(Rev. 12/03)

## FORM CT-1041 SCHEDULE B



Name of Trust or Estate

Federal Employer ID Number

If you have a Connecticut fiduciary adjustment, complete *Schedule B*, Part 1, to calculate the fiduciary's and each beneficiary's share of the Connecticut fiduciary adjustment. *Schedule B*, Part 2, should only be completed by full-year or part-year resident inter vivos trusts with one or more nonresident noncontingent beneficiaries to calculate the resident noncontingent beneficiary percentage. Attach *Schedule B* to the back of **Form CT-1041**.

## **PART 1** – SHARES OF CONNECTICUT FIDUCIARY ADJUSTMENT OF A RESIDENT OR A NONRESIDENT ESTATE OR TRUST OR A PART-YEAR RESIDENT TRUST

(1) Name and address of each beneficiary	(2) Identifying number of each beneficiary	Shares of federal distributable net income (See instructions)			(5) Shares of Connecticut	
Check box below if beneficiary is a nonresident of Connecticut		<b>(3)</b> Amount		<b>(4)</b> Percent	fiduciary adjustment	
a)						
			00			00
b)						
			00			00
c)						
			00			00
d)						
			00			00
	e) Fiduciary		00		*	00
The amount entered on <i>Schedule B</i> , Part 1, Line f, Co should be the same as the amount entered on Form C						
Schedule A, Line 13 (See instructions)	f) Total		00			00

\*Important: Enter the fiduciary adjustment from Line e, Column 5, on Form CT-1041, *Schedule C*, Line 5 (if a resident estate or full-year resident trust) or on *Schedule CT-1041FA*, Part 1, Line 2 (if a nonresident estate or trust or a part-year resident trust).

The fiduciary must provide each beneficiary with a schedule of amounts of modifications for inclusion on the applicable income tax return.

## PART 2 – PERCENTAGE OF RESIDENT NONCONTINGENT BENEFICIARIES (See instructions)

1.	Enter the number, if any, of resident noncontingent beneficiaries	1	
2.	Enter the number of nonresident noncontingent beneficiaries	2	
3.	Add Line 1 and Line 2	3	
4.	Divide Line 1 by Line 3 and enter as a decimal (Round to four decimal places, see instructions)	4	•

**Note:** If a full-year resident *inter vivos* trust, enter the percentage from Line 4 above on Form CT-1041, *Schedule C*, Line 11. If a part-year resident *inter vivos* trust, enter the percentage from Line 4 above on *Schedule CT-1041FA*, Part 1, Line 5.