

# FORM CT-1041

## Connecticut Income Tax Return for Trusts and Estates

# 2004

# CT-1041

(Rev. 12/04)

*For residents, nonresidents, and part-year residents*

For calendar year 2004, or other taxable year ▶ beginning \_\_\_\_\_, 2004, and ▶ ending \_\_\_\_\_,

<b>Name and Address</b>	Name of Trust or Estate ▶ _____	Federal Employer Identification Number ▶ _____
	Name and Title of Fiduciary ▶ _____	DRS USE ONLY - - 20
	Address of Fiduciary      Number and Street      PO Box ▶ _____	Decedent's Social Security Number (For Estates Only) ▶ _____
	City, Town, or Post Office      State      ZIP Code ▶ _____	Check applicable box: ▶ <input type="checkbox"/> Final Return    ▶ <input type="checkbox"/> Amended Return

Check here if you meet the Form CT-1041, Quick-File Requirements (See *Quick-File Requirements* on Page 13.) ▶

Check here if you checked any of the boxes on Form CT-2210, Part I ▶

**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    ▶  Grantor type trust filing federal Form 1041

If trust was created by the will of a decedent, also check here ▶

<b>Full-year Resident only</b>	1. Connecticut taxable income of fiduciary (from Form CT-1041, <i>Schedule C</i> , Line 14, or to Quick-File, see federal Form 1041, Line 22) ▶	1		00
	2. Connecticut income tax: Multiply Line 1 by 5% (.05) ▶	2		00
<b>Nonresident Part-year</b>	3. Allocated Connecticut income tax (from <i>Schedule CT-1041FA</i> , Part 1, Line 12) (nonresident estates and trusts, and part-year resident trusts only) ▶	3		00
<b>Credit</b>	4. Credit for income tax paid to qualifying jurisdictions by resident estates and trusts, and 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, <i>Schedule I</i> , Part I, Line 25) ▶	6		00
<b>TOTAL TAX</b>	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
<b>Payments</b>	10. Connecticut income tax withheld (See instructions) ▶	10		00
	11. All 2004 estimated tax payments and any overpayment applied from a prior year ▶	11		00
	12. Payments made with extension request (Form CT-1041 EXT) ▶	12		00
	13. Total payments (Add Lines 10, 11, and 12) ▶	13		00
<b>Refund, Amount Due, or Contribution</b>	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 <b>applied</b> to your 2005 estimated tax ▶	15		00
	16. Balance of overpayment (Subtract Line 15 from Line 14) ▶	16		00
	17. Amount of Line 16 you want to contribute to: (See instructions for details of funds)			
	AIDS Research ▶ \$ _____ .00			
	Organ Transplant ▶ \$ _____ .00			
	Endangered Species/Wildlife ▶ \$ _____ .00			
	Breast Cancer Research ▶ \$ _____ .00			
	Safety Net Services ▶ \$ _____ .00			
	<b>TOTAL CONTRIBUTIONS</b> ▶	17		00
18. Amount to be <b>refunded</b> to you (Subtract Line 17 from Line 16) <b>REFUND</b> ▶	18		00	
19. If Line 9 is greater than Line 13, enter the amount of <b>tax you owe</b> (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 <b>due</b> with this return (Add Lines 19 through 22) <b>AMOUNT YOU OWE</b> ▶	23		00	

STAPLE W-2s, W-2Gs, AND CERTAIN 1099s HERE

CLIP CHECK OR MONEY ORDER HERE (Do Not Staple)

**DUE DATE** (FOR CALENDAR YEAR FILERS): April 15, 2005

Make check or money order payable to: **COMMISSIONER OF REVENUE SERVICES.**

Mail in the envelope provided with this return or to the address shown at right.

It is not necessary to attach federal Form 1041 or federal Schedule K-1.

Write the Federal Employer ID Number of the trust or estate and "2004 Form CT-1041" on the check or money order.

**Mail to:**  
Department of Revenue Services  
PO Box 2934  
Hartford CT 06104-2934

**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 Form CT-1041, <i>Schedule B</i> , 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 Form CT-1041, Schedule C 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*. Also attach Form CT-8801, if applicable, and a copy of all income tax returns filed with qualifying jurisdictions, if applicable, or the credit will be disallowed.

- 1. Schedule B
- 2. Schedule C
- 3. Schedule CT-1041FA
- 4. Schedule I
- 5. Form CT-8801
- 6. Credit for income taxes paid to qualifying jurisdictions - Attach a copy of all income tax returns filed with qualifying jurisdictions or the credit will be disallowed.

**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 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 ( )
	Paid Preparer's Signature		Preparer's PTIN or SSN
	Firm's Name and Address		Federal Employer ID Number
			Telephone Number ( )

Check this box 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.