

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

2009

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

For calendar year 2009, or other taxable year ▶ beginning _____, 2009, and ▶ ending _____.

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

Type of PE

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

Pass-Through Entity Information

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

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

Part I Schedule A – PE Computation of Composite Tax Due

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

Partnership: Attach a complete copy of federal Form 1065 (excluding federal K-1s).
S corporation: Attach a complete copy of federal Form 1120S (excluding federal K-1s).

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

Column A		Column B	Column C		Column D	
Member # From Part IV	Member Type Code	Identification Number See instructions.	Connecticut-Sourced Income See instructions.		Connecticut Income Tax Liability Column C X .065	
1.		▶		00		00
2.		▶		00		00
3.		▶		00		00
4.		▶		00		00
5.		▶		00		00
6.		▶		00		00
7.		▶		00		00
8.		▶		00		00
9. Subtotal(s) from supplemental attachment(s)				00		00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, Schedule A, Line 1.				00		
11. Total composite return tax liability: Add Lines 1 through 9, Column D.						00

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

All PEs must complete this schedule.		Column A Amounts Reported by This PE on Federal Schedule K	Column B Amount From Subsidiary PE(s)	Column C Column A minus Column B
1. Ordinary business income (loss).....	1. ▶	00	00	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 I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s) Attach supplemental attachment(s), if needed.

Only a parent PE must complete this schedule.

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

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1	Column B Amount From Connecticut Sources	Column C CT Income Tax Liability Schedule CT K-1, Part III, Line 1	
1.	▶	00	00	▶ 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 5.					00

Part II Allocation and Apportionment of Income

Complete only if all of the following apply:

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

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

Part III Place(s) of Business

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

Location	Description	Owned or Rented to PE	Activity

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

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

