

FORM CT-1041 SCHEDULE C

1998

Name of Estate or Trust	Federal Employer ID Number
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All resident estates and full-year resident trusts must complete this schedule to determine the status of any nonresident beneficiaries and to calculate Connecticut taxable income.

Check applicable box:

- 1) Resident estate without any nonresident beneficiaries, **or**
Full-year resident trust without any nonresident beneficiaries:
Complete Lines 4 through 8; then go to Line 17
- 2) Resident estate with one or more nonresident beneficiaries, **or**
Full-year resident testamentary trust with one or more nonresident beneficiaries, **or**
Full-year resident inter vivos trust with one or more nonresident beneficiaries
but without any nonresident noncontingent beneficiaries:
First complete and attach Schedule CT-1041FA, Parts 3 and 2;
Then complete Lines 4 through 8; then go to Line 17
- 3) Full-year resident inter vivos trust with one or more nonresident noncontingent beneficiaries:
First complete and attach Schedule CT-1041FA, Parts 3 and 2;
Then complete Lines 4 through 17

4. Federal taxable income of fiduciary (from federal Form 1041, Line 22) ▶	4	
5. Includible gain pursuant to Internal Revenue Code §644 (trusts only)	5	No entry required
6. Add Line 4 and Line 5	6	
7. Fiduciary's share of Connecticut fiduciary adjustment (from Form CT-1041, Schedule B, Part 1, Column 5, Line e) ▶	7	
8. Gross taxable income of fiduciary as modified (Add Line 6 and Line 7)	8	

Full-year resident inter vivos trusts with one or more nonresident noncontingent beneficiaries, complete Lines 9 through 17; others go to Line 17

9. Enter the fiduciary's share of income from Connecticut sources (<i>See instructions</i>)	9	
10. Enter the amount from Line 5 above derived from Connecticut sources (trusts only)	10	No entry required
11a. Enter the amount from Schedule CT-1041FA, Part 3, Line 4, Column b	11a	
11b. Enter the amount from Schedule CT-1041FA, Part 3, Line 18, Column b	11b	
11c. Subtract Line 11b from Line 11a	11c	
12. Income from Connecticut sources of fiduciary as modified (Add Lines 9, 10 and 11c)	12	
13. Connecticut taxable income of fiduciary from non-Connecticut sources as modified (Subtract Line 12 from Line 8) ▶	13	
14. Enter as a decimal, the percentage of resident noncontingent beneficiaries (from Form CT-1041, Schedule B, Part 2, Line 4) ▶	14	.
15. Connecticut taxable portion of non-Connecticut source income of fiduciary (Multiply Line 13 by Line 14)	15	
16. Connecticut taxable income of fiduciary of a resident inter vivos trust with one or more nonresident noncontingent beneficiaries (Add Line 12 and Line 15)	16	
17. Connecticut taxable income of fiduciary. If an inter vivos trust with one or more nonresident noncontingent beneficiaries, enter the amount from Line 16 above. Otherwise, enter the amount from Line 8 above. The amount entered on Line 17 must also be entered on Form CT-1041, Line 1. ▶	17	