



# Form CT-1041

## Connecticut Income Tax Return for Trusts and Estates For residents, nonresidents, and part-year residents

# 2019

Read the instructions in the **Form CT-1041 instruction booklet** before you complete this return. Complete this return in blue or black ink only. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

For calendar year 2019, or other tax year beginning ▶  and ending ▶   
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Name of trust or estate

Federal Employer Identification Number (FEIN)

Name and title of fiduciary

Address of fiduciary Number and street PO Box

For estates only: Decedent's Social Security Number (SSN)

City, town, or post office State ZIP code

### Check applicable boxes:

- ▶  Final return
- ▶  Amended return: (Attach Explanation).
- ▶  You meet the Form CT-1041 Quick-File Requirements. See *Form CT-1041 Quick-File Requirements*.
- ▶  Check here if you checked any of the boxes on Form CT-2210, Part 1.

Date trust was created or, for an estate, date of decedent's death: ▶  If estate was closed or trust terminated, enter date: ▶   
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

### Check applicable box:

- ▶  Resident Estate ▶  Nonresident estate ▶  Full-year resident trust ▶  Part-year resident trust ▶  Nonresident trust

### Check applicable box:

- ▶  Decedent's estate ▶  Bankruptcy estate ▶  Simple trust ▶  Entity is an ESBT
- ▶  Complex trust ▶  Pooled income fund ▶  Grantor type trust filing federal Form 1041: Complete Question A below.

### Indicate if:

- ▶  Trust was created by the will of a decedent ▶  Inter vivos trust: Complete Question A below.

**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. Inter vivos trust information:

Grantor name  Grantor SSN

Grantor address

City  State  ZIP code

B. Date on which part-year resident trusts, identified above, became irrevocable:

(MM-DD-YYYY)

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. Do not use staples.

1. Schedule CT-1041B;
2. Schedule CT-1041C;
3. Schedule CT-1041FA;
4. Form CT-1041 Schedule I; **and**
5. Complete copy federal 1041 return.

Also **attach** the following, if applicable:

1. Schedule CT-IT Credit;
2. Worksheet B, Worksheet for Schedule CT-IT Credit;
3. Schedule CT-1041 WH;
4. Schedule CT-PE; **and**
5. Copies of all income tax returns filed with qualifying jurisdictions or the credit for income taxes paid to a qualifying jurisdiction will be disallowed.



Federal Employer Identification Number (FEIN)

**Connecticut Income Tax Calculation**

Full-Year Resident Only	1. Connecticut taxable income from Schedule CT-1041C, Line 14, or to Quick-File, see federal Form 1041, Line 23.	1.		.00
	2. Connecticut income tax: Multiply Line 1 by 6.99% (.0699).	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. Total allowable credits from Schedule CT-IT Credit, Part 1, Line 11.	8.		.00
	9. <b>Connecticut income tax:</b> Subtract Line 8 from Line 7.	9.		.00
	10. Connecticut income tax withheld: Must attach Schedule CT-1041WH. See instructions.	10.		.00
Payments	11. All 2019 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
	12a. PE Tax Credit from Schedule CT-1041FA, Part 2, Column 4, Line E.	12a.		.00
	13. Total payments and refundable credits: Add Lines 10, 11, 12 and 12a.	13.		.00
	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 the 2020 estimated tax.	15.		.00
	16. <b>Balance of overpayment:</b> Subtract Line 15 from Line 14.	16.		.00
	17. <i>Reserved for future use.</i>	17.		
18. Amount to be refunded: Enter the amount from Line 16.	18.		.00	
Refund or Amount Due	<b>For faster refund, use Direct Deposit by completing Lines 18a, 18b, and 18c.</b>			
	18a. Acct. type: <input type="checkbox"/> Ck. <input type="checkbox"/> Sv.	18b. <input type="text"/>	18c. <input type="text"/>	
	18d. Refund going to a bank account outside the U.S.	18d.	<input type="checkbox"/>	
	19. If Line 9 is greater than Line 13, enter the amount of tax due. 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. <b>Amount due:</b> Add Lines 19 through 22.	23.		.00	



Federal Employer Identification Number (FEIN)

**Schedule A - Connecticut Fiduciary Adjustments:** See instructions.

**Additions**

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

**Subtractions**

7. Interest on U.S. government obligations	7.	<input type="text"/>	.00
8. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	8.	<input type="text"/>	.00
9. Gain on sale of Connecticut state and local government bonds	9.	<input type="text"/>	.00
10. Refunds of Connecticut income tax	10.	<input type="text"/>	.00
11. Other (Specify)	11.	<input type="text"/>	.00
12. <b>Total subtractions:</b> Add Lines 7 through 11.	12.	<input type="text"/>	.00
13. <b>Connecticut fiduciary adjustment:</b> 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.	<input type="text"/>	.00

**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 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.

<b>Sign Here</b> Keep a copy of this return for your records.	Signature of fiduciary or officer representing fiduciary	Date	Telephone number
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Email address of fiduciary or officer representing fiduciary	<input type="text"/>	
	Paid preparer's signature	Date	Preparer's SSN or PTIN
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Firm's name, address, and ZIP code	Firm's FEIN	Telephone number
	<input type="text"/>	<input type="text"/>	<input type="text"/>

Visit the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)** website at [portal.ct.gov/TSC](http://portal.ct.gov/TSC) to electronically file your return and to make a direct tax payment or to download and print Connecticut tax forms and publications.

Make check payable to **Commissioner of Revenue Services**. To ensure payment is applied to your account, write the FEIN of the trust or estate and **"2019 Form CT-1041"** on the front of the check. DRS may submit your check to your bank electronically.

**Due date for calendar year filers:** April 15, 2020

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

**Taxpayers must sign declaration above.**

**For a faster refund choose direct deposit (Lines 18a - 18c).**