Department of Revenue Services
State of Connecticut
(Rev. 12/09)

Schedule CT-1041C

2009

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 Identification 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.

4. Federal taxable income of the trust or estate from federal Form 1041, Line 22, and federal ESBT worksheet ►	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.

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