

FORM CT-1041
SCHEDULE CT-1041FA
Fiduciary Allocation

2001

Name of Trust or Estate	Federal Employer ID Number
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Complete this form as follows:

- Resident estate or trust with one or more nonresident beneficiaries:** complete Part 3, then complete Part 2.
 - Nonresident estate or trust and part-year resident trust:** complete Part 3, then Part 2, then Part 1.
- Attach *Schedule CT-1041FA* to the back of **Form CT-1041**.

PART 1 - Computation of Connecticut tax of a nonresident estate or trust and part-year resident trust			
1. Federal taxable income of fiduciary (from federal Form 1041, Line 22) ▶	1		
2. Fiduciary's share of Connecticut fiduciary adjustment (from Form CT-1041, <i>Schedule B</i> , Part 1, Line e, Col. 5) ▶	2		
3. Gross taxable income of fiduciary as modified (Add Line 1 and Line 2)	3		
4. Connecticut taxable income of fiduciary from Connecticut sources (See instructions)	4		

Complete Lines 5 - 8 only if a part-year resident inter vivos trust with one or more nonresident noncontingent beneficiaries, otherwise go to Line 9.

5. Enter as a decimal, the percentage of resident noncontingent beneficiaries (from Form CT-1041, <i>Schedule B</i> , Part 2, Line 4) ▶	5	.	
6. Connecticut taxable income of fiduciary from non-Connecticut sources during the residency portion of the taxable year as modified (See instructions) ▶	6		
7. Connecticut taxable portion of non-Connecticut source income of fiduciary during the residency portion of the taxable year (Multiply Line 6 by Line 5)	7		
8. Connecticut taxable income of fiduciary of a part-year resident inter vivos trust with nonresident noncontingent beneficiaries (Add Line 4 and Line 7)	8		
9. If a part-year resident inter vivos trust with one or more nonresident noncontingent beneficiaries, enter the amount from Line 8. Otherwise, enter the greater of Line 3 or Line 4.	9		
10. Connecticut income tax. Multiply Line 9 by 4.5% (.045). If Line 9 is less than zero, enter "0."	10		
11. Part-year resident inter vivos trusts with one or more nonresident noncontingent beneficiaries: If Line 9 is greater than zero, enter 1.00. If Line 9 is less than or equal to zero, enter "0." All others: If Line 4 is greater than zero and greater than or equal to Line 3, enter 1.00. If Line 4 is less than Line 3, divide Line 4 by Line 3 and enter the result as a decimal on Line 11. If Line 4 is less than or equal to zero, enter "0."	11	.	
12. Allocated Connecticut tax (Multiply Line 10 by Line 11, enter here and on Form CT-1041, Line 3) ▶	12		

PART 2 - Fiduciary's and beneficiary's share of income from Connecticut sources (See instructions)

Beneficiary - (List in same order as on Form CT-1041, <i>Schedule B</i> , Part 1)		Connecticut Resident		Shares of federal distributable net income (See instructions)		(3) Shares of Income from Connecticut sources
Name and Address	Identifying number of each beneficiary	YES	NO	(1) Amount	(2) Percent	
a)						
b)						
c)						
d)						
e) Fiduciary						
TOTAL					100%	

Enter the amount from Form CT-1041, *Schedule B*, Part 1, Line f, Column 3, on the TOTAL Line of *Schedule CT-1041FA*, Part 2, Column 1. Enter the amount from *Schedule CT-1041FA*, Part 3, Line 24, Column b, on the TOTAL Line of *Schedule CT-1041FA*, Part 2, Column 3.

IMPORTANT: The fiduciary must provide each nonresident beneficiary with a schedule of amounts of Connecticut source income for inclusion by the nonresident beneficiary on his or her Form CT-1040NR/PY, *Schedule CT-SI*.

PART 3 - Details of federal distributable net income and amounts from Connecticut sources (See instructions)

Lines 1 - 17, Column (a), are based on the entries on federal Form 1041, Page 1, with modifications as specified in instructions.		(a) Federal amount as modified	(b) Amount of Column (a) from Connecticut sources
I N C O M E	1. Interest income (See instructions for modifications)	1	
	2. Dividends (See instructions for modifications)	2	
	3. Business income (or loss)	3	
	4. Capital gain (or loss)	4	
	5. Rents, royalties, partnerships, other trusts and estates	5	
	6. Farm income (or loss)	6	
	7. Ordinary gain (or loss)	7	
	8. Other income (specify): _____ (See instructions for modifications)	8	
9. TOTAL INCOME (Add Lines 1 through 8)		9	
D E D U C T I O N S	10. Interest	10	
	11. Taxes	11	
	12. Fiduciary fees	12	
	13. Charitable deductions from federal Form 1041, <i>Schedule A</i> , Line 7	13	
	14. Attorney, accountant, and return preparer's fees	14	
	15. Other deductions	15	
	16. TOTAL DEDUCTIONS (Add Lines 10 through 15)	16	
	17. Adjusted total income (or loss) (Subtract Line 16 from Line 9)	17	

Lines 18 - 24 are based on entries from federal Form 1041 schedules.

	18. Enter the amount from federal Form 1041, <i>Schedule D</i> , Line 16(1)	18	
	19. Enter long-term capital gain and short-term capital gain included on federal Form 1041, <i>Schedule A</i> , Line 1	19	
	20. Enter the amount from federal Form 1041, <i>Schedule A</i> , Line 4	20	
	21. If amount on Line 4 above is a loss, enter amount here (as a positive number)	21	
	22. TOTAL (Add Lines 17 through 21)	22	
	23. If amount on Line 4 above is a gain, enter amount here	23	
	24. Distributable net income (Subtract Line 23 from Line 22) - enter Column (b) amount on Part 2, Column (3) TOTAL Line	24	