



Schedule CT-1041FA can be filed electronically. Visit myconneCT at portal.ct.gov/DRS-myconneCT.

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. | | .00 |
| 2. Trust or estate's share of Connecticut fiduciary adjustment from Schedule CT-1041B, Part 1, Line e, Column 5. | 2. | | .00 |
| 3. Connecticut gross taxable income as modified: Add Line 1 and Line 2. | 3. | | .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. | | .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. | | .00 |
| 4c. Subtotal: Add Line 4a and Line 4b. | 4c. | | .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. | | .00 |
| 4e. Enter the percentage from Schedule CT-1041B, Part 1, Line e, Column 4. | 4e. | . | |
| 4f. Multiply Line 4d by Line 4e. | 4f. | | .00 |
| 4g. Enter the portion of Line 4b that was non-Connecticut-sourced income during the residency portion of the taxable year. | 4g. | | .00 |
| 4h. Subtotal: Add Line 4f and Line 4g. | 4h. | | .00 |
| 4. Connecticut taxable income from Connecticut sources: Subtract Line 4h from Line 4c. | 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. Round to four decimal places. | 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 6.99% (.0699). If Line 9 is zero or less, enter "0." | 10. | | .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. | . | |
| 12. Allocated Connecticut tax: Multiply Line 10 by Line 11. Enter here and on Form CT-1041, Line 3. | 12. | | .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 |

Schedule CT-1041FA Instructions

For additional information on the Connecticut Income Tax for Trusts and Estates, visit portal.ct.gov/DRS/Taxes/Trust-and-Estates/Tax-Information.

Verify line references from federal Form 1041, at the time you complete this schedule.

Schedule CT-1041 ESBT, *Connecticut Electing Small Business Trust Income Computation*, if applicable, and Schedule CT-1041FA must be completed and attached to Form CT-1041 filed for a:

1. Nonresident trust or estate having income derived from or connected with sources within Connecticut;
2. Part-year resident trust;
3. Resident trust or estate with a nonresident beneficiary;
4. Resident inter vivos trust with one or more nonresident, noncontingent beneficiaries; **or**
5. Resident trust or estate with only resident beneficiaries claiming a PE Tax Credit.

Refer to the front page of Schedule CT-1041FA to determine which parts must be completed and in what order.

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

Line 1 - Federal Taxable Income

Enter the federal taxable income from federal Form 1041, Line 23, and from the federal ESBT Tax Worksheet. Attach the federal ESBT Tax Worksheet to the return.

Line 2 - Trust or Estate's Share of Connecticut Fiduciary Adjustment

Enter the amount from Schedule CT-1041B, Part 1, Line e, Column 5. This may be a positive or negative number.

Line 3 - Connecticut Gross Taxable Income as Modified

Add Line 1 and Line 2.

Line 4 - Connecticut Taxable Income From Connecticut Sources

Part-year resident inter vivos trust with nonresident, noncontingent beneficiaries complete Schedule CT-1041FA, Lines 4a through 4. All others, enter Subtotal from Line 4c on Schedule CT-1041FA, Part 1, Line 4, and go to Schedule CT-1041FA, Line 9. Attach Schedule CT-1041 ESBT to the return.

The amount entered on Line 4c includes the trust or estate's share of distributable net income and certain gains derived from or connected with Connecticut sources for the residency and nonresidency portions of the taxable year. The share for the residency portion of the taxable year may include income not from Connecticut sources. If so, complete Lines 4d through 4 to determine the amount to be subtracted from the amount entered on Line 4c.

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

Line 5 - Percentage of Resident, Noncontingent Beneficiaries

Enter the decimal rounded to four places from Schedule CT-1041B, Part 2, Line 4.

Line 6 - Connecticut Taxable Income From Non-Connecticut Sources During the Residency Portion of the Taxable Year as Modified

Enter the amount from Schedule CT-1041FA, Line 4h.

Line 7 - Connecticut Taxable Portion of Non-Connecticut-Sourced Income

Multiply Line 6 by Line 5 and enter the result.

Line 8 - Connecticut Taxable Income of a Part-Year Resident Inter Vivos Trust With Nonresident, Noncontingent Beneficiaries

Add Line 4 and Line 7.

Line 9

For 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.

Line 10 - Connecticut Income Tax

Multiply Line 9 by 6.99% and enter the result. If Line 9 is zero or less, enter "0."

Line 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 greater than zero and less than Line 3, divide Line 4 by Line 3 and enter the result as a decimal. Round to four decimal places.

If Line 4 is zero or less, enter "0."

Line 12 - Allocated Connecticut Tax

Multiply Line 10 by Line 11. Enter the result here and on Form CT-1041, Line 3.

Part 2 - Trust or Estate's and Beneficiary's Share of Income From Connecticut Sources

The federal distributable net income derived from or connected with sources within Connecticut (Part 3, Line 24, Column B) is allocated in Part 2 to the trust or estate and its beneficiaries in proportion to their respective shares in the federal distributable net income of the trust or estate. Do not complete Part 2 if Part 3, Line 24, Column B, is zero.

Columns 1 and 2

Using Schedule CT-1041B, Part 1, Columns 3 and 4, enter the respective amount and percentage of federal distributable net income of each beneficiary and of the trust or estate on the appropriate lines of Columns 1 and 2. List beneficiaries in the same order as used on Schedule CT-1041B, Part 1, Column 1. The entries on Schedule CT-1041B, Part 1, Columns 3 and 4, and Schedule CT-1041FA, Part 2, Columns 1 and 2, are identical.

For resident beneficiaries, their entire distributable share of trust or estate income, not just the portion derived from or connected with Connecticut sources, is included in their Connecticut adjusted gross income.

Column 3

Enter on the Total line of Column 3 the amount entered on Part 3, Line 24, Column B.

Determine the share of each nonresident beneficiary or of the trust or estate of a nonresident estate or trust or part-year resident trust in the total amount by multiplying the total in Column 3 by the percent in Column 2. For part-year resident trusts, the amounts in Column 3 for nonresident beneficiaries should not include amounts received during the residency portion of the taxable year not derived from or connected with sources within Connecticut.

The fiduciary must provide each nonresident beneficiary with a **Schedule CT-1041 K-1, *Beneficiary's Share of Certain Connecticut Items***, to include on his or her Form CT-1040NR/PY, **Schedule CT-SI, *Nonresident or Part-Year Resident Schedule of Income From Connecticut Sources***.

Column 4

Using the amount reported on **Schedule CT-PE, *Pass-Through Entity Tax Credit***, Line 1, enter the respective amounts of PE Tax Credit allocated among each beneficiary and the trust or estate. The allocation is not based on the federal distributable net income of each beneficiary and of the trust or estate. The Total line on this Column should equal the amount on Schedule CT-PE, Line 1.

You must attach a copy of Schedule CT-PE to Form CT-1041 or the credit will be disallowed.

Part 3 - Details of Federal Distributable Net Income and Amounts of Income Derived From or Connected With Sources Within Connecticut

Enter in Column A the amount reported on federal Form 1041 as modified for the applicable items reported on Part 1, *Schedule A*. For information on federal amounts which may be modified, such as the gain or loss on the sale of Connecticut state and local government bonds, visit portal.ct.gov/DRS/Taxes/Trust-and-Estates/Tax-Information. Enter in Column B the portion of each amount in Column A that is income or deductions derived from or connected with sources within Connecticut.

Passive Activity Loss Limitations

In completing Column B, recompute any deduction for passive activity losses to determine the amounts that would be allowed if the federal taxable income took into account only items of income, gain, loss, or deduction of income derived from or connected with sources within Connecticut.

Part-Year Resident Trusts Only

For a part-year resident trust, include in Column B all income during the residency portion of the taxable year and all income derived from or connected with sources within Connecticut during the nonresidency portion of the taxable year. If the trust was a part-year resident trust, include in Column B all items of special accruals. For more information, visit portal.ct.gov/DRS/Taxes/Trust-and-Estates/Tax-Information.

Part-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries should create a worksheet for Schedule CT-1041FA, Part 3, Column B. This worksheet should indicate the amount from Column B attributable to non-Connecticut-sourced income during the residency portion of the taxable year. Use this determination to complete Schedule CT-1041FA, Part 1, Line 4.

Line 1 and Line 2 - Interest Income and Dividends

Report on Line 1 and Line 2, Column B, income from interest and dividends included in Column A from a trade or business carried on in Connecticut. Also include amounts which relate to items of income, gain, loss, or deduction of the trust or estate derived from or connected with sources within Connecticut. Include in Column A and, if applicable, Column B interest on state and local obligations other than Connecticut and exempt-interest dividends on state and local obligations other than Connecticut.

However, do not include in Column A or Column B any income exempt from state taxes under the laws of the United States or of Connecticut, such as interest on U.S. government bonds or dividends from qualifying mutual funds derived from U.S. government obligations. A mutual fund is a qualifying fund if at the close of each quarter of its taxable year at least 50% of the value of its assets consists of U.S. government obligations.

Line 3 - Business Income (Loss)

Enter in Column B the net income (loss) from a trade or business carried on in Connecticut by the trust or estate. If business is carried on both within and outside of Connecticut and the Connecticut income can be adequately determined from the books and records of the business, enter on Line 3, Column B, the net income (loss) from business carried on in Connecticut. If the Connecticut income cannot be adequately determined from the books and records of the business, refer to **Schedule CT-1040BA, *Nonresident Business Apportionment***, for instructions on how to determine the portion related to the Connecticut business operations. This form is available on the DRS website at portal.ct.gov/DRS

Line 4 - Capital Gain (Loss)

Enter in Column B the amount of capital gain (loss) from income derived from or connected with sources within Connecticut.

Line 5 - Rents, Royalties, Pass-Through Entities (Partnerships, S Corporations), and Other Trusts and Estates

Include in Column B net rents and royalties from:

1. Real property situated in Connecticut whether or not used in or connected with a business;
2. Tangible personal property not used in or connected with a business if the property has an actual location in Connecticut; **and**
3. Tangible and intangible personal property used in or connected with a trade or business carried on in Connecticut by the trust or estate.

If the estate or trust received a federal Schedule K-1 and a Schedule CT K-1 from a partnership, S corporation, or a trust or estate, use the corresponding lines on Form CT-1041FA to report the income from the entity (for example, interest, dividends, capital gains).

Line 6 - Farm Income (Loss)

Enter in Column B the net income (loss) from farming carried on in Connecticut by the trust or estate. If farming is carried on both within and outside of Connecticut and the Connecticut income can be adequately determined from the books and records of the farm, enter on Line 6, Column B, the net income (loss) from farming carried on in Connecticut. If the Connecticut income cannot be adequately determined from the books and records of the farm, refer to Schedule CT-1040BA for instructions on how to determine the portion related to the Connecticut business operations.

Line 7 - Ordinary Gain (Loss)

Enter in Column B the amount of any ordinary gain (loss) from federal Form 4797 derived from or connected with sources within Connecticut.

Line 8 - Other Income

Enter in Column B any income derived from or connected with sources within Connecticut not reportable elsewhere in Part 3.

Line 9

Add Lines 1 through 8.

Lines 10 through 14

Enter in Column B only that portion of each item of deduction reported in Column A that relates to income derived from or connected with sources within Connecticut as reported in Column B on Lines 1 through 8.

Line 15

Enter in Column B other deductions from Connecticut sources not already included on Schedule CT-1041FA, Part 3, Lines 10 through 14, Column B.

Include on Line 15, Column A, the deduction allowed to trusts and estates under IRC § 642(b). To determine the amount of the IRC § 642(b) deduction to report in Column B, use the following calculation:

$$\frac{\text{Part 3, Line 9, Column B}}{\text{Part 3, Line 9, Column A}} \times \text{IRC § 642(b) deduction amount}$$

The amount included on Line 15 cannot exceed the IRC § 642(b) deduction amount.

Line 16

Add Lines 10 through 15.

Line 17 - Adjusted Total Income (Loss)

Subtract Line 16 from Line 9 and enter the result.

For Lines 18 through 24, enter in Column B only that portion of Column A that relates to Connecticut sources.

Line 18

Enter on Line 18, Column A, the amount from federal Form 1041, Schedule B, Line 3.

Line 19

Enter on Line 19, Column A, the amount from federal Form 1041, Schedule B, Line 5 (long term and short term capital gain portion only).

Line 20

Enter on Line 20, Column A, the amount from federal Form 1041, Schedule B, Line 4.

Line 21

If the amount on Line 4 of this schedule is a loss, enter that amount on Line 21, Column A, as a positive figure. Otherwise, enter "0."

Line 22

Add Lines 17 through 21.

Line 23

If Line 4 of this schedule is a gain, enter that amount. Otherwise, enter "0."

Line 24 - Distributable Net Income

Subtract Line 23 from Line 22. Enter the amount from Part 3, Line 24, Column B, on Part 2, Total line, Column 3.