

# Fiduciary Income Tax Return

New York State • New York City • Yonkers



## IT-205

**Type of entity:**

- 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

For the full year Jan. 1, 2009, through Dec. 31, 2009, or fiscal year beginning 09 and ending   

<b>Print or type</b>	Name of estate or trust <i>(as shown on federal Form SS-4)</i>	Date entity created
	Name and title of fiduciary	▼ Identification number of estate or trust
	Address of fiduciary <i>(number and street or rural route)</i>	▼ Decedent's social security number <i>(see instr.)</i>
	City, village, or post office    State    ZIP code	Mark an <b>X</b> in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>

**Amended return** *(attach explanation)*  Income distribution deduction *(see instructions, Form IT-205-I)*       Number of beneficiaries       Qualifying special conditions for filing your 2009 tax return *(see instr.)*         

See instructions

<p><b>A</b> Total income <i>(from back page, line 51)</i> .....</p> <p><b>B</b> New York adjusted gross income from NYAGI worksheet, line 5 <i>(see instructions on page 9)</i> .....</p> <p><b>C</b> Amount from Form IT-205-A, Schedule 1, line 10, column a .....</p> <p><b>1</b> Federal taxable income of fiduciary <i>(from back page, line 62)</i> .....</p> <p><b>2</b> New York modifications relating to amounts allocated to principal .....</p> <p><b>3</b> Balance <i>(line 1 and add or subtract line 2)</i> .....</p> <p><b>4</b> Fiduciary's share of New York fiduciary adjustment <i>(from back page, Schedule C, column 5)</i> .....</p> <p><b>5</b> New York taxable income of fiduciary <i>(line 3 and add or subtract line 4)</i> .....</p> <p><b>6</b> State tax on line 5 amount <i>(full-year resident estate and trust only)</i> .....</p> <p><b>7</b> New York State amount from Form IT-230, Part 2, line 2 <i>(resident estate and trust only)</i> .....</p> <p><b>8</b> Add lines 6 and 7 .....</p> <p><b>9</b> Allocated New York State tax <i>(from Form IT-205-A, Schedule 1, line 13)</i>                  • If you completed Form IT-230, Part 2, mark an <b>X</b> in this box <input type="checkbox"/> .....</p> <p><b>10</b> Nonrefundable state credits <i>(attach schedule)</i> .....</p> <p><b>11</b> Subtract line 10 from line 8 or line 9 .....</p> <p><b>12</b> State separate tax on lump-sum distributions and other addbacks .....</p> <p><b>13</b> State minimum income tax .....</p> <p><b>14</b> Total New York State tax <i>(add lines 11, 12, and 13; see instructions)</i> .....</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10px;">A.</td><td style="width: 50px;"> </td><td style="width: 10px;">.</td><td style="width: 10px;"> </td></tr> <tr><td>B.</td><td> </td><td>.</td><td> </td></tr> <tr><td>C.</td><td> </td><td>.</td><td> </td></tr> <tr><td>1.</td><td> </td><td>.</td><td> </td></tr> <tr><td>2.</td><td> </td><td>.</td><td> </td></tr> <tr><td>3.</td><td> </td><td>.</td><td> </td></tr> <tr><td>4.</td><td> </td><td>.</td><td> </td></tr> <tr><td>5.</td><td> </td><td>.</td><td> </td></tr> <tr><td>6.</td><td> </td><td>.</td><td> </td></tr> <tr><td>7.</td><td> </td><td>.</td><td> </td></tr> <tr><td>8.</td><td> </td><td>.</td><td> </td></tr> <tr><td>9.</td><td> </td><td>.</td><td> </td></tr> <tr><td>10.</td><td> </td><td>.</td><td> </td></tr> <tr><td>11.</td><td> </td><td>.</td><td> </td></tr> <tr><td>12.</td><td> </td><td>.</td><td> </td></tr> <tr><td>13.</td><td> </td><td>.</td><td> </td></tr> <tr><td>14.</td><td> </td><td>.</td><td> </td></tr> </table>	A.		.		B.		.		C.		.		1.		.		2.		.		3.		.		4.		.		5.		.		6.		.		7.		.		8.		.		9.		.		10.		.		11.		.		12.		.		13.		.		14.		.	
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<p><b>15a</b> New York City resident tax on line 5 amount <i>(see instructions)</i> .....</p> <p><b>15b</b> New York City part-year resident tax <i>(see instructions)</i> .....</p> <p><b>16</b> New York City amount from Form IT-230, Part 2, line 2 <i>(see instructions)</i> .....</p> <p><b>17</b> Add line 15a <b>or</b> 15b to line 16 .....</p> <p><b>18</b> New York City accumulation distribution credit .....</p> <p><b>19</b> Subtract line 18 from line 17 <i>(if less than zero, leave blank)</i> .....</p> <p><b>20</b> New York City separate tax on lump-sum distributions <i>(see instructions)</i> .....</p> <p><b>21</b> Add lines 19 and 20 .....</p> <p><b>22</b> New York City - UBT credit <i>(from Form IT-219)</i> .....</p> <p><b>23</b> Subtract line 22 from line 21 <i>(if less than zero, leave blank)</i> .....</p> <p><b>24</b> New York City minimum income tax <i>(see instructions)</i> .....</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10px;">15a.</td><td style="width: 50px;"> </td><td style="width: 10px;">.</td><td style="width: 10px;"> </td></tr> <tr><td>15b.</td><td> </td><td>.</td><td> </td></tr> <tr><td>16.</td><td> </td><td>.</td><td> </td></tr> <tr><td>17.</td><td> </td><td>.</td><td> </td></tr> <tr><td>18.</td><td> </td><td>.</td><td> </td></tr> <tr><td>19.</td><td> </td><td>.</td><td> </td></tr> <tr><td>20.</td><td> </td><td>.</td><td> </td></tr> <tr><td>21.</td><td> </td><td>.</td><td> </td></tr> <tr><td>22.</td><td> </td><td>.</td><td> </td></tr> </table>	15a.		.		15b.		.		16.		.		17.		.		18.		.		19.		.		20.		.		21.		.		22.		.	
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Make check or money order payable to **NY State Income Tax**; write the estate or trust's employer identification number and **2009 Fiduciary Income Tax** on it; mail the completed return to the appropriate address indicated in instructions.

<p><b>25</b> Yonkers resident income tax surcharge from Yonkers worksheet, line x <i>(see instructions)</i> .....</p> <p><b>26</b> Yonkers part-year resident tax <i>(from Form IT-205-A-I, page 4, Worksheet C, line 14)</i> .....</p> <p><b>27</b> Yonkers nonresident fiduciary earnings tax <i>(from Form Y-206)</i> .....</p> <p><b>28</b> Sales or use tax <i>(see instructions on page 23)</i> .....</p> <p><b>29</b> Total NYS, NYC, Yonkers taxes, and sales or use tax <i>(add lines 14 and 23 through 28; see instructions)</i> .....</p> <p><b>30</b> Estimated tax paid <i>(including payments made with Form IT-370-PF)</i> .....</p> <p><b>31</b> Estimated tax payments allocated to beneficiaries <i>(from Form IT-205-T)</i> .....</p> <p><b>32</b> Subtract line 31 from line 30 .....</p> <p><b>33</b> Refundable credits <i>Identify:</i> <span style="border: 1px solid black; padding: 0 50px;"> </span></p> <p><b>34</b> New York State tax withheld .....</p> <p><b>35</b> New York City tax withheld .....</p> <p><b>36</b> Yonkers tax withheld .....</p> <p><b>37</b> Total <i>(add lines 32 through 36)</i> .....</p> <p><b>38</b> If line 37 is more than the total of lines 29 and 42, enter the overpayment .....</p> <p><b>39</b> Amount of line 38 to be <b>refunded to you</b> .....</p> <p><b>40</b> Amount of line 38 to be credited to 2010 estimated tax .....</p> <p><b>41</b> If line 37 is less than the total of lines 29 and 42, enter <b>amount you owe</b> .....</p> <p><b>42</b> Estimated tax penalty <i>(will reduce line 38 or increase line 41; see instr.)</i> .....</p>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="width: 10px;">23.</td><td style="width: 50px;"> </td><td style="width: 10px;">.</td><td style="width: 10px;"> </td></tr> <tr><td>24.</td><td> </td><td>.</td><td> </td></tr> <tr><td>25.</td><td> </td><td>.</td><td> </td></tr> <tr><td>26.</td><td> </td><td>.</td><td> </td></tr> <tr><td>27.</td><td> </td><td>.</td><td> </td></tr> <tr><td>28.</td><td> </td><td>.</td><td> </td></tr> <tr><td>29.</td><td> </td><td>.</td><td> </td></tr> <tr><td>30.</td><td> </td><td>.</td><td> </td></tr> <tr><td>31.</td><td> </td><td>.</td><td> </td></tr> <tr><td>32.</td><td> </td><td>.</td><td> </td></tr> <tr><td>33.</td><td> </td><td>.</td><td> </td></tr> <tr><td>34.</td><td> </td><td>.</td><td> </td></tr> <tr><td>35.</td><td> </td><td>.</td><td> </td></tr> <tr><td>36.</td><td> </td><td>.</td><td> </td></tr> <tr><td>37.</td><td> </td><td>.</td><td> </td></tr> <tr><td>38.</td><td> </td><td>.</td><td> </td></tr> <tr><td>39.</td><td> </td><td>.</td><td> </td></tr> <tr><td>40.</td><td> </td><td>.</td><td> </td></tr> <tr><td>41.</td><td> </td><td>.</td><td> </td></tr> <tr><td>42.</td><td> </td><td>.</td><td> </td></tr> </table>	23.		.		24.		.		25.		.		26.		.		27.		.		28.		.		29.		.		30.		.		31.		.		32.		.		33.		.		34.		.		35.		.		36.		.		37.		.		38.		.		39.		.		40.		.		41.		.		42.		.	
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**File this original scannable return with the Tax Department.**



Attach 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 attach federal Form 1041.



<b>Income</b>	<b>43</b> Interest income .....	<b>43.</b>		.	
	<b>44</b> Dividends .....	<b>44.</b>		.	
	<b>45</b> Business income (or loss) (attach copy of federal Schedule C or C-EZ, Form 1040) .....	<b>45.</b>		.	
	<b>46</b> Capital gain (or loss) (attach copy of federal Schedule D, Form 1041) .....	<b>46.</b>		.	
	<b>47</b> Rents, royalties, partnerships, other estates and trusts (attach copy of federal Schedule E, Form 1040) .....	<b>47.</b>		.	
	<b>48</b> Farm income (or loss) (attach copy of federal Schedule F, Form 1040) .....	<b>48.</b>		.	
	<b>49</b> Ordinary gain (or loss) (attach copy of federal Form 4797) .....	<b>49.</b>		.	
	<b>50</b> Other income (state nature of income) .....	<b>50.</b>		.	
	<b>51</b> Total income (add lines 43 through 50; enter here and on front page, line A) .....	<b>51.</b>		.	
	<b>52</b> Interest .....	<b>52.</b>		.	
<b>Deductions</b>	<b>53</b> Taxes .....	<b>53.</b>		.	
	<b>54</b> Fiduciary fees .....	<b>54.</b>		.	
	<b>55</b> Charitable deduction .....	<b>55.</b>		.	
	<b>56</b> Attorney, accountant, and return preparer fees .....	<b>56.</b>		.	
	<b>57</b> Other deductions (itemize on an attached sheet) .....	<b>57.</b>		.	
	<b>58</b> Income distribution deduction (attach copy of federal Schedules K-1, Form 1041, for each beneficiary) .....	<b>58.</b>		.	
	<b>59</b> Estate tax deduction (attach computation) .....	<b>59.</b>		.	
	<b>60</b> Exemption (federal) .....	<b>60.</b>		.	
	<b>61</b> Total (add lines 52 through 60) .....	<b>61.</b>		.	
	<b>62</b> Federal taxable income of fiduciary (subtract line 61 from line 51; enter here and on front page, line 1) .....	<b>62.</b>		.	

**Schedule B – New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust**

<b>Additions</b>	<b>63</b> Interest income on state and local bonds other than New York (gross amount not included in federal income) .....	<b>63.</b>		.	
	<b>64</b> Income taxes deducted on federal fiduciary return (see instructions) .....	<b>64.</b>		.	
	<b>65</b> Other (see instructions) Identify: _____ .....	<b>65.</b>		.	
	<b>66</b> Total additions (add lines 63, 64, and 65) .....	<b>66.</b>		.	
<b>Subtractions</b>	<b>67</b> Interest income on US obligations included in federal income .....	<b>67.</b>		.	
	<b>68</b> Other (see inst.) Identify: _____ ... ..	<b>68.</b>		.	
	<b>69</b> Total subtractions (add lines 67 and 68) .....	<b>69.</b>		.	
	<b>70</b> New York fiduciary adjustment (difference between lines 66 and 69 to be entered as total of column 5 below) .....	<b>70.</b>		.	

**Schedule C – Shares of New York fiduciary adjustment of a resident or a nonresident estate or trust or a part-year resident trust**

Attach 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"/>				
(b)	<input type="checkbox"/>	<input type="checkbox"/>				
The total of Schedule C, column 5, should be the same as Schedule B, line 70 above. (see instructions)			Fiduciary			
			Totals		100%	

- 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 2): \_\_\_\_\_
- C. Resident status – mark an X in all boxes that apply:
 

<b>(3)</b> <input type="checkbox"/> NYS full-year nonresident estate or trust	<b>(6)</b> <input type="checkbox"/> Yonkers full-year resident estate or trust
<b>(1)</b> <input type="checkbox"/> NYS full-year resident estate or trust	<b>(4)</b> <input type="checkbox"/> NYC full-year resident estate or trust
<b>(2)</b> <input type="checkbox"/> NYS part-year resident trust	<b>(5)</b> <input type="checkbox"/> NYC part-year resident trust
	<b>(7)</b> <input type="checkbox"/> Yonkers part-year resident trust
	<b>(8)</b> <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. Attach 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 ..... \_\_\_\_\_

<b>Third-party designee?</b> (see pg. 5) Yes <input type="checkbox"/> No <input type="checkbox"/>	Print designee's name	Designee's phone number ( )	Personal identification number (PIN)
	E-mail:		

<b>Paid preparer must complete</b> (see instr.)	Preparer's signature	Preparer's NYTPRIN	<b>Sign return here</b>
	Firm's name (or yours, if self-employed)	Preparer's SSN or PTIN	
	Address	Employer identification number	
	Date:	Self-employed? <input type="checkbox"/>	
			Signature of fiduciary or officer representing fiduciary
			Date
			Daytime phone number
			E-mail: