



Enter income year beginning ▶  -  and ending ▶  -   
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Name of pass-through entity  Federal Employer ID Number (FEIN)

**This return MUST be filed electronically!**

Number and street  PO Box

**DO NOT MAIL paper return to DRS.**

City, town, or post office  State  ZIP code

For DRS Use Only ▶  -   
M M - D D - Y Y Y Y

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. Return type  
▶  Final return (out of business in Connecticut)    Date of dissolution:  -   
M M - D D - Y Y Y Y  
 Amended return     Short period return    Explanation:

B.  Change of address. See instructions, Page 16.

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:  -   
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

F. Does this PE own, directly or indirectly, an interest in Connecticut real property?    ▶ Yes     No   
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.

G. Was a controlling interest in this PE transferred?    ▶ Yes     No   
If **Yes**, enter transferor name and Social Security Number (SSN) or FEIN, transferee name, and date of transfer below.  
Transferor name:     SSN or FEIN:  -   
Transferee name:     Date of transfer:  -   
M M - D D - Y Y Y Y

H. Did this PE transfer a controlling interest in an entity that owns, directly or indirectly, an interest in Connecticut real property?    ▶ Yes     No   
If **Yes**, enter name and FEIN, transferee name, and date of transfer below.  
Name:     FEIN:  -   
Transferee name:     Date of transfer:  -   
M M - D D - Y Y Y Y

I. Does the PE have deferred income in off shore investments or accounts?    ▶ Yes     No   
If Yes, did the PE report the income in accordance with IRC §457A?    ▶ Yes     No   
Date income was reported: ▶  -     Amount of income reported: ▶  .00  
M M - D D - Y Y Y Y

If the income was not reported in accordance with IRC §457A, what tax year will the income be reported? ▶



Pass-through entity's CT Tax Registration Number

Empty grid for Pass-through entity's CT Tax Registration Number

**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 6.99% (.0699). . . . . 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
For faster refund, use Direct Deposit by completing Lines 8a, 8b, and 8c.
8a. Checking ▶ Savings ▶ 8c. Account number ▶
8b. Routing number ▶ 8d. Will this refund go to a bank account outside the U.S.? ▶ Yes
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

You must complete Parts I (Schedule B, C, and D), II, III, IV, V, VI, and VII, if applicable.

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

Visit the DRS website at [www.ct.gov/TSC](http://www.ct.gov/TSC) to use the Taxpayer Service Center (TSC) to file and pay this return electronically.

Paper returns may only be submitted by taxpayers who have been granted an electronic filing waiver from DRS or amended returns. 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 the penalty of law that I have examined this return 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 the Department of Revenue Services (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.

Signature of general partner or corporate officer Date (MMDDYYYY)
Sign Here This return MUST be filed electronically!
Title Telephone number
Keep a copy of this return for your records. May DRS contact the preparer shown below about this return? Yes No
Email address of general partner or corporate officer DO NOT MAIL paper return to DRS.
Paid preparer's name (print) Paid preparer's signature Date (MMDDYYYY) Preparer's SSN or PTIN
Firm's name and address Firm's FEIN Telephone number



Pass-through entity's CT Tax Registration Number

--	--	--	--	--	--	--	--	--	--

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

	<b>Column A</b> Member # (From Part IV)	<b>Column B</b> Identification Number (See instructions.)	<b>Column C</b> Connecticut-Sourced Income (See instructions.)	<b>Column D</b> Multiply Column C by 6.99% (0.0699)	<b>Column E</b> Members' Credit (Schedule CT K-1, Part IV, Line 5, Col. B)	<b>Column F</b> CT Income Tax Liability (Column D minus Column E)
1.		▶	.00	.00	▶	.00
2.		▶	.00	.00	▶	.00
3.		▶	.00	.00	▶	.00
4.		▶	.00	.00	▶	.00
5.		▶	.00	.00	▶	.00
6.		▶	.00	.00	▶	.00
7.		▶	.00	.00	▶	.00
8.		▶	.00	.00	▶	.00
9.	Subtotal(s) from supplemental attachment(s)		.00	.00	.00	.00
10.	Add Lines 1 through 9, Column C. Enter amount here and on Part I, Schedule A, 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, Schedule A, Line 3.				.00	
13.	<b>Total composite return tax liability:</b> 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.**

	<b>Column A</b> Amounts Reported by This PE on Federal Schedule K	<b>Column B</b> Amount From Subsidiary PE(s)	<b>Column C</b> Column A minus Column B
1.	▶	.00	.00
2.	▶	.00	.00
3.	▶	.00	.00
4.	▶	.00	.00
5.	▶	.00	.00
6a.	▶	.00	.00
6b.	▶	.00	.00
7.	▶	.00	.00
8.	▶	.00	.00
9a.	▶	.00	.00
9b.	▶	.00	.00
9c.	▶	.00	.00
10.	▶	.00	.00
11.	▶	.00	.00
12.	▶	.00	.00
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 Sch. CT-K-1, Part III, Line 1
1. ▶			.00 ▶	.00 ▶	.00
2. ▶			.00 ▶	.00 ▶	.00
3. ▶			.00 ▶	.00 ▶	.00
4. ▶			.00 ▶	.00 ▶	.00
5. ▶			.00 ▶	.00 ▶	.00
6. ▶			.00 ▶	.00 ▶	.00
7. ▶			.00 ▶	.00 ▶	.00
8. ▶			.00 ▶	.00 ▶	.00
9.	Subtotal(s) from supplemental attachment(s)		.00	.00	.00
10.	Add Lines 1 through 9, Column C. Enter amount here and on Part I, Schedule A, Line 6.				

**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.			<b>Divide Column B by Column A</b>
2.			
3.			
4. ▶	.00 ▶	.00 ▶	
5. ▶	.00 ▶	.00 ▶	
6. ▶	.00 ▶	.00 ▶	
7.			
8.			

8. **Apportionment fraction:** Divide Line 7 by three or actual number of fractions.



Pass-through entity's CT Tax Registration Number

--	--	--	--	--	--	--	--	--	--	--

**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
1.				
2.				
3.				
4.				

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

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



--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**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.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	.00 ▶	.00 ▶	.00 ▶	.00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations ..... 2.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	.00 ▶	.00 ▶	.00 ▶	.00
3. Certain deductions relating to income exempt from Connecticut income tax ..... 3.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	.00 ▶	.00 ▶	.00 ▶	.00
4. <i>Reserved for future use</i> ..... 4.				
5. Other Specify: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	.00 ▶	.00 ▶	.00 ▶	.00

**Subtractions:**

Enter all amounts as positive numbers.

6. Interest on U.S. government obligations . 6.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	.00 ▶	.00 ▶	.00 ▶	.00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations ..... 7.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	.00 ▶	.00 ▶	.00 ▶	.00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax ..... 8.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	.00 ▶	.00 ▶	.00 ▶	.00
9. <i>Reserved for future use</i> ..... 9.				
10. Other Specify: <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	.00 ▶	.00 ▶	.00 ▶	.00



Pass-through entity's CT Tax Registration Number

--	--	--	--	--	--	--	--	--	--

**Part VI – Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S.** (Attach supplemental attachment(s), if needed.)

Include member's share of Connecticut modifications from Part V.

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

**Part VII – Connecticut Income Tax Credit Summary**

(Attach supplemental attachment(s), if needed.)

	Member #:		Member #:		Member #:	Totals for All Members
1. <i>Reserved for future use</i> ..... 1.						
2. <i>Reserved for future use</i> ..... 2.						
3. Angel investor tax credit ..... 3. ▶		.00 ▶		.00 ▶		.00
4. Insurance reinvestment fund tax credit .. 4. ▶		.00 ▶		.00 ▶		.00
5. <b>Total credits:</b> Add Line 3 and Line 4. .... 5.		.00		.00		.00