



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). Do not use staples.

Name of trust or estate

Federal Employer ID Number (FEIN)

Complete this schedule as follows:

- Resident estate or trust with one or more nonresident beneficiaries: Complete Part 3, then complete Part 2.
- Resident estate or trust with only resident beneficiaries: Complete Part 2, Column 4, if applicable.
- 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 Trusts 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 23, and federal ESBT Tax Worksheet.	1.	<input type="text"/>	.00
2. Trust or estate's share of Connecticut fiduciary adjustment from Schedule CT-1041B , Part 1, Line e, Column 5.	2.	<input type="text"/>	.00
3. Connecticut gross taxable income as modified: Add Line 1 and Line 2.	3.	<input type="text"/>	.00

Calculation of Connecticut Sourced Income: Complete Lines 4a through 4 only if part-year resident inter vivos trust with nonresident, noncontingent beneficiaries. All others, enter Subtotal from Line 4c on Line 4. See instructions.

4a. Trust or estate's share of income from Connecticut sources from Part 2, Line E, Column 3, and Schedule CT-1041 ESBT.	4a.	<input type="text"/>	.00
4b. Subtract the amount on Part 3, Line 18, Column B, from the amount on Part 3, Line 4, Column B. Enter result here.	4b.	<input type="text"/>	.00
4c. Subtotal: Add Line 4a and Line 4b.	4c.	<input type="text"/>	.00
4d. Enter the portion of the amount on Part 3, Line 24, Column B, that was non-Connecticut-sourced income during the residency portion of the taxable year.	4d.	<input type="text"/>	.00
4e. Enter the percentage from Schedule CT-1041B, Part 1, Line e, Column 4.	4e.	<input type="text"/>	.
4f. Multiply Line 4d by Line 4e.	4f.	<input type="text"/>	.00
4g. Enter the portion of Line 4b that was non-Connecticut-sourced income during the residency portion of the taxable year.	4g.	<input type="text"/>	.00
4h. Subtotal: Add Line 4f and Line 4g.	4h.	<input type="text"/>	.00
4. Connecticut taxable income from Connecticut sources: Subtract Line 4h from Line 4c.	4.	<input type="text"/>	.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. Round to four decimal places.	5.	<input type="text"/>	.
6. Connecticut taxable income from non-Connecticut sources during the residency portion of the taxable year as modified: See instructions.	6.	<input type="text"/>	.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.	<input type="text"/>	.00
8. Connecticut taxable income of a part-year resident inter vivos trust with nonresident, noncontingent beneficiaries: Add Line 4 and Line 7.	8.	<input type="text"/>	.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.	<input type="text"/>	.00
10. Connecticut income tax: Multiply Line 9 by 6.99% (.0699). If Line 9 is zero or less, enter "0."	10.	<input type="text"/>	.00
11. Part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries: If Line 9 is greater than zero, enter 1.0000. If Line 9 is zero or less, enter "0." All others: 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.	<input type="text"/>	.
12. Allocated Connecticut tax: Multiply Line 10 by Line 11. Enter here and on Form CT-1041, Line 3.	12.	<input type="text"/>	.00



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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.

	Beneficiary's name and address	Beneficiary's SSN or FEIN	Connecticut resident	Shares of Federal Distributable Net Income		Column 3 Shares of Income From Connecticut Sources	Column 4 PE Tax Credit
				Column 1 Amount	Column 2 Percentage		
A.				.00	.	.00	.00
B.				.00	.	.00	.00
C.				.00	.	.00	.00
D.				.00	.	.00	.00
E.	Trust or estate's name and address			.00	.	.00	.00
Total				.00	1.00	.00	.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. See instructions for Column 4. The fiduciary must provide to each beneficiary a **Schedule CT-1041 K-1, Beneficiary's Share of Certain Connecticut Items.**



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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.

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- 1. Interest income: See instructions for modifications.
- 2. Dividends: See instructions for modifications.
- 3. Business income (loss)
- 4. Capital gain (loss)
- 5. Rents, royalties, partnerships, S corporations, other trusts, and estates
- 6. Farm income (loss)
- 7. Ordinary gain (loss)
- 8. Other income (specify):
See instructions for modifications.
- 9. **Total income:** Add Lines 1 through 8.
- 10. Interest
- 11. Taxes
- 12. Fiduciary fees
- 13. Charitable deductions from federal Form 1041, Schedule A, Line 7
- 14. Attorney, accountant, and return preparer's fees
- 15. Other deductions: See instructions.
- 16. **Total deductions:** Add Lines 10 through 15.
- 17. **Adjusted total income (loss):**
Subtract Line 16 from Line 9.

	(A) Federal Amount as Modified	(B) Amount of Column (A) From Connecticut Sources
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.	.00	.00
10.	.00	.00
11.	.00	.00
12.	.00	.00
13.	.00	.00
14.	.00	.00
15.	.00	.00
16.	.00	.00
17.	.00	.00



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Part 3 - Details of Federal Distributable Net Income and Amounts From Connecticut Sources: See instructions.

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

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