Department of Taxation and Finance

Fiduciary MeF Acceptance Testing for Tax Year 2015

TEST NUMBER: 1012

Forms Included: IT-205, 1099-DIV, 1099-G and 1099-INT

Test Notes: Lines 10 – 40 of the IT-205 are not complete. You must calculate these based on the forms included in the test that you support.

Return specific information: Entity ID 004xx1012* is a calendar year, Decedent estate with 1 beneficiary. The overpayment will be applied to next year's estimated tax. The estate has $2,100 from dividends, $3,220 from government payments and $1,657 from interest income.

Decedent's address information:

2087 Cyborg Street
Los Angeles, CA 45870

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

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 self-filer information:

Fiduciary: Miles Brown
Phone: 518-438-0875
Sign Date: 03-13-2016
E-mail: mb1456@yahoo.com

Revisions:

Department of Taxation and Finance

Fiducary Income Tax Return

New York State • New York City • Yonkers

IT-205

2015

For the full year Jan. 1, 2015, through Dec. 31, 2015, or fiscal year beginning 01/01/15 15 and ending 12/31/2015

Type of entity from Form 1041:

- [x] 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)* Terminator Trust	Date entity created 04-30-1991
Name and title of fiduciary Sarah Connor	Identification number of estate or trust 004-XX-1012
Address of fiduciary *(number and street or rural route)* PO Box 1	Decedent's social security number (SSN) *(see instr.)* 004-24-1111
City, village, or post office: Buffalo State: NY ZIP code: 11959-0697	Mark an ***X*** in the applicable box: Initial return [ ] Final return [ ]
Country:	[ ] Trust meets conditions of section 605(b)(3)(D)

Amended return *(submit explanation)* [ ]

Income distribution deduction *(see instructions, Form IT-205-I)* 6,977

Number of beneficiaries 1

Qualifying special conditions for filing your 2015 tax return *(see instructions)* [ ] [ ]

See instructions

A	Total income *(from back page, line 51)*	A	6,977 .00
B	New York adjusted gross income from NYAGI worksheet, line 5 *(see instructions)*	B	-300 .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	-300 .00
2	New York modifications relating to amounts allocated to principal	2	.00
3	Balance *(line 1 and add or subtract line 2)*	3	-300 .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	-300 .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 [ ]	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

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.

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	0 .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

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 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	1,657.00
	44 Dividends	44	2,100.00
	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	3,220.00
	51 Total income *(add lines 43 through 50; enter here and on front page, line A)*	51	6,977.00
Deductions	52 Interest	52	.00
	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	6,977.00
	59 Estate tax deduction *(submit computation)*	59	.00
	60 Exemption (federal)	60	300.00
	61 Total *(add lines 52 through 60)*	61	7,277.00
	62 Federal taxable income of fiduciary *(subtract line 61 from line 51; enter here and on front page, line 1)*	62	-300.00

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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.

1 Name and address of each beneficiary. Check box if beneficiary is a **nonresident** of:	New York State	Yonkers	2 Identifying number of each beneficiary	Shares of federal distributable net income *(see instructions)* 3 Amount	4 Percent	5 Shares of New York fiduciary adjustment
(a) John Connor PO Box 750 Buffalo, NY 11	☐	☒	004-46-5465	6,977.00	1.0000	.00
(b)	☐	☐		.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	6,977.00	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:

- **(1)** ☒ NYS full-year resident estate or trust
- **(2)** ☐ NYS part-year resident trust
- **(3)** ☐ NYS full-year nonresident estate or trust
- **(4)** ☐ NYC full-year resident estate or trust
- **(5)** ☐ NYC part-year resident trust
- **(6)** ☐ Yonkers full-year resident estate or trust
- **(7)** ☐ Yonkers 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 ☐ No ☒	Print designee's name	PIN *(see instr.)*
	E-mail:	Phone: ( )	
Paid preparer must complete *(see instr.)*	Preparer's signature Willie Beamon	Preparer's NYTPRIN 10376543	NYTPRIN excl. code
	Preparer's printed name Willie Beamon	Preparer's PTIN or SSN P00485567	Date 03-15-2016
Firm's name *(or yours, if self-employed)* Miami Sharks		Firm's EIN 004991000	
Preparer's address 13 Ocean Blvd. Miami, FL 13848			

▼ Sign return here ▼

Signature of fiduciary or officer representing fiduciary: Miles Brown

Date 03-13-2016 | Daytime phone number ( ) 518-438-0875

E-mail mb1456@yahoo.com

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1a Total ordinary dividends	OMB No. 1545-0110	
Sub Zero Dividends 68 Central Ave Albany, NY 12211		$ 2100	2015	**Dividends and Distributions**
		1b Qualified dividends $	Form **1099-DIV**	
		2a Total capital gain distr. $	2b Unrecap. Sec. 1250 gain $	**Copy 1** **For State Tax Department**
PAYER'S federal identification number 004937502	RECIPIENT'S identification number 004-32-1012	2c Section 1202 gain $	2d Collectibles (28%) gain $	
RECIPIENT'S name Terminator Trust		3 Nondividend distributions $	4 Federal income tax withheld $	
			5 Investment expenses $	
Street address (including apt. no.) 400 Hollywood Blvd		6 Foreign tax paid $	7 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code Albany, NY 12261		8 Cash liquidation distributions $	9 Noncash liquidation distributions $	
	FATCA filing requirement ☐	10 Exempt-interest dividends $	11 Specified private activity bond interest dividends $	
Account number (see instructions)		12 State NY	13 State identification no. 004321012	14 State tax withheld $ 72 $

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	**Interest Income**
James Bonds 400 Oak St Cincinnati, OH 13099	2100	2015	
	1 Interest income $ 1657	Form **1099-INT**	
	2 Early withdrawal penalty $		**Copy 1**
PAYER'S federal identification number: 004898786 / RECIPIENT'S identification number: 004-32-1012	3 Interest on U.S. Savings Bonds and Treas. obligations $		**For State Tax Department**
RECIPIENT'S name: Terminator Trust	4 Federal income tax withheld $	5 Investment expenses $	
Street address (including apt. no.): 400 Hollywood Blvd	6 Foreign tax paid $	7 Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code: Albany, NY 12261	8 Tax-exempt interest $	9 Specified private activity bond interest $	
	10 Market discount $	11 Bond premium $	
FATCA filing requirement ☐	12	13 Bond premium on tax-exempt bond $	
Account number (see instructions)	14 Tax-exempt and tax credit bond CUSIP no.	15 State: NY / 16 State identification no.: 004321012	17 State tax withheld $ 34 $

☐ VOID ☐ CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120	**Certain Government Payments**
Sub Zero Dividends 68 Central Ave Albany, NY 12211		$ 3220	2015	
		2 State or local income tax refunds, credits, or offsets $	Form **1099-G**	
PAYER'S federal identification number 004937502	RECIPIENT'S identification number 004-32-1012	3 Box 2 amount is for tax year	4 Federal income tax withheld $	**Copy 1** **For State Tax Department**
RECIPIENT'S name Terminator Trust		5 RTAA payments $	6 Taxable grants $	
Street address (including apt. no.) 400 Hollywood Blvd		7 Agriculture payments $	8 Check if box 2 is trade or business income ► ☐	
City or town, state or province, country, and ZIP or foreign postal code Albany, NY 12261		9 Market gain $		
Account number (see instructions)		10a State NY	10b State identification no. 004163220	11 State income tax withheld $ 58 $