

Form CT-1065/CT-1120SI
Connecticut Composite Income Tax Return

2015

Complete this form in blue or black ink only. See instructions before completing this return.
Visit www.ct.gov/TSC to file and pay this return electronically.

For calendar year 2015, or other taxable year ▶ beginning _____, 2015, and ▶ ending _____.

Name of pass-through entity (PE) ▶ This return MUST be filed electronically! ▶				Federal Employer ID Number (FEIN)
Number and street ▶ DO NOT MAIL paper return to DRS. ▶		PO Box	DRS use only – – 20	
City or town ▶ See www.ct.gov/DRS for electronic filing instructions. ▶		State	ZIP code	
Connecticut Tax Registration Number				

Type of PE ▶ Electing large partnership (ELP) ▶ General partnership (GP) ▶ S corporation
▶ Limited liability partnership (LLP) ▶ Limited partnership (LP) ▶ Partnership (LLC treated as a partnership)

Pass-Through Entity Information

Complete this section first and then complete Part I, *Schedule C*.

A. Check here if Final return (out of business in Connecticut) Date of dissolution: _____ / ____ / 20 ____
 Amended return Short period return Explanation: _____

B. Change of address. See instructions, Page 16.

C. Total number of noncorporate members as of the close of the PE's taxable year:
 Resident (RI, RE, RT) ▶ _____ Nonresident (NI, NE, NT, PE) ▶ _____

D. Enter the six-digit Business Code Number from federal Form 1065 or federal Form 1120S.
 Business Code Number ▶ _____

E. Date business began: _____ / ____ / ____ Date business began in Connecticut: _____ / ____ / ____

F. Does this PE own, directly or indirectly, an interest in Connecticut real property? If the answer to this question is **Yes**, and either answer to Item G or H is **Yes**, provide a listing of all Connecticut real property owned. ▶ Yes ▶ No

G. Was a controlling interest in this PE transferred? If **Yes**, enter transferor name and Social Security Number (SSN) or FEIN, transferee name, and date of transfer below. ▶ Yes ▶ No
 Transferor name: _____ SSN or FEIN: _____
 Transferee name: _____ Date of transfer: _____

H. Did this PE transfer a controlling interest in an entity that owns, directly or indirectly, an interest in Connecticut real property? If **Yes**, enter name and FEIN, transferee name, and date of transfer below. ▶ Yes ▶ No
 Name: _____ FEIN: _____
 Transferee name: _____ Date of transfer: _____

You are required to file this form and remit payments electronically. See instructions.

Part I Schedule A – PE Computation of Composite Tax Due

1. Total Connecticut-sourced income included in composite return from Part I, <i>Schedule B</i> , Line 10, Column C.▶	1.		00
2. Multiply Line 1 by 6.99% (.0699).▶	2.		00
3. Members' credits from Part I, <i>Schedule B</i> , Line 12, Column E.▶	3.		00
4. Tax liability: Subtract Line 3 from Line 2.▶	4.		00
5. Payment made with Form CT-1065/CT-1120SI EXT.▶	5.		00
6. Parent PE only: Enter amount from Part I, <i>Schedule D</i> , Line 10, Column C.▶	6.		00
7. Add Line 5 and Line 6.▶	7.		00
8. Amount to be refunded to PE: If Line 7 is more than Line 4, subtract Line 4 from Line 7.▶ For faster refund, use Direct Deposit by completing Lines 8a, 8b, and 8c.	8.		00
8a. Checking <input type="checkbox"/> Savings <input type="checkbox"/> 8b. Routing number ▶ <input style="width: 100px;" type="text"/>			
8c. Account number ▶ <input style="width: 150px;" type="text"/>	8d. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/> Yes		
9. Amount of tax owed: If Line 4 is more than Line 7, subtract Line 7 from Line 4.▶	9.		00
10. If late, enter penalty. See instructions.▶	10.		00
11. If late, enter interest. Multiply the amount on Line 9 by 1% (.01). Multiply the result by the number of months or fraction of a month late.▶	11.		00
12. Balance due with this return: Add Lines 9 through 11.▶	12.		00

Partnership: Attach a complete copy of federal Form 1065 (excluding federal K-1s).
S corporation: Attach a complete copy of federal Form 1120S (excluding federal K-1s).
For a faster refund, choose direct deposit (Lines 8a - 8c).

Part I Schedule B – PE Member Composite Return Attach supplemental attachment(s), if needed.

Column A Member # From Part IV	Column B Identification Number See instructions.	Column C Connecticut-Sourced Income See instructions.	Column D Multiply Column C by 6.99% (0.0699)	Column E Members' Credit Schedule CT K-1, Part IV, Line 5, Col. B	Column F Connecticut Income Tax Liability Column D minus Column E
1.	▶	▶	00	▶	00
2.	▶	▶	00	▶	00
3.	▶	▶	00	▶	00
4.	▶	▶	00	▶	00
5.	▶	▶	00	▶	00
6.	▶	▶	00	▶	00
7.	▶	▶	00	▶	00
8.	▶	▶	00	▶	00
9. Subtotal(s) from supplemental attachment(s)			00		00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, <i>Schedule A</i> , Line 1.		00			
11. Add Lines 1 through 9, Column D.			00		
12. Add Lines 1 through 9, Column E. Enter amount here and on Part I, <i>Schedule A</i> , Line 3.				00	
13. Total composite return tax liability. Add Lines 1 through 9, Column F.					00

Part I Schedule C – Federal Schedule K Information (Form 1065 or Form 1120S)

All PEs must complete this schedule.	Column A Amounts Reported by This PE on Federal Schedule K	Column B Amount From Subsidiary PE(s)	Column C Column A minus Column B
1. Ordinary business income (loss).....	1. ▶	00 ▶	00
2. Net rental real estate income (loss).....	2. ▶	00 ▶	00
3. Other net rental income (loss).....	3. ▶	00 ▶	00
4. Guaranteed payments.....	4. ▶	00 ▶	00
5. Interest income.....	5. ▶	00 ▶	00
6a. Ordinary dividends	6a. ▶	00 ▶	00
6b. Qualified dividends	6b. ▶	00 ▶	00
7. Royalties.....	7. ▶	00 ▶	00
8. Net short-term capital gain (loss)	8. ▶	00 ▶	00
9a. Net long-term capital gain (loss).....	9a. ▶	00 ▶	00
9b. Collectibles (28%) gain (loss).....	9b. ▶	00 ▶	00
9c. Unrecaptured section 1250 gain	9c. ▶	00 ▶	00
10. Net section 1231 gain (loss).....	10. ▶	00 ▶	00
11. Other income (loss): Attach statement.	11. ▶	00 ▶	00
12. Section 179 deduction.....	12. ▶	00 ▶	00
13. Other deductions: Attach statement.	13. ▶	00 ▶	00

Part I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s) Attach supplemental attachment(s), if needed.

Only a parent PE must complete this schedule.

- Refer to federal Schedule K-1 and Schedule CT K-1 for amounts to enter in Columns A, B, and C.
- Amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and capital loss limitations.

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1	Column B Amount From Connecticut Sources	Column C CT Income Tax Liability Schedule CT K-1, Part III, Line 1
1. ▶	▶	▶	00 ▶	00
2. ▶	▶	▶	00 ▶	00
3. ▶	▶	▶	00 ▶	00
4. ▶	▶	▶	00 ▶	00
5. ▶	▶	▶	00 ▶	00
6. ▶	▶	▶	00 ▶	00
7. ▶	▶	▶	00 ▶	00
8. ▶	▶	▶	00 ▶	00
9. Subtotal(s) from supplemental attachment(s)			00	00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, <i>Schedule A</i> , Line 6.				00

Part II – Allocation and Apportionment of Income

Complete only if all of the following apply:

- There are one or more nonresident noncorporate members or one or more members that are PEs;
- The PE carries on business both within and outside Connecticut; **and**
- The PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction derived from or connected with Connecticut sources.

	Column A Totals Everywhere		Column B Connecticut Only		Column C Fraction Enter as a decimal.
1. Real property owned.....	1.	00		00	Divide Column B by Column A
2. Real property rented from others.....	2.	00		00	
3. Tangible personal property owned or rented	3.	00		00	
4. Property owned or rented: Add Lines 1, 2, and 3.	4. ▶	00	▶	00	.
5. Employee wages and salaries	5. ▶	00	▶	00	.
6. Gross income from sales and services.....	6. ▶	00	▶	00	.
7. Total: Add Lines 4, 5, and 6, Column C.	7. ▶				.
8. Apportionment fraction: Divide Line 7 by three or actual number of fractions.	8. ▶				.

Part III Place(s) of Business Attach supplemental attachment(s), if needed.

Complete only if the PE carries on business both **within and outside** Connecticut.

Location	Description	Owned or Rented to PE	Activity

Part IV – Member Information Attach supplemental attachment(s), if needed.

Member #	Member Name and Address See instructions for order in which to list and for member type codes.	Member Type Code	FEIN or SSN	Profit Sharing % Enter as a decimal.	Loss Sharing % Enter as a decimal.	Capital Ownership % Enter as a decimal.
▶	▶	▶	▶	▶ .	▶ .	▶ .
▶	▶	▶	▶	▶ .	▶ .	▶ .
▶	▶	▶	▶	▶ .	▶ .	▶ .
▶	▶	▶	▶	▶ .	▶ .	▶ .

Part V – Member's Share of Connecticut Modifications Attach supplemental attachment(s), if needed.

Member	Member	Member	Totals for All Members		
#	#	#			
1. Interest on state and local government obligations other than Connecticut	1. ▶	00 ▶	00 ▶	00	00
2. Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2. ▶	00 ▶	00 ▶	00	00
3. Certain deductions relating to income exempt from Connecticut income tax	3. ▶	00 ▶	00 ▶	00	00
4. Reserved for future use.....	4.				
5. Other - specify:.....	5. ▶	00 ▶	00 ▶	00	00

Subtractions: Enter all amounts as positive numbers.

6. Interest on U.S. government obligations	6. ▶	00 ▶	00 ▶	00	00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7. ▶	00 ▶	00 ▶	00	00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	8. ▶	00 ▶	00 ▶	00	00
9. Reserved for future use	9.				
10. Other – specify:.....	10. ▶	00 ▶	00 ▶	00	00

Part VI – Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S.

Include member's share of Connecticut modifications from Part V.
Attach supplemental attachment(s), if needed.

	Member #	Member #	Member #	Totals for All Members
1. Ordinary business income (loss)	1. ▶ 00	▶ 00	▶ 00	00
2. Net rental real estate income (loss)	2. ▶ 00	▶ 00	▶ 00	00
3. Other net rental income (loss)	3. ▶ 00	▶ 00	▶ 00	00
4. Guaranteed payments	4. ▶ 00	▶ 00	▶ 00	00
5. Interest income	5. ▶ 00	▶ 00	▶ 00	00
6a. Ordinary dividends	6a. ▶ 00	▶ 00	▶ 00	00
6b. Qualified dividends	6b. ▶ 00	▶ 00	▶ 00	00
7. Royalties	7. ▶ 00	▶ 00	▶ 00	00
8. Net short-term capital gain (loss)	8. ▶ 00	▶ 00	▶ 00	00
9a. Net long-term capital gain (loss)	9a. ▶ 00	▶ 00	▶ 00	00
9b. Collectibles (28%) gain (loss)	9b. ▶ 00	▶ 00	▶ 00	00
9c. Unrecaptured section 1250 gain	9c. ▶ 00	▶ 00	▶ 00	00
10. Net section 1231 gain (loss)	10. ▶ 00	▶ 00	▶ 00	00
11. Other income (loss): Attach statement.	11. ▶ 00	▶ 00	▶ 00	00
12. Section 179 deduction	12. ▶ 00	▶ 00	▶ 00	00
13. Other deductions: Attach statement.	13. ▶ 00	▶ 00	▶ 00	00

Part VII – Connecticut Income Tax Credit Summary

Attach supplemental attachment(s), if needed.

	Member #	Member #	Member #	Totals for All Members
1. Reserved for future use	1. [Hatched]	[Hatched]	[Hatched]	[Hatched]
2. Job expansion tax credit	2. ▶ 00	▶ 00	▶ 00	00
3. Angel investor tax credit	3. ▶ 00	▶ 00	▶ 00	00
4. Insurance reinvestment fund tax credit	4. ▶ 00	▶ 00	▶ 00	00
5. Total credits: Add Lines 2 through 4.	5. 00	00	00	00

The PE must furnish Schedule CT K-1 to all members.

Visit the DRS website at www.ct.gov/TSC to use the **Taxpayer Service Center (TSC)** to file and pay this return electronically.

Paper returns may **only** be submitted by taxpayers who have been granted an electronic filing waiver from DRS or amended returns.
To pay by mail, make check payable to **Commissioner of Revenue Services**.
Mail return **with** payment to: Department of Revenue Services, State of Connecticut, PO Box 5019, Hartford CT 06102-5019.
Mail return **without** payment to: Department of Revenue Services, State of Connecticut, PO Box 2967, Hartford CT 06104-2967.

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, 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	Signature of general partner or corporate officer This return MUST be filed electronically!	Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions, Page 30.)
	Title DO NOT MAIL paper return to DRS.	Telephone number ()	
Keep a copy of this return for your records.	Email address of general partner or corporate officer ▶ See www.ct.gov/DRS for electronic filing instructions.		
	Paid preparer's signature	Date ▶	
	Paid preparer's name (printed)	Preparer's SSN or PTIN ▶ <input type="checkbox"/> SSN <input type="checkbox"/> PTIN	
	Firm's name and address	FEIN	Telephone number ()