



# New York State E-File Signature Authorization For Tax Year 2018 for Form IT-205

Electronic return originator (ERO): **Do not** mail this form to the Tax Department. Keep it for your records.

Estate or trust name: \_\_\_\_\_

### Purpose

Form TR-579.2-IT must be completed to authorize an ERO to e-file a fiduciary income tax return and to transmit bank account information for the electronic funds withdrawal.

is not necessary to include the ERO signature in this case. Please note that an alternative signature can be used as described in Publication 58, *Information for Income Tax Return Preparers*. Visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) to view this document.

### General instructions

Fiduciaries must complete Part B before the ERO/paid preparer transmits the fiduciary's electronically filed Form IT-205, *Fiduciary Income Tax Return*.

**Do not mail Form TR-579.2-IT to the Tax Department.** EROs must keep this form for three years and present it to the Tax Department upon request.

The ERO must complete Part C prior to transmitting electronically filed fiduciary income tax returns (Form IT-205).

This form is not required for electronically filed Form IT-370-PF, *Application for Automatic Extension of Time to File for Partnerships and Fiduciaries*. See Form TR-579.3-IT, *New York State Fiduciary Authorization for Electronic Funds Withdrawal for Tax Year 2018 Form IT-370-PF and Tax Year 2019 Form IT-2106*.

Both the paid preparer and the ERO are required to sign Part C. However, if an individual performs as both the paid preparer and the ERO, he or she is only required to sign as the paid preparer. It

### Part A – Tax return information

- 1 Federal taxable income of fiduciary (from Form IT-205, line 1)..... 1 \_\_\_\_\_
- 2 Refund (from Form IT-205, line 39)..... 2 \_\_\_\_\_
- 3 Amount you owe (from Form IT-205, line 41)..... 3 \_\_\_\_\_
- 4 Financial institution routing number..... 4 \_\_\_\_\_
- 5 Financial institution account number..... 5 \_\_\_\_\_
- 6 Account type:  Personal checking  Personal savings  Business checking  Business savings

### Part B – Declaration of fiduciary and authorizations for Form IT-205

Under penalty of perjury, I declare that I have examined the information on this 2018 New York State electronic fiduciary income tax return, including any accompanying schedules, attachments, and statements, and certify that my electronic return is true, correct, and complete. The ERO has my consent to send this 2018 New York State electronic return to New York State through the Internal Revenue Service (IRS). I understand that by executing this Form TR-579.2-IT, I am authorizing the ERO to sign and file this return on my behalf and agree that the ERO submission of this fiduciary income tax return to the IRS, together with this authorization, will serve as the electronic signature for the return and any authorized payment transaction. If I am paying my New York State fiduciary income taxes due by electronic funds withdrawal, I certify that the account holder has authorized the New York State Tax Department and its designated financial agents to initiate an electronic funds withdrawal from the financial institution account indicated on this 2018 electronic return, and authorized the financial institution to withdraw the amount from that account. As New York does not support International ACH Transactions (IAT), I attest the source for these funds is within the United States. I understand and agree that I may revoke this authorization for payment only by contacting the Tax Department no later than two (2) business days prior to the payment date.

Fiduciary signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print your name and title: \_\_\_\_\_

### Part C – Declaration of electronic return originator (ERO) and paid preparer

Under penalty of perjury, I declare that the information contained in this 2018 New York State electronic fiduciary income tax return is the information furnished to me by the fiduciary. If the fiduciary furnished me a completed paper 2018 New York State return signed by a paid preparer, I declare that the information contained in the fiduciary's 2018 New York State electronic return is identical to that contained in the paper copy of the return. If I am the paid preparer, under penalty of perjury I declare that I have examined this 2018 New York State electronic fiduciary income tax return, and, to the best of my knowledge and belief, the return is true, correct, and complete. I have based this declaration on all information available to me.

ERO's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_

Paid preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_

Print name: \_\_\_\_\_