Complete this form in blue or black ink only. Do not use staples. See instructions.

Enter Income Year Beginning M M - D D - Y Y Y Y and Ending M M - D D - Y Y Y Y

Corporation name

Connecticut Tax Registration Number

Schedule Q - Net Income Apportionment
Do not include receipts from the sale of property if the property is not held for sale in the ordinary course of business.

1. Gross receipts from sales of tangible personal property held for sale in the ordinary course of trade or business
2. Gross receipts from services
3. Gross receipts from the rental, lease or license of real or tangible personal property
4. Gross receipts from the rental, lease or license of intangible property
5. Interest
6. Gross receipts from the sale or disposition of real or intangible property held for sale in the ordinary course of trade or business
7. Other
8. **Total**: Add Lines 1 through 7 in Column A and Column B.

Computation of Connecticut Net Income Apportionment Fraction

Schedule S - Minimum Tax Base Apportionment

<table>
<thead>
<tr>
<th>Intangible Assets</th>
<th>Column A Connecticut</th>
<th>Column B Everywhere</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. (a) Cash</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>(b) Notes and accounts receivable</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>(c) Investments (other than stock)</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>(d) Other</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>1. Total</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Tangible Property</th>
<th>Column A Connecticut</th>
<th>Column B Everywhere</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. (a) Inventories</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>(b) Depreciable assets</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>(c) Land</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>(d) Other</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>2. Total</td>
<td>.00</td>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Apportionment Fraction</th>
<th>Column A Connecticut</th>
<th>Column B Everywhere</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td>3. <strong>Total</strong>: Add Line 1 and Line 2.</td>
<td>.00</td>
<td>.00</td>
<td>0.</td>
</tr>
</tbody>
</table>
Form CT-1120A Instructions

Complete this form in blue or black ink only. Do not use staples.

Please note that each form is year specific. To prevent any delay in processing, the correct year’s form must be submitted to the Department of Revenue Services (DRS).

Complete and file it as part of Form CT-1120, Corporation Business Tax Return, only if the company carried on business within and outside Connecticut and was taxable in another state during the income year for which the return is filed.

A corporation entitled to apportion its income must complete Schedule Q or one of the special apportionment forms listed below. Special apportionment forms are applicable for the following business types:

- Air Carriers calculate their apportionment fraction on Form CT-1120A-A, Corporation Business Tax Return Apportionment Computation - Air Carriers.
- Companies whose income is derived from credit card activities calculate their apportionment fraction on Form CT-1120A-CCA, Corporation Business Tax Return Apportionment Computation of Income From Credit Card Activities.
- Manufacturers that report in NAICS Sectors 31, 32, or 33 that have 75% or more of its total gross receipts from the sale of tangible personal property directly, or in the case of a subcontractor, indirectly to the U.S. government may elect to calculate their apportionment fraction using a three factor formula consisting of tangible property, wages, salaries and other compensation, and double weighted receipts. The election is irrevocable for, and applicable for, five successive income years, and must be made on or before the due date or extended due date of the Corporation Business Tax Return for the income year.
- To make this election, attach a statement with the apportionment factor calculation to this return.
- Broadcasters and Production Entities calculate their apportionment fraction on Form CT-1120A-BPE, Corporation Business Tax Return Apportionment Computation - Broadcasters and Production Entities.
- Securities Brokerage Services Companies calculate their apportionment fraction on Form CT-1120A-SBC, Corporation Business Tax Return Apportionment Computation - Securities Brokerage Services.
- Companies not otherwise conducting business in Connecticut, that are limited partners in a limited partnership doing business in Connecticut or whose income is derived from real property or intangible property located, managed or controlled by a consumer within Connecticut.
- Financial Service Companies calculate their apportionment fraction on Form CT-1120A-FS, Corporation Business Tax Return Apportionment Computation of Income From Financial Service Companies Activities.
- Corporations that receive income from rendering services to or on behalf of regulated investment companies use Form CT-1120A-IRIC, Corporation Business Tax Return Apportionment Computation of Income From Services to Regulated Investment Companies.
- Corporations are deemed to have a tax situs within Connecticut if and to the extent the property is used within Connecticut. The property may be within Connecticut held for sale to customers in the ordinary course of business. Do not include receipts from property not held for sale in the ordinary course of business.
- Securities Brokerage Services Companies calculate their apportionment fraction on Form CT-1120A-SBC, Corporation Business Tax Return Apportionment Computation - Securities Brokerage Services.
- Line 4 – Enter gross receipts from the rental, lease or license of real or tangible personal property located within Connecticut.
- Line 5 – Enter gross receipts from interest managed or controlled within Connecticut.
- Line 6 – Enter gross receipts from the sale or other disposition of real property or intangible property located, managed or controlled within Connecticut held for sale to customers in the ordinary course of business. Do not include receipts from property not held for sale in the ordinary course of business.
- Schedule S - Minimum Tax Base Apportionment
- Item 3. This apportionment factor must include the average monthly net book value of all assets exclusive of holdings of stock of private (nongovernmental) corporations. The intangible assets of a company that has its principal place of business within Connecticut are deemed to have a tax situs within Connecticut unless it can be clearly established that some or all of the assets are held in connection with business conducted during the income year outside Connecticut.
- Apportionment in Special Cases
  The statutory method is designed to produce a reasonable apportionment within and outside Connecticut, therefore, it must be used in all cases except those in which it has been determined by the Commissioner of Revenue Services that an exception should be made. While the statutory method may produce a result substantially different from that produced by some other method, that fact alone does not justify an exception. It is the responsibility of the taxpayer to show that the statutory apportionment fraction, when applied to its business, provides grossly inequitable results and that the income attributed to Connecticut is out of proportion to the business transacted in Connecticut. The variance must be significant enough to invalidate the assumption that the statutory method is reasonable. The return of a taxpayer requesting relief from the statutory method of apportionment must be filed initially on the statutory basis using the formula methods prescribed in Conn. Gen. Stat. §§ 12-218, 12-218b, 12-219a, or 12-244 for computing the net income and the minimum tax base, together with: (1) payment of the tax due on the applicable base as so computed, and (2) a statement containing a specific alternate method. Data supporting the contention that the operation of the statutory method is grossly inequitable and attributes to Connecticut an undue proportion of the taxpayer’s net income or minimum tax base must be provided. Permission to determine the tax on an alternate basis will not be considered in any case in which this procedure has not been strictly followed.
- The Commissioner will notify the company as to whether the proposed alternate method of apportionment is accepted or rejected. If the proposed method is accepted, the tax will be adjusted.