



Form CT-1065/CT-1120SI

Connecticut Pass-Through Entity Tax Return

2023

Enter income year beginning and ending
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Name of pass-through entity Federal Employer Identification Number (FEIN)

Number and street PO Box

City, town, or post office State ZIP code Connecticut Tax Registration Number

Type of PE:

- Limited liability partnership (LLP)
- S corporation
- Limited partnership (LP)
- Partnership (LLC treated as a partnership)
- General partnership (GP)

Pass-Through Entity Information

A. Return type
 Final return (out of business in Connecticut) Short period return Amended return

B. Reason for amended return, if applicable (Check one):
 IRS adjustments or amended federal return. Enter date of final determination:
M M - D D - Y Y Y Y
 Other: Specify

C. Enter the six-digit Business Code Number from federal Form 1065 or federal Form 1120S. Business Code Number

D. (a) Did this PE transfer a controlling interest in an entity that owns, directly or indirectly, CT real property? Yes No
If **Yes**, enter: Entity name Federal Employer ID Number

(b) If this PE directly or indirectly owns CT real property, was a controlling interest of this PE transferred? Yes No
If **Yes**, enter: Transferor name FEIN / SSN

(c) If the answer to either (a) or (b) is **Yes**, enter: Transferee(s) name

Date of transfer , and attach a list of addresses for all Connecticut real property transferred.
M M - D D - Y Y Y Y

Select a Filing Method, Required. Select one. See instructions.

- Standard Base (default).** Complete Form CT-1065/CT-1120SI.
- Alternative Base (election).** Complete Form CT-1065/CT-1120SI and attach **Schedule CT-AB, Alternative Base Calculation.**

Combined Election, Optional. See instructions.

PE elects to calculate its tax as a combined group with other commonly-owned PEs.
If combined election is made, select one of the following:

- PE is the Designated Combined Reporting PE. Complete **Schedule CT-CE, Combined Election.** On Part 1, *Schedule A*, Line 1, enter the amount from Schedule CT-CE, Section 1, Line 9, Column C.
- PE's income is reported on Schedule CT-CE filed by the Designated Combined Reporting PE listed below. Complete this return, except enter zero ("0") on Part 1, *Schedule A*, Line 1.
Designated Combined Reporting PE's name:
Designated Combined Reporting PE's FEIN:

Each PE must file its own return and select the same filing base (standard or alternative) as the other members of the combined group.

Nonresident Composite Income Tax Remittance Election, Optional. See instructions.

- PE elects to remit income tax on behalf of its nonresident members. If election is made, complete Form CT-1065/CT-1120SI and attach **Schedule CT-NR, Elective Composite Income Tax Remittance Calculation.** By checking this box, the PE agrees to the terms and conditions as set forth in Schedule CT-NR.



Part 1, Schedule A – Computation of Amount Due

1. PE Income/(Loss) Subject to Tax

Standard Base Filers: Enter amount from Part 1, *Schedule B*, Line 20, Column D.
Alternative Base Filers: Enter the amount from **Schedule CT-AB**, Section 1, Line 5.
Combined Filers: See instructions.

1.	▶	<input type="text"/>	.00
2a.	▶	<input type="text"/>	.00
2b.	▶	<input type="text"/>	.00
2.	▶	<input type="text"/>	.00
3.	▶	<input type="text"/>	.00
4.	▶	<input type="text"/>	.00
5a.	▶	<input type="text"/>	.00
5b.	▶	<input type="text"/>	.00
5c.	▶	<input type="text"/>	.00
5.	▶	<input type="text"/>	.00
6.	▶	<input type="text"/>	.00
7a.	▶	<input type="text"/>	.00
7b.	▶	<input type="text"/>	.00
7c.	▶	<input type="text"/>	.00
7d.	▶	<input type="checkbox"/>	
7.	▶	<input type="text"/>	.00
8a.	▶	<input type="text"/>	.00
8b.	▶	<input type="text"/>	.00
For faster refund, use direct deposit by completing Lines 8c, 8d, and 8e.			
8c.	▶	<input type="checkbox"/> Checking ▶ <input type="checkbox"/> Savings ▶	
8e.	▶	Account number ▶	<input type="text"/>
8d.	▶	Routing number ▶	<input type="text"/>
8f.	▶	Will this refund go to a bank account outside the U.S.?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8.	▶	<input type="text"/>	.00
9.	▶	<input type="text"/>	.00

DECLARATION: I declare under the penalty of law that I have examined this return 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 the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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	Signature of general partner or corporate officer	Date (MMDDYYYY)		
	<input type="text"/>	<input type="text"/>		
Keep a copy of this return for your records.	Title	Telephone number	May DRS contact the preparer shown below about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>	
	DO NOT MAIL paper return to DRS.			
	Email address of general partner or corporate officer	<input type="text"/>		
	Paid preparer's name (print)	Paid preparer's signature	Date (MMDDYYYY)	Preparer's PTIN
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Firm's name and address	Check if self-employed <input type="checkbox"/>		
	<input type="text"/>		Firm's FEIN	Telephone number
			<input type="text"/>	<input type="text"/>

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 DRS.

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



Pass-through entity's Federal Employer Identification Number

Part 1, Schedule B – Computation of PE's Own Connecticut Source Income/(Loss)

		Column A Amounts Reported by this PE on Federal Schedule K	Column B Amounts From Subsidiary PE(s)	Column C PE's Income/(Loss) From Its Own Activities (Column A minus Column B)	Column D PE's Connecticut Source Income/ (Loss) From Its Own Activities (Apportioned or allocated from Column C. See instructions.)
1.	Ordinary business income (loss)	1. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
2.	Net rental real estate income (loss)	2. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
3.	Other net rental income (loss)	3. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
4.	Guaranteed payments	4. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
5.	Interest income	5. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
6a.	Ordinary dividends	6a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
7.	Royalties	7. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
8.	Net short-term capital gain (loss)	8. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
9a.	Net long-term capital gain (loss)	9a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
10.	Net section 1231 gain (loss)	10. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
11.	Other income (loss): Attach statement.	11. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
11a.	Subtotal: Add Lines 1 through 11.	11a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
12.	Section 179 deduction	12. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
13.	Other deductions: Attach statement.	13. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
13a.	Subtotal: Add Line 12 and Line 13.	13a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
14.	Total: Subtract Line 13a from Line 11a.	14. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
15.	Subtractions from Part 1, <i>Schedule C</i> , Line 12a	15. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
16.	Subtotal: Subtract Line 15 from Line 14.	16. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
17a.	Connecticut PE tax payments deducted in calculating income/(loss) for federal purposes	17a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
17b.	Additions from Part 1, <i>Schedule C</i> , Line 6a	17b. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
18.	Subtotal: Add Lines 16, 17a, and 17b.	18. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
19.	Net operating loss deduction. Enter as a positive number. See instructions.	19. ▶			.00 ▶
20.	Total: Enter the amount from Line 18 for Columns A, B, and C. Subtract Line 19 from Line 18 for Column D.	20. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶



Pass-through entity's Federal Employer Identification Number

Part 1, Schedule C - PE's Connecticut Modifications

	Column A Total Modifications	Column B Modifications Reported on Schedule CT K-1s From Subsidiary PE(s)	Column C PE's Net Modifications (Column A minus Column B)	Column D PE's Connecticut Source Net Modifications (Apportioned or allocated from Column C. See instructions.)
1. Interest on state and local government obligations other than Connecticut	1. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
3. Certain deductions relating to income exempt from Connecticut income tax	3. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
4. Section 168(k) federal bonus depreciation allowed for property placed in service during this year	4. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
5. 80% of Section 179 federal deduction	5. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
6. Other: Attach statement.	6. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
6a. Total additions: Add Lines 1 through 6.	6a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
7. Interest on U.S. government obligations	7. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
8. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	8. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
9. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	9. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
10. 25% of Section 168(k) federal bonus depreciation added back in preceding four years	10. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
11. 25% of Section 179 federal deduction added back in preceding four years	11. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
11a. Ordinary and necessary business expenses for taxpayers licensed under Chapter 420f or 420h that are not claimed for federal income tax purposes.	11a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
12. Other: Attach statement.	12. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
12a. Total subtractions: Add Lines 7 through 12.	12a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶

Part 1, Schedule D - Subsidiary PE Information (Attach supplemental attachment(s), if needed)
Only a parent PE must complete this schedule

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1	Column B Amount From Connecticut Sources	Column C PE Tax Credit Reported on Schedule CT K-1, Part 3, Line 1
1. ▶	▶	.00 ▶	.00 ▶	.00 ▶
2. ▶	▶	.00 ▶	.00 ▶	.00 ▶
3. ▶	▶	.00 ▶	.00 ▶	.00 ▶
4. ▶	▶	.00 ▶	.00 ▶	.00 ▶
5. ▶	▶	.00 ▶	.00 ▶	.00 ▶
6. Subtotal(s) from supplemental attachment(s)	6. ▶	.00 ▶	.00 ▶	.00 ▶
7. Total: Add Lines 1 through 6.	7. ▶	.00 ▶	.00 ▶	.00 ▶

The amount reported on Line 7, Column C should be allocated among the members in Part 9, Column C. Do not report this amount on Part 1, *Schedule A*.



Pass-through entity's Federal Employer Identification Number

Part 2 – Allocation and Apportionment of Income (See instructions.)

If the PE carries on business only within Connecticut, enter 1.000000 (100%) on Line 8 and leave the other lines blank.

	Column A Connecticut	Column B Everywhere
1. Gross receipts from the sale or disposition of tangible personal property held for sale in the ordinary course of trade or business	1. ▶ <input type="text"/> .00 ▶	<input type="text"/> .00
2. Gross receipts from services	2. ▶ <input type="text"/> .00 ▶	<input type="text"/> .00
3. Gross receipts from the rental, lease or license of tangible personal property	3. ▶ <input type="text"/> .00 ▶	<input type="text"/> .00
4. Gross receipts from the rental, lease or license of intangible property	4. ▶ <input type="text"/> .00 ▶	<input type="text"/> .00
5. Gross receipts from the sale or disposition of intangible property held for sale in the ordinary course of trade or business	5. ▶ <input type="text"/> .00 ▶	<input type="text"/> .00
6. Other receipts	6. ▶ <input type="text"/> .00 ▶	<input type="text"/> .00
7. Total: Add Lines 1 through 6 in Column A and Column B.	7. ▶ <input type="text"/> .00 ▶	<input type="text"/> .00
8. Apportionment fraction: Divide Line 7, Column A, by Line 7, Column B, and carry to six decimal places.	8. ▶ <input type="text"/>	<input type="text"/>

Part 3 – Member Information (Attach supplemental attachment(s), if needed.)

See instructions for order in which to list and for member type codes.

Member #	Name, Address, City, State, and ZIP Code	FEIN or SSN	Member Type Code	Distributive Share % Enter as a decimal.	Capital Ownership % Enter as a decimal.
▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>
▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>
▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>
▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>



Pass-through entity's Federal Employer Identification Number

Part 4 – PE's Total Connecticut Source Income/(Loss)

	Column A Connecticut Source Portion of PE Income/(Loss) From PE's Own Activities	Column B Connecticut Source Portion of Subsidiary PE Income/(Loss)	Column C PE's Total Connecticut Source Income/(Loss) (Column A plus Column B)
1. Ordinary business income (loss)	1. .00	.00	.00
2. Net rental real estate income (loss)	2. .00	.00	.00
3. Other net rental income (loss)	3. .00	.00	.00
4. Guaranteed payments	4. .00	.00	.00
5. Interest income	5. .00	.00	.00
6a. Ordinary dividends	6a. .00	.00	.00
7. Royalties	7. .00	.00	.00
8. Net short-term capital gain (loss)	8. .00	.00	.00
9a. Net long-term capital gain (loss)	9a. .00	.00	.00
10. Net section 1231 gain (loss)	10. .00	.00	.00
11. Other income (loss): Attach statement.	11. .00	.00	.00
12. Section 179 deduction	12. .00	.00	.00
13. Other deductions: Attach statement.	13. .00	.00	.00

Column A: Report amounts from Part 1, *Schedule B*, Column D. Include modification from Part 1, *Schedule C*, Column D where applicable. See instructions.

Column B: Report this information from Part 2 of the Schedule CT K-1(s) from subsidiary PE(s).



Part 5 – Member's Total Share of Connecticut Modifications (Attach supplemental attachment(s), if needed.)

Additions:

Enter all amounts as positive numbers.

	Member #: ▶	Member #: ▶	Member #: ▶	Member #: ▶
1. Interest on state and local government obligations other than Connecticut	1. ▶	.00 ▶	.00 ▶	.00 ▶
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2. ▶	.00 ▶	.00 ▶	.00 ▶
3. Certain deductions relating to income exempt from Connecticut income tax	3. ▶	.00 ▶	.00 ▶	.00 ▶
4. Section 168(k) federal bonus depreciation allowed for property placed in service during this year	4. ▶	.00 ▶	.00 ▶	.00 ▶
5. 80% of Section 179 federal deduction	5. ▶	.00 ▶	.00 ▶	.00 ▶
6. Other Specify: <input type="text"/>	6. ▶	.00 ▶	.00 ▶	.00 ▶

Subtractions: Enter all amounts as positive numbers.

7. Interest on U.S. government obligations	7. ▶	.00 ▶	.00 ▶	.00 ▶
8. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	8. ▶	.00 ▶	.00 ▶	.00 ▶
9. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	9. ▶	.00 ▶	.00 ▶	.00 ▶
10. 25% of Section 168(k) federal bonus depreciation added back in preceding four years	10. ▶	.00 ▶	.00 ▶	.00 ▶
11. 25% of Section 179 federal deduction added back in preceding four years	11. ▶	.00 ▶	.00 ▶	.00 ▶
11a. Ordinary and necessary business expenses for taxpayers licensed under Chapter 420f or 420h that are not claimed for federal income tax purposes.	11a. ▶	.00 ▶	.00 ▶	.00 ▶
12. Other Specify: <input type="text"/>	12. ▶	.00 ▶	.00 ▶	.00 ▶

Additional Information Required to be Reported to Nonresident, Noncorporate Members and PE Members

13. Member's portion of Connecticut PE tax payments deducted in calculating income/(loss) for federal purposes: Enter the member's distributive share of the amount reported on Part 1, <i>Schedule B</i> , Line 17a, Column A.	13. ▶	.00 ▶	.00 ▶	.00 ▶
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Pass-through entity's Federal Employer Identification Number

Part 6 – Member’s Total Connecticut Source Income/(Loss). (Attach supplemental attachment(s), if needed.)

Enter member’s distributive share of Connecticut source items from Part 4, Column C.

	Member #: ▶	Member #: ▶	Member #: ▶	Member #: ▶
1. Ordinary business income (loss)	1. ▶	.00 ▶	.00 ▶	.00 ▶
2. Net rental real estate income (loss)	2. ▶	.00 ▶	.00 ▶	.00 ▶
3. Other net rental income (loss)	3. ▶	.00 ▶	.00 ▶	.00 ▶
4. Guaranteed payments	4. ▶	.00 ▶	.00 ▶	.00 ▶
5. Interest income	5. ▶	.00 ▶	.00 ▶	.00 ▶
6a. Ordinary dividends	6a. ▶	.00 ▶	.00 ▶	.00 ▶
7. Royalties	7. ▶	.00 ▶	.00 ▶	.00 ▶
8. Net short-term capital gain (loss)	8. ▶	.00 ▶	.00 ▶	.00 ▶
9a. Net long-term capital gain (loss)	9a. ▶	.00 ▶	.00 ▶	.00 ▶
10. Net section 1231 gain (loss)	10. ▶	.00 ▶	.00 ▶	.00 ▶
11. Other income (loss): Attach statement.	11. ▶	.00 ▶	.00 ▶	.00 ▶
12. Section 179 deduction	12. ▶	.00 ▶	.00 ▶	.00 ▶
13. Other deductions: Attach statement.	13. ▶	.00 ▶	.00 ▶	.00 ▶

Part 7 – Connecticut Income Tax Credit Summary

(Attach supplemental attachment(s), if needed.)

	Member #: ▶	Member #: ▶	Member #: ▶	Member #: ▶
1. <i>Reserved for future use</i>	1.			
2. <i>Reserved for future use</i>	2.			
3. Angel investor tax credit	3. ▶	.00 ▶	.00 ▶	.00 ▶
4. <i>Reserved for future use</i>	4.			
5. Total credits: Add Lines 1 through 4.	5.	.00	.00	.00



Pass-through entity's Federal Employer Identification Number

Do not complete Part 8 or Part 9 if the PE has made the election to calculate its tax as a combined group on Page 1.

Part 8 – Direct PE Tax Credit Calculation.

1. Enter the amount of tax from Part 1, <i>Schedule A</i> , Line 2a.	1.	<input type="text"/>	.00
2. Total Direct PE Tax Credit Available to Members: Multiply Line 1 by 87.5% (.875). If Line 1 is zero, enter zero ("0").	2. ▶	<input type="text"/>	.00

Part 9 – Allocation of PE Tax Credit to Members. (Attach supplemental attachment(s), if needed.)

Column A Member #	Column B Direct PE Tax Credit	Column C Indirect PE Tax Credit From Subsidiary PE(s)	Column D Total PE Tax Credit (Column B plus Column C)
1. ▶ <input type="text"/>	1. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
2. ▶ <input type="text"/>	2. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
3. ▶ <input type="text"/>	3. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
4. ▶ <input type="text"/>	4. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
5. ▶ <input type="text"/>	5. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
6. ▶ <input type="text"/>	6. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
7. ▶ <input type="text"/>	7. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
8. ▶ <input type="text"/>	8. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
9. ▶ <input type="text"/>	9. <input type="text"/> .00	<input type="text"/> .00	▶ <input type="text"/> .00
10. Subtotal(s) from supplemental attachment(s)	10. ▶ <input type="text"/> .00	▶ <input type="text"/> .00	▶ <input type="text"/> .00
11. Total	11. ▶ <input type="text"/> .00	▶ <input type="text"/> .00	▶ <input type="text"/> .00