

FORM CT-1041 SCHEDULE CT-1041FA Fiduciary Allocation

2004

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| Name of Trust or Estate _____ | Federal Employer ID Number ____-____-____ :____-____-____ ____-____-____ |
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Complete this form as follows:

- Resident estate or trust with one or more nonresident beneficiaries:** complete Part 3, then complete Part 2.
- Nonresident estate or trust and part-year resident trust:** complete Part 3, then Part 2, and then Part 1.

Attach *Schedule CT-1041FA* to the back of **Form CT-1041**.

| PART 1 - Computation of Connecticut tax of a nonresident estate or trust and part-year resident trust | | | |
|---|---|--|----|
| 1. Federal taxable income of fiduciary (from federal Form 1041, Line 22) ▶ | 1 | | 00 |
| 2. Fiduciary's share of Connecticut fiduciary adjustment (from Form CT-1041, <i>Schedule B</i> , Part 1, Line e, Col. 5) ▶ | 2 | | 00 |
| 3. Gross taxable income of fiduciary as modified (Add Line 1 and Line 2) | 3 | | 00 |
| 4. Connecticut taxable income of fiduciary from Connecticut sources (See instructions) | 4 | | 00 |

Complete Lines 5 - 8 only if a part-year resident inter vivos trust with one or more nonresident noncontingent beneficiaries, otherwise go to Line 9.

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|--|----|---|----|
| 5. Enter as a decimal, the percentage of resident noncontingent beneficiaries (from Form CT-1041, <i>Schedule B</i> , Part 2, Line 4) ▶ | 5 | . | |
| 6. Connecticut taxable income of fiduciary from non-Connecticut sources during the residency portion of the taxable year as modified (See instructions) ▶ | 6 | | 00 |
| 7. Connecticut taxable portion of non-Connecticut source income of fiduciary during the residency portion of the taxable year (Multiply Line 6 by Line 5) | 7 | | 00 |
| 8. Connecticut taxable income of fiduciary of a part-year resident inter vivos trust with nonresident noncontingent beneficiaries (Add Line 4 and Line 7) | 8 | | 00 |
| 9. If a part-year resident inter vivos trust with one or more nonresident noncontingent beneficiaries, enter the amount from Line 8. Otherwise, enter the greater of Line 3 or Line 4. | 9 | | 00 |
| 10. Connecticut income tax. Multiply Line 9 by 5% (.05). If Line 9 is less than zero, enter "0." | 10 | | 00 |
| 11. Part-year resident inter vivos trusts with one or more nonresident noncontingent beneficiaries: If Line 9 is greater than zero, enter 1.00. If Line 9 is less than or equal to zero, enter "0." All others: If Line 4 is greater than zero and greater than or equal to Line 3, enter 1.00. If Line 4 is less than Line 3, divide Line 4 by Line 3 and enter the result as a decimal on Line 11. If Line 4 is less than or equal to zero, enter "0." | 11 | . | |
| 12. Allocated Connecticut tax (Multiply Line 10 by Line 11, enter here and on Form CT-1041, Line 3) ▶ | 12 | | 00 |

PART 2 - Fiduciary's and beneficiary's share of income from Connecticut sources (See instructions)

| Beneficiary - (List in same order as on Form CT-1041, <i>Schedule B</i> , Part 1) | | Connecticut Resident | | Shares of federal distributable net income (See instructions) | | (3) Shares of Income from Connecticut sources |
|---|--|----------------------|----|---|----------------|--|
| Name and Address | Identifying number of each beneficiary | YES | NO | (1) Amount | (2) Percent | |
| a) | | | | | | 00 |
| b) | | | | | | 00 |
| c) | | | | | | 00 |
| d) | | | | | | 00 |
| e) Fiduciary | | | | | | 00 |
| TOTAL | | | | | 100% | 00 |

Enter the amount from Form CT-1041, *Schedule B*, Part 1, Line f, Column 3, on the TOTAL Line of *Schedule CT-1041FA*, Part 2, Column 1. Enter the amount from *Schedule CT-1041FA*, Part 3, Line 24, Column b, on the TOTAL Line of *Schedule CT-1041FA*, Part 2, Column 3.

Important: The fiduciary must provide each nonresident beneficiary with a schedule of amounts of Connecticut source income for inclusion by the nonresident beneficiary on his or her Form CT-1040NR/PY, *Schedule CT-SI*.

PART 3 - Details of federal distributable net income and amounts from Connecticut sources (See instructions)

| Lines 1 - 17, Column (a), are based on the entries on federal Form 1041, Page 1, with modifications as specified in instructions. | | (a) Federal amount as modified | (b) Amount of Column (a) from Connecticut sources |
|---|--|--------------------------------------|---|
| I N C O M E | 1. Interest income (See instructions for modifications) | 00 | 00 |
| | 2. Dividends (See instructions for modifications) | 00 | 00 |
| | 3. Business income (or loss) | 00 | 00 |
| | 4. Capital gain (or loss) | 00 | 00 |
| | 5. Rents, royalties, partnerships, S corporations, other trusts and estates | 00 | 00 |
| | 6. Farm income (or loss) | 00 | 00 |
| | 7. Ordinary gain (or loss) | 00 | 00 |
| | 8. Other income (specify): _____ (See instructions for modifications) | 00 | 00 |
| | 9. TOTAL INCOME (Add Lines 1 through 8) | 00 | 00 |
| D E D U C T I O N S | 10. Interest | 00 | 00 |
| | 11. Taxes | 00 | 00 |
| | 12. Fiduciary fees | 00 | 00 |
| | 13. Charitable deductions from federal Form 1041, <i>Schedule A</i> , Line 7 | 00 | 00 |
| | 14. Attorney, accountant, and return preparer's fees | 00 | 00 |
| | 15. Other deductions | 00 | 00 |
| | 16. TOTAL DEDUCTIONS (Add Lines 10 through 15) | 00 | 00 |
| | 17. Adjusted total income (or loss) (Subtract Line 16 from Line 9) | 00 | 00 |

Lines 18 - 24 are based on entries from federal Form 1041 schedules.

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| 18. Enter the amount from federal Form 1041, <i>Schedule D</i> , Line 15(1) | 00 | 00 |
| 19. Enter long-term capital gain and short-term capital gain included on federal Form 1041, <i>Schedule A</i> , Line 1 | 00 | 00 |
| 20. Enter the amount from federal Form 1041, <i>Schedule A</i> , Line 4 | 00 | 00 |
| 21. If amount on Line 4 above is a loss, enter amount here (as a positive number) | 00 | 00 |
| 22. TOTAL (Add Lines 17 through 21) | 00 | 00 |
| 23. If amount on Line 4 above is a gain, enter amount here | 00 | 00 |
| 24. Distributable net income (Subtract Line 23 from Line 22) - enter Column b amount on Part 2, Column 3 TOTAL Line | 00 | 00 |