



Complete this schedule in blue or black ink only.

Read the instructions in the **Form CT-1041 instruction booklet** before completing this schedule.

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 Trust and Estates*.

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 Page 13.

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 22, and federal ESBT tax computation attachment | 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 |