



Form CT-1041

Connecticut Income Tax Return for Trusts and Estates

For residents, nonresidents, and part-year residents

2022



Form CT-1041 can be filed electronically. Visit myconneCT at portal.ct.gov/DRS-myconneCT to file your return electronically.

For calendar year 2022, or other tax year beginning and ending

Name of trust or estate

Name and title of fiduciary

Address of fiduciary Number and street PO Box City, town, or post office State ZIP code

Federal Employer Identification Number (FEIN)

For estates only: Decedent's Social Security Number (SSN)

Check applicable boxes:

- Final return
- Amended return: (Attach Explanation).
- You meet the Form CT-1041 Quick-File Requirements. See Form CT-1041 Quick-File Requirements.
- Check here if you checked any of the boxes on Form CT-2210, Part 1.

Date trust was created or, for an estate, date of decedent's death: If estate was closed or trust terminated, enter date:

Check applicable box:

- Resident Estate
- Nonresident estate
- Full-year resident trust
- Part-year resident trust
- Nonresident trust

Check applicable box:

- Decedent's estate
- Bankruptcy estate
- Simple trust
- Entity is an ESBT
- Complex trust
- Pooled income fund
- Grantor type trust filing federal Form 1041: Complete Question A below.

Indicate if:

- Trust was created by the will of a decedent
- Inter vivos trust: Complete Question A below.

Resident estates or full year resident trusts, except for those that meet the Quick-File Requirements, must attach Schedule CT-1041C and, if applicable, Schedule CT-1041FA.

Questions

A. Inter vivos trust information:

Grantor name Grantor SSN

Grantor address City State ZIP code

B. Date on which part-year resident trusts, identified above, became irrevocable: (MM-DD-YYYY)

C. Does the trust or estate have an interest in real property or tangible personal property located in Connecticut? Yes No

Connecticut Income Tax Calculation

| | | | | |
|-------------------------|----|---|----------------------|-----|
| Full-Year Resident Only | 1. | Connecticut taxable income from Schedule CT-1041C, Line 14, or to Quick-File, see federal Form 1041, Line 23. | <input type="text"/> | .00 |
| | 2. | Connecticut income tax: Multiply Line 1 by 6.99% (.0699). | <input type="text"/> | .00 |
| Nonresident Part-Year | 3. | Allocated Connecticut income tax from Schedule CT-1041FA, Part 1, Line 12, for nonresident estates, nonresident trusts, or part-year resident trusts only. | <input type="text"/> | .00 |
| | 4. | Credit for income tax paid to qualifying jurisdictions by resident estates, resident trusts, or part-year resident trusts only from Part 1, Schedule B, Line 8. | <input type="text"/> | .00 |
| Computation of Tax | 5. | Subtract Line 4 from Line 2 or Line 3. See instructions. | <input type="text"/> | .00 |
| | 6. | Connecticut alternative minimum tax from Form CT-1041 Schedule I, Part 1, Line 23. | <input type="text"/> | .00 |
| | 7. | Add Line 5 and Line 6. | <input type="text"/> | .00 |
| | 8. | Total allowable credits from Schedule CT-IT Credit, Part 1, Line 11. | <input type="text"/> | .00 |
| | 9. | Connecticut income tax: Subtract Line 8 from Line 7. | <input type="text"/> | .00 |



Federal Employer Identification Number (FEIN)

Withholding Schedule

| | Column A - Employer's FEIN (Payer's federal identification number from W-2G; or Payer's TIN from 1099) | Column B - Distributions, Reportable Winnings, etc. | Column C - Connecticut Income Tax Withheld |
|--|--|--|---|
| Only enter information from your Forms 1099 and W-2G if Connecticut income tax was withheld. | 10a. ▶ | | 10a. ▶ .00 |
| | 10b. ▶ | | 10b. ▶ .00 |
| | 10c. ▶ | | 10c. ▶ .00 |
| | 10d. ▶ | | 10d. ▶ .00 |
| | 10e. ▶ | | 10e. ▶ .00 |
| | 10f. ▶ | Additional CT withholding from Supplemental Schedule CT-1041WH | |
| Payments | 10. Total Connecticut income tax withheld: Add amounts in Column C, Line 10a through Line 10f. | | 10. ▶ .00 |
| | 11. All 2022 estimated tax payments and any overpayment applied from a prior year. | | 11. ▶ .00 |
| | 12. Payments made with extension request (on Form CT-1041 EXT). | | 12. ▶ .00 |
| | 12a. PE Tax Credit from Schedule CT-1041FA, Part 2, Column 4, Line E. | | 12a. ▶ .00 |
| | 13. Total payments and refundable credits: Add Lines 10, 11, 12 and 12a. | | 13. ▶ .00 |
| | 14. If Line 13 is greater than Line 9, enter amount overpaid. Subtract Line 9 from Line 13. | | 14. ▶ .00 |
| | 15. Amount of Line 14 you want to be applied to the 2023 estimated tax. | | 15. ▶ .00 |
| | 16. Balance of overpayment: Subtract Line 15 from Line 14. | | 16. ▶ .00 |
| | 17. <i>Reserved for future use.</i> | | 17. ▶ |
| | 18. Amount to be refunded: Enter the amount from Line 16. | | 18. ▶ .00 |
| Refund or Amount Due | For faster refund, use Direct Deposit by completing Lines 18a, 18b, and 18c. | | |
| | 18a. Acct. type: ▶ <input type="checkbox"/> Ck. ▶ <input type="checkbox"/> Sv. | 18b. ▶ Routing number | 18c. ▶ Account number |
| | 18d. Refund going to a bank account outside the U.S. | 18d. ▶ | |
| | 19. If Line 9 is greater than Line 13, enter the amount of tax due. Subtract Line 13 from Line 9. | | 19. ▶ .00 |
| | 20. If late, enter penalty. See instructions. | | 20. ▶ .00 |
| | 21. If late, enter interest. See instructions. | | 21. ▶ .00 |
| | 22. Interest on underpayments of estimated tax from Form CT-2210. | | 22. ▶ .00 |
| | 23. Amount due: Add Lines 19 through 22. | | 23. ▶ .00 |

Amended return: Attach a statement explaining the reason for filing an amended return.

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

| | | | |
|--|--|-------------|------------------------|
| Sign Here Keep a copy of this return for your records. | Signature of fiduciary or officer representing fiduciary | Date | Telephone number |
| | Email address of fiduciary or officer representing fiduciary | | |
| | Paid preparer's signature | Date | Preparer's SSN or PTIN |
| | Firm's name, address, and ZIP code | Firm's FEIN | Telephone number |



Federal Employer Identification Number (FEIN)

Part 1, Schedule A - Connecticut Fiduciary Adjustments: See instructions.

Additions

| | | | |
|--|------|----------------------|-----|
| 1. Interest on state and local government obligations other than Connecticut | 1. ▶ | <input type="text"/> | .00 |
| 2. Mutual fund exempt-interest dividends from state or municipal government obligations other than Connecticut | 2. ▶ | <input type="text"/> | .00 |
| 3. Loss on sale of Connecticut state and local government bonds: Enter as a positive number. | 3. ▶ | <input type="text"/> | .00 |
| 4. Connecticut income tax payments deducted in determining federal taxable income prior to deductions relating to distributions to beneficiaries | 4. ▶ | <input type="text"/> | .00 |
| 5. Other (Specify) | 5. ▶ | <input type="text"/> | .00 |
| 6. Total additions: Add Lines 1 through 5. | 6. ▶ | <input type="text"/> | .00 |

Subtractions

| | | | |
|---|-------|----------------------|-----|
| 7. Interest on U.S. government obligations | 7. ▶ | <input type="text"/> | .00 |
| 8. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations | 8. ▶ | <input type="text"/> | .00 |
| 9. Gain on sale of Connecticut state and local government bonds | 9. ▶ | <input type="text"/> | .00 |
| 10. Refunds of Connecticut income tax | 10. ▶ | <input type="text"/> | .00 |
| 11. Other (Specify) | 11. ▶ | <input type="text"/> | .00 |
| 12. Total subtractions: Add Lines 7 through 11. | 12. ▶ | <input type="text"/> | .00 |
| 13. Connecticut fiduciary adjustment: Subtract Line 12 from Line 6. This amount may be positive or negative. Enter on Schedule CT-1041B, Part 1, Line f, Column 5. | 13. ▶ | <input type="text"/> | .00 |

Part 1, Schedule B - Credit for Income Taxes Paid to Qualifying Jurisdictions (Resident estates and full or part-year resident trusts only)

| 1. Connecticut taxable income | 1. ▶ | <input type="text"/> | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|------|----------|------|---|----------------------|----------------------|----------------------|----------------------|---|------|----------------------|-----|---|----------------------|-----|---|------|----------------------|---|---|----------------------|---|------------------------------|------|----------------------|-----|---|----------------------|-----|-------------------------------|------|----------------------|-----|---|----------------------|-----|---|------|----------------------|-----|---|----------------------|-----|--|------|----------------------|-----|---|----------------------|-----|---|------|----------------------|-----|---|----------------------|-----|
| <table border="1"> <thead> <tr> <th></th> <th>Column A</th> <th>Code</th> <th>Column B</th> <th>Code</th> </tr> </thead> <tbody> <tr> <td>1a. Enter qualifying jurisdiction's name and two-letter code. See instructions.</td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> <td><input type="text"/></td> </tr> <tr> <td>2. Non-Connecticut income included on Line 1 above and reported on the qualifying jurisdiction's income tax return.</td> <td>2. ▶</td> <td><input type="text"/></td> <td>.00</td> <td>▶</td> <td><input type="text"/></td> <td>.00</td> </tr> <tr> <td>3. Divide Line 2 by Line 1 (may not exceed 1.0000).</td> <td>3. ▶</td> <td><input type="text"/></td> <td>.</td> <td>▶</td> <td><input type="text"/></td> <td>.</td> </tr> <tr> <td>4. Connecticut tax liability</td> <td>4. ▶</td> <td><input type="text"/></td> <td>.00</td> <td>▶</td> <td><input type="text"/></td> <td>.00</td> </tr> <tr> <td>5. Multiply Line 3 by Line 4.</td> <td>5. ▶</td> <td><input type="text"/></td> <td>.00</td> <td>▶</td> <td><input type="text"/></td> <td>.00</td> </tr> <tr> <td>6. Income tax paid to a qualifying jurisdiction (See instructions.)</td> <td>6. ▶</td> <td><input type="text"/></td> <td>.00</td> <td>▶</td> <td><input type="text"/></td> <td>.00</td> </tr> <tr> <td>7. Enter the lesser of Line 5 or Line 6.</td> <td>7. ▶</td> <td><input type="text"/></td> <td>.00</td> <td>▶</td> <td><input type="text"/></td> <td>.00</td> </tr> <tr> <td>8. Total Credit: Add the amount on Line 7 for each column.</td> <td>8. ▶</td> <td><input type="text"/></td> <td>.00</td> <td>▶</td> <td><input type="text"/></td> <td>.00</td> </tr> </tbody> </table> | | | | | Column A | Code | Column B | Code | 1a. Enter qualifying jurisdiction's name and two-letter code. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | 2. Non-Connecticut income included on Line 1 above and reported on the qualifying jurisdiction's income tax return. | 2. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | 3. Divide Line 2 by Line 1 (may not exceed 1.0000). | 3. ▶ | <input type="text"/> | . | ▶ | <input type="text"/> | . | 4. Connecticut tax liability | 4. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | 5. Multiply Line 3 by Line 4. | 5. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | 6. Income tax paid to a qualifying jurisdiction (See instructions.) | 6. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | 7. Enter the lesser of Line 5 or Line 6. | 7. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | 8. Total Credit: Add the amount on Line 7 for each column. | 8. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 |
| | Column A | Code | Column B | Code | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1a. Enter qualifying jurisdiction's name and two-letter code. See instructions. | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2. Non-Connecticut income included on Line 1 above and reported on the qualifying jurisdiction's income tax return. | 2. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 3. Divide Line 2 by Line 1 (may not exceed 1.0000). | 3. ▶ | <input type="text"/> | . | ▶ | <input type="text"/> | . | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 4. Connecticut tax liability | 4. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 5. Multiply Line 3 by Line 4. | 5. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 6. Income tax paid to a qualifying jurisdiction (See instructions.) | 6. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7. Enter the lesser of Line 5 or Line 6. | 7. ▶ | <input type="text"/> | .00 | ▶ | <input type="text"/> | .00 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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Completed CT-1041 schedules **must** be attached to the back of Form CT-1041 if applicable. Do not use staples.

- Schedule CT-1041B
- Schedule CT-1041C
- Schedule CT-1041FA
- Schedule CT-1041 ESBT
- Schedule CT-IT Credit
- Schedule CT-PE
- Supplemental Schedule CT-1041WH
- Form CT-1041 Schedule I
- Worksheet B, Worksheet for Schedule CT-IT Credit
- Complete copy federal 1041 return
- Copies of all income tax returns filed with qualifying jurisdictions or the credit for income taxes paid to a qualifying jurisdiction will be disallowed

Visit the Department of Revenue Services (DRS) **myconneCT** website at portal.ct.gov/DRS-myconneCT to electronically file your return and to make a direct tax payment.



Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write the FEIN of the trust or estate and "2022 Form CT-1041" on the front of the check. DRS may submit your check to your bank electronically.

Due date for calendar year filers: April 15, 2023

Mail paper return to:
**Department of Revenue Services
State of Connecticut, PO Box 2934
Hartford CT 06104-2934**

Taxpayers must sign declaration.

For a faster refund choose direct deposit (Lines 18a - 18c).

Visit us at portal.ct.gov/DRS for more information.