

Form CT-1041

Connecticut Income Tax Return for Trusts and Estates

For residents, nonresidents, and part-year residents

2009 CT-1041

Complete this form in blue or black ink only. Read the complete instructions in the **Form CT-1041 instruction booklet** before completing this form.
For calendar year 2009, or other taxable year ▶ beginning _____, 2009, and ▶ ending _____, 20__

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: See reverse.

Check here if you meet the Form CT-1041 Quick-File Requirements. See *Form CT-1041 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 ▶ ESBT ▶ 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 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 6.5% (.065). ▶	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
Computation of Tax	4. Credit for income tax paid to qualifying jurisdictions by resident estates, resident trusts, or part-year resident trusts only: See instructions. ▶	4		00
	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: Attach supporting documents. See instructions. ▶	10		00
	11. All 2009 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 the 2010 estimated tax ▶	15		00
	16. Balance of overpayment: Subtract Line 15 from Line 14. ▶	16		00
	17. <i>Reserved for future use.</i>	17		00
	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 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. Amount due : Add Lines 19 through 22. Amount you owe ▶	23		00

Due date for calendar year filers: April 15, 2010



Visit the Department of Revenue Services (DRS) **Taxpayer Service Center (TSC)** website at www.ct.gov/TSC to electronically file your return and to make a direct tax payment or to download and print returns.

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

Make check payable to: **Commissioner of Revenue Services**. Write the FEIN of the trust or estate and **"2009 Form CT-1041"** on the front of the check. DRS may submit your check to your bank electronically. It is not necessary to attach federal Form 1041 or federal Schedule K-1.

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.

- Schedule CT-1041B
- Schedule CT-1041C
- Schedule CT-1041FA
- Form CT-1041 Schedule I

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

- Form CT-8801;
- Forms W-2, W-2G, 1099, and Schedule CT K-1 if Connecticut income tax was withheld or the tax withheld will be disallowed; **and**
- Copies of all income tax returns filed with qualifying jurisdictions or the credit for income taxes paid to a qualifying jurisdiction will be disallowed.

Amended return: Attach a statement explaining the reason for filing an amended return.

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.

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 Tax Identification Number (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.