New York State Department of Taxation and Finance

Instructions for Form IT-205-V

Payment Voucher for Fiduciary Income Tax Returns

IT-205-V

Who must use a payment voucher?

If you e-filed your New York State fiduciary income tax return (Form IT-205) and you owe tax, you must submit this payment voucher, Form IT-205-V below, if you pay by check or money order.

Also use Form IT-205-V if you have previously filed your fiduciary income tax return (Form IT-205) and want to make a payment for that return.

To find out more about your payment options, visit the Tax Department's Web site (at *www.tax.ny.gov)*.

How do I prepare my payment?

Make your check or money order payable to ***New York State Income Tax*** for the full amount you owe and write the estate or trust's employer identification number and ***2012 Income Tax*** on it.

How do I prepare the payment voucher?

Enter estate or trust employer ID number (EIN), fiscal year begin date and fiscal year end date if applicable, name of estate or trust (exactly as shown on federal Form SS-4), name and title of fiduciary and address in the spaces provided.

Foreign addresses – Enter the information in the following order: city, province or state, and then country (all in the *City, village, or post office* box). Follow the country's practice for entering the postal code. **Do not abbreviate the country name.**

Enter the amount of your payment in the space provided (enter only whole dollar amounts).

Detach the payment voucher at the line indicated below.

Enclose your check or money order with your voucher. Please do not staple or clip your check to your voucher. Detach any check stubs.

Fee for payments returned by banks – The law allows the Tax Department to charge a $50 fee when a check, money order, or electronic payment is returned by a bank for nonpayment. However, if an electronic payment is returned as a result of an error by the bank or the department, the department won't charge the fee. If your payment is returned, we will send a separate bill for $50 for each return or other tax document associated with the returned payment.

Where do I send my payment and payment voucher?

Send your payment and this payment voucher to:

NYS FIDUCIARY INCOME TAX
PROCESSING CENTER
PO BOX 4145
BINGHAMTON NY 13902-4145

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services.* See *Need help?* on the back page of these instructions for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: JPMorgan Chase, NYS Tax Processing – Estimated Tax, 33 Lewis Rd., Binghamton NY 13905-1040.

▼ Detach here ▼

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Make your check or money order payable to ***New York State Income Tax*** for the full amount you owe and write the estate or trust's employer identification number (EIN) and ***2012 Income Tax*** on it. Mail voucher and payment to: NYS Fiduciary Income Tax, Processing Center, PO Box 4145, Binghamton NY 13902-4145.

Name of estate or trust *(as shown on federal Form SS-4)*			Estate or trust employer ID number (EIN)	Date fiscal year begins
Name and title of fiduciary				Date fiscal year ends
Mailing address *(number and street or rural route; see instructions)* of fiduciary		Apartment number		
City, village, or post office	State	ZIP code		
E-mail:				

Balance due _____ Dollars . 00 Cents

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Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?

Visit our Web site at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Automated income tax refund status:	(518) 457-5149
Personal Income Tax Information Center:	(518) 457-5181
To order forms and publications:	(518) 457-5431
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	(518) 485-5082

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.