

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

2014

Complete this form in blue or black ink only. See instructions before completing this return.  
Visit [www.ct.gov/TSC](http://www.ct.gov/TSC) to file and pay this return electronically.

For calendar year 2014, or other taxable year beginning \_\_\_\_\_, 2014, and ending \_\_\_\_\_.

Name of pass-through entity (PE) ▶ <b>This return MUST be filed electronically!</b> ▶		Federal Employer ID Number (FEIN)
Number and street ▶ <b>DO NOT MAIL paper return to DRS.</b> ▶	PO Box	DRS use only - - 20
City or town ▶ <b>See <a href="http://www.ct.gov/DRS">www.ct.gov/DRS</a> for electronic filing instructions.</b> ▶	State ZIP code	Connecticut Tax Registration Number

Type of PE ▶  Electing large partnership (ELP) ▶  General partnership (GP) ▶  S corporation  
▶  Limited liability partnership (LLP) ▶  Limited partnership (LP) ▶  Partnership (LLC treated as a partnership)

Pass-Through Entity Information

Complete this section first and then complete Part I, Schedule C.

A. Check here if  Final return (out of business in Connecticut) Date of dissolution: \_\_\_\_\_ / \_\_\_\_ / 20 \_\_\_\_  
 Amended return  Short period return Explanation: \_\_\_\_\_

B.  Change of address. See instructions, Page 16.

C. Total number of noncorporate members as of the close of the PE's taxable year:  
Resident (RI, RE, RT) ▶ \_\_\_\_\_ Nonresident (NI, NE, NT, PE) ▶ \_\_\_\_\_

D. Enter the six-digit Business Code Number from federal Form 1065 or federal Form 1120S.  
Business Code Number ▶ \_\_\_\_\_

E. Date business began: \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_ Date business began in Connecticut: \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_

F. Does this PE own, directly or indirectly, an interest in Connecticut real property? If the answer to this question is **Yes**, and either answer to Item G or H is **Yes**, provide a listing of all Connecticut real property owned. .... Yes No  
▶  ▶

G. Was a controlling interest in this PE transferred? If **Yes**, enter transferor name and Social Security Number (SSN) or FEIN, transferee name, and date of transfer below. .... Yes No  
▶  ▶   
Transferor name: \_\_\_\_\_ SSN or FEIN: \_\_\_\_\_  
Transferee name: \_\_\_\_\_ Date of transfer: \_\_\_\_\_

H. Did this PE transfer a controlling interest in an entity that owns, directly or indirectly, an interest in Connecticut real property? If **Yes**, enter name and FEIN, transferee name, and date of transfer below. .... Yes No  
▶  ▶   
Name: \_\_\_\_\_ FEIN: \_\_\_\_\_  
Transferee name: \_\_\_\_\_ Date of transfer: \_\_\_\_\_

You are required to file this form and remit payments electronically. See instructions.

Part I Schedule A – PE Computation of Composite Tax Due

1. Total Connecticut-sourced income included in composite return from Part I, Schedule B, Line 10, Column C. .... ▶	1.		00
2. Multiply Line 1 by 6.7% (.067). .... ▶	2.		00
3. Members' credits from Part I, Schedule B, Line 12, Column E. .... ▶	3.		00
4. Tax liability: Subtract Line 3 from Line 2. .... ▶	4.		00
5. Payment made with Form CT-1065/CT-1120SI EXT. .... ▶	5.		00
6. Parent PE only: Enter amount from Part I, Schedule D, Line 10, Column C. .... ▶	6.		00
7. Add Line 5 and Line 6. .... ▶	7.		00
8. Amount to be refunded to PE: If Line 7 is more than Line 4, subtract Line 4 from Line 7. .... ▶ For faster refund, use Direct Deposit by completing Lines 8a, 8b, and 8c.	8.		00
8a. Checking <input type="checkbox"/> Savings <input type="checkbox"/> 8b. Routing number ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			
8c. Account number ▶ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 8d. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/> Yes			
9. Amount of tax owed: If Line 4 is more than Line 7, subtract Line 7 from Line 4. .... ▶	9.		00
10. If late, enter penalty. See instructions. .... ▶	10.		00
11. If late, enter interest. Multiply the amount on Line 9 by 1% (.01). Multiply the result by the number of months or fraction of a month late. .... ▶	11.		00
12. Balance due with this return: Add Lines 9 through 11. .... ▶	12.		00

**Part I Schedule B – PE Member Composite Return** Attach supplemental attachment(s), if needed.

Column A Member # From Part IV	Column B Identification Number See instructions.	Column C Connecticut-Sourced Income See instructions.	Column D Multiply Column C by 6.7% (0.067)	Column E Members' Credit Schedule CT K-1, Part IV, Line 5, Col. B	Column F Connecticut Income Tax Liability Column D minus Column E
1.	▶	▶	00	▶	00
2.	▶	▶	00	▶	00
3.	▶	▶	00	▶	00
4.	▶	▶	00	▶	00
5.	▶	▶	00	▶	00
6.	▶	▶	00	▶	00
7.	▶	▶	00	▶	00
8.	▶	▶	00	▶	00
9. Subtotal(s) from supplemental attachment(s)			00		00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, <i>Schedule A</i> , Line 1.		00			
11. Add Lines 1 through 9, Column D.			00		
12. Add Lines 1 through 9, Column E. Enter amount here and on Part I, <i>Schedule A</i> , Line 3.				00	
13. Total composite return tax liability. Add Lines 1 through 9, Column F.					00

**Part I Schedule C – Federal Schedule K Information (Form 1065 or Form 1120S)**

All PEs must complete this schedule.	Column A Amounts Reported by This PE on Federal Schedule K	Column B Amount From Subsidiary PE(s)	Column C Column A minus Column B
1. Ordinary business income (loss).....	1. ▶	▶	00
2. Net rental real estate income (loss).....	2. ▶	▶	00
3. Other net rental income (loss).....	3. ▶	▶	00
4. Guaranteed payments.....	4. ▶	▶	00
5. Interest income.....	5. ▶	▶	00
6a. Ordinary dividends .....	6a. ▶	▶	00
6b. Qualified dividends .....	6b. ▶	▶	00
7. Royalties.....	7. ▶	▶	00
8. Net short-term capital gain (loss) .....	8. ▶	▶	00
9a. Net long-term capital gain (loss).....	9a. ▶	▶	00
9b. Collectibles (28%) gain (loss).....	9b. ▶	▶	00
9c. Unrecaptured section 1250 gain .....	9c. ▶	▶	00
10. Net section 1231 gain (loss).....	10. ▶	▶	00
11. Other income (loss): Attach statement. ....	11. ▶	▶	00
12. Section 179 deduction.....	12. ▶	▶	00
13. Other deductions: Attach statement. ....	13. ▶	▶	00

**Part I Schedule D – Connecticut-Sourced Income From Subsidiary PE(s)** Attach supplemental attachment(s), if needed.

**Only a parent PE must complete this schedule.**

- Refer to federal Schedule K-1 and Schedule CT K-1 for amounts to enter in Columns A, B, and C.
- Amounts reported in Column B are subject to the passive activity limitations, at-risk limitations, and capital loss limitations.

Name of Subsidiary PE	FEIN	Column A Amount Reported on Federal K-1	Column B Amount From Connecticut Sources	Column C CT Income Tax Liability Schedule CT K-1, Part III, Line 1
1. ▶	▶	▶	▶	▶
2. ▶	▶	▶	▶	▶
3. ▶	▶	▶	▶	▶
4. ▶	▶	▶	▶	▶
5. ▶	▶	▶	▶	▶
6. ▶	▶	▶	▶	▶
7. ▶	▶	▶	▶	▶
8. ▶	▶	▶	▶	▶
9. Subtotal(s) from supplemental attachment(s)			00	00
10. Add Lines 1 through 9, Column C. Enter amount here and on Part I, <i>Schedule A</i> , Line 6.				00

**Part II – Allocation and Apportionment of Income**

Complete 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 PE does not maintain books and records that satisfactorily disclose the portion of income, gain, loss, or deduction 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	<b>Divide Column B by Column A</b>	
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** Attach supplemental attachment(s), if needed.

Complete only if the PE carries on business both **within and outside** Connecticut.

Location	Description	Owned or Rented to PE	Activity

**Part IV – Member Information** Attach supplemental attachment(s), if needed.

Member #	Member Name and Address See instructions for order in which to list and for member type codes.	Member Type Code	FEIN or SSN	Profit Sharing % Enter as a decimal.	Loss Sharing % Enter as a decimal.	Capital Ownership % Enter as a decimal.
▶	▶	▶	▶	▶ .	▶ .	▶ .
▶	▶	▶	▶	▶ .	▶ .	▶ .
▶	▶	▶	▶	▶ .	▶ .	▶ .
▶	▶	▶	▶	▶ .	▶ .	▶ .

**Part V – Member's Share of Connecticut Modifications** Attach supplemental attachment(s), if needed.

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

**Subtractions:** Enter all amounts as positive numbers.

6. Interest on U.S. government obligations .....	6. ▶	00	▶	00	▶	00		00
7. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations .....	7. ▶	00	▶	00	▶	00		00
8. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax .....	8. ▶	00	▶	00	▶	00		00
9. Reserved for future use .....	9.							
10. Other – specify: _____	10. ▶	00	▶	00	▶	00		00

**Part VI – Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S.**

Include member's share of Connecticut modifications from Part V.

Attach supplemental attachment(s), if needed.

	Member		Member		Member		Totals for All Members	
	#		#		#			
1. Ordinary business income (loss) .....	1.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
2. Net rental real estate income (loss) .....	2.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
3. Other net rental income (loss) .....	3.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
4. Guaranteed payments .....	4.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
5. Interest income .....	5.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
6a. Ordinary dividends .....	6a.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
6b. Qualified dividends .....	6b.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
7. Royalties .....	7.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
8. Net short-term capital gain (loss) .....	8.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
9a. Net long-term capital gain (loss) .....	9a.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
9b. Collectibles (28%) gain (loss) .....	9b.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
9c. Unrecaptured section 1250 gain .....	9c.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
10. Net section 1231 gain (loss) .....	10.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
11. Other income (loss): Attach statement. ....	11.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
12. Section 179 deduction .....	12.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
13. Other deductions: Attach statement. ....	13.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00

**Part VII – Connecticut Income Tax Credit Summary**

Attach supplemental attachment(s), if needed.

	Member		Member		Member		Totals for All Members	
	#		#		#			
1. Qualified small business tax credit .....	1.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
2. Job expansion tax credit .....	2.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
3. Angel investor tax credit .....	3.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
4. Insurance reinvestment fund tax credit .....	4.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00
5. Total credits: Add Lines 1 through 4. ....	5.	▶ 00	▶ 00	▶ 00	▶ 00	▶ 00		00

**The PE must furnish Schedule CT K-1 to all members.**

Visit the DRS website at [www.ct.gov/TSC](http://www.ct.gov/TSC) to use the **Taxpayer Service Center (TSC)** to file and pay this return electronically.

Paper returns may **only** be submitted by taxpayers who have been granted an electronic filing waiver from DRS or amended returns. To pay by mail, make check payable to **Commissioner of Revenue Services**.  
 Mail return **with** payment to: Department of Revenue Services, State of Connecticut, PO Box 5019, Hartford CT 06102-5019.  
 Mail return **without** payment to: Department of Revenue Services, State of Connecticut, 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, 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 <b>This return MUST be filed electronically!</b>	Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions, Page 30.)
	Title <b>DO NOT MAIL paper return to DRS.</b>	Telephone number (    )	
	Email address of general partner or corporate officer ▶ <b>See <a href="http://www.ct.gov/DRS">www.ct.gov/DRS</a> for electronic filing instructions.</b>		
	Paid preparer's signature	Date ▶	Preparer's SSN or PTIN <input type="checkbox"/> SSN <input type="checkbox"/> PTIN
	Firm's name and address	FEIN	Telephone number (    )