



New York State Department of Taxation and Finance

Fiduciary MeF Acceptance Testing System for Tax Year 2014

TEST NUMBER: 2118

Forms Included: IT-205, IT-637, 1099-INT, 1099-DIV, 1099-G

Test Notes: Decedent's Estate with income.

Return specific information: This entity was created 04-15-2014, ID 004xx2118*. The decedent is Max Kalba, see information below. There are no beneficiaries. The entity has income consisting of interest, dividends and NYS Unemployment, see attached statements. Assume fiduciary fees of \$1250, a donation of \$3500 made to charity, and \$5000 paid to various accountants and attorneys. \$175 of sales/use tax was paid. The fiduciary adjustment consists of \$3250 of income taxes deducted on federal fiduciary return.

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

You must perform calculations and complete forms including carry-overs from other tax forms. The attached forms should not be considered complete. Any balance due can be paid from the following personal checking account: Account number 107043 Routing number 011001742. Should a refund be calculated, the entity requests that a refund of up to \$3000 be made, with any additional overpayment applied to 2015 estimated tax.

Decedent:

Max Kalba
451 Solid Hollow
Albany, NY 12261
SSN 004322138

Beneficiary: No beneficiaries

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 general partner information:

Partner: Hugo Drax
Phone: 518-489-5555
Sign Date: 4-11-2014
E-mail: HUGO@DRAXINDUSTRIES.COM

Revisions:

11/18/2014- 1099-G payer ID changed

12/3/2014- Entity create date changed, number of beneficiaries corrected, paid-preparer and self-filer information updated on IT-205. Self-filer information added to cover page. Removed federal withholding from 1099-INT

1/29/15 – Added form IT-637 to test scenario

Address any questions via e-mail to NYSFIDMEF@tax.ny.gov

Fiduciary MeF publications and forms are available at: http://www.tax.ny.gov/pit/efile/efd_mef_publications_2014.htm

Current Schema and State Spreadsheet available at: http://www.tax.ny.gov/bus/efile/swd_fiduciary.htm

Fiduciary Income Tax Return

New York State • New York City • Yonkers

IT-205

Type of entity from Form 1041:



For the full year Jan. 1, 2014, through Dec. 31, 2014, or fiscal year beginning **14** 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"/> Income distribution deduction (see instructions, Form IT-205-I)		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)
Number of beneficiaries		Qualifying special conditions for filing your 2014 tax return (see instructions)

Amended return (submit explanation)

A	Total income (from back page, line 51)		.00
B	New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 8)		.00
C	Amount from Form IT-205-A, Schedule 1, line 10, column a		.00
1	Federal taxable income of fiduciary (from back page, line 62)		.00
2	New York modifications relating to amounts allocated to principal		.00
3	Balance (line 1 and add or subtract line 2)		.00
4	Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)		.00
5	New York taxable income of fiduciary (line 3 and add or subtract line 4)		.00
6	State tax on line 5 amount (full-year resident estate and trust only)		.00
7	New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)		.00
8	Add lines 6 and 7		.00
9	Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13)		.00
	• If you completed Form IT-230, Part 2, mark an X in this box <input type="checkbox"/>		.00
10	Nonrefundable state credits (submit schedule)		.00
11	Subtract line 10 from line 8 or line 9		.00
12	State separate tax on lump-sum distributions and other addbacks		.00
13	This line intentionally left blank		.00
14	Total New York State tax (add lines 11 and 12; see instructions)		.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, page 4, 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 on page 22)	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 2015 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 **2014 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.

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See instructions

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	.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 and trusts (submit copy of federal Schedule 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		.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 instr., page 3): _____
- 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 _____

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

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



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
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



VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. NYS DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE PO BOX 621 ALBANY, NY 12240		1 Unemployment compensation \$ 1500	OMB No. 1545-0120 2014 Form 1099-G		Certain Government Payments
		2 State or local income tax refunds, credits, or offsets \$	3 Box 2 amount is for tax year		
PAYER'S federal identification number 270293117	RECIPIENT'S identification number 004322138	5 RTAA payments \$		6 Taxable grants \$	Copy 1 For State Tax Department
RECIPIENT'S name MAX KALBA Street address (including apt. no.) 451 SOLID HOLLOW City or town, state or province, country, and ZIP or foreign postal code ALBANY, NY 12261		7 Agriculture payments \$	8 Check if box 2 is trade or business income <input type="checkbox"/>		
		9 Market gain \$		11 State income tax withheld \$	
Account number (see instructions)		10a State NY	10b State identification no. 004322140	\$ 100	

Form **1099-G**

www.irs.gov/form1099g

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. DIVIDEND DISTRIBUTORS 2118 MAIN STREET SUITE 2014 ALBANY, NY 12261		1a Total ordinary dividends \$ 25,000	OMB No. 1545-0110 2014 Form 1099-DIV		Dividends and Distributions	
		1b Qualified dividends \$	2a Total capital gain distr. \$			2b Unrecap. Sec. 1250 gain \$
		PAYER'S federal identification number 004322139	RECIPIENT'S identification number 004322118	2c Section 1202 gain \$		2d Collectibles (28%) gain \$
RECIPIENT'S name ESTATE OF WITHHOLDING TRUST		3 Nondividend distributions \$	4 Federal income tax withheld \$4500			
		Street address (including apt. no.) 123 FIDUCIARY DRIVE		5 Investment expenses \$		
City or town, state or province, country, and ZIP or foreign postal code ALBANY, NY 12261		6 Foreign tax paid \$	7 Foreign country or U.S. possession			
		8 Cash liquidation distributions \$	9 Noncash liquidation distributions \$			
Account number (see instructions)		10 Exempt-interest dividends \$	11 Specified private activity bond interest dividends \$			
		12 State NY	13 State identification no. 004322139	14 State tax withheld \$ 4,000		
				\$		

Form **1099-DIV**

www.irs.gov/form1099div

Department of the Treasury - Internal Revenue Service

VOID CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. DATA MANAGEMENT SYSTEMS 510 MAIN STREET SUITE 109 ALBANY, NY 12261		Payer's RTN (optional)		OMB No. 1545-0112			
		1 Interest income 141,000 \$		2014 Interest Income Form 1099-INT			
PAYER'S federal identification number		RECIPIENT'S identification number				Copy 1 For State Tax Department	
004322149		004322118					
RECIPIENT'S name ESTATE OF WITHHOLDING TRUST Street address (including apt. no.) 123 FIDUCIARY DRIVE City or town, state or province, country, and ZIP or foreign postal code ALBANY, NY 12261		2 Early withdrawal penalty					
		\$					
		3 Interest on U.S. Savings Bonds and Treas. obligations				\$	
		4 Federal income tax withheld				5 Investment expenses	
		\$				\$	
		6 Foreign tax paid				7 Foreign country or U.S. possession	
\$							
8 Tax-exempt interest		9 Specified private activity bond interest					
\$		\$					
10 Market discount		11 Bond premium					
\$		\$					
Account number (see instructions)		12 Tax-exempt bond CUSIP no.		13 State			
				NY			
				14 State identification no.			
				004322149			
				15 State tax withheld			
				\$ 12,000			
				\$			

Form **1099-INT**

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service