



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 ID Number (FEIN)

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All resident estates and full-year resident trusts, **except for those that meet the Quick-File Requirements**, must complete this schedule to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income. Attach Schedule CT-1041C to the back of **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates**. Do not use staples.

**Type of Trust or Estate:** Check applicable box.

- 1. Resident estate without any nonresident beneficiaries or full-year resident trust without any nonresident beneficiaries: Complete Lines 4 through 6 and Line 14.  
**Resident estates or full-year resident trusts that meet the Quick-File Requirements, see Page 15.**
- 2. Resident estate with one or more nonresident beneficiaries, full-year resident testamentary trust with one or more nonresident beneficiaries, or full-year resident inter vivos trust with one or more nonresident beneficiaries but without any nonresident, noncontingent beneficiaries: First complete and attach Schedule CT-1041FA, Part 3 and Part 2. Then complete Lines 4 through 6 and Line 14.
- 3. Full-year resident inter vivos trust with one or more nonresident, noncontingent beneficiaries: First complete and attach Schedule CT-1041FA, Part 3 and Part 2. Then complete Lines 4 through 14.

4. Federal taxable income of the trust or estate from federal Form 1041, Line 23, and federal ESBT Tax Worksheet	4.	▶	.00
5. Trust or estate's share of Connecticut fiduciary adjustment from Schedule CT-1041B, Part 1, Line e, Column 5	5.	▶	.00
6. Connecticut gross taxable income as modified: Add Line 4 and Line 5.	6.	▶	.00

**Full-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries complete Lines 7 through 14. All others go to Line 14.**

7. Enter the trust or estate's share of income from Connecticut sources. See instructions.	7.	▶	.00
8a. Enter the amount from Schedule CT-1041FA, Part 3, Line 4, Column B.	8a.	▶	.00
8b. Enter the amount from Schedule CT-1041FA, Part 3, Line 18, Column B.	8b.	▶	.00
8c. Subtract Line 8b from Line 8a.	8c.	▶	.00
9. Income from Connecticut sources as modified: Add Line 7 and Line 8c.	9.	▶	.00
10. Connecticut taxable income from non-Connecticut sources as modified: Subtract Line 9 from Line 6.	10.	▶	.00
11. Enter as a decimal the percentage of resident, noncontingent beneficiaries from Schedule CT-1041B, Part 2, Line 4.	11.	▶	.
12. Connecticut taxable portion of non-Connecticut sourced income: Multiply Line 10 by Line 11.	12.	▶	.00
13. Connecticut taxable income of a resident inter vivos trust with one or more nonresident, noncontingent beneficiaries: Add Line 9 and Line 12.	13.	▶	.00
14. Connecticut taxable income: If an inter vivos trust with one or more nonresident, noncontingent beneficiaries, enter the amount from Line 13 above. Otherwise, enter the amount from Line 6 above. The amount entered on Line 14 must also be entered on Form CT-1041, Line 1.	14.	▶	.00