

(Rev. 12/07)

Connecticut Income Tax Return for Trusts and Estates

For residents, nonresidents, and part-year residents

Complete this form in blue or black ink only.

For calendar year 2007, or other taxable year beginning _____, 2007, and ending _____, _____

Name and Address	Name of Trust or Estate ▶ _____ ▶	Federal Employer Identification Number (FEIN) ____ : ____ : ____ - ____
	Name and Title of Fiduciary ▶ _____ ▶	DRS Use Only - - - - - - 20
	Address of Fiduciary Number and Street PO Box ▶ _____ ▶	Decedent's Social Security Number (SSN) For Estates Only ____ : ____ : ____ - ____
	City, Town, or Post Office State ZIP Code ▶ _____ ▶	Check applicable box: ▶ <input type="checkbox"/> Final Return ▶ <input type="checkbox"/> Amended Return

Check here if you meet the Form CT-1041 Quick-File Requirements. See *Quick-File Requirements* on Page 13. ▶

Check here if you checked any of the boxes on Form CT-2210, Part 1. ▶

Resident Status

Date trust was created or, for an estate, date of decedent's death: ▶ _____

If estate was closed or trust terminated, enter date: ▶ _____

Check applicable box: ▶ Resident estate ▶ Full-year resident trust ▶ Part-year resident trust
▶ Nonresident estate ▶ Nonresident trust

Type of Entity

Check applicable box: ▶ Decedent's estate ▶ Bankruptcy estate ▶ Simple trust ▶ Complex trust
▶ Pooled income fund ▶ Grantor type trust filing federal Form 1041

Indicate if: ▶ Trust was created by the will of a decedent ▶ Inter vivos trust: Complete Question A, on reverse.

Full-year Resident only	1. Connecticut taxable income of fiduciary from Schedule CT-1041C, Line 14, or to Quick-File, see federal Form 1041, Line 22. ▶	1		00
	2. Connecticut income tax multiply Line 1 by 5% (.05). ▶	2		00
Nonresident Part-year	3. Allocated Connecticut income tax from Schedule CT-1041FA, Part 1, Line 12, for nonresident estates, nonresident trusts, or part-year resident trusts only. ▶	3		00
	4. Credit for income tax paid to qualifying jurisdictions by resident estates, resident trusts, or part-year resident trusts only: See instructions. ▶	4		00
Computation of Tax	5. Subtract Line 4 from Line 2 or Line 3. See instructions. ▶	5		00
	6. Connecticut Alternative Minimum Tax from Form CT-1041, Schedule I, Part I, Line 23 ▶	6		00
	7. Add Line 5 and Line 6. ▶	7		00
	8. Adjusted Net Connecticut Minimum Tax Credit from Form CT-8801 ▶	8		00
	9. Connecticut income tax: Subtract Line 8 from Line 7. ▶	9		00
Payments	10. Connecticut income tax withheld: See instructions. ▶	10		00
	11. All 2007 estimated tax payments and any overpayment applied from a prior year ▶	11		00
	12. Payments made with extension request (on Form CT-1041 EXT) ▶	12		00
	13. Total payments: Add Lines 10, 11, and 12. ▶	13		00
Refund or Amount Due	14. If Line 13 is greater than Line 9, enter amount overpaid. Subtract Line 9 from Line 13. ▶	14		00
	15. Amount of Line 14 you want to be applied to your 2008 estimated tax ▶	15		00
	16. Balance of overpayment: Subtract Line 15 from Line 14. ▶	16		00
	17. <i>For future use</i>	17		
	18. Amount to be refunded : Enter the amount from Line 16. Refund ▶	18		00
	19. If Line 9 is greater than Line 13 , enter the amount of tax you owe . Subtract Line 13 from Line 9. ▶	19		00
	20. If late, enter penalty. See instructions. ▶	20		00
	21. If late, enter interest. See instructions. ▶	21		00
	22. Interest on underpayments of estimated tax from Form CT-2210 ▶	22		00
	23. Amount due : Add Lines 19 through 22. Amount You Owe ▶	23		00

Staple W-2s, W-2Gs, certain 1099s, and Schedule CT K-1 here.
 Clip check here. Do not staple.

Due Date for calendar year filers: April 15, 2008

Make check payable to: **Commissioner of Revenue Services.**

Mail to: **Department of Revenue Services, PO Box 2934, Hartford CT 06104-2934**

Mail to the address shown above. It is not necessary to attach federal Form 1041 or federal Schedule K-1. Write the FEIN of the trust or estate and "2007 Form CT-1041" on the check. DRS may submit your check to your bank electronically.

Visit the Taxpayer Service Center (TSC) at www.ct.gov/DRS for electronic filing options.



Taxpayers must sign declaration on reverse.

Schedule A - Connecticut Fiduciary Adjustments See instructions.

Additions

1. Interest on state and local government obligations other than Connecticut	▶ 1		00
2. Mutual fund exempt-interest dividends from state or municipal government obligations other than Connecticut	▶ 2		00
3. Loss on sale of Connecticut state and local government bonds: Enter as a positive number.	▶ 3		00
4. Connecticut income tax payments deducted in determining federal taxable income prior to deductions relating to distributions to beneficiaries	▶ 4		00
5. Other (Specify) _____	▶ 5		00
6. Total additions: Add Lines 1 through 5.	▶ 6		00

Subtractions

7. Interest on U.S. government obligations	▶ 7		00
8. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	▶ 8		00
9. Gain on sale of Connecticut state and local government bonds	▶ 9		00
10. Refunds of Connecticut income tax	▶ 10		00
11. Other (Specify) _____	▶ 11		00
12. Total subtractions: Add Lines 7 through 11.	▶ 12		00
13. Connecticut fiduciary adjustment: Subtract Line 12 from Line 6. This amount may be positive or negative. Enter on Schedule CT-1041B, Part 1, Line f, Column 5.	▶ 13		00

Resident estates or full year resident trusts, except for those that meet the Quick-File Requirements, must attach Schedule CT-1041C and, if applicable, Schedule CT-1041FA.

Questions

- A. If the trust is an inter vivos trust, enter name, address, and Social Security Number of grantor:

- B. If you checked "Part-year resident trust" on the front of this return, enter the date on which the trust became irrevocable: _____
- C. Does the trust or estate have an interest in real property or tangible personal property located in Connecticut? Yes No

Completed CT-1041 schedules **must** be attached to the back of Form CT-1041 in the following order unless the trust or estate meets the Quick-File Requirements. Also attach Form CT-8801, if applicable, and a copy of all income tax returns filed with qualifying jurisdictions, if applicable, or the credit will be disallowed.

- Schedule CT-1041B
- Schedule CT-1041C
- Schedule CT-1041FA
- Schedule I
- Form CT-8801
- Credit for income taxes paid to qualifying jurisdictions: Attach a copy of all income tax returns filed with qualifying jurisdictions or the credit will be disallowed.

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here Keep a copy of this return for your records.	Signature of Fiduciary or Officer Representing Fiduciary	Date	Telephone Number ()
	Paid Preparer's Signature		Preparer's PTIN or SSN
	Firm's Name and Address		FEIN ▶
			Telephone Number ()

Check this box if you used a paid preparer and do not want forms sent to you next year. ▶
 This does not relieve you of your responsibility to file.