

## Schedule CT-1041FA Fiduciary Allocation

# 2014

Complete this schedule in blue or black ink only.

Name of trust or estate	Federal Employer Identification Number (FEIN) _____ : _____
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**Complete this schedule as follows:**

- Resident estate or trust with one or more nonresident beneficiaries: Complete Part 3, then complete Part 2.
- Nonresident estate or trust and part-year resident trust: Complete Part 3, then Part 2, and then Part 1.  
 Attach Schedule CT-1041FA to the back of **Form CT-1041**, *Connecticut Income Tax Return for Trust and Estates*.

**Part 1 - Computation of Connecticut Tax of a Nonresident Estate or Trust and Part-Year Resident Trust**

1. Federal taxable income of trust or estate from federal Form 1041, Line 22, and federal ESBT tax computation attachment. ▶	1		00
2. Trust or estate's share of Connecticut fiduciary adjustment from <b>Schedule CT-1041B</b> , Part 1, Line e, Column 5. ▶	2		00
3. Connecticut gross taxable income as modified: Add Line 1 and Line 2.	3		00
4. Connecticut taxable income from Connecticut sources: See instructions.	4		00

Complete Lines 5 through 8 only if a part-year resident inter vivos trust with one or more nonresident, noncontingent beneficiaries. Otherwise, go to Line 9.

5. Enter as a decimal the percentage of resident, noncontingent beneficiaries from Schedule CT-1041B, Part 2, Line 4. ▶	5	.	
6. Connecticut taxable income from non-Connecticut sources during the residency portion of the taxable year as modified: See instructions. ▶	6		00
7. Connecticut taxable portion of non-Connecticut-sourced income during the residency portion of the taxable year: Multiply Line 6 by Line 5.	7		00
8. Connecticut taxable income of a part-year resident inter vivos trust with nonresident, noncontingent beneficiaries: Add Line 4 and Line 7.	8		00
9. If a part-year resident inter vivos trust with one or more nonresident, noncontingent beneficiaries, enter the amount from Line 8. Otherwise, enter the greater of Line 3 or Line 4.	9		00
10. Connecticut income tax: Multiply Line 9 by 6.7% (.067). If Line 9 is zero or less, enter "0."	10		00
11. <b>Part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries:</b> If Line 9 is greater than zero, enter 1.0000. If Line 9 is zero or less, enter "0."  <b>All others:</b> If Line 4 is greater than zero and greater than or equal to Line 3, enter 1.0000. If Line 4 is less than Line 3, divide Line 4 by Line 3 and enter the result as a decimal on Line 11. Round to four decimal places. If Line 4 is zero or less, enter "0."	11	.	
12. Allocated Connecticut tax: Multiply Line 10 by Line 11. Enter here and on Form CT-1041, Line 3. ▶	12		00

**Part 2 - Trust or Estate's and Beneficiary's Share of Income From Connecticut Sources: See instructions.**

Beneficiary List in same order as on Schedule CT-1041B, Part 1.		Connecticut Resident		Shares of Federal Distributable Net Income: See instructions.		(3) Shares of Income From Connecticut Sources	
Name and Address	Identifying Number of Each Beneficiary (SSN or FEIN)	Yes	No	(1) Amount	(2) Percent		
a)				00			00
b)				00			00
c)				00			00
d)				00			00
e) Trust or estate				00			00
<b>Total</b>				00	<b>100%</b>		00

Enter the amount from Schedule CT-1041B, Part 1, Line f, Column 3, on the Total line of Schedule CT-1041FA, Part 2, Column 1. Enter the amount from Schedule CT-1041FA, Part 3, Line 24, Column B, on the Total line of Schedule CT-1041FA, Part 2, Column 3.

The fiduciary must provide each nonresident beneficiary with a **Schedule CT-1041 K-1**, *Beneficiary's Share of Certain Connecticut Items*, for inclusion by the nonresident beneficiary on Form CT-1040NR/PY, Schedule CT-SI.

**Part 3 - Details of Federal Distributable Net Income and Amounts From Connecticut Sources**

See instructions.

Lines 1 - 17, Column (A), are based on the entries on federal Form 1041, Page 1, with modifications as specified in instructions.		(A) Federal Amount as Modified	(B) Amount of Column (A) From Connecticut Sources
<b>I N C O M E</b>	1. Interest income: See instructions for modifications.	1	00
	2. Dividends: See instructions for modifications.	2	00
	3. Business income (loss)	3	00
	4. Capital gain (loss)	4	00
	5. Rents, royalties, partnerships, S corporations, other trusts, and estates	5	00
	6. Farm income (loss)	6	00
	7. Ordinary gain (loss)	7	00
	8. Other income (specify): _____ See instructions for modifications.	8	00
	9. Total income: Add Lines 1 through 8.	9	00
<b>D E D U C T I O N S</b>	10. Interest	10	00
	11. Taxes	11	00
	12. Fiduciary fees	12	00
	13. Charitable deductions from federal Form 1041, Schedule A, Line 7	13	00
	14. Attorney, accountant, and return preparer's fees	14	00
	15. Other deductions	15	00
	16. Total deductions: Add Lines 10 through 15.	16	00
	17. Adjusted total income (loss): Subtract Line 16 from Line 9.	17	00

Lines 18 through 24 are based on entries from federal Form 1041 schedules.

18. Enter the amount from federal Form 1041, Schedule B, Line 3.	18	00
19. Enter long-term capital gain and short-term capital gain included on federal Form 1041, Schedule B, Line 5.	19	00
20. Enter the amount from federal Form 1041, Schedule B, Line 4.	20	00
21. If amount on Line 4 above is a loss, enter amount here as a positive number.	21	00
22. Total: Add Lines 17 through 21.	22	00
23. If amount on Line 4 above is a gain, enter amount here.	23	00
24. Distributable net income: Subtract Line 23 from Line 22. Enter Column B amount on Part 2, Column 3, Total line.	24	00