

## Schedule CT-1041B Fiduciary Adjustment Allocation

# 2013

Complete this schedule in blue or black ink only.

Read the instructions on Page 22 in the **Form CT-1041 instruction booklet** before completing this schedule.

Name of trust or estate	Federal Employer Identification Number (FEIN) _____ _____ _____ _____
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If you have a Connecticut fiduciary adjustment, complete Schedule CT-1041B, Part 1, to calculate the trust or estate's and each beneficiary's share of the Connecticut fiduciary adjustment. Schedule CT-1041B, 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 CT-1041B to the back of **Form CT-1041**, *Connecticut Income Tax Return for Trust and Estates*.

### Part 1 – Shares of Connecticut Fiduciary Adjustment of a Resident or a Nonresident Estate or a Resident Trust, Part-Year Resident Trust, or Nonresident Trust

(1) Name and Address of Each Beneficiary Check box below if beneficiary is a <b>nonresident of Connecticut.</b>	(2) Identifying Number of Each Beneficiary (SSN or FEIN)	Shares of Federal Distributable Net Income: See instructions.		(5) Shares of Connecticut Fiduciary Adjustment	
		(3) Amount	(4) Percent		
a) <input type="checkbox"/>		00		00	
b) <input type="checkbox"/>		00		00	
c) <input type="checkbox"/>		00		00	
d) <input type="checkbox"/>		00		00	
e) <b>Trust or estate</b> <b>Resident estate or full-year resident trust</b> Carry the amount from Column 5 to Schedule CT-1041C, Line 5; or <b>Nonresident estate or trust or a part-year resident trust</b> Carry the amount from Column 5 to Schedule CT-1041FA, Part 1, Line 2.		00		00	
f) <b>Total</b> The amount entered on Schedule CT-1041B, Part 1, Line f, Column 5, should be the same as the amount entered on Form CT-1041, <i>Schedule A</i> , Line 13. See instructions.		00		00	

**The fiduciary must provide each beneficiary with Schedule CT-1041 K-1, *Beneficiary's Share of Certain Connecticut Items*, for inclusion on the applicable income tax return.**

### Part 2 – Percentage of Resident Noncontingent Beneficiaries: See instructions.

1. Enter the number, if any, of <b>resident</b> , noncontingent beneficiaries.	1	
2. Enter the number of <b>nonresident</b> , 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	.

If a full-year resident inter vivos trust, enter the percentage from Line 4 above on Schedule CT-1041C, 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.