

A Name of entity	B Type	C Employer identification number (EIN)	D Certificate number	E Year of business tax benefit period



Schedule C – Beneficiary’s and fiduciary’s share of income from a START-UP NY business *(see instructions)*

7 Total income of the estate or trust from a START-UP NY business <i>(see instructions)</i>	7	00
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A Beneficiary’s name <i>(same as on Form IT-205, Schedule C)</i>	B Identifying number	C Share of income from a START-UP NY business
		00
		00
		00

8 Total column C amounts from additional Form(s) IT-638, if any <i>(see instructions)</i>	8	00
9 Share of income allocated to beneficiaries <i>(add column C amounts)</i>	9	00
10 Fiduciary’s share of income <i>(subtract line 9 from line 7; enter here and on line 14)</i>	10	00

Schedule D – Tax factor *(see instructions)*

11 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)	11	00
12 All other credits applied against the tax <i>(see instructions)</i>	12	00
13 Net tax due <i>(subtract line 12 from line 11)</i>	13	00
14 Enter the amount of income from the START-UP NY business allocated within New York State <i>(see instructions)</i>	14	00
15 New York adjusted gross income <i>(see instructions)</i>	15	00
16 Divide line 14 by line 15 <i>(the result cannot exceed 1.0)</i>	16	
17 Tax factor <i>(multiply line 13 by line 16; enter here and on line 19)</i>	17	00

Schedule E – Computation of credit *(see instructions)*

18 Allocation factor <i>(from line 6; see instructions)</i>	18	
19 Tax factor <i>(from line 17)</i>	19	00
20 Credit subtotal <i>(multiply line 18 by line 19)</i>	20	00
21 Total amounts from additional Form(s) IT-638, Schedule(s) E, line 20; if any <i>(see instructions)</i>	21	00
22 Total credit <i>(add lines 20 and 21; see instructions)</i>	22	00

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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 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



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

4 Total (fiduciaries: add line 1 and line 3)	4		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

5 Share of credit allocated to beneficiaries (add column C amounts)	5		00
6 Fiduciary’s share of credit (subtract line 5 from line 4; enter the result here and on line 9)	6		00

Schedule D – Computation of credit (see instructions)

Individual and partnership	7	Enter the amount from line 1	7		00
Partner, S corporation shareholder, beneficiary	8	Enter the amount from line 3	8		00
Fiduciary	9	Enter the amount from line 6	9		00
	10	Total credit (add lines 7, 8, and 9; see instructions)	10		00

