



Form CT-PET

Connecticut Pass-Through Entity Tax Return

2024

Optional Pass-Through Entity Tax Return: If the PE is making the election on the 2024 Form CT-1065/CT-1120SI, complete this form.

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)

This return MUST be filed electronically!

Number and street PO Box

DO NOT MAIL paper tax return to DRS.

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

Type of PE:

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

Pass-Through Entity Information

A. Return type
 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

Part 1, Schedule A – Computation of Amount Due

1. PE Income/(Loss) Subject to Tax: Enter amount from Part 1, <i>Schedule B</i> , Line 5.	1.	<input type="text"/>	.00
2. PE Tax due: Multiply Line 1 by 6.99% (.0699). If zero or less, enter zero ("0").	2.	<input type="text"/>	.00
3. Business tax credits: See instructions.	3.	<input type="text"/>	.00
4. Balance of tax payable: Subtract Line 3 from Line 2. If zero or less, enter zero ("0").	4.	<input type="text"/>	.00
5a. 2024 estimated payments	5a.	<input type="text"/>	.00
5b. Payment made with Form CT-PET EXT	5b.	<input type="text"/>	.00
5c. Overpayment from prior year applied to 2024	5c.	<input type="text"/>	.00
5d. Amended filers only. Amounts paid with original return, plus additional tax paid after the original return was filed. Do not include penalty and interest.	5d.	<input type="text"/>	.00
5. Payments: Enter the total of Lines 5a, 5b, 5c, and 5d.	5.	<input type="text"/>	.00
6. Amended filers only. Overpayment, if any, as shown on the original return or previously adjusted. All others, enter zero ("0").	6.	<input type="text"/>	.00
7. Subtract Line 6 from Line 5.	7.	<input type="text"/>	.00
8. Balance of tax due/(overpaid): Subtract Line 7 from Line 4.	8.	<input type="text"/>	.00
9a. If late, enter penalty. See instructions.	9a.	<input type="text"/>	.00
9b. If late, enter interest. Multiply the amount on Line 8 by 1% (.01). Multiply the result by the number of months or fraction of a month late.	9b.	<input type="text"/>	.00
9c. Interest on underpayment of estimated tax: See instructions.	9c.	<input type="text"/>	.00
9d. If annualizing estimated payments, check here: <input type="checkbox"/>			
9. Total penalty and interest: Enter the total of Lines 9a, 9b and 9c.	9.	<input type="text"/>	.00
10a. Amount to be applied to 2025 estimated PE Tax	10a.	<input type="text"/>	.00
10b. Amount to be applied to 2024 Form CT-1065/CT-1120SI liability	10b.	<input type="text"/>	.00
10c. Amount to be refunded	10c.	<input type="text"/>	.00
<i>For faster refund, use direct deposit by completing Lines 10d, 10e, and 10f.</i>			
10d. Checking <input type="checkbox"/> Savings <input type="checkbox"/>	10f. Account number	<input type="text"/>	
10e. Routing number <input type="text"/>	10g. Will this refund go to a bank account outside the U.S.?	<input type="checkbox"/>	Yes
10. Total to be credited or refunded: Enter the total of Lines 10a, 10b, and 10c.	10.	<input type="text"/>	.00
11. Total amount due: Add Line 8 and Line 9. If the result is zero or less, leave this line blank.	11.	<input type="text"/>	.00

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 - Pass-Through Entity Income

1. Connecticut Source PE Income/(Loss) from Part 3, <i>Schedule A</i> , Line 18, Column D	1. ▶	<input type="text"/>	.00
2. Distributive Share Percentage from Part 1, <i>Schedule D</i> , Line 7, Column C. Enter as a decimal and carry to six decimal places.	2. ▶	<input type="text"/>	
3. Modified Connecticut Source Income/(Loss): Multiply Line 1 by Line 2.	3. ▶	<input type="text"/>	.00
4. Resident Portion of Unsourced Income from Part 1, <i>Schedule C</i> , Line 8	4. ▶	<input type="text"/>	.00
5. PE Income/(Loss) Subject to Tax: Add Lines 3 and 4, and enter on Part 1, <i>Schedule A</i> , Line 1.	5. ▶	<input type="text"/>	.00

Complete this section only if at least one member is a resident individual (RI).

Part 1, Schedule C - Resident Portion of Unsourced Income

1. Total PE Income/(Loss) from Part 3, <i>Schedule A</i> , Line 18, Column A	1. ▶	<input type="text"/>	.00
2. Connecticut Source PE Income/(Loss) from Part 3, <i>Schedule A</i> , Line 18, Column D	2. ▶	<input type="text"/>	.00
3. Connecticut Source PE Income/(Loss) from subsidiary PE(s)	3. ▶	<input type="text"/>	.00
4. Other State Sourced PE Income/(Loss). See instructions.	4. ▶	<input type="text"/>	.00
5. Total subtractions: Add Lines 2 through 4.	5. ▶	<input type="text"/>	.00
6. Net Unsourced Income: Subtract Line 5 from Line 1. If less than zero, enter zero ("0").	6. ▶	<input type="text"/>	.00
7. Resident Individual Distributive Share Percentage from Part 1, <i>Schedule D</i> , Line 7, Column E. Enter as a decimal and carry to six decimal places.	7. ▶	<input type="text"/>	
8. Total Resident Portion of Unsourced Income: Multiply Line 6 by Line 7. If less than zero, enter zero ("0").	8. ▶	<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 Keep a copy of this return for your records.	Signature of general partner or corporate officer	Date (MMDDYYYY)	
	This return MUST be filed electronically!		
	Title	Telephone number	May DRS contact the preparer shown below about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>
	Email address of general partner or corporate officer		
Paid preparer's name (print)	Paid preparer's signature	Date (MMDDYYYY)	Preparer's PTIN
Firm's name and address		Check if self-employed <input type="checkbox"/>	
	Firm's FEIN	Telephone number	



Pass-through entity's Federal Employer Identification Number

Part 1, Schedule D - Allocation of PE Tax Credit to Members

	Column A Member # (Do not include CM members.)	Column B Member Type	Column C Connecticut Source Income - Distributive Share %	Column D Prorated Connecticut Modified Source Income/(Loss)	Column E Total Income - Resident Individual Distributive Share % (Enter for RI members only.)	Column F Prorated Resident Portion of Unsourced Income	Column G PE Income/(Loss) Subject to Tax (Add Column D and Column F.)	Column H Pass-Through Entity Tax (See Instructions.)	Column I PE Tax Credit (Multiply Column H by 87.5% (.875).)			
1. ▶			.		.00	.		.00		.00 ▶		.00
2. ▶			.		.00	.		.00		.00 ▶		.00
3. ▶			.		.00	.		.00		.00 ▶		.00
4. ▶			.		.00	.		.00		.00 ▶		.00
5. ▶			.		.00	.		.00		.00 ▶		.00
6. Subtotal(s) from supplemental attachment(s)			.		.00	.		.00		.00 ▶		.00
7. Total		▶	.	▶	.00 ▶	.	▶	.00 ▶		.00 ▶		.00 ▶

(Column H: Enter Line 7, Total on Part 1, Schedule A, Line 2.)

Column A: Only enter the information of the following member types: RI, NI, RT, NT, RE, NE, and PE. Do not include any CM members.

Column C: Enter for the following member types: RI, NI, RT, NT, RE, NE, and PE. CM members should not be included on this schedule.

Column E: Enter for RI members only. Enter zero ("0") for all other members.



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



Pass-through entity's Federal Employer Identification Number

Part 3, Schedule A – 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 ▶
12.	Section 179 deduction	12. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
13.	Other deductions: Attach statement.	13. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
14a.	Total Income: Add Lines 1 through 11.	14a. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
14b.	Total Deductions: Add Line 12 and Line 13.	14b. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
14.	Total: Subtract Line 14b from Line 14a.	14. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
15.	Subtractions from Part 3, <i>Schedule B</i> , Line 15	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 3, <i>Schedule B</i> , Line 7	17b. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶
18.	Total: Add Lines 16, 17a, and 17b.	18. ▶ .00 ▶	.00 ▶	.00 ▶	.00 ▶



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Part 3, Schedule B - 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. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
3. Certain deductions relating to income exempt from Connecticut income tax	3. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
4. Section 168(k) federal bonus depreciation allowed for property placed in service during this year	4. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
5. 80% of Section 179 federal deduction	5. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
6. Other: Attach statement.	6. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
7. Total additions: Add Lines 1 through 6.	7. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
8. Interest on U.S. government obligations	8. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
9. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	9. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
10. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	10. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
11. 25% of Section 168(k) federal bonus depreciation added back in preceding four years	11. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
12. 25% of Section 179 federal deduction added back in preceding four years	12. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
13. Ordinary and necessary business expenses for taxpayers licensed under Chapter 420f or 420h that are not claimed for federal income tax purposes	13. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
14. Other: Attach statement.	14. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>
15. Total subtractions: Add Lines 8 through 14.	15. ▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>	▶ <input type="text" value=".00"/>

Part 4 – 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" value="."/>	▶ <input type="text" value="."/>
▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text" value="."/>	▶ <input type="text" value="."/>
▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text" value="."/>	▶ <input type="text" value="."/>
▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text" value="."/>	▶ <input type="text" value="."/>