

**Sec. 12-740-5. Filing of fiduciary income tax return**

(a) A fiduciary of a trust or estate shall make and file the Connecticut fiduciary income tax return (Form CT-1041). When the fiduciary is a trustee of two or more trusts, the fiduciary shall make a separate Connecticut fiduciary income tax return for each trust, even though such trusts were created by the same grantor for the same beneficiary or beneficiaries. Where a trust or estate has more than one fiduciary, the return may be made and filed by any one of them.

(b)

(1) Where the grantor or another person is treated as the owner of a portion of a trust, pursuant to sections 671 through 679 of the Internal Revenue Code, and items of income, deduction and credit attributable to such portion shall, for federal tax purposes, be shown on a separate statement attached to the federal Form 1041, the fiduciary shall, for Connecticut income tax purposes, submit a copy of the federal Form 1041 and a copy of such separate statement with the Form CT-1041 filed with the Department.

(2) Where the same individual is both grantor and trustee or co-trustee of the same trust, and such individual is treated as owner of all of the trust assets pursuant to section 676 of the Internal Revenue Code, and, for federal income tax purposes, all items of income, deduction and credit from the trust are reported on such individual's federal Form 1040, rather than the federal Form 1041, such individual shall, for Connecticut income tax purposes, attach a copy of the grantor's federal Form 1040 with the Form CT-1040 filed with the Department.

(c) The provisions of this section shall not apply to a trustee of a bankruptcy estate in a case under chapter 7 or chapter 11 of title 11 of the United States Code in which the debtor is an individual who would otherwise be required to file a Connecticut income tax return under § 12-740-1.

(Effective November 18, 1994; Amended March 8, 2006)