



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

2024

Enter income year beginning ▶ - - and ending ▶ - -
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Name of pass-through entity ▶ Federal Employer ID Number (FEIN) ▶

Number and street ▶ PO Box ▶

City, town, or post office ▶ State ▶ ZIP code ▶ Connecticut Tax Registration Number ▶

Type of PE:

- ▶ ☐ Limited liability partnership (LLP) ▶ ☐ Limited partnership (LP) ▶ ☐ General partnership (GP)
▶ ☐ S Corporation ▶ ☐ Partnership (LLC treated as a partnership)

Pass-Through Entity Information

Complete this section first and then complete Part 1, *Schedule C*.

A. Return type

- ▶ ☐ Final return (out of business in Connecticut) ▶ ☐ Short period return ▶ ☐ Amended return

B. Reason for amended return, if applicable (Check one):

- ▶ ☐ IRS adjustments or amended federal return.....Enter date of final determination - -
M M - D D - Y Y Y Y
- ▶ ☐ Other: Specify

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:** - -
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

F. Does this PE own, directly or indirectly, an interest in Connecticut real property? ▶ Yes ☐ No ☐

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.

G. Was a controlling interest in this PE transferred? ▶ Yes ☐ No ☐

If **Yes**, enter transferor name and Social Security Number (SSN) or FEIN, transferee name, and date of transfer below.

Transferor name: SSN or FEIN:

Transferee name: Date of transfer: - -
M M - D D - Y Y Y Y

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 name and FEIN, transferee name, and date of transfer below.

Name: FEIN:

Transferee name: Date of transfer: - -
M M - D D - Y Y Y Y

Pass-Through Entity Tax Election, Optional. This election cannot be amended or revoked. See Instructions.

- ▶ ☐ Pass-Through Entity Tax



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Part 1, Schedule A – Computation of Amount Due

1. Total Connecticut-sourced income included in composite return from Part 1, <i>Schedule B</i> , Line 10, Column C	1. ▶		.00
2. Multiply Line 1 by 6.99% (.0699). If Line 1 is zero or less, enter zero ("0").	2. ▶		.00
3. Members' credits from Part 1, <i>Schedule B</i> , Line 12, Column E	3. ▶		.00
4. Balance of tax payable: Subtract Line 3 from Line 2. If zero or less, enter zero ("0").	4. ▶		.00
5a. Payment made with Form CT-1065/CT-1120SI EXT	5a. ▶		.00
5b. Overpayment from Pass-Through Entity Tax: See instructions.	5b. ▶		.00
5c. Parent PE only: Enter amount from Part 1, <i>Schedule D</i> , Line 7, Column C.	5c. ▶		.00
5d. PE Credit: Enter amount from Part 8, Column E, Line 11.	5d. ▶		.00
5e. Amended filers only. Amounts paid with original return, plus additional tax paid after the original return was filed. Do not include penalty and interest.	5e. ▶		.00
5. Payments: Enter the total of Lines 5a, 5b, 5c, 5d and 5e.	5. ▶		.00
6a. Amended filers only. Overpayment, if any, as shown on original return or previously adjusted. All others, enter zero ("0").	6a. ▶		.00
6b. Subtract Line 6a from Line 5.	6b. ▶		.00
6. Balance of tax due/(overpaid): Subtract Line 6b from Line 4.	6. ▶		.00
7a. If late, enter penalty. See instructions.	7a. ▶		.00
7b. If late, enter interest. Multiply the amount on Line 6 by 1% (.01). Multiply the result by the number of months or fraction of a month late.	7b. ▶		.00
7. Total penalty and interest: Enter the total of Lines 7a and 7b.	7. ▶		.00
8. Amount to be refunded	8. ▶		.00

For faster refund, use direct deposit by completing Lines 8a, 8b, and 8c.

8a. Checking ▶	☐	Savings ▶	☐	8c. Account number ▶			
8b. Routing number ▶				8d. Will this refund go to a bank account outside the U.S.? ▶	☐	Yes	

9. Total amount due: Add Line 6 and Line 7. If the result is zero or less, leave this line blank.	9. ▶		.00
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DECLARATION: I declare under the penalty of law that I have examined this return 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 the Department of Revenue Services (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		Date (MMDDYYYY)	
	Title	Telephone number	May DRS contact the preparer shown below about this return? Yes ☐ No ☐	
	Email address of general partner or corporate officer			
Paid preparer's name (print)		Paid preparer's signature	Date (MMDDYYYY)	Preparer's PTIN
Firm's name and address		Check if self-employed ☐		
		Firm's FEIN	Telephone number	

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

	Column A Member # (From Part 4)	Column B Identification Number (See instructions.)	Column C Connecticut-Sourced Income (See instructions.)	Column D Multiply Column C by 6.99% (0.0699)	Column E Members' Credit (Schedule CT K-1, Part 5, Line 6, Col. C)	Column F CT Income Tax Liability (Column D minus Column E)	Column G PET Credit (Part 8, Column D) Cannot exceed Column F
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.	Subtotal(s) from supplemental attachment(s)						
10.	Add Lines 1 through 9, Column C. Enter amount here and on Part 1, <i>Schedule A</i> , Line 1						
11.	Add Lines 1 through 9, Column D						
12.	Members' Credits: Add Lines 1 through 9, Column E. Enter amount here and on Part 1, <i>Schedule A</i> , Line 3.						
13.	Total Composite return tax liability: Add Lines 1 through 9, Column F.						

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
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
10. Net section 1231 gain (loss)	10. ▶		.00 ▶		.00		.00
11. Other income (loss): Attach statement.....	11. ▶		.00 ▶		.00		.00
12. Section 179 deduction	12. ▶		.00 ▶		.00		.00
13. Other deductions: Attach statement.....	13. ▶		.00 ▶		.00		.00



Pass-through entity's CT Tax Registration Number

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Part 1 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, C, and D.
- 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 PE Income Tax Liability From Schedule CT K-1, Part 3, Line 1	Column D PE Tax Credit Reported on Schedule CT K-1, Part 4, Line 1
1. ▶	▶	.00 ▶	.00 ▶	.00 ▶	.00 ▶
2. ▶	▶	.00 ▶	.00 ▶	.00 ▶	.00 ▶
3. ▶	▶	.00 ▶	.00 ▶	.00 ▶	.00 ▶
4. ▶	▶	.00 ▶	.00 ▶	.00 ▶	.00 ▶
5. ▶	▶	.00 ▶	.00 ▶	.00 ▶	.00 ▶
6. Subtotal(s) from supplemental attachment(s)	▶	.00 ▶	.00 ▶	.00 ▶	.00 ▶
7. Total: Add Lines 1 through 6.	▶	.00 ▶	.00 ▶	.00 ▶	.00 ▶

(The amount reported on Line 7, Column C should be reported on Part 1, *Schedule A*, Line 5c.)

Part 2 – Allocation and Apportionment of Income (See Instructions).

If the PE carries on business only within Connecticut,
enter 1.000000 (100%) on Line 8 and leave the other lines blank.

	Column A Connecticut	Column B Everywhere
1. Gross receipts from the sale or disposition of tangible personal property held for sale in the ordinary course of trade or business 1. ▶	.00 ▶	.00 ▶
2. Gross receipts from services 2. ▶	.00 ▶	.00 ▶
3. Gross receipts from the rental, lease or license of tangible personal property 3. ▶	.00 ▶	.00 ▶
4. Gross receipts from the rental, lease or license of intangible property 4. ▶	.00 ▶	.00 ▶
5. Gross receipts from the sale or disposition of intangible property held for sale in the ordinary course of trade or business 5. ▶	.00 ▶	.00 ▶
6. Other receipts 6. ▶	.00 ▶	.00 ▶
7. Total: Add Lines 1 through 6 in Column A and Column B. 7. ▶	.00 ▶	.00 ▶
8. Apportionment fraction: Divide Line 7, Column A, by Line 7, Column B, and carry to six places..... 8. ▶		.

Do not include receipts from the sale or disposition of tangible personal property, or intangible property, if the property is not held for sale in the ordinary course of business.
Do not include receipts from the sale, rental, lease, or license of real property.



Pass-through entity's CT Tax Registration Number

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Part 3 – 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
1.			
2.			
3.			
4.			

Part 4 – Member Information (Attach supplemental attachment(s), if needed.)

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



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Part 5 – Member's Total 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 ▶	
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. Section 168(k) federal bonus depreciation allowed for property placed in service during this year	4. ▶		.00 ▶		.00 ▶		.00 ▶	
5. 80% of Section 179 federal deduction	5. ▶		.00 ▶		.00 ▶		.00 ▶	
6. Other Specify:	6. ▶		.00 ▶		.00 ▶		.00 ▶	

Subtractions: Enter all amounts as positive numbers.

7. Interest on U.S. government obligations	7. ▶		.00 ▶		.00 ▶		.00 ▶	
8. Exempt dividends from certain qualifying mutual funds derived from U.S. government obligations	8. ▶		.00 ▶		.00 ▶		.00 ▶	
9. Certain expenses related to income exempt from federal income tax but subject to Connecticut tax	9. ▶		.00 ▶		.00 ▶		.00 ▶	
10. 25% of Section 168(k) federal bonus depreciation added back in preceding four years	10. ▶		.00 ▶		.00 ▶		.00 ▶	
11. 25% of Section 179 federal deduction added back in preceding four years	11. ▶		.00 ▶		.00 ▶		.00 ▶	
12. Ordinary and necessary business expenses for taxpayers licensed under Chapter 420f or 420h that are not claimed for federal income tax purposes	12. ▶		.00 ▶		.00 ▶		.00 ▶	
13. Other Specify:	13. ▶		.00 ▶		.00 ▶		.00 ▶	



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Part 6 – Connecticut-Sourced Portion of Items From Federal Schedule K-1 of Form 1065 or Form 1120S. (Attach supplemental attachment(s), if needed.)

Include member's share of Connecticut modifications from Part 5.

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

Part 7 – Connecticut Income Tax Credit Summary

(Attach supplemental attachment(s), if needed.)

	Member #:		Member #:		Member #:	Totals for All Members
1. Youth Development Organization Contribution Tax Credit	1. ▶	.00 ▶	.00 ▶	.00 ▶	.00	.00
2. ABLE Account Tax Credit	2. ▶	.00 ▶	.00 ▶	.00 ▶	.00	.00
3. Angel Investor Tax Credit	3. ▶	.00 ▶	.00 ▶	.00 ▶	.00	.00
4. Accredited Theater Production Tax Credit	4. ▶	.00 ▶	.00 ▶	.00 ▶	.00	.00
5. Total credits	5.	.00	.00	.00	.00	.00

Column A		Column B		Column C		Column D		Column E	
Member #		PE Tax Credit from Form CT-PET, Part 1, Schedule D, Column I		Indirect Credit PE Tax Credit from Part 1, Schedule D, Column D (See instructions).		Total PE Tax Credit (Column B plus Column C)		Amount applied to PE liability (Enter amounts from Column D for NI, NT, NE and PE only)	
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.	▶		.00		.00	▶		▶	.00
8.	▶		.00		.00	▶		▶	.00
9.	▶		.00		.00	▶		▶	.00
10. Subtotal(s) from supplemental attachment(s)		▶	.00	▶	.00	▶		▶	.00
11. Total: Add Lines 1 through 10.		▶	.00	▶	.00	▶		▶	.00