State of Connecticut
Department of Revenue Services

(Rev. 12/04)

FORM CT-1041
SCHEDULE C

2004

Name of Trust or Estate	Federal Employer ID Number
	___ ___ : ___ ___ ___ ___ ___ ___ ___

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 C* to the back of Form CT-1041.

Check applicable box:

❒ 1) Resident estate without any nonresident beneficiaries, **or**
Full-year resident trust without any nonresident beneficiaries:
Complete Lines 4 through 6: then go to 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, **or**
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*, Parts 3 and 2;
Then complete Lines 4 through 6; then go to Line 14.

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

4. Federal taxable income of fiduciary (from federal Form 1041, Line 22) ►	4		00
5. Fiduciary's share of Connecticut fiduciary adjustment (from Form CT-1041, *Schedule B*, Part 1, Line e, Column 5) ►	5		00
6. Gross taxable income of fiduciary 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

7. Enter the fiduciary'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 of fiduciary as modified (Add Line 7 and Line 8c)				9		00
10. Connecticut taxable income of fiduciary 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 Form CT-1041, *Schedule B*, Part 2, Line 4) ►				11	.	
12. Connecticut taxable portion of non-Connecticut source income of fiduciary (Multiply Line 10 by Line 11)				12		00
13. Connecticut taxable income of fiduciary 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 of fiduciary. 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