



Schedule CT-1041C

Connecticut Taxable Income Calculation

2025



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

Name of trust or estate

Federal Employer ID Number (FEIN)

All resident estates and full-year resident trusts, **except for those that meet the Quick-File Requirements**, must complete this schedule to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income. Attach Schedule CT-1041C to the back of **Form CT-1041, Connecticut Income Tax Return for Trusts and Estates**. Do not use staples.

Type of Trust or Estate: Check applicable box.

- ☐ 1. Resident estate without any nonresident beneficiaries or full-year resident trust without any nonresident beneficiaries: Complete Lines 4 through 6 and Line 14.

Resident estates or full-year resident trusts that meet the Quick-File Requirements, see Form CT-1041 Instructions.

- ☐ 2. Resident estate with one or more nonresident beneficiaries, full-year resident testamentary trust with one or more nonresident beneficiaries, or full-year resident inter vivos trust with one or more nonresident beneficiaries but without any nonresident, noncontingent beneficiaries: First complete and attach Schedule CT-1041FA, Part 3 and Part 2. Then complete Lines 4 through 6 and Line 14.

- ☐ 3. Full-year resident inter vivos trust with one or more nonresident, noncontingent beneficiaries: First complete and attach Schedule CT-1041FA, Part 3 and Part 2. Then complete Lines 4 through 14.

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| 4. Federal taxable income of the trust or estate from federal Form 1041, Line 23, and federal ESBT Tax Worksheet | 4. ▶ | .00 |
| 5. Trust or estate's share of Connecticut fiduciary adjustment from Schedule CT-1041B, Part 1, Line e, Column 5 | 5. ▶ | .00 |
| 6. Connecticut gross taxable income as modified: Add Line 4 and Line 5. | 6. | .00 |

Full-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries complete Lines 7 through 14. All others go to Line 14.

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| 7. Enter the trust or estate's share of income from Connecticut sources. See instructions. | 7. | .00 |
| 8a. Enter the amount from Schedule CT-1041FA, Part 3, Line 4, Column B. | 8a. | .00 |
| 8b. Enter the amount from Schedule CT-1041FA, Part 3, Line 18, Column B. | 8b. | .00 |
| 8c. Subtract Line 8b from Line 8a. | 8c. | .00 |
| 9. Income from Connecticut sources as modified: Add Line 7 and Line 8c. | 9. | .00 |
| 10. Connecticut taxable income from non-Connecticut sources as modified: Subtract Line 9 from Line 6. | 10. ▶ | .00 |
| 11. Enter as a decimal the percentage of resident, noncontingent beneficiaries from Schedule CT-1041B, Part 2, Line 4. | 11. ▶ | . |
| 12. Connecticut taxable portion of non-Connecticut sourced income: Multiply Line 10 by Line 11. | 12. | .00 |
| 13. Connecticut taxable income of a resident inter vivos trust with one or more nonresident, noncontingent beneficiaries: Add Line 9 and Line 12. | 13. | .00 |
| 14. Connecticut taxable income: If an inter vivos trust with one or more nonresident, noncontingent beneficiaries, enter the amount from Line 13 above. Otherwise, enter the amount from Line 6 above. The amount entered on Line 14 must also be entered on Form CT-1041, Line 1. | 14. ▶ | .00 |



Form Schedule CT-1041C 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, U.S. Income Tax Return for Estates and Trusts, at the time you complete this schedule.

Resident estates or full-year resident trusts must complete this schedule to calculate Connecticut taxable income.

Resident estates or full year resident trusts with nonresident beneficiaries must complete and attach **Schedule CT-1041 ESBT**, *Connecticut Electing Small Business Trust Income Computation*, if applicable.

Resident Trust or Estate With or Without Nonresident Beneficiaries

Each **resident estate** or **full-year resident trust**, except for Quick-Filers, must select the applicable box pertaining to the status of its beneficiaries. Inter vivos trusts with nonresident, noncontingent beneficiaries calculate Connecticut taxable income differently than other trusts. For more information, visit portal.ct.gov/DRS/Taxes/Trust-and-Estates/Tax-Information.

Type of Trust or Estate

Line 1

Resident trust or estate without nonresident beneficiaries

Check the box and complete Lines 4 through 6 and Line 14.

Line 2

Resident estate or a resident testamentary trust with one or more nonresident beneficiaries or an inter vivos trust with nonresident, contingent beneficiaries but without nonresident, noncontingent beneficiaries

Check the box, complete **Schedule CT-1041FA**, *Fiduciary Allocation*, Parts 2 and 3, and complete Lines 4 through 6 and Line 14.

Line 3

Resident inter vivos trust with one or more nonresident, noncontingent beneficiaries

Check the box and complete Schedule CT-1041FA, Parts 2 and 3. Then complete Lines 4 through 14.

Line 4 - Federal Taxable Income

Enter the amount of federal taxable income from federal Form 1041, Line 23, and the federal ESBT taxable income. Attach federal ESBT tax computation attachment to the return.

Line 5 - Trust or Estate's Share of Connecticut Fiduciary Adjustment

Enter the fiduciary's share of the Connecticut fiduciary adjustment from **Schedule CT-1041B**, *Fiduciary Adjustment Allocation*, Part 1, Line e, Column 5. This may be a positive or negative number.

Line 6 - Connecticut Gross Taxable Income as Modified

Add Line 4 and Line 5.

Full-year resident inter vivos trusts with one or more nonresident, noncontingent beneficiaries, complete Lines 7 through 14. All others go to Line 14.

Line 7 - Trust or Estate's Share of Income From Connecticut Sources

Enter the trust or estate's share of income derived from or connected with sources within Connecticut from Schedule CT-1041FA, Part 2, Line E, Column 3, and from Schedule CT-1041 ESBT. Attach Schedule CT-1041 ESBT to the return.

Line 8a

Enter the amount from Schedule CT-1041FA, Part 3, Line 4, Column B.

Line 8b

Enter the amount from Schedule CT-1041FA, Part 3, Line 18, Column B.

Line 8c

Subtract Line 8b from Line 8a.

Line 9 - Income From Connecticut Sources as Modified

Add Line 7 and Line 8c.

Line 10 - Connecticut Taxable Income From Non-Connecticut Sources as Modified

Subtract Line 9 from Line 6.

Line 11 - Percentage of Resident, Noncontingent Beneficiaries

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

Line 12 - Connecticut Taxable Portion of Non-Connecticut-Sourced Income

Multiply Line 10 by Line 11.

Line 13 - Connecticut Taxable Income of a Resident Inter Vivos Trust With One or More Nonresident, Noncontingent Beneficiaries

Add Line 9 and Line 12.

Line 14 - Connecticut Taxable Income

If the taxpayer is a resident inter vivos trust with one or more nonresident, noncontingent beneficiaries, enter the amount from Line 13. Otherwise, enter the amount from Line 6.

The amount on Line 14 must also be entered on Form CT-1041, Line 1.