

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

CT-1065/CT-1120SI
2005

See instructions before completing this form.

For calendar year 2005, or other taxable year ▶ beginning _____, 2005, and ▶ ending _____, _____.

Name of Pass-Through Entity (PE) ▶ _____			Federal Employer ID Number
Number and Street ▶ _____	PO Box ▶ _____	DRS Use Only - 20	
City or Town ▶ _____	State ▶ _____	ZIP Code ▶ _____	Connecticut Tax Registration Number

A PE is a partnership, an LLC treated as a partnership for federal income tax purposes, or an S corporation.

Type of PE: ▶ **Partnership** (including LLC treated as a partnership) ▶ **S Corporation**

Pass-Through Entity Information (Complete this section first and then complete Part I, Schedule B.)

- A. Check here if: Amended Return Final Return (out of business in Connecticut) Date of Dissolution: _____
- B. Change of Address (See instructions, Page 11.)
- C. Total number of noncorporate members as of the close of the PE's taxable year: Resident ▶ _____
 Nonresident ▶ _____
- D. Enter the amount from federal Form 1065 or federal Form 1120S, Schedule K, Line 1: ▶ _____
- E. Date business began: _____ Date business began in Connecticut: _____
- F. Does this PE own, directly or indirectly, an interest in Connecticut real property? ▶ Yes ▶ No
- G. Was a controlling interest in the PE transferred? ▶ Yes ▶ No
 If **Yes**, enter transferor name _____
 and Social Security Number (SSN) or Federal Employer ID Number (FEIN) _____
- H. Did this PE transfer a controlling interest in an entity that owns, directly or indirectly, an interest in Connecticut real property? ▶ Yes ▶ No
 If **Yes**, enter entity name _____
 and FEIN _____

Part I Schedule A – PE Computation of Composite Tax Due

1. Total Connecticut source income included in composite return (From Part I, <i>Schedule B</i> , Line 8, Column C)	▶ 1		00
2. Tax liability: Multiply Line 1 by 5% (.05).	▶ 2		00
3. Payments made with Form CT-1065/CT-1120SI ES	▶ 3		00
4. Payment made with Form CT-1065/CT-1120SI EXT	▶ 4		00
5. Amount from parent PE Schedule CT K-1(s) (See instructions.)	▶ 5		00
6. Add Lines 3 through 5.	▶ 6		00
7. Overpayment: If Line 6 is more than Line 2, subtract Line 2 from Line 6.	▶ 7		00
8. Amount of tax owed: If Line 2 is more than Line 6, subtract Line 6 from Line 2.	▶ 8		00
9. If late: Enter penalty. (See instructions.)	▶ 9		00
10. If late: Enter interest. Multiply the amount on Line 8 by 1% (.01). Multiply the result by the number of months or fraction of a month late.	▶ 10		00
11. Interest on underpayment of estimated tax: Attach Form CT-2210 (s), if applicable.	▶ 11		00
12. Balance due with this return: Add Lines 8 through 11.	▶ 12		00

Partnership: Attach a complete copy of federal Form 1065 (excluding K-1s).
S corporation: Attach a complete copy of federal Form 1120S. Include all schedules; exclude K-1s.

Part I Schedule B – PE Member Composite Return (See instructions.)

A Member # (From Part IV)	B Identification Number (See instructions.)	C Connecticut Source Income (See instructions.)	D Tax Liability (Column C X .05)	E Payments Made by PE	F Interest (Form CT-2210)
1.	▶	▶	00	00	00
2.	▶	▶	00	00	00
3.	▶	▶	00	00	00
4.	▶	▶	00	00	00
5.	▶	▶	00	00	00
6.	▶	▶	00	00	00
7. Subtotal from additional schedules		00	00	00	00
8. Total Connecticut source income (Add Lines 1 - 7, Column C.)		00			
9. Total composite return tax liability (Add Lines 1 - 7, Column D.)			00		
10. Total tax payments made by PE (Add Lines 1 - 7, Column E.)				00	
11. Total interest due (Form CT-2210) (Add Lines 1 - 7, Column F.)					00

Part II Allocation and Apportionment of Income (See instructions on Page 13.)

Complete this part 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 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 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 (See instructions on Page 14.)

Attach a schedule to the back of this return listing all places, both within and outside Connecticut, where the PE carries on business.

Part IV Member Information (Attach Form CT-1065/CT-1120SI, Supplemental Attachment, if needed.)

Member #	Member Name and Address (See instructions for order in which to list and Member Type Codes.)	Member Type Code	FEIN or SSN	% Ownership
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶
▶ #	▶	▶	▶	▶

Part V Member's Share of Connecticut Modifications

		Member						
Additions (Enter all amounts as positive numbers.)		▶ # _____		▶ # _____		▶ # _____		
1.	Interest on state and local government obligations other than Connecticut	1.	▶	00	▶	00	▶	00
2.	Mutual fund exempt-interest dividends from non-Connecticut state or municipal government obligations	2.	▶	00	▶	00	▶	00
3.	Certain deductions relating to income exempt from Connecticut income tax	3.	▶	00	▶	00	▶	00
4.	Allocated for future use	4.	▶	00	▶	00	▶	00
5.	Other - specify: _____	5.	▶	00	▶	00	▶	00

Subtractions (Enter all amounts as positive numbers.)								
6.	Interest on U.S. government obligations	6.	▶	00	▶	00	▶	00
7.	Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	7.	▶	00	▶	00	▶	00
8.	Certain expenses related to income exempt from federal income tax but subject to Connecticut tax ..	8.	▶	00	▶	00	▶	00
9.	Special depreciation allowance for qualified property placed in service during the preceding year(s)	9.	▶	00	▶	00	▶	00
10.	Other - specify: _____	10.	▶	00	▶	00	▶	00

Part VI Member's Share of Connecticut-Sourced Portion of Items From Federal Schedule K-1 (Form 1065 or Form 1120S) (Include member's share of Connecticut modifications from Part V.)

Connecticut-sourced portion of items from federal Schedule K-1 (Form 1065 or Form 1120S)		Member						
		▶ # _____		▶ # _____		▶ # _____		
1.	Ordinary business income (loss)	1.	▶	00	▶	00	▶	00
2.	Net rental real estate income (loss)	2.	▶	00	▶	00	▶	00
3.	Other net rental income (loss)	3.	▶	00	▶	00	▶	00
4.	Guaranteed payments	4.	▶	00	▶	00	▶	00
5.	Interest income	5.	▶	00	▶	00	▶	00
6a.	Ordinary dividends	6a.	▶	00	▶	00	▶	00
6b.	Qualified dividends	6b.	▶	00	▶	00	▶	00
7.	Royalties	7.	▶	00	▶	00	▶	00
8.	Net short-term capital gain (loss)	8.	▶	00	▶	00	▶	00
9a.	Net long-term capital gain (loss)	9a.	▶	00	▶	00	▶	00
9b.	Collectibles (28%) gain (loss)	9b.	▶	00	▶	00	▶	00
9c.	Unrecaptured section 1250 gain	9c.	▶	00	▶	00	▶	00
10.	Net section 1231 gain (loss)	10.	▶	00	▶	00	▶	00
11.	Other income (loss) (Attach schedule.)	11.	▶	00	▶	00	▶	00
12.	Section 179 deduction	12.	▶	00	▶	00	▶	00
13.	Other deductions: _____	13.	▶	00	▶	00	▶	00

The PE must furnish Schedule CT K-1 to each nonresident noncorporate member and each member that is a PE.

Make check or money order payable to: **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically.
 Mail to: Department of Revenue Services, 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, 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 General Partner or Corporate Officer	Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions, Page 19.)
	Title	Telephone Number ()	
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN <input type="checkbox"/> SSN <input type="checkbox"/> 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.