

# FORM CT-1041 SCHEDULE B

# 2004

Name of Trust or Estate _____	Federal Employer ID Number _____ : _____ _____
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If you have a Connecticut fiduciary adjustment, complete *Schedule B*, Part 1, to calculate the fiduciary's and each beneficiary's share of the Connecticut fiduciary adjustment. *Schedule B*, Part 2, should only be completed by full-year or part-year resident inter vivos trusts with one or more nonresident noncontingent beneficiaries to calculate the resident noncontingent beneficiary percentage. Attach *Schedule B* to the back of **Form CT-1041**.

**PART 1 – SHARES OF CONNECTICUT FIDUCIARY ADJUSTMENT OF A RESIDENT OR A NONRESIDENT ESTATE OR TRUST OR A PART-YEAR RESIDENT TRUST**

(1) Name and address of each beneficiary Check box below if beneficiary is a nonresident of Connecticut	(2) Identifying number of each beneficiary	Shares of federal distributable net income (See instructions)		(5) Shares of Connecticut fiduciary adjustment	
		(3) Amount	(4) Percent		
a) _____ <input type="checkbox"/>		00			00
b) _____ <input type="checkbox"/>		00			00
c) _____ <input type="checkbox"/>		00			00
d) _____ <input type="checkbox"/>		00			00
e) Fiduciary		00		*	00
The amount entered on <i>Schedule B</i> , Part 1, Line f, Column 5, should be the same as the amount entered on Form CT-1041, <i>Schedule A</i> , Line 13 (See instructions)		00			00
f) Total		00			00

**\* Important:** Enter the fiduciary adjustment from Line e, Column 5, on Form CT-1041, *Schedule C*, Line 5 (if a resident estate or full-year resident trust) or on *Schedule CT-1041FA*, Part 1, Line 2 (if a nonresident estate or trust or a part-year resident trust).

**The fiduciary must provide each beneficiary with a schedule of amounts of modifications for inclusion on the applicable income tax return.**

**PART 2 – PERCENTAGE OF RESIDENT NONCONTINGENT BENEFICIARIES** (See instructions)

1. Enter the number, if any, of <b>resident</b> noncontingent beneficiaries	1	
2. Enter the number of <b>nonresident</b> noncontingent beneficiaries	2	
3. Add Line 1 and Line 2	3	
4. Divide Line 1 by Line 3 and enter as a decimal (Round to four decimal places, see instructions)	4	.

**Note:** If a full-year resident *inter vivos* trust, enter the percentage from Line 4 above on Form CT-1041, *Schedule C*, Line 11.  
If a part-year resident *inter vivos* trust, enter the percentage from Line 4 above on *Schedule CT-1041FA*, Part 1, Line 5.