



Schedule CT-PE

Pass-Through Entity Tax Credit



You must attach this schedule to your return or the credit will be disallowed. Complete this form in blue or black ink only. 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 the Department of Revenue Services (DRS). Do not use staples.

Taxpayer's name (if individual)	Middle initial	Last name	Social Security Number (SSN)
			- - - - -
If joint return, spouse's first name	Middle initial	Last name	Spouse's SSN
			- - - - -
Taxpayer's name (if trust or estate)			Federal Employer Identification Number (FEIN)
			- - - - -

Part 1 - Computation of PE Tax Credit

2025 PE Tax Credits:	
Column A	Column B
FEIN of Pass-Through Entity or Trust and Estate	Pass-Through Entity Tax Credit Amount
1a. ▶	1a. ▶ .00
1b. ▶	1b. ▶ .00
1c. ▶	1c. ▶ .00
1d. ▶	1d. ▶ .00
1e. ▶	1e. ▶ .00
1f. Additional PE Tax Credits from attached schedules	1f. ▶ .00
1. Total 2025 PE Tax Credits: Add Lines 1a through 1f, Column B, and enter total here and on Form CT-1040 , Line 20c; Form CT-1040NR/PY , Line 22b; Form CT-1040X , Line 22c. For Form CT-1041 , see instructions below.	
	1. ▶ .00

Schedule CT-PE Instructions

To obtain additional information for the Connecticut Pass-Through Entity Tax, see **Special Notice 2019(6)**, *2019 Legislative Changes Affecting the Pass-Through Entity Tax*, available on the DRS website at portal.ct.gov/DRS.

Line Instructions

Line 1 - Enter on Lines 1a through 1e, Column A, as applicable, the FEIN of each Pass-Through Entity. If you received a Schedule CT-1041 K-1 from a trust or estate reporting a PE Tax Credit, enter the FEIN of the trust or estate. Enter in Column B the amount of the pass-through entity tax credit allocated to you. This amount was reported to you on **Schedule CT K-1, Member's Share of Certain Connecticut Items**, Part 4, Line 1, or on **Schedule CT-1041 K-1**,

Beneficiary's Share of Certain Connecticut Items, Part 4. Attach additional sheets if necessary. If additional sheets are needed, attach and enter the total PE Tax Credits from those sheets on Line 1f. Add Lines 1a through 1f, Column B, and enter the total on Line 1.

Enter the total amount from Line 1 on the 2025 **Form CT-1040**, *Connecticut Resident Income Tax Return*, Line 20c; **Form CT 1040NR/PY**, *Connecticut Nonresident and Part-Year Resident Income Tax Return*, Line 22b; or **Form CT-1040X**, *Amended Connecticut Income Tax Return for Individuals*, Line 22c.

Trusts and estates use the amount from Line 1 to complete **Form CT-1041**, *Connecticut Income Tax Return For Trusts and Estates*, and **Schedule CT-1041FA**, *Fiduciary Allocation*, Part 2.