



Revisions:

- 12/15/2014 – This test case has been totally revised. Please disregard the previous version(s)

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Address any questions via e-mail to [NYSFIDMEF@tax.ny.gov](mailto:NYSFIDMEF@tax.ny.gov)

Fiduciary MeF publications and forms are available at: [http://www.tax.ny.gov/pit/efile/fid\\_mef\\_publications\\_2014.htm](http://www.tax.ny.gov/pit/efile/fid_mef_publications_2014.htm)

Current Schema and State Spreadsheet available at: [http://www.tax.ny.gov/bus/efile/swd\\_fiduciary.htm](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 <b>X</b> 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)

<b>A</b>	Total income (from back page, line 51)		.00
<b>B</b>	New York adjusted gross income from NYAGI worksheet, line 5 (see instructions on page 8)		.00
<b>C</b>	Amount from Form IT-205-A, Schedule 1, line 10, column a		.00
<b>1</b>	Federal taxable income of fiduciary (from back page, line 62)		.00
<b>2</b>	New York modifications relating to amounts allocated to principal		.00
<b>3</b>	Balance (line 1 and add or subtract line 2)		.00
<b>4</b>	Fiduciary's share of New York fiduciary adjustment (from back page, Schedule C, column 5)		.00
<b>5</b>	New York taxable income of fiduciary (line 3 and add or subtract line 4)		.00
<b>6</b>	State tax on line 5 amount (full-year resident estate and trust only)		.00
<b>7</b>	New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only)		.00
<b>8</b>	Add lines 6 and 7		.00
<b>9</b>	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 <b>X</b> in this box <input type="checkbox"/>		.00
<b>10</b>	Nonrefundable state credits (submit schedule)		.00
<b>11</b>	Subtract line 10 from line 8 or line 9		.00
<b>12</b>	State separate tax on lump-sum distributions and other addbacks		.00
<b>13</b>	This line intentionally left blank		.00
<b>14</b>	Total New York State tax (add lines 11 and 12; see instructions)		.00
<b>15a</b>	New York City resident tax on line 5 amount (see instructions)	<b>15a</b>	.00
<b>15b</b>	New York City part-year resident tax (see instructions)	<b>15b</b>	.00
<b>16</b>	New York City amount from Form IT-230, Part 2, line 2 (see instructions)	<b>16</b>	.00
<b>17</b>	Add line 15a or 15b to line 16	<b>17</b>	.00
<b>18</b>	New York City accumulation distribution credit	<b>18</b>	.00
<b>19</b>	Subtract line 18 from line 17 (if less than zero, leave blank)	<b>19</b>	.00
<b>20</b>	New York City separate tax on lump-sum distributions (see instructions)	<b>20</b>	.00
<b>21</b>	Add lines 19 and 20	<b>21</b>	.00
<b>22</b>	Other New York City credits (see instructions)	<b>22</b>	.00
<b>23</b>	Subtract line 22 from line 21 (if less than zero, leave blank)	<b>23</b>	.00
<b>24</b>	This line intentionally left blank	<b>24</b>	.00
<b>25</b>	Yonkers resident income tax surcharge from Yonkers worksheet, line e (see instructions)	<b>25</b>	.00
<b>26</b>	Yonkers part-year resident tax (from Form IT-205-A-I, page 4, Worksheet C, line 14)	<b>26</b>	.00
<b>27</b>	Yonkers nonresident fiduciary earnings tax (from Form Y-206)	<b>27</b>	.00
<b>28</b>	Sales or use tax (see instructions on page 22)	<b>28</b>	.00
<b>29</b>	Total NYS, NYC, Yonkers taxes, and sales or use tax (add lines 14 and 23 through 28; see instructions)	<b>29</b>	.00
<b>30</b>	Estimated tax paid (including payments made with Form IT-370-PF)	<b>30</b>	.00
<b>31</b>	Estimated tax payments allocated to beneficiaries (from Form IT-205-T)	<b>31</b>	.00
<b>32</b>	Subtract line 31 from line 30	<b>32</b>	.00
<b>33</b>	Refundable credits Identify:	<b>33</b>	.00
<b>34</b>	New York State tax withheld	<b>34</b>	.00
<b>35</b>	New York City tax withheld	<b>35</b>	.00
<b>36</b>	Yonkers tax withheld	<b>36</b>	.00
<b>37</b>	Total (add lines 32 through 36)	<b>37</b>	.00
<b>38</b>	If line 37 is more than the total of lines 29 and 42, enter the overpayment	<b>38</b>	.00
<b>39</b>	Amount of line 38 to be refunded to you	<b>39</b>	.00
<b>40</b>	Amount of line 38 to be credited to 2015 estimated tax	<b>40</b>	.00
<b>41</b>	If line 37 is less than the total of lines 29 and 42, enter amount you owe	<b>41</b>	.00
<b>42</b>	Estimated tax penalty (will reduce line 38 or increase line 41; see instr.)	<b>42</b>	.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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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.



<b>Income</b>	<b>43</b> Interest income .....	<b>43</b>	.00
	<b>44</b> Dividends .....	<b>44</b>	.00
	<b>45</b> Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040) .....	<b>45</b>	.00
	<b>46</b> Capital gain (or loss) (submit copy of federal Schedule D, Form 1041) .....	<b>46</b>	.00
	<b>47</b> Rents, royalties, partnerships, other estates and trusts (submit copy of federal Schedule E, Form 1040) .....	<b>47</b>	.00
	<b>48</b> Farm income (or loss) (submit copy of federal Schedule F, Form 1040) .....	<b>48</b>	.00
	<b>49</b> Ordinary gain (or loss) (submit copy of federal Form 4797) .....	<b>49</b>	.00
	<b>50</b> Other income (state nature of income) .....	<b>50</b>	.00
	<b>51</b> Total income (add lines 43 through 50; enter here and on front page, line A) .....	<b>51</b>	.00
	<b>52</b> Interest .....	<b>52</b>	.00
<b>Deductions</b>	<b>53</b> Taxes .....	<b>53</b>	.00
	<b>54</b> Fiduciary fees .....	<b>54</b>	.00
	<b>55</b> Charitable deduction .....	<b>55</b>	.00
	<b>56</b> Attorney, accountant, and return preparer fees .....	<b>56</b>	.00
	<b>57</b> Other deductions (itemize on an additional sheet) .....	<b>57</b>	.00
	<b>58</b> Income distribution deduction (submit copy of federal Schedules K-1, Form 1041, for each beneficiary) .....	<b>58</b>	.00
	<b>59</b> Estate tax deduction (submit computation) .....	<b>59</b>	.00
	<b>60</b> Exemption (federal) .....	<b>60</b>	.00
	<b>61</b> Total (add lines 52 through 60) .....	<b>61</b>	.00
	<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>	.00

**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>	.00
	<b>64</b> Income taxes deducted on federal fiduciary return (see instructions) .....	<b>64</b>	.00
	<b>65</b> Other (from Form IT-225, line 9; see instructions) .....	<b>65</b>	.00
	<b>66</b> Total additions (add lines 63, 64, and 65) .....	<b>66</b>	.00
<b>Subtractions</b>	<b>67</b> Interest income on US obligations included in federal income	<b>67</b>	.00
	<b>68</b> Other (from Form IT-225, line 18; see instructions) .....	<b>68</b>	.00
	<b>69</b> Total subtractions (add lines 67 and 68) .....	<b>69</b>	.00
	<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>	.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:		

<b>Paid preparer must complete (see instr.)</b>	Preparer's signature	Preparer's NYTPRN	<b>▼ Sign return here ▼</b>	
	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:	



# Fiduciary Allocation

# IT-205-A

## Submit with Form IT-205

For the full year January 1, 2014, through December 31, 2014 or fiscal year beginning 14 and ending  

Name of estate or trust (as shown on federal Form SS-4)	Identification number of estate or trust
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**Complete this form as follows:**

**– Resident estate or trust with any nonresident beneficiaries**

If any of the income distributable to the nonresident beneficiaries is derived from New York State sources, complete Schedules 4, 2, and 3, in that order. Then complete any of Schedules 5, 6, 7, and 8 that apply, as described below.

**However, do not complete Form IT-205-A if none of the income distributable to the nonresident beneficiaries is derived from New York State sources, even if other income is distributable to those beneficiaries. In this case, include a statement with Form IT-205, *Fiduciary Income Tax Return*, to the effect that the distributable income of the nonresident beneficiaries consists only of income that is not taxable to nonresident individuals.**

**– Nonresident estate or trust and part-year resident trust**

Complete Schedules 4, 2, 3, and 1, in that order. Then complete any of Schedules 5, 6, 7, and 8 that apply, as follows:

**Schedules 5, 6, 7, and 8 referred to above are to be completed under the following circumstances:**

- Schedule 5 – If the estate or trust carries on business both in and out of New York State but does not maintain books and records from which the New York income of the business can be determined.
- Schedule 6 – If the estate or trust claims a deduction for New York charitable contributions.
- Schedules 7 and 8 – If the estate or trust has gains or losses from the sale or disposition of New York property.

Instructions for completing the various schedules of this form can be found in Form IT-205-A-I, *Instructions for Form IT-205-A*.

		a Total federal amount	b Amount from New York City resident period
<b>Schedule 1 – Computation of New York tax of a nonresident estate or trust or part-year resident trust</b>			
1 Adjusted total income (or loss) (from line 30, column a; see instructions) .....	<b>1</b>	.00	.00
2 Income distribution deduction (from federal Form 1041, Schedule B, line 15; submit copy of each federal Schedule K-1 (Form 1041)) .....	<b>2</b>	.00	.00
3 Estate tax deduction (submit computation) .....	<b>3</b>	.00	.00
4 Exemption (federal) .....	<b>4</b>	.00	.00
5 Total (add lines 2 through 4) .....	<b>5</b>	.00	.00
6 Federal taxable income of fiduciary (subtract line 5 from line 1; enter column a amount on Form IT-205, front page, line 1) .....	<b>6</b>	.00	.00
7 New York modifications relating to amounts allocated to principal (see instructions) .....	<b>7</b>	.00	.00
8 Balance (line 6 and add or subtract line 7) .....	<b>8</b>	.00	.00
9 Fiduciary's share of New York fiduciary adjustment (from Form IT-205, Schedule C, column 5) .....	<b>9</b>	.00	.00
10 New York taxable income of fiduciary (line 8 and add or subtract line 9; see instructions) .....	<b>10</b>	.00	.00
11 New York State base tax on line 10 amount (see instructions) .....	<b>11</b>	.00	
12 Income percentage - income percentage may be greater than 100% (see instructions) .....	<b>12</b>		
13 Allocated New York State tax (multiply line 11 by the decimal on line 12; enter here and on Form IT-205, line 9) .....	<b>13</b>	.00	

Schedule 2 – Fiduciary's and beneficiary's share of income from New York State sources (see instructions)					
Beneficiary - same as on Form IT-205, Schedule C	Shares of federal distributable net income (see instructions)		3 Shares of income from New York sources	4 Shares of fiduciary adjustment	Enter the amount from Schedule 4, line 38, column a, on Schedule 2 at the <i>Totals</i> line of column 1. Enter the amount from Schedule 4, line 38, column b, on Schedule 2 at the <i>Totals</i> line of column 3. Enter the amount from Form IT-205, line 70 on Schedule 2, at the <i>Totals</i> line of column 4. Enter the fiduciary's share of fiduciary adjustment on Form IT-205-A-I, page 3, <i>New York State income percentage worksheet</i> , line e. If the fiduciary adjustment is a positive amount, it must be added to income; if it is a negative amount, it must be subtracted from income.
	1 Amount	2 Percentage			
<b>a</b>	.00		.00	.00	
<b>b</b>	.00		.00	.00	
Fiduciary	.00		.00	.00	
<b>Totals</b>	.00	100%	.00	.00	

Schedule 3 – Nonresident beneficiary's share of income and deduction from New York State sources (see instructions)					
Beneficiary - same as on Form IT-205, Schedule C	1 Dividends from New York sources	2 Short-term capital gain from New York property	3 Long-term capital gain from New York property	4 Other taxable income from New York sources	5 Other deductions from New York sources
<b>a</b>	.00	.00	.00	.00	
<b>b</b>	.00	.00	.00	.00	(see instructions; submit schedule)

**Nonresident beneficiaries must report items of income and deduction stated on Schedule 3 on lines 1 through 18 of their New York State returns as items derived from or connected with New York State sources.**

**Schedule 4 – Details of federal distributable net income and amounts from New York State sources** (see instructions)

Lines 14 through 30, column a are similar to entries on federal Form 1041, page 1.		a – Federal amount	b – Amount of column a from New York sources	c – Amount of column a for New York City resident period	d – Amount of column a for Yonkers resident period
<b>Income</b>	<b>14</b> Interest income .....	<b>14</b> .00	.00	.00	.00
	<b>15</b> Dividends .....	<b>15</b> .00	.00	.00	.00
	<b>16</b> Business income (or loss) (submit copy of federal Schedule C or C-EZ, Form 1040) .....	<b>16</b> .00	.00	.00	.00
	<b>17</b> Capital gain (or loss) (submit copy of federal Schedule D, Form 1041) .....	<b>17</b> .00	.00	.00	.00
	<b>18</b> Rents, royalties, partnerships, other estates and trusts, etc. (submit copy of federal Schedule E, Form 1040) .....	<b>18</b> .00	.00	.00	.00
	<b>19</b> Farm income (or loss) (submit copy of federal Schedule F, Form 1040) .....	<b>19</b> .00	.00	.00	.00
	<b>20</b> Ordinary gain (or loss) (submit federal Form 4797) .....	<b>20</b> .00	.00	.00	.00
	<b>21</b> Other income (state nature of income) .....	<b>21</b> .00	.00	.00	.00
	<b>22</b> Total income (add lines 14 through 21; enter column a amount on Form IT-205, front page, item A) .....	<b>22</b> .00	.00	.00	.00
	<b>23</b> Interest .....	<b>23</b> .00	.00	.00	
<b>24</b> Taxes .....	<b>24</b> .00	.00	.00		
<b>25</b> Fiduciary fees .....	<b>25</b> .00	.00	.00		
<b>26</b> Charitable deduction .....	<b>26</b> .00	.00	.00		
<b>27</b> Attorney's, accountant's, and return preparer's fees .....	<b>27</b> .00	.00	.00		
<b>28</b> Other deductions (submit schedule; see instructions) .....	<b>28</b> .00	.00	.00		
<b>29</b> Total (add lines 23 through 28) .....	<b>29</b> .00	.00	.00		
<b>30</b> Adjusted total income (or loss) (subtract line 29 from line 22) .....	<b>30</b> .00	.00	.00		

Lines 31 through 38, column a, are similar to entries on federal Form 1041, Schedule B.

<b>31</b> Adjusted tax-exempt interest .....	<b>31</b> .00	.00	.00	
<b>32</b> Net gain shown on Schedule 7, line 75, column 1 (if net loss, enter 0) .....	<b>32</b> .00	.00	.00	
<b>33</b> Enter the sum of lines 52 and 55 from Schedule 6 .....	<b>33</b> .00	.00	.00	
<b>34</b> Short-term capital gain included on Schedule 6, line 47 .....	<b>34</b> .00	.00	.00	
<b>35</b> If amount on line 17 above is a capital loss, enter amount here (as a positive figure) .....	<b>35</b> .00	.00	.00	
<b>36</b> Total (add lines 30 through 35) .....	<b>36</b> .00	.00	.00	
<b>37</b> If amount on line 17 above is a capital gain, enter that amount here .....	<b>37</b> .00	.00	.00	
<b>38</b> Distributable net income (subtract line 37 from line 36) - Enter column a amount as total of Schedule 2, column 1 and enter column b amount on Schedule 2, column 3, Totals line ...	<b>38</b> .00	.00	.00	

**Schedule 5 – Formula basis allocation of business income. Complete if business is carried on both in and out of New York State** (submit list giving locations and descriptions of all places, both in and out of New York State, where you carry on business).

Items used as factors		1 Totals - in and out of New York State	2 New York State amounts	3 Percent column 2 is of column 1
<b>Property percentage</b> (see instructions)				
<b>39</b> Real property owned .....	<b>39</b> .00	.00	.00	
<b>40</b> Real property rented from others .....	<b>40</b> .00	.00	.00	
<b>41</b> Tangible personal property owned .....	<b>41</b> .00	.00	.00	
<b>42</b> Property percentage (add lines 39, 40, and 41; see instructions) .....	<b>42</b> .00	.00	.00	
<b>43</b> Payroll percentage (see instructions) .....	<b>43</b> .00	.00	.00	
<b>44</b> Gross income percentage (see instructions) .....	<b>44</b> .00	.00	.00	
<b>45</b> Total of percentages (add lines 42, 43, and 44, column 3) .....	<b>45</b> .00			%
<b>46</b> Business allocation percentage (divide total percentage on line 45 by 3 or by actual number of percentages if less than 3) ..	<b>46</b> .00			%

To determine the amounts from New York State sources in Schedule 4, column b, apply the percentage on line 46 in the manner shown below to each item of income or deduction that is both reported in Schedule 4, column a, and required to be allocated.

From line number \_\_\_\_\_ \$ \_\_\_\_\_ .00 × \_\_\_\_\_ % = \$ \_\_\_\_\_ .00



**Schedule 6 – Computation of New York charitable deduction**

<b>47</b>	Amounts paid or permanently set aside for New York charitable purposes from gross income (see instructions).....	<b>47</b>	.00
<b>48</b>	Tax-exempt income from sources outside New York State allocable to New York charitable contribution .....	<b>48</b>	.00
(Complete lines 49 through 52 below only if gain on line 74, column 2, exceeds loss on line 73, column 2.)			
<b>49</b>	Long-term capital gain included on line 47 .....	<b>49</b>	.00
<b>50</b>	Enter gain from line 74, column 2, minus loss from line 73, column 2 .....	<b>50</b>	.00
<b>51</b>	Enter gain from line 74, column 3, minus loss from line 73, column 3 .....	<b>51</b>	.00
<b>52</b>	Enter the amount from line 49, 50, or 51, whichever is less.....	<b>52</b>	.00
<b>53</b>	Add lines 48 and 52.....	<b>53</b>	.00
<b>54</b>	Balance (subtract line 53 from line 47).....	<b>54</b>	.00
<b>55</b>	Capital gains for the tax year allocated to corpus and paid or permanently set aside for New York charitable purposes ..	<b>55</b>	.00
<b>56</b>	Add lines 54 and 55.....	<b>56</b>	.00
<b>57</b>	Section 1202 exclusion allocable to capital gains paid or permanently set aside for New York charitable purposes .....	<b>57</b>	.00
<b>58</b>	Total (subtract line 57 from line 56) .....	<b>58</b>	.00

**Schedule 7 – Capital gains and losses from sales or exchanges of New York capital assets** (see instructions concerning tangible and intangible personal property carried as business assets)

**Part 1 – Short-term capital gains and losses – assets of New York property held one year or less**

a	b	c	d	e	f	
Kind of property and description (if necessary, submit statement of descriptive details not shown below)	Date acquired (mm-dd-yyyy)	Date sold (mm-dd-yyyy)	Gross sales price	Federal cost or other basis, plus expense of sale	Gain (or loss) (d minus e)	
<b>59</b>			.00	.00	.00	
			.00	.00	.00	
			.00	.00	.00	
<b>60</b>	Short-term capital gain (or loss) from installment sales and like-kind exchanges of New York property .....				<b>60</b>	.00
<b>61</b>	Net short-term gain (or loss) from New York property derived from partnerships, S corporations, and other estates or trusts .....				<b>61</b>	.00
<b>62</b>	Net gain (or loss) (combine lines 59 through 61) .....				<b>62</b>	.00
<b>63</b>	Short-term capital loss carryover (submit computation) .....				<b>63</b>	.00
<b>64</b>	Net short-term gain (or loss) (combine lines 62 and 63; enter here and on line 73 below).....				<b>64</b>	.00

**Part 2 – Long-term capital gains and losses – assets of New York property held more than one year**

<b>65</b>			.00	.00	.00	
			.00	.00	.00	
			.00	.00	.00	
<b>66</b>	Long-term capital gain (or loss) from installment sales and like-kind exchanges of New York property .....				<b>66</b>	.00
<b>67</b>	Net long-term gain (or loss) from New York property derived from partnerships, S corporations, and other estates or trusts .....				<b>67</b>	.00
<b>68</b>	Capital gain distributions .....				<b>68</b>	.00
<b>69</b>	Enter gain, if any, from Schedule 8, line 81 .....				<b>69</b>	.00
<b>70</b>	Net gain (or loss) (combine lines 65 through 69) .....				<b>70</b>	.00
<b>71</b>	Long-term capital loss carryover from 2013 (submit computation).....				<b>71</b>	.00
<b>72</b>	Net long-term gain (or loss) (combine lines 70 and 71; enter here and on line 74 below).....				<b>72</b>	.00

**Part 3 – Summary of Parts 1 and 2**

		1 – Beneficiaries	2 – Fiduciary	3 – Total
<b>73</b>	Net short-term gain (or loss) from line 64, column f, above .....	<b>73</b>	.00	.00
<b>74</b>	Net long-term gain (or loss) from line 72, column f, above .....	<b>74</b>	.00	.00
<b>75</b>	Total net gain (or loss) (line 73 and add or subtract line 74) .....	<b>75</b>	.00	.00

Enter on Schedule 4, line 17, column b, the net gain shown on line 75, column 3, above. If line 75, column 3, above is a net loss, see instructions.

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**Schedule 8 – Supplemental schedule of gains and losses from New York property** (see instructions)

**Part 1 – Sales or exchanges of New York property used in a trade or business and involuntary conversions from other than casualty and theft – property held more than one year**

Submit a copy of federal Form 4684 to report involuntary conversions of New York property from casualty and theft.

a Kind of property <i>(if necessary, submit statement of descriptive details not shown below)</i>	b Date acquired <i>(mm-dd-yyyy)</i>	c Date sold <i>(mm-dd-yyyy)</i>	d Gross sales price	e Federal depreciation allowed (or allowable) since acquisition	f Federal cost or other basis, plus improvements and expense of sale	g Loss <i>(f minus the sum of d and e)</i>	h Gain <i>(d plus e minus f)</i>
<b>76</b>			.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
<b>77</b> Gain, if any, from federal Form 4684, line 39 .....						<b>77</b>	.00
<b>78</b> Section 1231 gain from installment sales from federal Form 6252, line 26 or 37 .....						<b>78</b>	.00
<b>79</b> Gain, if any, from federal Form 4797, line 32, from other than casualty or theft .....						<b>79</b>	.00
<b>80</b> Add line 76, column g amounts, and lines 76 through 79, column h amounts .....						<b>80</b> (	.00)
<b>81</b> Combine columns g and h of line 80. Enter gain (or loss) here, and on appropriate line as follows: .....						<b>81</b>	.00

- a) If line 81 is a gain, enter the gain as a long-term capital gain on Schedule 7, line 69.
- b) If line 81 is zero or a loss, enter that amount on line 83.

**Part 2 – Ordinary gains and losses from New York property**

a Kind of property <i>(if necessary, submit statement of descriptive details not shown below)</i>	b Date acquired <i>(mm-dd-yyyy)</i>	c Date sold <i>(mm-dd-yyyy)</i>	d Gross sales price	e Federal depreciation allowed (or allowable) since acquisition	f Federal cost or other basis, plus improvements and expense of sale	g Loss <i>(f minus the sum of d and e)</i>	h Gain <i>(d plus e minus f)</i>
<b>82</b> Ordinary gains and losses not included on lines 83 through 87 (include property held one year or less)			.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
<b>83</b> Loss, if any, from line 81 .....						<b>83</b>	.00
<b>84</b> Gain, if any, from federal Form 4797, line 31 .....						<b>84</b>	.00
<b>85</b> Net gain (or loss) from federal Form 4684, lines 31 and 38(a) .....						<b>85</b>	.00
<b>86</b> Ordinary gain from installment sales from federal Form 6252, line 25 or line 36, or both .....						<b>86</b>	.00
<b>87</b> Recapture of section 179 deduction .....						<b>87</b>	.00
<b>88</b> Add lines 82, 83, and 85, column g amounts, and line 82 and lines 84 through 87, column h amounts .....						<b>88</b> (	.00)
<b>89</b> Combine columns g and h of line 88. Enter gain (or loss) here and on Schedule 4, line 20, column b .....						<b>89</b>	.00





# New York State Resident Trust Nontaxable Certification

Tax Law – Article 22, Section 605(b)(3)(D)

# IT-205-C

To be filed with Form IT-205 when a trust meets the conditions of Tax Law section 605(b)(3)(D); see instructions (Form IT-205-I)

Name of trust	Employer identification number (EIN)
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Mark an **X** for all that apply:

- 1 All of the trustees are domiciled in a state other than New York State ..... 1
  - 2 The entire corpus of the trust, including real and tangible personal property, is located outside of New York State (it is the Tax Department's position that intangibles located in the state but that are not employed in a business carried on in the state are not located in the state for purposes of this rule) ..... 2
  - 3 All income and gains of the trust are derived from, or connected with, sources outside of New York State, determined as if the trust were a nonresident trust (see instructions) ..... 3
- A Is the trust an incomplete gift non-grantor trust? (mark an **X** in one box; see instructions) ..... Yes  No

### Trustee identifying information

(Submit additional sheets if necessary. Follow the same format and include the name and EIN of the trust on each sheet.)

Trustee name	Identifying number (SSN or EIN)	Mark an <b>X</b> in the box if trustee is a nonresident:
Mailing address (number and street or rural route) Apartment number		<input type="checkbox"/>
City, village or post office State ZIP code		
Trustee name	Identifying number (SSN or EIN)	Mark an <b>X</b> in the box if trustee is a nonresident:
Mailing address (number and street or rural route) Apartment number		<input type="checkbox"/>
City, village or post office State ZIP code		
Trustee name	Identifying number (SSN or EIN)	Mark an <b>X</b> in the box if trustee is a nonresident:
Mailing address (number and street or rural route) Apartment number		<input type="checkbox"/>
City, village or post office State ZIP code		
Trustee name	Identifying number (SSN or EIN)	Mark an <b>X</b> in the box if trustee is a nonresident:
Mailing address (number and street or rural route) Apartment number		<input type="checkbox"/>
City, village or post office State ZIP code		

Signature of fiduciary or officer representing fiduciary	Printed name of person signing	Date
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New York State Department of Taxation and Finance  
**New York State Modifications**  
 Attachment to Form IT-201, IT-203, IT-204, or IT-205

**IT-225**

Name(s) as shown on return	Identifying number as shown on return

Complete all parts that apply to you; see instructions (Form IT-225-I). Submit this form with Form IT-201, IT-203, IT-204, or IT-205.

Mark an **X** in the box identifying the return you are filing: IT-201  IT-203  IT-204  IT-205

**Schedule A – New York State additions** (enter whole dollars only)

**Part 1 – Individuals, partnerships, and estates or trusts**

**1 New York State additions**

	Number	A - Total amount	B - NYS allocated amount
1a	A -	00	00
1b	A -	00	00
1c	A -	00	00
1d	A -	00	00
1e	A -	00	00
1f	A -	00	00
1g	A -	00	00

2 Total (add column A, lines 1a through 1g) .....	<b>2</b>		00
3 Total of Schedule A, Part 1, column A amounts from additional Form(s) IT-225, if any .....	<b>3</b>		00
4 Add lines 2 and 3 .....	<b>4</b>		00

**Part 2 – Partners, shareholders, and beneficiaries**



Form IT-201 filers: do not enter EA-103 or EA-113  
 Form IT-203 filers: do not enter EA-113  
 Form IT-205 filers: do not enter EA-113 or EA-201

**5 New York State additions**

	Number	A - Total amount	B - NYS allocated amount
5a	EA -	00	00
5b	EA -	00	00
5c	EA -	00	00
5d	EA -	00	00
5e	EA -	00	00
5f	EA -	00	00
5g	EA -	00	00

6 Total (add column A, lines 5a through 5g) .....	<b>6</b>		00
7 Total of Schedule A, Part 2, column A amounts from additional Form(s) IT-225, if any .....	<b>7</b>		00
8 Add lines 6 and 7 .....	<b>8</b>		00
9 Total additions (add lines 4 and 8; see instructions) .....	<b>9</b>		00

(continued)

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**Schedule B – New York State subtractions** *(enter whole dollars only)*

**Part 1 – Individuals, partnerships, and estates or trusts**

**10** New York State subtractions

Number		A - Total amount	B - NYS allocated amount
10a	S -	00	00
10b	S -	00	00
10c	S -	00	00
10d	S -	00	00
10e	S -	00	00
10f	S -	00	00
10g	S -	00	00

11	Total (add column A, lines 10a through 10g) .....	11	00
12	Total of Schedule B, Part 1, column A amounts from additional Form(s) IT-225, if any .....	12	00
13	Add lines 11 and 12 .....	13	00

**Part 2 – Partners, shareholders, and beneficiaries**

 Form IT-201 filers: do not enter ES-103, ES-104, ES-106, ES-107, ES-108, or ES-125  
 Form IT-203 filers: do not enter ES-106, ES-107, ES-108, or ES-125  
 Form IT-205 filers: do not enter ES-125

**14** New York State subtractions

Number		A - Total amount	B - NYS allocated amount
14a	ES -	00	00
14b	ES -	00	00
14c	ES -	00	00
14d	ES -	00	00
14e	ES -	00	00
14f	ES -	00	00
14g	ES -	00	00

15	Total (add column A, lines 14a through 14g) .....	15	00
16	Total of Schedule B, Part 2, column A amounts from additional Form(s) IT-225, if any .....	16	00
17	Add lines 15 and 16 .....	17	00
18	<b>Total subtractions</b> (add lines 13 and 17; see instructions) .....	18	00

