

Form CT-1065/CT-1120SI
Connecticut Composite Income Tax Return

2010

Complete this form in blue or black ink only. See instructions before completing this return.
Visit www.ct.gov/TSC to file and pay this return electronically.

For calendar year 2010, or other taxable year beginning _____, 2010, and ending _____.

Name of pass-through entity (PE) ▶		Federal Employer ID Number (FEIN) ▶
Number and street ▶	PO Box ▶	DRS use only - - 20
City or town ▶	State ▶	ZIP code ▶
		Connecticut Tax Registration Number

Type of PE ▶ Electing large partnership (ELP) ▶ General partnership (GP) ▶ S corporation
▶ Limited liability partnership (LLP) ▶ Limited partnership (LP) ▶ Partnership (LLC treated as a partnership)

Pass-Through Entity Information

Complete this section first and then complete Part I, Schedule C.

- A. Check here if Final return (out of business in Connecticut) Date of dissolution: _____ / ____ / 20 ____
 Amended return Short period return Explanation: _____
- B. Change of address. See instructions, Page 15.
- C. Total number of noncorporate members as of the close of the PE's taxable year:
Resident (RI, RE, RT) ▶ _____ Nonresident (NI, NE, NT, PE) ▶ _____
- D. Enter the six-digit Business Code Number from federal Form 1065 or federal Form 1120S.
Business Code Number ▶ _____
- E. Date business began: _____ / ____ / _____ Date business began in Connecticut: _____ / ____ / ____
- F. Does this PE own, directly or indirectly, an interest in Connecticut real property? If the answer to this question is **Yes**, and either answer to Item G or H is **Yes**, provide a listing of all Connecticut real property owned. Yes No
- G. Was a controlling interest in this PE transferred? If **Yes**, enter transferor name and Social Security Number (SSN) or FEIN, transferee name, and date of transfer below. Yes No
Transferor name: _____ SSN or FEIN: _____
Transferee name: _____ Date of transfer: _____
- H. Did this PE transfer a controlling interest in an entity that owns, directly or indirectly, an interest in Connecticut real property? If **Yes**, enter name and FEIN, transferee name, and date of transfer below. Yes No
Name: _____ FEIN: _____
Transferee name: _____ Date of transfer: _____

Part I Schedule A – PE Computation of Composite Tax Due

1. Total Connecticut-sourced income included in composite return from Part I, Schedule B, Line 10, Column C. ▶	1.	00
2. Multiply Line 1 by 6.5% (.065). ▶	2.	00
3. Members' credits from Part I, Schedule B, Line 12, Column E. ▶	3.	00
4. Tax liability: Subtract Line 3 from Line 2. ▶	4.	00
5. Payment made with Form CT-1065/CT-1120SI EXT. ▶	5.	00
6. Parent PE only: Enter amount from Part I, Schedule D, Line 10, Column C. ▶	6.	00
7. Add Line 5 and Line 6. ▶	7.	00
8. Amount to be refunded to PE: If Line 7 is more than Line 4, subtract Line 4 from Line 7. ▶	8.	00
9. Amount of tax owed: If Line 4 is more than Line 7, subtract Line 7 from Line 4. ▶	9.	00
10. If late, enter penalty. See instructions. ▶	10.	00
11. If late, enter interest. Multiply the amount on Line 9 by 1% (.01). Multiply the result by the number of months or fraction of a month late. ▶	11.	00
12. Balance due with this return: Add Lines 9 through 11. ▶	12.	00

Partnership: Attach a complete copy of federal Form 1065 (excluding federal K-1s).

S corporation: Attach a complete copy of federal Form 1120S (excluding federal K-1s).

Part I Schedule B – PE Member Composite Return Attach supplemental attachment(s), if needed.

Column A Member # From Part IV	Column B Identification Number See instructions.	Column C Connecticut-Sourced Income See instructions.	Column D Multiply Column C by 6.5% (0.065)	Column E Members' Credit Schedule CT K-1, Part IV, Line 5, Col. B	Column F Connecticut Income Tax Liability Column D minus Column E
1.	▶	▶	00	▶	00
2.	▶	▶	00	▶	00
3.	▶	▶	00	▶	00
4.	▶	▶	00	▶	00
5.	▶	▶	00	▶	00
6.	▶	▶	00	▶	00
7.	▶	▶	00	▶	00
8.	▶	▶	00	▶	00
9. Subtotal(s) from supplemental attachment(s)			00		00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, <i>Schedule A</i> , Line 1.		00			
11. Add Lines 1 through 9, Column D.			00		
12. Add Lines 1 through 9, Column E. Enter amount here and on Part I, <i>Schedule A</i> , Line 3.				00	
13. Total composite return tax liability. Add Lines 1 through 9, Column F.					00

Part I Schedule C – Federal Schedule K Information (Form 1065 or Form 1120S)

All PEs must complete this schedule.	Column A Amounts Reported by This PE on Federal Schedule K	Column B Amount From Subsidiary PE(s)	Column C Column A minus Column B
1. Ordinary business income (loss).....	1. ▶	00 ▶	00
2. Net rental real estate income (loss).....	2. ▶	00 ▶	00
3. Other net rental income (loss).....	3. ▶	00 ▶	00
4. Guaranteed payments.....	4. ▶	00 ▶	00
5. Interest income.....	5. ▶	00 ▶	00
6a. Ordinary dividends	6a. ▶	00 ▶	00
6b. Qualified dividends	6b. ▶	00 ▶	00
7. Royalties.....	7. ▶	00 ▶	00
8. Net short-term capital gain (loss)	8. ▶	00 ▶	00
9a. Net long-term capital gain (loss).....	9a. ▶	00 ▶	00
9b. Collectibles (28%) gain (loss).....	9b. ▶	00 ▶	00
9c. Unrecaptured section 1250 gain	9c. ▶	00 ▶	00
10. Net section 1231 gain (loss).....	10. ▶	00 ▶	00
11. Other income (loss): Attach statement.	11. ▶	00 ▶	00
12. Section 179 deduction.....	12. ▶	00 ▶	00
13. Other deductions: Attach statement.	13. ▶	00 ▶	00

Part I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s) Attach supplemental attachment(s), if needed.

Only a parent PE must complete this schedule.

- Refer to federal Schedule K-1 and Schedule CT K-1 for amounts to enter in Columns A, B, and C.
- Amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and capital loss limitations.

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1	Column B Amount From Connecticut Sources	Column C CT Income Tax Liability Schedule CT K-1, Part III, Line 1
1. ▶	▶	▶	00 ▶	00
2. ▶	▶	▶	00 ▶	00
3. ▶	▶	▶	00 ▶	00
4. ▶	▶	▶	00 ▶	00
5. ▶	▶	▶	00 ▶	00
6. ▶	▶	▶	00 ▶	00
7. ▶	▶	▶	00 ▶	00
8. ▶	▶	▶	00 ▶	00
9. Subtotal(s) from supplemental attachment(s)			00	00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, <i>Schedule A</i> , Line 6.				00

Part II Allocation and Apportionment of Income

Complete only if all of the following apply:

- There are one or more nonresident noncorporate members or one or more members that are PEs;
- The PE carries on business both within and outside Connecticut; **and**
- The PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources.

		Column A Totals Everywhere		Column B Connecticut Only		Column C Fraction Enter as a decimal.	
1. Real property owned.....	1.		00		00	Divide Column B by Column A	
2. Real property rented from others.....	2.		00		00		
3. Tangible personal property owned or rented	3.		00		00		
4. Property owned or rented: Add Lines 1, 2, and 3.	4.	▶	00	▶	00	.	
5. Employee wages and salaries	5.	▶	00	▶	00	.	
6. Gross income from sales and services.....	6.	▶	00	▶	00	.	
7. Total: Add Lines 4, 5, and 6, Column C.	7.	▶		▶		.	
8. Apportionment fraction: Divide Line 7 by three or actual number of fractions.	8.	▶		▶		.	

Part III Place(s) of Business Attach supplemental attachment(s), if needed.

Complete only if the PE carries on business both **within and outside** Connecticut.

Location	Description	Owned or Rented to PE	Activity

Part IV – Member Information Attach supplemental attachment(s), if needed.

Member #	Member Name and Address See instructions for order in which to list and for member type codes.	Member Type Code	FEIN or SSN	Profit Sharing % Enter as a decimal.	Loss Sharing % Enter as a decimal.	Capital Ownership % Enter as a decimal.
▶	▶	▶	▶	▶.	▶.	▶.
▶	▶	▶	▶	▶.	▶.	▶.
▶	▶	▶	▶	▶.	▶.	▶.
▶	▶	▶	▶	▶.	▶.	▶.

Part V Member's Share of Connecticut Modifications Attach supplemental attachment(s), if needed.

Additions: Enter all amounts as positive numbers.	Member # _____		Member # _____		Member # _____		Totals for All Members	
1. Interest on state and local government obligations other than Connecticut	1.	▶	00	▶	00	▶	00	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.	▶	00	▶	00	▶	00	00
3. Certain deductions relating to income exempt from Connecticut income tax	3.	▶	00	▶	00	▶	00	00
4. Cancellation of debt income	4.	▶	00	▶	00	▶	00	00
5. Other - specify: _____	5.	▶	00	▶	00	▶	00	00

Subtractions: Enter all amounts as positive numbers.

6. Interest on U.S. government obligations	6.	▶	00	▶	00	▶	00	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7.	▶	00	▶	00	▶	00	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8.	▶	00	▶	00	▶	00	00
9. Reserved for future use	9.							
10. Other – specify: _____	10.	▶	00	▶	00	▶	00	00

Part VI Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S.

Include member's share of Connecticut modifications from Part V.
Attach supplemental attachment(s), if needed.

		Member		Member		Member		Totals for All Members	
		#		#		#			
1. Ordinary business income (loss)	1.	▶	00	▶	00	▶	00		00
2. Net rental real estate income (loss)	2.	▶	00	▶	00	▶	00		00
3. Other net rental income (loss)	3.	▶	00	▶	00	▶	00		00
4. Guaranteed payments	4.	▶	00	▶	00	▶	00		00
5. Interest income	5.	▶	00	▶	00	▶	00		00
6a. Ordinary dividends	6a.	▶	00	▶	00	▶	00		00
6b. Qualified dividends	6b.	▶	00	▶	00	▶	00		00
7. Royalties	7.	▶	00	▶	00	▶	00		00
8. Net short-term capital gain (loss)	8.	▶	00	▶	00	▶	00		00
9a. Net long-term capital gain (loss)	9a.	▶	00	▶	00	▶	00		00
9b. Collectibles (28%) gain (loss)	9b.	▶	00	▶	00	▶	00		00
9c. Unrecaptured section 1250 gain	9c.	▶	00	▶	00	▶	00		00
10. Net section 1231 gain (loss)	10.	▶	00	▶	00	▶	00		00
11. Other income (loss): Attach statement.	11.	▶	00	▶	00	▶	00		00
12. Section 179 deduction	12.	▶	00	▶	00	▶	00		00
13. Other deductions: Attach statement.	13.	▶	00	▶	00	▶	00		00

Part VII Connecticut Income Tax Credit Summary

Attach supplemental attachment(s), if needed.

		Member		Member		Member		Totals for All Members	
		#		#		#			
1. Qualified small business tax credit	1.	▶	00	▶	00	▶	00		00
2. Vocational rehabilitation job creation tax credit	2.	▶	00	▶	00	▶	00		00
3. Angel investor tax credit	3.	▶	00	▶	00	▶	00		00
4. Insurance reinvestment fund tax credit	4.	▶	00	▶	00	▶	00		00
5. Total credits: Add Lines 1 through 4.	5.		00		00		00		00

The PE must furnish Schedule CT K-1 to all members.

For taxable years beginning on or after January 1, 2009, copies of all Schedule CT K-1s issued by a PE must be filed with the Department of Revenue Services (DRS).

Do not attach Schedule CT K-1s to the composite income tax return. See Form CT K-1T instructions.

Visit the DRS website at www.ct.gov/TSC to use the **Taxpayer Service Center (TSC)** to file and pay this return electronically. To pay by mail, make check payable to **Commissioner of Revenue Services**. Mail return with payment to: Department of Revenue Services, State of Connecticut, PO Box 5019, Hartford CT 06102-5019. Mail return without payment to: Department of Revenue Services, State of Connecticut, PO Box 2967, Hartford CT 06104-2967.

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here Keep a copy of this return for your records.	Signature of general partner or corporate officer	Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions, Page 28.)
	Title	Telephone number ()	
	Paid preparer's signature	Date	Preparer's SSN or PTIN <input type="checkbox"/> SSN <input type="checkbox"/> PTIN
	Firm's name and address	FEIN ▶	Telephone number ()