

# Form CT-1120A-A

(Rev. 03/17)

## Corporation Business Tax Return Apportionment Computation – Air Carriers

Enter Income Year Beginning \_\_\_\_\_, \_\_\_\_\_, and Ending \_\_\_\_\_, \_\_\_\_\_

Corporation name	Connecticut Tax Registration Number
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Complete this form in blue or black ink only. Complete **Form CT-1120A-A** to apportion net income for **air carriers** that are taxable both within and outside Connecticut during the income year.

**Definitions**

**Air carrier** means any person, firm, partnership, corporation, limited liability company, association, trustee, receiver, or assignee which engages in the transportation by air of persons or property for hire and which makes landings, takeoffs, or air pickups or deliveries in this state.

**Originating revenue** within this state means revenue to an air carrier from the transportation of revenue passengers and revenue cargo, exclusive of express and mail, first received by the carrier either as originating or connecting traffic at airports within this state. When it cannot otherwise be determined, the revenue of an air carrier from the transportation of revenue cargo attributable to a particular airport for any period shall be computed by multiplying the pounds of revenue cargo first received by the air carrier at the airport during the period, by the average revenue per pound received by the air carrier from the transportation of revenue cargo over its entire system for the same period.

**Revenue tons** handled by an air carrier at an airport means the weight in tons of revenue passengers, at two hundred pounds per passenger, and revenue cargo first received either as originating or connecting traffic or finally discharged by the carrier at the airport.

**Form CT-1120CU filers**

If an air carrier is a member of a combined unitary group, the air carrier completes Form CT-1120A-A to calculate its apportionment fraction by reporting its separate Connecticut activities in Column A and the entire group's activities in Column B.

Other members of a combined group that are not air carriers calculate their apportionment fraction using **Form CT-1120A-CU, Apportionment Computation for Combined Unitary Filers**, Schedule Q and Schedule S. For purposes of calculating the combined group's income and capital apportionment denominators, include the air carrier's everywhere receipts on Schedule Q and the air carrier's everywhere tangible and intangible property on Schedule S.

**Schedule R-A – Air carriers must substitute this schedule for Form CT-1120A, Schedules Q and S.**

	Factor	Column A Connecticut	Column B Everywhere	Column C Divide Column A By Column B. Carry to six places
1.	Number of arrivals and departures, both scheduled and non-scheduled, during the income year.			0.
2.	Revenue tons handled at airports during the income year.			0.
3.	Originating revenue for the income year.			0.
4.	<b>Total:</b> Add Lines 1, 2, and 3 in Column C.			
5.	<b>Apportionment fraction:</b> Divide Line 4 by three. Enter here and on <b>Form CT-1120, Schedule A</b> , Line 2, and <b>Schedule B</b> , Line 2. <b>Form CT-1120CU filers only:</b> Enter the apportionment on Line 4, Column C in the appropriate column on <b>Form CT-1120CU-NI</b> , Part III, Line 4 and <b>Form CT-1120CU-MTB</b> , Line 8.			0.