

## **Schedule CT-1041C**

(Rev. 12/17)

**Connecticut Taxable Income Calculation** 



Complete this schedule in blue or black ink only.

Read the instructions in the Form CT-1041 instruction booklet before completing this schedule.

All resident estates and full-year resident trusts, except for those that meet the Quick-File Requirements, must complete this to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income. Attach Schedule C to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income. Attach Schedule C to determine the status.  Type of Trust or Estate: Check applicable box.  1. Resident estate without any nonresident beneficiaries or full-year resident trust without any nonresident beneficiaries at through 6 and Line 14.  Resident estates or full-year resident trusts that meet the Quick-File Requirements, see Page 13.  2. Resident estates with one or more nonresident beneficiaries, full-year resident testamentary trust with one or more beneficiaries, or full-year resident inter vivos trust with one or more nonresident beneficiaries but without any noncontingent beneficiaries, full-year resident inter vivos trust with one or more nonresident beneficiaries but without any noncontingent beneficiaries. First complete and attach Schedule CT-1041FA, Part 3 and Part 2. Then complete Lines 4 through 14.  3. Full-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries: First complete and attach CT-1041FA, Part 3 and Part 2. Then complete Lines 4 through 14.  4. Federal taxable income of the trust or estate from federal Form 1041, Line 22, and federal ESBT tax computation attachment  5. Trust or estate's share of Connecticut fiduciary adjustment from Schedule CT-1041B, Part 1, Line e, Column 5  6. Connecticut gross taxable income as modified: Add Line 4 and Line 5  6. Full-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries complete Lines 7 through 14. All others go to Line 14.  7. Enter the trust or estate's share of income from Connecticut sources. See instructions.  7. Bas. Enter the amount from Schedule CT-1041FA, Part 3, Line 18, Column B.  8b. Enter the amount from Line 8a.  9. Lo	N	lame of trust or estate				Federal Employer ID Number (FEIN)			
to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income. Attach Schedule C the back of Form CT-1041, Connecticut Income Tax Return for Trust and Estates.  Type of Trust or Estate: Check applicable box.  1. Resident estate without any nonresident beneficiaries or full-year resident trust without any nonresident beneficiaries Lines 4 through 6 and Line 14.  Resident estates or full-year resident trusts that meet the Quick-File Requirements, see Page 13.  2. Resident estates with one or more nonresident beneficiaries; full-year resident testamentary trust with one or more beneficiaries; or full-year resident inter vivos trust with one or more nonresident beneficiaries but without any noncontingent beneficiaries. First complete and attach Schedule CT-1041FA, Part 3 and Part 2. Then complete through 6 and Line 14.  3. Full-year resident inter vivos trust with one or more nonresident, noncontingent beneficiaries: First complete and attach CT-1041FA, Part 3 and Part 2. Then complete Lines 4 through 14.  4. Federal taxable income of the trust or estate from federal Form 1041, Line 22, and federal ESBT tax computation attachment  4. Federal taxable income of the trust or estate from federal Form 1041, Line 22, and federal ESBT tax computation attachment  5. Full-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries complete Lines 7 through 14. All others go to Line 14.  7. Enter the trust or estate's share of income from Connecticut sources. See instructions.  7. 8a. Enter the amount from Schedule CT-1041FA, Part 3, Line 14, Column B.  8b. Enter the amount from Schedule CT-1041FA, Part 3, Line 18, Column B.  8c. Subtract Line 8b from Line 8a.  9. Income from Connecticut sources as modified: Add Line 7 and Line 8c.  9. Income from Connecticut sources as modified: Subtract Line 9 from Line 6.  10. Line as a decimal the percentage of resident, noncontingent beneficiaries. Add Line 9 and Line 12.  11. Connecticut taxable income of a resident i									
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