

Schedule CT-1041B Fiduciary Adjustment Allocation

2020

Read the instructions in the **Form CT-1041 instruction booklet** before completing this schedule. Complete this schedule in blue or black ink only. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

Name of trust or estate	Federal Employer Identification Number (FEIN) ____-____-____
-------------------------	---

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*. Do not use staples.

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 nonresident of Connecticut.	(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) Trust or estate Resident estate or full-year resident trust Carry the amount from Column 5 to Schedule CT-1041C, Line 5; or Nonresident estate or trust or a part-year resident trust Carry the amount from Column 5 to Schedule CT-1041FA, Part 1, Line 2.		00		00
f) Total 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 resident , noncontingent beneficiaries.	1.	
2. Enter the number of nonresident , noncontingent beneficiaries.	2.	
3. Add Line 1 and Line 2.	3.	
4. Divide Line 1 by Line 3 and enter as a decimal. Round to four decimal places. See instructions.	4.	.

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.