

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

Name of estate or trust, Date entity created, Name and title of fiduciary, Identification number of estate or trust, Address of fiduciary, Decedent's social security number, City, village, or post office, State, ZIP code, Mark an X in the applicable box: Initial return, Final return

Amended return (attach explanation)

Income distribution deduction, Number of beneficiaries, Qualifying special conditions for filing your 2009 tax return

See instructions

Table with columns A, B, C, 1-8, 9, 10-14. Rows include Total income, New York adjusted gross income, Amount from Form IT-205-A, Federal taxable income, New York modifications, Balance, Fiduciary's share, New York taxable income, State tax, New York State amount, Add lines 6 and 7, Allocated New York State tax, Nonrefundable state credits, Subtract line 10, State separate tax, State minimum income tax, Total New York State tax.

Table with columns 15a, 15b, 16-22. Rows include New York City resident tax, New York City part-year resident tax, New York City amount, Add line 15a or 15b, New York City accumulation distribution credit, Subtract line 18, New York City separate tax, Add lines 19 and 20, New York City - UBT credit, Subtract line 22.

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.

Table with columns 23-37. Rows include Subtract line 22, New York City minimum income tax, Yonkers resident income tax surcharge, Yonkers part-year resident tax, Yonkers nonresident fiduciary earnings tax, Sales or use tax, Total NYS, NYC, Yonkers taxes, Estimated tax paid, Estimated tax payments, Subtract line 31, Refundable credits, New York State tax withheld, New York City tax withheld, Yonkers tax withheld, Total (add lines 32 through 36).

Table with columns 38-42. Rows include If line 37 is more than the total of lines 29 and 42, enter the overpayment, Amount of line 38 to be refunded to you, Amount of line 38 to be credited to 2010 estimated tax, If line 37 is less than the total of lines 29 and 42, enter amount you owe, Estimated tax penalty.

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.



Table with 2 columns: Description (Income and Deductions) and Amount. Lines 43-62.

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

Table with 2 columns: Description (Additions and Subtractions) and Amount. Lines 63-70.

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

Table with 5 columns: Beneficiary info, Identifying number, Shares of federal distributable net income, Shares of New York fiduciary adjustment, and Fiduciary status. Includes lines 1-5.

- 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:
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

Third-party designee? (see pg. 5) Print designee's name, Designee's phone number, Personal identification number (PIN), E-mail.

Paid preparer must complete (see instr.) Preparer's signature, Firm's name, Address, Date, Self-employed?, Sign return here Signature of fiduciary or officer representing fiduciary, Date, Daytime phone number, E-mail.