

2006

FORM

CT-1065/ CT-1120SI

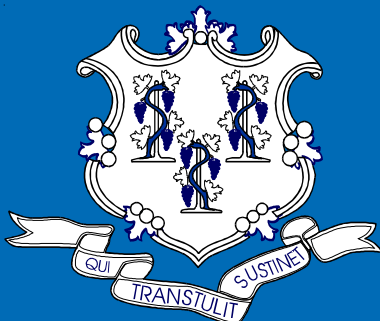
This booklet
contains:

Form CT-1065/
CT-1120SI

Form CT-1065/
CT-1120SI EXT

Schedule CT K-1

Form CT-1065/
CT-1120SI
Supplemental
Attachment



Connecticut Composite Income Tax Return and Instructions

Dear Taxpayer:

The Connecticut Department of Revenue Services (DRS) makes every effort to provide taxpayers with the most complete state business tax information. This booklet contains forms and instructions for the 2006 CT-1065/CT-1120SI, *Connecticut Composite Income Tax Return*. Please read this booklet carefully. Some useful information includes details about electronic methods for personal and business taxes that can make it easier for you to file and pay some state taxes.

At DRS, our goal is to provide taxpayers with the information they need to file and pay their tax obligations to the state. If you have questions about Connecticut taxes or filing this return, you can reach DRS Taxpayer Services staff by e-mail, phone, or letter. The back cover of this booklet lists all the ways you can access this Agency including the DRS Web site, which is available anytime to provide you with access to forms, publications, and information.

We welcome your comments and ideas about how we can improve our products.

Sincerely,

Pam Law
Commissioner of Revenue Services

Taxpayer information is available on our Web site at
www.ct.gov/DRS

Department of Revenue Services walk-in locations and telephone numbers are listed on the back cover.

CONN-TAX

If you have a touch-tone phone, you can obtain important tax information anytime from CONN-TAX, the Department of Revenue Services information line. Call **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere), press **4** to be connected to the recorded tax information menu, then press **1** to select *Recorded Income Tax Information*. Enter the three-digit number next to the topic of your choice (listed below), or follow the prerecorded instructions.

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Extended Telephone Hours for the Filing Season:

Monday, January 29 until 6:00 p.m.
Monday, February 5 until 6:00 p.m.

Extended Telephone Personal Assistance and Walk-In Hours:

(25 Sigourney Street, Hartford Only)
Saturday, April 14 from 9 a.m. to 12 p.m. (noon)
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Other Taxes for Which the Pass-Through Entity May Be Liable

Below is a general description of other Connecticut taxes for which a pass-through entity (PE) may be liable. For more information about these taxes, contact the Department of Revenue Services (DRS), Taxpayer Services Division. See the back cover for a list of DRS walk-in offices and telephone numbers.

Registration

To register for sales and use taxes and Connecticut income tax withholding, as well as most other Connecticut taxes administered by DRS, a PE must complete **Form REG-1, Business Taxes Registration Application**. Visit the DRS Web site to register online. If a PE already has a Connecticut Tax Registration Number, additional taxes for which the PE is liable may be added to the registration by contacting the DRS Registration Unit at 860-297-4885.

Connecticut Income Tax Withholding

Any PE that maintains an office or transacts business in Connecticut (regardless of the location of the payroll department) and is considered an employer for federal income tax withholding purposes must withhold Connecticut income tax from Connecticut wages as defined in Conn. Agencies Reg. §12-706(b)-1. (See **Informational Publication 2007(1), Circular CT.**)

Business Entity Tax (BET)

There is an annual business entity tax (BET) of \$250. The BET applies to each of the following domestic and foreign* entities:

- S corporation;
- Limited liability partnership;
- Limited partnership; **or**
- Limited liability company that, for federal income tax purposes, is either treated as a partnership (if it has more than one member) or disregarded as an entity separate from its owner (if it has one member).

* Each foreign entity required to register or file a certificate of authority with the Secretary of the State is liable for the business entity tax whether or not the entity has registered or filed a certificate of authority, as the case may be, with the Secretary of the State.

See also **Special Notice 2006(12), 2006 Legislative Changes Affecting the Business Entity Tax**, and **Informational Publication 2006(21), Q & A on the Business Entity Tax**.

Connecticut Sales and Use Taxes

A PE may be responsible for filing sales and use tax returns. Sales taxes are due if the company sells taxable goods or services. Use taxes are due on the purchase of taxable goods or services from out-of-state retailers or Connecticut retailers who have not collected the sales tax. Both taxes are reported on **Form OS-114, Sales and Use Tax Return**.

Controlling Interest Transfer Taxes

There is a tax imposed on the transfer of a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property. This tax is reported on **Form AU-330, Controlling Interest Transfer Taxes**. See **Special Notice 2003(11), Legislation Affecting the Controlling Interest Transfer Tax**, for more information.

Real Estate Conveyance Tax

If a PE transfers real estate in Connecticut, it must complete and file **Form OP-236, Real Estate Conveyance Tax Return**, in the town in which the real estate is situated.

Abusive Tax Shelters

Any individual or business entity that fails to disclose their participation in an abusive tax shelter designated by the Internal Revenue Service (IRS) as a *listed transaction* is subject to audit penalties of 75% of the tax deficiency that results from the tax shelter activity. To fulfill the Connecticut disclosure requirement, any taxpayer (individual or entity) that has participated in a listed transaction must file a completed **Form CT-8886, Connecticut Listed Transaction Disclosure Statement**, with DRS. Form CT-8886 must be filed for each taxable year for which a taxpayer participates in, or receives a benefit from, a listed transaction.

What's New

- **Estimated Income Tax Payments:** The requirement that a pass-through entity (PE) make estimated Connecticut income tax payments on behalf of its nonresident members has been repealed.
- **Nonresident Member's Filing Requirements:** If a nonresident member's only Connecticut-sourced income is from one or more PEs, the filing of a composite income tax return by each PE and the making of an income tax payment by each PE on the member's behalf fulfills the Connecticut income tax filing and payment requirements otherwise separately imposed on the member by Chapter 229 of the Connecticut General Statutes.

A member who is a nonresident individual is expressly relieved of the obligation to file his or her own Connecticut income tax return if the member's only Connecticut-sourced income is from one or more PEs and the total is less than \$1,000.

If a nonresident member's Connecticut-sourced income from one or more PEs is not the member's only Connecticut-sourced income, the filing of a composite income tax return by the PE and the making of an income tax payment by the PE on the member's behalf does not excuse the member from the obligation to file his or her own separate Connecticut income tax return.

- **Income Tax Deficiency Assessment:** A Connecticut income tax deficiency may, at the discretion of DRS, be assessed against the PE or the member, provided any Connecticut income tax deficiency assessed against the member is limited to the member's share. Except as provided in Conn. Gen. Stat. §12-733, the deficiency assessment is required to be made not later than three years after the PE's composite income tax return is filed.
- **Income Tax Overpayment:** A member's Connecticut income tax overpayment will be refunded to the PE, making it unnecessary for the member to file his or her Connecticut income tax return simply to have his or her overpayment refunded.

- **Amended Form CT-1065/CT-1120SI:** In order to be timely filed, a claim for refund of an income tax overpayment reported on an amended return must be made not later than three years after the due date of the PE's composite income tax return or, if the time for filing the return was extended, not later than three years after the date on which the return was filed or three years after the extended due date of the return, whichever is earlier.
- **Form CT-G:** An election to file a group income tax return can no longer be made for taxable years beginning on or after January 1, 2006.
- **Additional Schedules:** The 2006 Form CT-1065/CT-1120SI includes two additional schedules. See the instructions for *Schedule C* on Page 13 and the instructions for *Schedule D* on Page 16.
- **Federal Return:** The PE is no longer required to attach federal Form 1065 or federal Form 1120S to Form CT-1065/CT-1120SI. The PE must provide a copy to DRS upon request.
- **Related Publication:** For more information on the Connecticut income tax obligations imposed on PEs, see **Special Notice 2006(11)**, *2006 Legislative Changes Affecting the Income Tax*.
- **Taxpayer Service Center (TSC):** During 2007, Connecticut taxpayers will be able to *Fast-File* through the new, electronic **Taxpayer Service Center (TSC)**. The **TSC** is an interactive tool that, like *Fast-File*, can be accessed through our Web site at www.ct.gov/DRS for a free, fast, easy, and secure way to conduct business with DRS.

Some of the pending features of the **TSC** will include the ability to view current balances, make scheduled payments, and amend certain tax returns. The self-service aspect of the **TSC** enables taxpayers to easily get answers to the most frequently asked questions in addition to exchanging confidential information through a "secure" mailbox. Many other features for the **TSC** are planned and taxpayers are encouraged to visit our Web site often.

Electronic Filing!



Free and secure!

Definitions

Pass-through entity (PE) means a partnership or an S corporation.

Partnership means and includes a general partnership, limited partnership, limited liability partnership, publicly traded partnership, limited liability company (LLC) treated as a partnership for federal income tax purposes, or other entity treated as a partnership for federal income tax purposes.

Parent pass-through entity (parent PE) is a PE which is a member of another PE. A PE may be both a parent PE (with respect to one or more PEs) and a subsidiary PE (with respect to one or more PEs).

Subsidiary pass-through entity (subsidiary PE) is a PE which has at least one member which is itself a PE. A PE may be both a subsidiary PE (with respect to one or more PEs) and a parent PE (with respect to one or more PEs).

S corporation means a corporation which is an S corporation for federal income tax purposes.

Member means and includes a partner of a partnership, a member of a LLC treated as a partnership for federal income tax purposes, or a shareholder of an S corporation.

Member's share means a partner's distributive share of partnership income, gain, loss, or deduction; a member's distributive share of LLC income, gain, loss, or deduction; or a shareholder's pro rata share of S corporation income, gain, loss, or deduction.

Noncorporate member means each member that is a resident individual, resident trust, resident estate, nonresident individual, nonresident trust, nonresident estate, part-year resident individual, or part-year resident trust.

Nonresident noncorporate member means each noncorporate member who is a nonresident individual, nonresident trust, nonresident estate, part-year resident individual, or part-year resident trust.

Resident noncorporate member means each noncorporate member who is a resident individual, resident trust, or resident estate.

Corporate member means each member which is a C corporation for federal income tax purposes, including a partnership or LLC that has elected to be taxed as a C corporation for federal income tax purposes; real estate investment trust; real estate mortgage investment conduit; regulated investment company or organization exempt from federal income tax.

General Information

How to Get Help

DRS is ready to help you and offers several resources where you can get answers to Connecticut tax questions. Visit the DRS Web site at www.ct.gov/DRS or for personal assistance, see the back cover for a list of DRS walk-in offices and telephone numbers. DRS offices are open Monday through Friday, 8:00 a.m. to 5:00 p.m. If you visit, be sure to bring your **completed** federal Form 1065, U.S. Return of Partnership Income, or Form 1120S, U.S. Income Tax Return for an S corporation.

Personal telephone assistance is available Monday through Friday, 8:30 a.m. to 4:30 p.m. Extended hours are offered; see Page 2. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line, or visit the DRS Web site for details.

How to Get Forms and Publications

Visit the DRS Web site at www.ct.gov/DRS to download and print Connecticut tax forms and publications anytime. Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet. You may also download the *2006 Connecticut Package X* from the DRS Web site.

Who Must File Form CT-1065/CT-1120SI

Every PE that does business in Connecticut, or has income derived from or connected with sources within Connecticut, must file Form CT-1065/CT-1120SI regardless of the amount of its income (loss). The PE must first complete either federal Form 1065, U.S. Return of Partnership Income, **or** Form 1120S, U.S. Income Tax Return for an S corporation. Information on the federal return is needed to complete Form CT-1065/CT-1120SI.

What Information Must Be Provided to the Members

On or before the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar year filers), the PE must furnish **Schedule CT K-1, Member's Share of Certain Connecticut Items**, to each resident and nonresident noncorporate member and to each member which is a PE. (See Page 23 for more information on completing Schedule CT K-1.)

How Members Report Income

Resident Noncorporate Members

If the member is a resident individual, his or her share of PE income or loss is included in his or her federal adjusted gross income and, therefore, is includable in the federal adjusted gross income reported on the member's **Form CT-1040, Connecticut Resident Income Tax Return**. The PE must provide the member with Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1040, *Schedule 1*.

If the member is a resident trust or estate, its share of PE income or loss is included in its federal taxable income and, therefore, is includable in the federal taxable income reported on the member's **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates**. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1041, *Schedule A*.

Nonresident Noncorporate Members

If the member is a nonresident individual, his or her share of PE income or loss is included in federal adjusted gross income and, therefore, is includable in the federal adjusted gross income reported on the member's **Form CT-1040NR/PY, Connecticut Nonresident or Part-Year Resident Income Tax Return**. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1040NR/PY, *Schedule 1*, and amounts of PE income or loss derived from or connected with Connecticut sources the member must include on Form CT-1040NR/PY, *Schedule CT-SI*, assuming the member is required to file Form CT-1040NR/PY. For more information on a nonresident member's filing requirements, see Page 6.

If the member is a nonresident trust or estate, its share of PE income or loss is included in federal taxable income and, therefore, is includable in the federal taxable income reported on the member's Form CT-1041. The PE must provide the member with a Schedule CT K-1 reporting Connecticut modifications the member must include on Form CT-1041, *Schedule A*, and amounts of PE income or loss derived from or connected with Connecticut sources that the member must include on Schedule CT-1041FA.

For more information on whether a member is a resident or nonresident, see the instructions for Form CT-1040 or Form CT-1041.

Member That Is Itself a Pass-Through Entity

If the member is a PE, it is referred to here as a parent PE, and the PE of which it is a member is referred to here as a subsidiary PE. The parent PE's share of the subsidiary PE's income or loss is included in the income or loss reported on the parent PE's federal Form 1065 or federal Form 1120S, as the case may be, and is, therefore, included in the income or loss reported on the parent PE's **Form CT-1065/CT-1120SI**. The subsidiary PE must furnish a Schedule CT K-1 to the parent PE and report:

- Connecticut modifications that the parent PE must include on Form CT-1065/CT-1120SI, Part V;
- Amounts of the subsidiary PE's income or loss derived from or connected with Connecticut sources that the parent PE must report on its Form CT-1065/CT-1120SI, Part I, *Schedule D*, Column B, and must include on its Form CT-1065/CT-1120SI, Part VI; **and**
- The Connecticut income tax liability that the parent PE must report on its Form CT-1065/CT-1120SI, Part I, *Schedule D*, Column C.

The parent PE must, in turn, provide its members with a Schedule CT K-1 reporting their share of the Connecticut modifications as reported on the parent PE's Form CT-1065/CT-1120SI, Part V; their share of the amounts of the parent PE's income or loss derived from or connected with Connecticut sources as reported on the parent PE's Form CT-1065/CT-1120SI, Part VI; and their share of the Connecticut income tax liability paid by the parent PE on behalf of its members, as reported on the parent PE's Form CT-1065/CT-1120SI, Part I, *Schedule B*, Column D.

Composite Payment of Tax

A PE must make a Connecticut composite income tax payment on behalf of each member where:

- The member is a nonresident noncorporate member or a PE; **and**
- A member's share of the PE's income derived from or connected with Connecticut sources is \$1,000 or more.

Accounting Period and Method of Accounting

A PE's accounting period and method of accounting for Connecticut income tax purposes must be the same as its accounting period and method of accounting for federal income tax purposes.

If a PE's accounting period or method of accounting is changed for federal income tax purposes, the same change must be made for Connecticut income tax purposes.

When to File Form CT-1065/CT-1120SI

Form CT-1065/CT-1120SI is due on or before the fifteenth day of the fourth month following the close of the taxable year (April 15 for calendar year filers). If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date. The return meets the timely-filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

| | |
|--|--|
| DHL Express (DHL) <ul style="list-style-type: none">• DHL Same Day Service• DHL Next Day 10:30 a.m.• DHL Next Day 12:00 p.m.• DHL Next Day 3:00 p.m.• DHL 2nd Day Service | |
| Federal Express (FedEx) <ul style="list-style-type: none">• FedEx Priority Overnight• FedEx Standard Overnight• FedEx 2Day• FedEx International Priority• FedEx International First | United Parcel Service (UPS) <ul style="list-style-type: none">• UPS Next Day Air• UPS Next Day Air Saver• UPS 2nd Day Air• UPS 2nd Day Air A.M.• UPS Worldwide Express Plus• UPS Worldwide Express |

This list is subject to change. To verify the names of designated PDSs and designated types of service, check the DRS Web site or call DRS. See **Policy Statement 2005(4)**, *Designated Private Delivery Services and Designated Types of Service*.

If Form CT-1065/CT-1120SI is filed late or all the tax due is not paid with the return, see *Interest and Penalties* to determine if interest and penalty must be reported with this return.

Extension Request

To get a six-month extension of time to file Form CT-1065/CT-1120SI and the same extension of time to furnish Schedule CT K-1 to its members, the PE must file **Form CT-1065/CT-1120SI EXT, Application for Extension of Time to File Connecticut Composite Income Tax Return**, on or before the fifteenth day of the fourth month following the close of the taxable year together with payment of the total tax due. Timely filing this form automatically extends the due date for six months only if federal Form 7004, Application for Automatic 6-Month Extension of Time to File Certain Business Income Tax, Information, and Other Returns has been filed with the Internal Revenue Service (IRS). If federal Form 7004 was not filed, a PE may apply for a six-month extension to file Form CT-1065/CT-1120SI only if there is reasonable cause for the request.

Form CT-1065/CT-1120SI EXT extends only the time to file a return. It does not extend the time to pay the amount of income tax due. See *Interest and Penalties*.

If a general partner or corporate officer is unable, by reason of illness, absence, or other good cause, to request an extension, any person standing in a close personal or business relationship (including attorneys, accountants, and enrolled agents) to the general partner or corporate officer may sign the request on his or her behalf and is considered a duly authorized agent for this purpose provided the request states the reasons for a signature other than that of a general partner or corporate officer and the relationship existing between the general partner or corporate officer and the signer.

Extension of Time to Pay the Tax

A PE making a composite income tax payment may be eligible for a six-month extension of time to pay the tax due if the PE can show that paying the tax on or before the due date will cause undue hardship. The PE may request an extension by filing **Form CT-1127, Application for Extension of Time for Payment of Income Tax**, on or before the due date of the original return.

Attach Form CT-1127 to the front of Form CT-1065/CT-1120SI or Form CT-1065/CT-1120SIEXT and send it on or before the due date. As evidence of the need for extension, the PE **must** attach:

- A statement of its assets and liabilities;
- An itemized list of its receipts and disbursements for the preceding three months; **and**
- An explanation of why it could not borrow money to pay the tax due.

If an extension of time to pay is granted and the PE pays all the tax due in full by the end of the extension period, a penalty will not be imposed. However, interest will accrue on any unpaid tax from the original due date. The PE should make payments as soon as possible to reduce the interest it would otherwise owe. Write the PE's Federal Employer Identification Number (FEIN) and "2006 Form CT-1065/CT-1120SI" on its check or money order. Mail payments to:

**Department of Revenue Services
Accounts Receivable Unit
PO Box 5088
Hartford CT 06102-5088**

Where to File

Use the pre-addressed envelope enclosed with Form CT-1065/CT-1120SI or mail to:

**Department of Revenue Services
PO Box 2967
Hartford CT 06104-2967**

Interest and Penalties

In general, interest and penalty apply to any portion of the tax not paid on or before the original due date of the return.

Interest

If the PE does not pay the tax when due, it will owe interest of 1% (.01) per month or fraction of a month until the tax is paid in full.

Interest on underpayment or late payment of tax **cannot** be waived.

Amended Returns

Check the Amended Return box on the front of Form CT-1065/CT-1120SI to amend a previously-filed Form CT-1065/CT-1120SI. If an amended return is filed to have an overpayment of Connecticut income tax refunded, the overpayment will be refunded to the PE. However, the amended Form CT-1065/CT-1120SI must be filed before the Connecticut statute of limitations expires. Generally, the statute of limitations for refunding any Connecticut income tax overpayment expires three years after the due date of the return, but if a timely request for an extension of time to file a return was filed, the statute of limitations expires three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier. If an amended return is filed to report an underpayment of Connecticut income tax, interest will apply and, if the amended return is not timely filed, a penalty may be imposed. See *Interest and Penalties*. The following circumstances require filing an amended Form CT-1065/CT-1120SI and the time period required to do so.

| | |
|--|--|
| <p>1. The IRS or federal courts change or correct the PE's federal income tax return and the change or correction results in the Connecticut income tax being overpaid or underpaid.</p> | <p>File no later than 90 days after the final determination.</p> |
| <p>2. The PE files a timely amended federal income tax return and the amendment results in the Connecticut income tax being overpaid or underpaid.</p> | <p>File no later than 90 days after the date of filing the timely amended federal income tax return.</p> |
| <p>3. If neither of the above circumstances apply, but the PE made a mistake or omission on its Form CT-1065/CT-1120SI and the mistake or omission results in the Connecticut income tax being overpaid or underpaid.</p> | <p>File no later than three years after the due date of the return, or, if a timely request for an extension of time to file the return was filed, three years after the extended due date of the return or three years after the date of filing the return, whichever is earlier.</p> |

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of tax is 10% (.10) of the tax due. The PE can avoid a penalty for failure to pay the full amount due by the original due date if:

- The PE files Form CT-1127;
- An extension of time to pay is granted; **and**
- The PE pays all the tax due in full by the end of the extension period.

See *Extension of Time to Pay the Tax* on Page 9.

If no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Penalty for Failure to File

If the PE does not file its return and the Commissioner of Revenue Services files a return for it, the penalty for failure to file is 10% (.10) of the balance due or \$50, whichever is greater.

If the PE is required to file an amended Form CT-1065/CT-1120SI and fails to timely do so, a penalty may be imposed.

Penalty for Willful Failure to File or Pay

If you willfully fail to pay the tax or file a return, you may be fined up to \$1,000 or imprisoned up to one year, or both, in addition to any other penalty.

Penalty for Willful Filing of a Fraudulent or Materially False Return

If you willfully file a tax return you know to be fraudulent or false in any material matter, you may be fined up to \$5,000 or imprisoned from one to five years, or both.

Offset Against Debts

If the PE is due a refund, all or part of the overpayment may be used to pay outstanding debts or taxes. The overpayment will be applied in the following order: penalty and interest owed; other taxes owed DRS; or debts to other Connecticut state agencies. Any remaining balance will be refunded. If the refund is reduced, DRS will mail an explanation for the reduction.

Waiver of Penalty

A PE may be able to have its penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest cannot be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests **must** contain:

- A clear and complete written explanation;
- The PE's name, FEIN, and Connecticut Tax Registration Number (if applicable);
- The name of the original form filed or billing notice received;
- The taxable filing period; **and**
- Documentation supporting your explanation.

Attach the request to the **front** of Form CT-1065/CT-1120SI or mail separately to:

**Department of Revenue Services
Penalty Waiver Unit
PO Box 5089
Hartford CT 06102-5089**

Recordkeeping

Keep a copy of the tax return, worksheets used, and records of all items appearing on the return until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. This information may be needed to prepare future returns or to file amended returns.

Copies of Returns

A copy of a previously-filed Connecticut income tax return may be requested from DRS by completing **LGL-002, Request for Disclosure of Tax Return or Tax Return Information**. You can usually expect your copy in three weeks.

Form CT-1065/CT-1120SI Instructions

Order in Which to Complete Schedules

Complete the schedules for Form CT-1065/CT-1120SI in the following order:

- Pass-Through Entity Information;
- Part I Schedule C – Schedule K;
- Part I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s), if applicable;
- Part II Allocation and Apportionment of Income, if applicable;
- Part III Place(s) of Business, if applicable;
- Part IV Member Information;
- Part V Member's Share of Connecticut Modifications;
- Part VI Connecticut-Sourced Portion of Items From Federal Schedule K-1;
- Part I Schedule B – PE Member Composite Return;
- Part I Schedule A – PE Computation of Composite Tax Due.

Pass-Through Entity Information

Enter the PE's name, address, FEIN, and Connecticut Tax Registration Number. Check the box to indicate type of entity – partnership or S corporation.

Item A: Check the appropriate box(es) for an amended return, final return, or both.

Item B: Check the Change of Address box and file **Form CT-8822, *Change of Address***, to indicate a change in the PE's physical or mailing address. If the change of address box is checked, you **must** attach a completed Form CT-8822 to Form CT-1065/CT-1120SI.

Item C: Enter the total number of resident noncorporate members as of the close of the PE's taxable year. Enter the total number of nonresident noncorporate members as of the close of the PE's taxable year. Include part-year noncorporate members as nonresidents.

Item D: Enter the Business Code Number as reported on federal Form 1065 or the Business Activity Code Number on federal Form 1120S.

Item E: Enter the date the PE first began business and the date the PE first began business in Connecticut.

Item F: Indicate whether the PE owns, directly or indirectly, an interest in Connecticut real property.

Item G: Indicate if a controlling interest in the PE was transferred. If the answer is **Yes**, and the PE

owned, directly or indirectly, Connecticut real property, the transferor(s) is liable for the controlling interest transfer tax. Enter the name and Social Security Number (SSN) or FEIN of the transferor(s).

Item H: Indicate if the PE transferred a controlling interest. If the answer is **Yes**, the PE is liable for the controlling interest transfer tax. Enter the name of the entity in which a controlling interest was transferred and its FEIN in the applicable spaces.

For information on the controlling interest transfer tax, see *Other Taxes for Which the Pass-Through Entity May Be Liable*.

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total. If you do not round, DRS will disregard the cents.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Part I Schedule A – PE Computation of Composite Tax Due

Do not complete Part I, *Schedule A* and *Schedule B* for members who are:

- Resident noncorporate members; **or**
- Corporate members.

All other members, including members which are PEs, must be included in Part I, *Schedule A* and *Schedule B*.

Line 1: Total Connecticut-sourced income included in composite return

Enter the amount from Part I, *Schedule B*, Line 10, Column C.

Line 2: Tax liability

Multiply the amount entered on Line 1 by 5% (.05) to compute the amount of tax liability. The amount computed should equal the amount entered on Part I, *Schedule B*, Line 11, Column D.

Line 3: Payments made with Form CT-1065/CT-1120SI ES

Enter the amount of estimated tax paid with Form CT-1065/CT-1120SI ES by the PE for the 2006 taxable year.

Line 4: Payment made with Form CT-1065/CT-1120SI EXT

If Form CT-1065/CT-1120SI EXT was filed, enter the amount of tax paid with Form CT-1065/CT-1120SI EXT.

Line 5:

Parent PE only: Enter the amount from Part I, *Schedule D*, Line 10, Column C.

Line 6:

Add Lines 3 through 5 and enter the total.

Line 7: Amount to be refunded

If Line 6 is more than Line 2, subtract Line 2 from Line 6 and enter the result.

Line 8: Amount of tax owed

If Line 2 is more than Line 6, subtract Line 6 from Line 2 and enter the result.

Line 9: Late payment or filing penalty

The penalty for late payment of the tax due is 10% (.10) of the amount due. In the event that no tax is due, the Commissioner of Revenue Services **may** impose a \$50 penalty for the late filing of any return or report required by law to be filed. However, if a request for extension of time to file a tax return has been granted, no late payment penalty will be imposed if:

- The amount of tax shown to be due on the return, minus the amount of tax paid on or before the due date of the return equals an amount not greater than 10% of the amount of the tax shown to be due on the return; **and**
- The balance due is remitted with the return on or before the extended due date of the return.

Line 10: Late payment interest

If the tax is not paid by the due date, interest is charged at the rate of 1% (.01) per month or fraction of a month from the due date until payment is made.

Line 11: Balance due with this return

Add Lines 8 through 10 and enter the total. Pay the balance due with this return. Make the check or money order payable to: **Commissioner of Revenue Services**. Write the PE's FEIN and "2006 Form CT-1065/CT-1120SI" on the front of the check or money order. Do not send cash. Paper clip (do not staple) the check to the front of the return. Be sure to sign the check. DRS may submit your check to your bank electronically.

Part I Schedule B – PE Member Composite Return

See *Composite Payment of Tax* on Page 9.

Do not complete Part I, *Schedule A* and *Schedule B* for members who are:

- Resident noncorporate members; **or**
- Corporate members.

All other members, including members that are PEs, must be included in Part I, *Schedule A* and *Schedule B*.

If there are more than eight members entered in Part I, *Schedule B*, use Form CT-1065/CT-1120SI, Supplemental Attachment (included in this booklet) and enter the subtotal on Line 9, Columns C and D.

Column A: Member Number

Enter the member number assigned to each nonresident noncorporate member or PE in Part IV.

Column B: Identification Number (of member who is a nonresident noncorporate member or PE)

Enter the FEIN or SSN of members who are nonresident noncorporate members or PEs.

Column C: Connecticut-Sourced Income

Enter the member's Connecticut-sourced income. This amount is the total of the amounts entered for the member on Form CT-1065/CT-1120SI, Part VI, Lines 1 through 13. **Federal rules apply** for restrictions in netting only similar characters of income. If a member's Connecticut-sourced income is less than \$1,000, enter "0" for the member. Enter the total for all members on Line 10, Column C, and Part I, *Schedule A*, Line 1.

Column D: Tax Liability

Multiply Column C by 5% (.05) and enter the total for all members on Line 11, Column D.

Part I Schedule C – Schedule K

All PEs must complete this schedule.

Refer to Schedule K of federal Form 1065 or Form 1120S for the amounts to enter on Lines 1 through 13.

Column A: Enter the amounts from federal Form 1065, Schedule K, or federal Form 1120S, Schedule K.

Column B: If you are a parent PE, refer to the federal Schedule K-1 issued to you by a subsidiary PE or PEs. Enter in Column B the portion of Column A that is attributable to the subsidiary PE or PEs. If none of the income (loss) in Column A is from a subsidiary PE or PEs, enter "0." If reporting amounts from more than one subsidiary PE, attach a statement indicating the income or loss from each PE and enter the sum.

Column C: Subtract the amount in Column B from the amount in Column A. If the amount in Column B is a loss, add the amount in Column B to the amount in Column A.

If the PE carries on business in Connecticut only, the amounts in Column C represent Connecticut-sourced income (loss) and must be used in Part VI to determine each member's Connecticut-sourced income (loss).

If the PE carries on business both within and outside Connecticut **and** it maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, those amounts, as disclosed in the books and records, must be used in Part VI to determine each member's Connecticut-sourced income (loss).

If the PE carries on business both within and outside Connecticut **and it does not** maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the amounts in Column C are multiplied by the apportionment fraction computed in Part II. The apportioned amounts are used in Part VI to determine each member's Connecticut-sourced income (loss).

Line 1: Ordinary business income (loss)

Column A - Enter the amount of ordinary business income or loss derived from the PE's trade or business activities. This is the amount reported on federal Form 1065 or 1120S, Schedule K, Line 1.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 2: Net rental real estate income (loss)

Column A - Enter the net income or loss from rental real estate activities from federal Form 8825, Rental Real Estate Income and Expenses of a Partnership or an S Corporation. This is the amount reported on federal Form 1065 or 1120S, Schedule K, Line 2. Attach a statement indicating the kind and location of each property reported on Form 8825.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 3: Other net rental income (loss)

Column A - Enter the net income or loss from rental activities other than those reported on federal Form 8825. This is the amount reported on federal Form 1065 or 1120S, Schedule K, Line 3c. Attach a statement indicating the exact location of each rental activity.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 4: Guaranteed payments

Column A - Enter the amount of guaranteed payments reported on federal Form 1065, Schedule K, Line 4.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 5: Interest income

Column A - Enter the amount of taxable interest income reported on federal Form 1065, Schedule K, Line 5, or federal Form 1120S, Schedule K, Line 4.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 6a: Ordinary dividends

Column A - Enter the amount of taxable ordinary dividends reported on federal Form 1065, Schedule K, Line 6a, or federal Form 1120S, Schedule K, Line 5a.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 6b: Qualified dividends

Column A - Enter the amount of qualified dividends reported on federal Form 1065, Schedule K, Line 6b, or federal Form 1120S, Schedule K, Line 5b.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 7: Royalties

Column A - Enter the amount of royalty income reported on federal Form 1065, Schedule K, Line 7, or federal Form 1120S, Schedule K, Line 6.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 8: Net short-term capital gain (loss)

Column A - Enter the amount of short-term capital gain or loss reported on federal Form 1065, Schedule K, Line 8, or federal Form 1120S, Schedule K, Line 7.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 9a: Net long-term capital gain (loss)

Column A - Enter the amount of long-term capital gain or loss reported on federal Form 1065, Schedule K, Line 9a, or federal Form 1120S, Schedule K, Line 8a.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 9b: Collectibles (28%) gain (loss)

Column A - Enter the amount of collectibles gain or loss reported on federal Form 1065, Schedule K, Line 9b, or federal Form 1120S, Schedule K, Line 8b.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 9c: Unrecaptured section 1250 gain

Column A - Enter the amount of unrecaptured section 1250 gain reported on federal Form 1065, Schedule K, Line 9c, or federal Form 1120S, Schedule K, Line 8c.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 10: Net section 1231 gain (loss)

Column A - Enter the amount of net section 1231 gain or loss reported on federal Form 1065, Schedule K, Line 10, or federal Form 1120S, Schedule K, Line 9.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 11: Other income (loss)

Column A - Enter the amount of other income or loss (not included on Lines 1 through 10 above) reported on federal Form 1065, Schedule K, Line 11, or federal Form 1120S, Schedule K, Line 10. Attach a statement that separately identifies the type and amount of income or loss.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 12: Section 179 deduction

Column A - Enter the amount of section 179 deduction reported on federal Form 1065, Schedule K, Line 12, or federal Form 1120S, Schedule K, Line 11.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Line 13: Other deductions

Column A - Enter the other deductions reported on federal Form 1065, Schedule K, Line 13, or federal Form 1120S, Schedule K, Line 12.

Column B - Enter the portion of the Column A amount that is from a subsidiary PE(s).

Column C - Subtract the amount reported in Column B from the amount reported in Column A. If Column B is "0," enter the amount from Column A.

Part I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s)

Only parent PEs must complete this schedule.

Refer to the federal Schedule K-1, Shareholder's Share of Income, Deductions, Credits, etc., issued to you by the subsidiary PE for the amount to enter in Column A of this schedule.

Refer to the **Schedule CT-K1, Member's Share of Certain Connecticut Items**, issued to you by the subsidiary PE for the amounts to enter in Columns B and C of this schedule. The amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and federal capital loss limitations.

If there are more than eight PEs entered in Part I, *Schedule D*, use **Form CT-1065/CT-1120SI, Supplemental Attachment**, (included in this booklet) and enter the subtotal(s) on Line 9, Columns A, B, and C.

Name of Subsidiary PE

Enter the name and the Federal Employer Identification Number (FEIN) of the subsidiary PE.

Column A: Amount Reported on Federal K-1

Refer to the federal Schedule K-1 issued to you by the subsidiary PE and enter the sum of the amounts reported on the schedule and included in Part I, *Schedule C*, Column B, for this PE.

Column B: Amount From Connecticut Sources

Refer to Part II of the Schedule CT K-1 issued to you by the subsidiary PE and enter the Connecticut-sourced income from the subsidiary PE. Take into account passive activity limitations, at-risk limitations, and federal capital loss limitations. The amount reported in this column represents Connecticut-sourced income.

Connecticut-sourced income should not be allocated or apportioned using the Form CT-1065/CT-1120SI, Part II, apportionment fraction. It should be used to complete Part VI to determine each member's Connecticut-sourced income (loss).

Column C: Connecticut Tax Liability

Refer to Part III of the Schedule CT K-1 issued to you by the subsidiary PE and enter the Connecticut tax liability as reported by the subsidiary PE on Schedule CT K-1, Part III, Line 1. Add Lines 1 through 9 and enter the total on Line 10, Column C, and on Part I, *Schedule A*, Line 5.

Part II – Allocation and Apportionment of Income

Complete Part II only if **all** of the following apply:

- The PE has at least one member who is a nonresident noncorporate member or a PE;
- 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.

The apportionment fraction calculated on Line 8 is used to complete Part VI unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, in which case those amounts must be used to complete Part VI.

Part II must be completed even if an approved alternative apportionment method under Conn. Agencies Regs. §§12-711(b)-15 and 12-712(d)-1 is used. Attach a detailed explanation of the approved alternative apportionment method used to determine the Connecticut income.

Line 1: Real property owned

Enter in Column A the average value of all real property, wherever located, owned by the PE. Do not include in Column A the average value of real property rented to others or sold, exchanged, or otherwise disposed of during taxable year. Enter in Column B the average value of real property owned by the PE and located in Connecticut. Do not include in Column B the average value of Connecticut real property rented to others or sold, exchanged, or otherwise disposed of during the taxable year.

To determine the average value of real property owned by the PE, add its fair market value at the beginning and the end of the taxable year and divide the sum by two.

Line 2: Real property rented from others

Enter in Column A the value of all real property rented from others by the PE, wherever located. Enter in Column B the value of Connecticut real property rented from others by the PE.

The value of real property rented by the PE from others and included on Line 2 is eight times the gross rent payable during the taxable year for which the return is filed.

Gross rent includes:

- Any amount payable for the use or possession of real property, or any part of it, whether designated as a fixed sum of money or as a percentage of sales, profits, or otherwise;
- Any amount payable as additional rent or in lieu of rent such as interest, taxes, insurance, repairs, or any other amount required to be paid by the terms of a lease or other agreement; **and**
- The yearly amortization applicable to any improvement to real property made by or on behalf of the PE which reverts to the owner or lessor upon termination of a lease or other arrangement.

However, if a building is erected on leased land by or on behalf of the PE, the value of the building is determined in the same manner as if it were owned by the PE.

Line 3: Tangible personal property owned or rented from others

Enter in Column A the average value of all tangible personal property, wherever located and owned by the PE, and the value of all tangible personal property, wherever located and rented from others by the PE.

Enter in Column B the average value of tangible personal property owned by the PE and located in Connecticut and the value of tangible personal property rented from others by the PE and located in Connecticut.

To determine the average value of tangible personal property owned by the PE, add its book value at the beginning and at the end of the taxable year and divide the sum by two.

To determine the value of tangible personal property rented from others, multiply by eight the gross rents payable during the taxable year for which the return is filed.

Line 4: Property owned or rented from others

Add Lines 1, 2, and 3 in Column A and Column B. Enter the result on Line 4 in Column A and Column B. On Line 4, divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter on Line 4 in Column C.

If zeros are entered on Line 4 in both Column A and Column B, do not enter any amount in Column C.

Line 5: Employee wages and salaries

Enter in Column A the total compensation paid to employees during the taxable year in connection with business operations carried on everywhere. Enter in Column B the total compensation paid to employees during the taxable year in connection with business operations carried on in Connecticut. Only enter wages, salaries, and other personal service compensation paid to employees of the PE. Do not include payments to independent contractors, independent sales agents, etc. The compensation paid for services is in connection with operations carried on in Connecticut if the employee works in or travels out of an office or other place of business located in Connecticut.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter in Column C.

If zeros are entered on Line 5 in both Column A and Column B, do not enter any amount in Column C.

Line 6: Gross income from sales and services

Enter in Column A total gross sales made and charges for services performed by the PE or by its employees, agents, agencies, or independent contractors of the PE everywhere. Enter in Column B the portion of total gross sales or charges that represents the sales made, or services performed, by the PE or by its employees, agents, agencies, or independent contractors of the PE in Connecticut. This includes sales made or services performed by employees, agents, agencies, or independent contractors situated at, connected with, or sent out from offices of the PE (or its agencies) located in Connecticut.

Example: If the sales territory of a salesperson working out of the Connecticut office of the business covers Connecticut, Massachusetts, and Rhode Island, all sales made by the salesperson are allocated to Connecticut and included on Line 6, Column B.

Divide the Column B amount by the Column A amount. Carry the result to four decimal places and enter in Column C.

If zeros are entered on Line 6 in both Column A and Column B, do not enter any amount in Column C.

Line 7: Total (of percentages)

Add Lines 4, 5, and 6 in Column C, and enter the total on Line 7, Column C.

Line 8: Apportionment fraction

Divide Line 7 by three (or the actual number of fractions if less than three). Carry the result to four decimal places and enter on Line 8, Column C. The actual number of fractions is less than 3 if, on Lines 4, 5, or 6, zero was entered in both Column A and Column B.

Part III - Place(s) of Business

Complete Part III only if the PE carries on business both within and outside Connecticut. List the exact location of each place where the PE carries on business. Briefly describe each place (such as sales office, agency, factory) and indicate whether the location is rented by the PE or owned by the PE. Briefly describe the activity at the location shown (such as storage, administration, manufacturing, etc.).

Part IV – Member Information

Complete Part IV for all members.

Assign each member a number and a member type code and list in sequential order. **Each member must be assigned the same “Member #” for Part I, Schedule B, Parts IV, V, and VI.** Assign numbers to each member in the following order:

- | | |
|---|---------------------|
| | Member Type Code |
| 1. Nonresident or part-year resident individual | NI |
| 2. Nonresident or part-year resident trust | NT |
| 3. Nonresident estate | NE |
| 4. Pass-through entity | PE |
| 5. Resident individual | RI |
| 6. Resident trust | RT |
| 7. Resident estate | RE |
| 8. Corporate member | CM |

Enter each member’s name and address, Member Type Code, FEIN or SSN (whichever is applicable), and percentage of ownership (enter as a decimal and carry to four places).

The PE must use the same member number assigned to a member in Part IV when providing information for that member in other Parts of Form CT-1065/CT-1120SI. The residency status of the member will determine which Part(s) of Form CT-1065/CT-1120SI must be completed for that member.

Example 1: Mary Smith is a resident individual and is identified as Member #15 in Part IV. Mary must also be identified as Member #15 in Parts V. However, because Mary is a resident individual, there will be no entry in Parts I and VI for a person identified as Member #15.

Example 2: X Inc. is a corporate member and is identified as Member #49 in Part IV. Because X Inc. is a C corporation, there will be no entry in Parts I, V, and VI for a person identified as Member #49.

If there are more than eight members, use Form CT-1065/CT-1120SI, Supplemental Attachment. The supplemental attachment is included in this booklet.

Part V - Member’s Share of Connecticut Modifications

Complete Part V for all noncorporate members or PEs. **Assign each member the same number** for Part I, Schedule B, Parts IV, V, and VI.

Enter each member’s share of Lines 1 through 10.

Additions

Enter the amount of each member’s share as a positive number.

Line 1: Interest on state and local government obligations other than Connecticut

Enter the amount of each member’s share of interest income derived from state and municipal government obligations, other than obligations of the State of Connecticut or its municipalities, which interest income is not taxed for federal income tax purposes. Do not enter interest income derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Line 2: Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations

Enter the amount of each member’s share of exempt-interest dividends received from a mutual fund derived from state and municipal government obligations other than obligations of the State of Connecticut or its municipalities. If the exempt-interest dividends are derived from obligations of Connecticut and other states, enter only the percentage derived from non-Connecticut obligations. Do not enter exempt-interest dividends derived from government obligations of Puerto Rico, Guam, American Samoa, or U.S. Virgin Islands.

Example: A fund invests in obligations of many states, including Connecticut. Assuming that 20% of the distribution is from Connecticut obligations, the remaining 80% is added back on this line.

Line 3: Certain deductions relating to income exempt from Connecticut income tax

Enter the amount of each member's share of the amount deducted for federal income tax purposes for:

- Interest expense on loans used to buy bonds and securities whose interest is exempt from Connecticut income tax;
- Expenses related to income exempt from Connecticut income tax; **and**
- Amortizable bond premium on any bond, the interest from which is exempt from Connecticut income tax.

Line 4: Allocated for future use.

Line 5: Other

Use Line 5 to report the amount of each member's share of additions to income not listed on Lines 1 through 3. For example, include the amount of each member's share of:

- Any loss recognized on the sale or exchange of bonds or other obligations of the State of Connecticut or its municipalities;
- The PE's share of any positive Connecticut fiduciary adjustment received from a trust or estate of which the PE is a beneficiary;
- Any interest or dividend income on federal obligations or securities exempt from federal income tax and which federal law does not exempt from state income taxes;
- Income taxes imposed under Chapter 229 of the Connecticut General Statutes, and paid to Connecticut by the PE with a composite return on behalf of nonresident members, to the extent deductible by the nonresident members in determining their federal adjusted gross income;
- To the extent deductible in determining federal adjusted gross income, expenses paid for the production or collection of Connecticut tax exempt income, or paid for the management, conservation, or maintenance of property held for the production of the income; **and**
- Amortizable bond premium for the taxable year on any bond, the interest on which is exempt from Connecticut income tax.

Subtractions

Enter the amount of each member's share as a positive number.

Line 6 - Interest on U.S. government obligations

Enter the amount of each member's share of interest income derived from U.S. government obligations, to the extent included in federal adjusted gross income, that federal law prohibits states from taxing; for example all U.S. government bond interest such as Savings Bonds Series EE and Series HH or U.S. Treasury bills and notes.

Do not enter the amount of interest earned on Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations and this interest is taxed by Connecticut. For more information, including lists of exempt and taxable obligations, see **Policy Statement 2005(2)**, *Connecticut Income Tax on Bonds or Obligations Issued by the United States Government, by State Governments, or Municipalities*.

Line 7: Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations

Enter the amount of each member's share of exempt dividends received from a qualifying mutual fund and derived from U.S. government obligations. A mutual fund is a qualifying fund if, **at the close of each quarter of its taxable year**, at least 50% of the value of its assets consists of U.S. government obligations. The percentage of dividends that are exempt dividends should be reported to the PE by the mutual fund.

Do not enter the amount of income derived from Federal National Mortgage Association (Fannie Mae) bonds, Government National Mortgage Association (Ginnie Mae) bonds, and Federal Home Loan Mortgage Corporation (Freddie Mac) securities. Federal law does not prohibit states from taxing income derived from these obligations and this income is taxable for Connecticut income tax purposes.

Example: A qualifying mutual fund pays a dividend of \$100. Of the \$100 distribution, 55% is attributable to U.S. Treasury bills and 45% to other investments. The amount reported on Line 7 is \$55.

Line 8: Certain expenses related to income exempt from federal income tax but subject to Connecticut tax

Enter the amount of each member's share of interest expense on money borrowed to purchase or carry bonds or securities, whose interest income is subject to Connecticut income tax but exempt from federal income tax, provided this interest was a business expense for the federal taxable year and was not deducted in determining the PE's income.

Line 9: Special depreciation allowance for qualified property placed in service during the preceding year(s)

Enter for each member 25% of the share entered for the member on Line 4 of the:

- **2002 Form CT-1065, Schedule D, or 2002 Form CT-1120SI, Part V;**
- **2003 Form CT-1065, Schedule D, or 2003 Form CT-1120SI, Part V** (The remaining 25% of the share will be entered on the comparable line of the 2007 Form CT-1065/CT-1120SI.); **and**
- **2004 Form CT-1065/CT-1120SI, Part V** (The remaining 50% of the share will be entered (in two equal 25% installments) on the comparable line of the 2007 and 2008 Form CT-1065/CT-1120SI.).

Line 10: Other

Report the amount of each member's share of subtractions not listed on Lines 6 through 9. For example, include the amount of each member's share of:

- Any gain recognized on the sale or exchange of bonds or other obligations issued by the State of Connecticut or its municipalities;
- Interest income from federally taxable Connecticut bonds;
- The PE's share of any negative Connecticut fiduciary adjustment received from a trust or estate of which the PE is a beneficiary;
- Any refund or credit for the overpayment of income taxes imposed by any state of the United States or a political subdivision of the United States, or the District of Columbia, to the extent the amount was included in federal adjusted gross income;
- Business expenses incurred in connection with the income or property held to produce income subject to Connecticut income tax but exempt from federal income tax provided these expenses were not deducted in determining PE income; **and**
- Amortization of bond premium on any bond that provides interest income taxable in Connecticut but exempt from federal income tax provided this amortization was business expense for the taxable year and was not deductible in determining PE income.

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

Complete Part VI for all members who are nonresident noncorporate members or PEs. Assign each member the same number for Part I, *Schedule B*, Parts IV, V, and VI.

Any PE carrying on business in Connecticut only must combine the amounts reported in Part I, *Schedule C*, Column C, with the income from subsidiary PEs (Part I, *Schedule D*, Column B), if any, to calculate the amount of each member's Connecticut-sourced income (loss) to be reported in Part VI.

Any PE carrying on business both within and outside Connecticut must apportion the amounts reported in Part I, *Schedule C*, Column C, and then combine the apportioned amounts with the income from subsidiary PEs (Part I, *Schedule D*, Column B), if any, to calculate the amount of each member's Connecticut-sourced income (loss) to be reported in Part VI.

If the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, those amounts, as disclosed in the books and records are combined with the income from subsidiary PEs (Part I, *Schedule D*, Column B), if any, to calculate the amount of each member's Connecticut-sourced income (loss) reported in Part VI.

The character of the income (loss) for Connecticut income tax purposes must mirror the character of the income (loss) for federal income tax purposes.

The amounts entered on Lines 1 through 13 should also reflect the amount of the member's share of Connecticut modifications (as reported on Part V, Lines 1 through 10) to the extent the modifications are derived from or connected with Connecticut sources.

Line 1: Ordinary business income (loss)

Enter the Connecticut portion of each member's share of nonseparately stated income or loss.

A PE that maintains books and records that satisfactorily disclose the portion of its nonseparately stated income or loss derived from or connected with Connecticut sources must enter (on Line 1 in the appropriate column) the amount of each member's share of that nonseparately stated income or that nonseparately stated loss as determined from those books and records. The portion of the PE's nonseparately stated income or loss derived from or connected with Connecticut sources (as determined from the PE's books and records) is multiplied by the member's share (%) of that income or loss.

A PE that does not maintain books and records that satisfactorily disclose the portion of its nonseparately stated income or loss derived from or connected with Connecticut sources must use the apportionment fraction computed on Part II, Line 8, or an authorized alternative apportionment method, to determine the portion of any item derived from or connected with Connecticut sources. Multiply the amount of each member's share of nonseparately stated income or nonseparately stated loss by the PE's apportionment fraction as reported on Part II, Line 8, and enter the result on Part VI.

Example 1: Assume that a PE, whose nonseparately stated income is entirely derived from its retail business, maintains books and records that satisfactorily disclose the portion of the income derived from or connected with each of its retail stores (including its stores in Connecticut). Assume the PE has nonseparately stated income of \$500,000; Member #1's share of the PE's nonseparately stated income is 10% (.10); and the PE's books and records disclose that the portion of its nonseparately stated income derived from or connected with Connecticut sources is \$150,000. The PE must enter \$15,000 ($\$150,000 \times .10$) on Line 1 as the amount of Member #1's share of the PE's nonseparately stated income derived from or connected with Connecticut sources.

Example 2: The facts are the same as in Example 1, except that the PE does not maintain books and records that satisfactorily disclose the portion of its nonseparately stated income derived from or connected with each of its retail stores. Assume that the PE's apportionment fraction as reported on Part II, Line 8, is 40% (.40). The PE must enter \$20,000 ($(\$500,000 \times .10) \times .40 = \$20,000$) on Line 1 as the amount of Member #1's share of the PE's nonseparately stated income derived from or connected with Connecticut sources.

Line 2: Net rental real estate income (loss)

Enter the Connecticut portion of the amount of the member's share attributable to rental activities (gain or loss). The Connecticut portion of amounts attributable to real property located in Connecticut is 100%. The Connecticut portion of amounts attributable to real property located outside Connecticut is 0%.

Line 3: Other net rental income (loss)

Enter the Connecticut portion of the amount of the member's share attributable to rental activities (gain or loss). Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is

calculated by multiplying the amount of the member's share of the amount from federal Schedule K-1 by the apportionment fraction on Part II, Line 8.

Line 4: Guaranteed payments (Partnerships and LLCs treated as partnerships only)

Enter the Connecticut portion of the amount of each member's share of guaranteed payments made to the member. Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's distributive share of guaranteed payments from federal Form 1065, Schedule K-1, by the apportionment fraction on Part II, Line 8.

Line 5: Interest income

Enter the Connecticut portion of the member's share of interest income. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. Unless the PE maintains books and records that satisfactorily disclose the portion of the interest income derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's share of the income from federal Schedule K-1 by the apportionment fraction entered on Part II, Line 8.

Line 6a: Ordinary dividends

Enter the Connecticut portion of the member's share of dividend income. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. For example, dividends from stock used as collateral to secure a business loan (for a Connecticut business) would be income from intangible personal property employed in a Connecticut trade or business and therefore would be subject to Connecticut income tax. Unless the PE maintains books and records that satisfactorily disclose the portion of the dividend income derived from or connected with Connecticut sources, calculate the Connecticut portion by multiplying the amount of the member's share of the income from federal Schedule K-1 by the apportionment fraction entered on Part II, Line 8.

Line 6b: Qualified dividends

Enter the Connecticut portion of the member's share of qualified dividends from Line 6a above.

Line 7: Royalties

Enter the Connecticut portion of the member's share of royalty income. Items of income, gain, loss, and deduction derived from or connected with sources within Connecticut do not include items attributable to intangible personal property except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut. Unless the PE maintains books and records that satisfactorily disclose the portion of the royalties income derived from or connected with Connecticut sources, calculate the Connecticut portion by multiplying the amount of the member's share of the income from federal Schedule K-1 by the apportionment fraction entered on Part II, Line 8.

Line 8 - Net short-term capital gain (loss)

Enter the Connecticut portion of the member's share of net short-term capital gain (loss). If the amount relates to the sale of rental property located in Connecticut, the capital gain (loss) is 100% sourced to Connecticut. Items of capital gain (loss) attributable to intangible personal property (such as the sale of stock) are not sourced to Connecticut except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut.

Line 9a: Net long-term capital gain (loss)

Enter the Connecticut portion of the member's share of net long-term capital gain (loss). If the amount relates to the sale of rental property located in Connecticut, the capital gain (loss) is 100% sourced to Connecticut. Items of capital gain (loss) attributable to intangible personal property (such as the sale of stock) are not sourced to Connecticut except to the extent the intangible personal property is employed in a business, trade, profession, or occupation carried on in Connecticut.

Line 9b: Collectibles (28%) gain (loss)

Enter the Connecticut portion of the member's share of collectibles gain (loss).

Line 9c: Unrecaptured section 1250 gain

Enter the Connecticut portion of the member's share of I.R.C. §1250 gain.

Line 10: Net section 1231 gain (loss)

Enter the Connecticut portion of the member's share of gain (loss) under I.R.C. §1231.

The Connecticut portion of amounts attributable to real property located in Connecticut is 100%. The Connecticut portion of amounts attributable to real property located outside Connecticut is 0%.

If the amount relates to a trade or business activity, unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion of the member's share of the gain (loss) is calculated by multiplying the amount of the member's share of gain (loss) under I.R.C. §1231 from federal Schedule K-1 by the apportionment fraction on Part II, Line 8.

Line 11: Other income (loss)

Enter the Connecticut portion of the member's share of other items of income, gain, loss, or deduction not included on Lines 1 through 10 above. Attach a statement that separately identifies the type and amount of income or loss.

Line 12: Section 179 deduction

Enter the Connecticut portion of the member's share of the deduction allowed under I.R.C. §179.

Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's share of the deduction from federal Schedule K-1 by the apportionment fraction on Part II, Line 8.

Line 13: Other deductions

Enter the Connecticut portion of the member's share of other deductions not deducted in arriving at ordinary income (loss) from trade or business activities and separately stated on the federal Schedule K-1.

Unless the PE maintains books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources, the Connecticut portion is calculated by multiplying the amount of the member's share of the deduction from federal Schedule K-1 by the apportionment fraction on Part II, Line 8.

Schedule CT K-1 Instructions

Complete Schedule CT K-1 for each member (other than a corporate member) listed on Form CT-1065/CT-1120SI, Part IV, as follows:

| If Member Type Code is: | Complete Schedule CT K-1 Parts: |
|-------------------------|---------------------------------|
| NI | I, II, and III |
| NT | I, II, and III |
| NE | I, II, and III |
| PE | I, II, and III |
| RI | I |
| RT | I |
| RE | I |
| CM | Do not complete. |

Specific Instructions for Schedule CT K-1

Part I: Transfer entries for that member from Form CT-1065/CT-1120SI, Part V, Lines 1 through 10.

Part II: Transfer entries for that member from Form CT-1065/CT-1120SI, Part VI, Lines 1 through 13.

Part III, Line 1: Transfer the amount of Connecticut income tax liability as reported by the PE for that member on Form CT-1065/CT-1120SI, Part I, *Schedule B*, Column D.

Signature

Form CT-1065/CT-1120SI must be signed by a general partner or corporate officer. Provide a phone number.

Paid Preparer Signature

Anyone the PE pays to prepare the return must sign and date it. Paid preparers must also enter their SSN or PTIN, their firm's FEIN, and their firm's address and telephone number in the spaces provided.

Paid Preparer Authorization

If the PE wishes to authorize DRS to contact the paid preparer who signed the 2006 tax return to discuss it, check the **Yes** box in the signature area of the return.

This authorization applies only to the individual whose signature appears in the *Paid Preparer's Signature* section of the return. It does not apply to the firm, if any, shown in that section.

If the **Yes** box is checked, the PE authorizes DRS to call the paid preparer to answer questions that may arise during the processing of the 2006 Form CT-1065/CT-1120SI. The PE also authorizes the paid preparer to:

- Give DRS any information missing from the return;
- Call DRS for information about processing the PE's return or the status of the PE's refund or payment; **and**
- Respond to certain DRS notices the PE may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will not be sent to the preparer.

The PE is **not** authorizing the paid preparer to receive any refund check, bind the PE to anything (including additional tax liability), or otherwise represent the PE before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date (without regard to extensions) for filing the 2007 Connecticut Composite Income Tax Return. This is on or before the fifteenth day of the fourth month following the close of the taxable period.

Keep a copy of this return for the PE's records.

Connecticut Taxpayer Service Center

The Department of Revenue Services is developing a new electronic services center to better serve Connecticut taxpayer needs. The **Taxpayer Service Center (TSC)** is an interactive system that will allow taxpayers to file, pay, and review their Connecticut tax account information on-line.

Soon, all DRS electronic filing systems (*WebFile*, *Fast-File*, and *Telefile*) will be accessed through *TSC*.

Most Connecticut income tax filers can file their tax returns, extensions, and estimates, at no charge, by Internet using *TSC*. For more information about *TSC*, visit the DRS Web site at www.ct.gov/DRS or see *TSC* on Page 6 of this book.



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|--|--|----------------------------------|--|---------------|
| Telephone | Tax Information | | Forms and Publications | |
| | For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only); or 860-297-5962 (from anywhere). | | 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere). | |
| Write | Department of Revenue Services Taxpayer Services Division 25 Sigourney Street Hartford CT 06106-5032 | | Department of Revenue Services Forms Unit 25 Sigourney Street Hartford CT 06106-5032 | |
| Walk-In Offices Free personal taxpayer assistance and forms are available by visiting our offices, Monday through Friday, 8:00 a.m. to 5:00 p.m. Call CONN-TAX for directions to DRS offices. If you require special accommodations, please advise the DRS representative. | Location | Address | | Phone* |
| | Bridgeport | 10 Middle Street | | 203-336-7890 |
| | Hartford | 25 Sigourney Street | | 860-297-5962 |
| | Norwich | 2 Cliff Street | | 860-425-4123 |
| | Hamden | 3074 Whitney Avenue, Building #2 | | 203-287-8243 |
| | Waterbury | 55 West Main Street, Suite 100 | | 203-805-6789 |
| * All calls are answered at our Customer Service Center, not at the local office. | | | | |

Federal Tax Information

For questions about **federal taxes**, visit www.irs.gov or contact the Internal Revenue Service (IRS) at 1-800-829-1040.

To order **federal tax forms**, call 1-800-829-3676.

Statewide Services

Visit the ConneCT Web site at www.ct.gov for information on statewide services and programs.

Department of Revenue Services
State of Connecticut
25 Sigourney Street
Hartford CT 06106-5032