

**FORM CT-1065**  
**Connecticut Partnership Income Tax Return**

**CT-1065**  
**2002**

For calendar year 2002, or other taxable year ▶ beginning \_\_\_\_\_, 2002, and ▶ ending \_\_\_\_\_.

Name of Partnership			Federal Employer ID Number	
Address	Number and Street	PO Box	DRS USE ONLY	
			- - 20	
City or Town	State	ZIP Code	Connecticut Tax Registration Number	

**THIS SECTION MUST BE COMPLETED BY ALL FILERS:**

- A. Check here if:  **Amended return**  **Final return** (out of business in CT)
- B. Total number of partners during the taxable year: Resident Individuals, Trusts, or Estates: ▶ \_\_\_\_\_  
 Nonresident Individuals, Trusts, or Estates: ▶ \_\_\_\_\_  
 Partnerships or S Corporations: \_\_\_\_\_ Other: \_\_\_\_\_
- C. Enter the amount from federal Form 1065, Schedule K, Line 1: ▶ \$ \_\_\_\_\_
- D. Date business began: \_\_\_\_\_ Date business began in Connecticut: \_\_\_\_\_
- E. Check here if any partners are corporate entities ▶  YES NO
- F. Does this partnership have an interest in real property located in Connecticut? ..... F. ▶  ▶
- G. Did this partnership transfer a controlling interest in an entity owning Connecticut real property? ..... G. ▶  ▶   
 If "YES," enter entity name \_\_\_\_\_  
 and Federal Employer ID Number \_\_\_\_\_
- H. Was a controlling interest in this partnership transferred? ..... H. ▶  ▶   
 If "YES," enter transferor name \_\_\_\_\_  
 and Social Security Number or Federal Employer ID Number \_\_\_\_\_
- I. Was there a distribution of property from the partnership or a transfer of a partnership interest during the taxable year? (If "YES," attach explanation.) ..... I. ▶  ▶

**SCHEDULE A - Business Information** Complete only if the partnership carries on business both WITHIN and OUTSIDE Connecticut.

STREET ADDRESS	CITY AND STATE	DESCRIPTION OF PLACE	Check One		ACTIVITY AT THIS LOCATION
			OWNED	RENTED	

**SCHEDULE B - Income Apportionment**

**Complete Schedule B** ONLY if ALL of the following apply:

- There are one or more nonresident partners;
- The partnership carries on business both within and outside Connecticut; and
- Books and records do not satisfactorily disclose the portion of income derived from or connected with Connecticut sources.

	Column A Totals Everywhere	Column B Connecticut Only	Column C Decimal Notation
1. Real property owned .....	1		Percent Column B is of Column A
2. Real property rented from others .....	2		
3. Tangible personal property owned or rented .....	3		
4. Property owned or rented (Add Lines 1, 2, and 3) ...	4		
5. Employee wages and salaries .....	5		
6. Gross income from sales and services .....	6		
7. Total (Add Column C, Lines 4, 5, and 6) .....			7
8. <b>Business apportionment fraction</b> (Divide Line 7 by three or actual number of fractions) .....			8

This return must be filed with the Connecticut Department of Revenue Services, PO Box 2935, Hartford CT 06104-2935 no later than the 15th day of the fourth month following the close of the taxable year.

**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 that the penalty for willfully delivering a false return 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 General Partner	Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions, Page 11)	
	Title	Telephone Number ( )		
	Paid Preparer's Signature	Date		Preparer's SSN or PTIN
	Firm's Name and Address	Federal Employer ID Number		Telephone Number ( )

Check if you used a paid preparer and do not want forms sent to you next year. ▶  Checking this box does not relieve you of your responsibility to file.

**ATTACH ENTIRE FEDERAL FORM 1065 (EXCLUDING K-1s)**

Attach additional sheets for Schedules C, D, and E in the same format as the original if necessary.

<b>SCHEDULE C - Partner Information</b> (See instructions for order in which to list)				Nonresident Partner	
Partner #	Name and Address	Identification Number	Profit %	Yes	No
#					
#					
#					

**SCHEDULE D - Partners' Share of Connecticut Modifications** *Complete Schedule D only if the partnership has Connecticut modifications (See instructions)*

Connecticut Modifications	PARTNER			Total All Partners
	# _____	# _____	# _____	
<i>ADDITIONS:</i> ENTER ALL AMOUNTS AS POSITIVE NUMBERS				
1. Interest on state and local government obligations other than Connecticut				
2. Mutual fund exempt-interest dividends from state or municipal government obligations other than Connecticut				
3. Certain deductions relating to income exempt from Connecticut income tax (See instructions)				
4. Special depreciation allowance for qualified property				
5. Other - (Specify) _____				
<i>SUBTRACTIONS:</i> ENTER ALL AMOUNTS AS POSITIVE NUMBERS				
6. Interest on United States government obligations				
7. Exempt dividends from certain qualifying mutual funds derived from United States government obligations				
8. Certain expenses relating to income exempt from federal income tax (See instructions)				
9. Reserved for future use				
10. Other - (Specify) _____				

The partnership must provide each partner (other than partners that are C corporations) with a schedule of Connecticut modification amounts, if any, for inclusion on the appropriate forms.

**SCHEDULE E - Computation of Connecticut Source Income**

Connecticut-sourced portion of items from federal Form 1065, Schedule K-1 (See instructions)	PARTNER			Total Partners
	# _____	# _____	# _____	
1. Ordinary income (loss) from trade or business activities				
2. Net income (loss) from rental real estate activities				
3. Net income (loss) from other rental activities				
4. Portfolio income (loss)				
5. Guaranteed payments to partners				
6. Net gain (loss) under I.R.C. §1231 (other than due to casualty or theft)				
7. Other income (loss)				
8. Expense deduction for property under I.R.C. §179				
9. Other deductions				

The partnership must provide each partner (other than partners that are resident individuals or that are C corporations) with a schedule of amounts of income derived from or connected with sources within Connecticut for inclusion on the appropriate forms.