



# Fiduciary Income Tax Return

New York State • New York City • Yonkers

For the full year Jan. 1, 2022, through Dec. 31, 2022, or fiscal year beginning  and ending

Type of entity from Form 1041:

- 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

See Form IT-205-I, Instructions for Form IT-205, for assistance.

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	Mark an <b>X</b> in the applicable box: Initial return <input type="checkbox"/> Final return <input type="checkbox"/>
Country:		<input type="checkbox"/> Trust meets conditions of section 605(b)(3)(D)

Amended return (submit explanation)

Income distribution deduction (see instructions) <input type="text"/>	Number of beneficiaries <input type="text"/>	Qualifying special conditions for filing your 2022 tax return (see instructions) <input type="text"/>
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<b>A</b> Total income (from page 2, line 51 or Form IT-205-A, line 22, column a) .....	<b>A</b>	.00
<b>B</b> New York adjusted gross income (from NYAGI worksheet, line 5; see instructions) .....	<b>B</b>	.00
<b>C</b> Amount from Form IT-205-A, Schedule 1, line 10, column a .....	<b>C</b>	.00
<b>1</b> Federal taxable income of fiduciary (from page 2, line 62 or Form IT-205-A, line 6, column a) .....	<b>1</b>	.00
<b>2</b> New York modifications relating to amounts allocated to principal .....	<b>2</b>	.00
<b>3</b> Balance (line 1 plus or minus line 2) .....	<b>3</b>	.00
<b>4</b> Fiduciary's share of New York fiduciary adjustment (from Schedule C, columns 5 and 6; see instructions) .....	<b>4</b>	.00
<b>5</b> New York taxable income of fiduciary (line 3 plus or minus line 4) .....	<b>5</b>	.00
<b>6</b> New York State tax on line 5 amount (full-year resident estate and trust only) .....	<b>6</b>	.00
<b>7</b> New York State amount from Form IT-230, Part 2, line 2 (resident estate and trust only) .....	<b>7</b>	.00
<b>8</b> Add lines 6 and 7 .....	<b>8</b>	.00
<b>9</b> Allocated New York State tax (from Form IT-205-A, Schedule 1, line 13) If you completed Form IT-230, Part 2, mark an <b>X</b> in this box <input type="checkbox"/> .....	<b>9</b>	.00
<b>10</b> Nonrefundable state credits (submit schedule) .....	<b>10</b>	.00
<b>11</b> Subtract line 10 from line 8 or line 9 .....	<b>11</b>	.00
<b>12</b> State separate tax on lump-sum distributions and other addbacks .....	<b>12</b>	.00
<b>13</b> This line intentionally left blank .....	<b>13</b>	
<b>14</b> Total New York State tax (add lines 11 and 12; see instructions) .....	<b>14</b>	.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>	
<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 income tax surcharge (from Form IT-205-A-I, Worksheet C, line 14) .....	<b>26</b>	.00
<b>27</b> Yonkers nonresident fiduciary earnings tax (from Form Y-206, line 10) .....	<b>27</b>	.00
<b>28</b> Sales or use tax (see instructions) .....	<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



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
32a	Amount paid with original return, plus additional tax paid after your original return was filed (see instr.)	32a	.00
33	Refundable credits <i>Identify:</i> <input type="text"/>	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 payments (add lines 32 through 36; if this is an amended return, see instructions) .....	37	.00
38	Amount <b>overpaid</b> (if line 37 is <b>more than</b> the total of lines 29 and 42, subtract the total of lines 29 and 42 from line 37).....	38	.00
39	Amount of line 38 to be <b>refunded</b> Mark an <b>X</b> in one box: direct deposit (complete line 71) <input type="checkbox"/> - or - paper check <input type="checkbox"/> .....	39	.00
<p><b>TIP:</b> Use this amount to check your refund status online.</p>			
40	Amount of line 38 that you want applied to your 2023 estimated tax <input type="text" value="40"/> .00	40	.00
41	Amount you <b>owe</b> (if line 37 is <b>less than</b> the total of lines 29, 42, and 42a, subtract line 37 from the total of lines 29, 42, and 42a). To pay by electronic funds withdrawal, mark an <b>X</b> in the box <input type="checkbox"/> and fill in lines 71 and 72. If you pay by check or money order you <b>must</b> complete Form IT-205-V and mail it with your return (see instructions) .....	41	.00
42	Estimated tax penalty (see instructions) .....	42	.00
42a	Other penalties and interest (see instructions) .....	42a	.00

**Refund?** Direct deposit is the easiest, fastest way to get your refund.

**See page 13 of the instructions for payment options.**

**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. Submit a copy of federal Schedule K-1 (Form 1041) for each beneficiary.

<b>Income</b>	43	Interest income .....	43	.00
	44	Dividends .....	44	.00
	45	Business income (or loss) (submit copy of federal Schedule C, 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 & 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 page 1, line A) .....	51	.00
<b>Deductions</b>	52	Interest .....	52	.00
	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
	59a	Qualified business income deduction (submit copy of federal Form 8995 or 8995-A) .....	59a	.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 page 1, 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**

<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 (or general sales tax, if applicable) 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 U.S. 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; enter here and on total line in Schedule C, column 5, if applicable)	<b>70</b>	.00
<b>Form IT-558</b>	<b>70a</b> Total additions (from Form IT-558, line 9; see instructions)	<b>70a</b>	.00
	<b>70b</b> Total subtractions (from Form IT-558, line 18; see instructions)	<b>70b</b>	.00
	<b>70c</b> Form IT-558 fiduciary adjustment (difference between lines 70a and 70b; enter here and on total line in Schedule C, column 6, if applicable)	<b>70c</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; see instructions)

Beneficiary information – List the beneficiary’s name and address here. If the beneficiary is a **nonresident** of NYS or Yonkers, mark an **X** in the applicable box. For each beneficiary, complete columns 2 through 6 on the corresponding lines below.

	1 – Name	1b – Number and street	City	State	ZIP code	NYS	Yonkers
a						<input type="checkbox"/>	<input type="checkbox"/>
b						<input type="checkbox"/>	<input type="checkbox"/>
c						<input type="checkbox"/>	<input type="checkbox"/>

2 – Identifying number of beneficiary	Shares of federal distributable net income		5 – Shares of New York fiduciary adjustment	6 – Shares of Form IT-558 fiduciary adjustment
	3 – Amount	4 – Percent		
a		.00	.00	.00
b		.00	.00	.00
c		.00	.00	.00
Totals from additional sheets		.00	.00	.00
Fiduciary		.00	.00	.00
Totals		.00	100%	.00

▲ This total must equal line 70 amount ▲ This total must equal line 70c amount

**Additional estate or trust information**

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

(1) <input type="checkbox"/> NYS full-year resident estate or trust	(5) <input type="checkbox"/> NYC part-year resident trust
(2) <input type="checkbox"/> NYS part-year resident trust	(6) <input type="checkbox"/> Yonkers full-year resident estate or trust
(3) <input type="checkbox"/> NYS full-year nonresident estate or trust	(7) <input type="checkbox"/> Yonkers part-year resident trust
(4) <input type="checkbox"/> NYC full-year resident estate or trust	(8) <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 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 ....
- H Has the estate or trust (or an entity of which the estate or trust is an owner) been convicted of *Bribery Involving Public Servants and Related Offenses, Corrupting the Government, or Defrauding the Government* (NYS Penal Law Article 200 or 496, or section 195.20)?..... Yes  No



**71 Account information** for direct deposit or electronic funds withdrawal (*see instructions*).

If the funds for your payment (or refund) would come from (or go to) an account outside the U.S., mark an **X** in this box (*see instr.*)

**71a** Account type:  Personal checking - or -  Personal savings - or -  Business checking - or -  Business savings

**71b** Routing number  **71c** Account number

**72** Electronic funds withdrawal (*see instructions*) ..... Date  Amount .00

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

<b>▼ Paid preparer must complete ▼</b> ( <i>see instructions</i> )		Preparer's NYTPRIN	NYTPRIN excl. code
Preparer's signature		Preparer's printed name	
Firm's name ( <i>or yours, if self-employed</i> )		Preparer's PTIN or SSN	
Address		Employer identification number	
		Date	
Email:			

<b>▼ Sign return here ▼</b>	
Signature of fiduciary or officer representing fiduciary	
Printed name of person who signed above	
Date	Daytime phone number ( )
Email:	

**See instructions for where to mail your return.**

