

# Form CT-990T

## Connecticut Unrelated Business Income Tax Return

# 2012

Complete this return in blue or black ink only.

Enter Income Year Beginning , 2012, and Ending

Taxpayer (Please type or print)	Organization name (please type or print)	CT Tax Registration Number	
	Address number and street PO Box		DRS use only - 20
	City or town State ZIP code		Federal Employer ID Number (FEIN)

**Check and Complete All Applicable Boxes** If the organization is annualizing its income check here

Change of:  Mailing address  Closing month (Attach explanation.) **Return status:**  Amended return  Initial return  Final return

If final return:  Dissolved  Withdrawn  Merged/reorganized: Enter survivor's CT Tax Reg. Number. \_\_\_\_\_

Type of organization:  Corporation  Domestic trust  Foreign trust  Other: Explain \_\_\_\_\_

1. Date unrelated trade or business began in Connecticut: \_\_\_\_\_

2. Nature of unrelated trade or business income activity: \_\_\_\_\_

3. **Corporation only:** Enter state of incorporation: \_\_\_\_\_ Date of organization: \_\_\_\_\_

Date qualified in Connecticut if not incorporated in Connecticut: \_\_\_\_\_

**- Attach a Complete Copy of Form 990-T Including all Schedules as Filed With the Internal Revenue Service -**

**Computation of Income**

1. Federal unrelated business taxable income from 2012 federal Form 990-T, Part II, Line 34	1	00
2. Federal net operating loss deduction from 2012 federal Form 990-T, Part II, Line 31	2	00
3. Federal deduction for Connecticut tax on unrelated business taxable income	3	00
4. Total: Add Lines 1, 2, and 3.	4	00
5. Refund or credit for overpayment of Connecticut tax included in federal unrelated business taxable income	5	00
6. Unrelated business taxable income: Subtract Line 5 from Line 4.	6	00

**Computation of Tax**

1. Unrelated business taxable income from Line 6 above. <b>If 100% Connecticut, enter also on Line 3.</b>	1	00
2. Apportionment fraction from Schedule A, Line 5 on back page. Carry to six places.	2	0.
3. Connecticut unrelated business taxable income: Line 1 or Line 1 multiplied by Line 2.	3	00
4. Operating loss carryover from Schedule B, Line 13 on back page	4	00
5. Income subject to tax: Subtract Line 4 from Line 3.	5	00
6. Tax: Multiply Line 5 by 7.5% (.075).	6	00

**Computation of Amount Payable**

1. Tax: Include surtax if applicable. See instructions.	1	00
2. Reserved for future use	2	
3. Total Tax: Enter the amount from Line 1.	3	00
4. Tax credits from Form CT-1120K, Part III, Line 9. Do not exceed amount on Line 1.	4	00
5. Balance of tax payable: Subtract Line 4 from Line 3. If zero or less, enter "0."	5	00
6a. Paid with application for extension from Form CT-990T EXT	6a	00
6b. Paid with estimates from Forms CT-990T ESA, ESB, ESC, & ESD	6b	00
6c. Overpayment from prior year	6c	00
6. Tax Payments: Enter the total of Lines 6a, 6b, and 6c.	6	00
7. Balance of tax due (overpaid): Subtract Line 6 from Line 5.	7	00
8. Add Penalty ▶(8a) .00 Interest ▶(8b) .00 CT-1120I Interest ▶(8c) .00	8	00
9. Amount to be credited to 2013 estimated tax ▶(9a) .00 Refunded ▶(9b) .00	9	00

**For faster refund, use Direct Deposit by completing Lines 9c, 9d, and 9e.**

9c. Checking  Savings  9d. Routing number   
9e. Account number  9f. Will this refund go to a bank account outside the U.S.?  Yes

10. **Balance due with this return:** Add Line 7 and Line 8. ▶ 10 00

Visit the DRS website at [www.ct.gov/TSC](http://www.ct.gov/TSC) to pay electronically.  Mail to: Dept. of Revenue Services, State of Connecticut, PO Box 5014, Hartford CT 06102-5014 Make check payable to: Commissioner of Revenue Services

**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 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 officer or fiduciary	Date	May DRS contact the preparer shown below about this return? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Title	Telephone number ( )		
	Officer's email address	Paid preparer's signature	Date	Preparer's SSN or PTIN
		Firm's name and address	FEIN	Telephone number ( )

**Schedule A — Unrelated Business Income Apportionment:** See instructions.

Complete this schedule if the taxpayer's unrelated trade or business is conducted at a regular place of business outside Connecticut.

Factor	Item	Column A Connecticut	Column B Everywhere	Column C Divide Column A by Column B. Carry to six places
Property (Average value)	1. (a) Inventories	00	00	
	(b) Tangible property	00	00	
	(c) Real property	00	00	
	(d) Capitalized rent	00	00	
	<b>1. Total</b>	00	00	
Receipts	2. (a) Sales of tangibles	00	00	
	(b) Services	00	00	
	(c) Rentals	00	00	
	(d) Other	00	00	
	<b>2. Total</b>	00	00	
Wages, salaries, and other compensation	<b>3. Total</b>	00	00	0.
<b>4. Total:</b> Add Lines 1, 2, and 3 in Column C.				0.
5. Apportionment fraction: Divide Line 4 by number of factors used. Enter here; on <i>Schedule C</i> , Line 4; and also on front page, <i>Computation of Tax</i> , Line 2. ....				0.

**Schedule B — Connecticut Apportioned Operating Loss Carryover**

1. 2000 Connecticut net operating loss available for use in 2012 .....	1.	00
2. 2001 Connecticut net operating loss available for use in 2012 .....	2.	00
3. 2002 Connecticut net operating loss available for use in 2012 .....	3.	00
4. 2003 Connecticut net operating loss available for use in 2012 .....	4.	00
5. 2004 Connecticut net operating loss available for use in 2012 .....	5.	00
6. 2005 Connecticut net operating loss available for use in 2012 .....	6.	00
7. 2006 Connecticut net operating loss available for use in 2012 .....	7.	00
8. 2007 Connecticut net operating loss available for use in 2012 .....	8.	00
9. 2008 Connecticut net operating loss available for use in 2012 .....	9.	00
10. 2009 Connecticut net operating loss available for use in 2012 .....	10.	00
11. 2010 Connecticut net operating loss available for use in 2012 .....	11.	00
12. 2011 Connecticut net operating loss available for use in 2012 .....	12.	00
13. <b>Total:</b> Add Lines 1 through 12. Enter here and on <i>Computation of Tax</i> , Line 4. ....	13.	00

**Schedule C — Computation of Net Operating Loss Carryforward**

1. Enter amount from <i>Computation of Income</i> , Line 6, if less than zero. ....	1.	00
2. Add back specific deduction from 2012 federal Form 990-T, Part II, Line 33.....	2.	00
3. Subtotal: Add Line 1 and Line 2. ....	3.	00
4. Apportionment fraction from <i>Schedule A</i> , Line 5.....	4.	0.
5. 2012 Connecticut net operating loss available for carryforward: Line 3 or Line 3 multiplied by Line 4.....	5.	00