



# Form CT-1120X

Amended Connecticut Corporation  
 Business Tax Return

2020

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

For Income Year Beginning ▶  -  and Ending ▶  -   
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Corporation name  Connecticut Tax Registration Number

Mailing address (number and street)  Federal Employer ID Number (FEIN)

City, town, or post office  State  ZIP code

**Check and Complete All Applicable Boxes**

Is this return currently under Connecticut audit?  Yes  No

**Reason for amended return (Check one):**

IRS adjustments or federal Form 1120X. Attach a copy of IRS notification or federal Form 1120X.  
 Enter date of final determination:  -   
M M - D D - Y Y Y Y

Connecticut corporation business tax credits  Connecticut apportionment change  Connecticut net operating loss

Other: Specify

**Schedule A – Computation of Tax on Net Income**

	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
1. Net income from <i>Schedule D</i> , Line 24. If 100% Connecticut, also enter on Line 3. .... 1.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
2. Apportionment fraction: Carry to six places. See instructions. .... 2.	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Connecticut net income: Multiply Line 1 by Line 2. .... 3.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
4. Operating loss carryover from <b>Form CT-1120 ATT</b> , <i>Schedule H</i> , Line 21, Column E. Do not exceed 50% of Line 3. .... 4.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
5. Income subject to tax: Subtract Line 4 from Line 3. .... 5.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
6. <b>Tax:</b> Multiply Line 5 by 7.5% (.075). .... 6.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00

**Schedule B – Computation of Minimum Tax on Capital**

1. Minimum tax base from <b>Form CT-1120</b> , <i>Schedule E</i> , Line 6, Column C. <b>If 100% Connecticut, also enter on Line 3.</b> .... 1.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
2. Apportionment fraction: Carry to six places. See instructions. .... 2.	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Multiply Line 1 by Line 2. .... 3.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
4. Number of months covered by this return ..... 4.	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Multiply Line 3 by Line 4, divide the result by 12. ... 5.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00
6. <b>Tax (3 and 1/10 mills per dollar):</b> Multiply Line 5 by .0031. Maximum tax for <i>Schedule B</i> is \$1,000,000. .... 6.	<input type="text"/>	<input type="text"/>	<input type="text"/> .00



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**Schedule C – Computation of Amount Payable**

**A.** Original amount or as previously adjusted

**B.** Net change increase or (decrease)

**C.** Correct amount

1a. Tax: Greater of <i>Schedule A</i> , Line 6; <i>Schedule B</i> , Line 6; or minimum tax. .... 1a.			▶	.00
1b. Enter the amount of surtax due: See instructions. .... 1b.			▶	.00
1c. Recapture of tax credits: See instructions. .... 1c.			▶	.00
1. <b>Total tax:</b> Enter the total of Lines 1a through 1c. If no tax credits claimed, enter also on Line 6. ... 1.				.00
2. Multiply Line 1 by 49.99% (0.4999). .... 2.			▶	.00
3. Enter the greater of Line 2 or \$250. .... 3.			▶	.00
4. Tax credit limitation: Subtract Line 3 from Line 1. ... 4.			▶	.00
5. Tax credits from <b>Form CT-1120K</b> , Part II, Line 9. Do not exceed amount on Line 4. .... 5.			▶	.00
6. <b>Balance of tax payable:</b> Subtract Line 5 from Line 1. .... 6.			▶	.00
7. PE credit from <b>Form CT-1120PE</b> , Line 3. .... 7.			▶	.00
8. <b>Balance of tax payable:</b> Subtract Line 7 from Line 6, but not less than zero ("0"). .... 8.			▶	.00
9a. Paid with application for extension from <b>Form CT-1120 EXT.</b> .... 9a.			▶	.00
9b. Paid with estimates from <b>Forms CT-1120 ESA, ESB, ESC, and ESD.</b> .... 9b.			▶	.00
9c. Overpayment from prior year. .... 9c.			▶	.00
9d. Tax paid with original return plus additional tax paid after original return was filed. .... 9d.			▶	.00
9. <b>Tax payments:</b> Enter the total of Lines 9a through 9d. .... 9.			▶	.00
10. Overpayment on original return or as last adjusted. .... 10.			▶	.00
11. Net payments to date: Subtract Line 10 from Line 9. .... 11.			▶	.00
12a. Amount to be credited to estimated tax: If Line 11 is greater than Line 8, enter amount to be credited to estimated tax. .... 12a.			▶	.00
12b. Amount to be refunded: If Line 11 is greater than Line 8, enter amount to be refunded. .... 12b.			▶	.00
13. Tax due: If Line 8 is greater than Line 11, enter amount of tax due. .... 13.			▶	.00
14. Interest: See instructions. .... 14.			▶	.00
15. <b>Balance due:</b> Add Line 13 and Line 14. .... 15.			▶	.00



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**Schedule D – Computation of Net Income**

	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
1. Federal taxable income (loss) before net operating loss and special deductions. 1.		▶	.00
2. Interest income wholly exempt from federal tax. 2.		▶	.00
3. Unallowable deduction for corporation tax from <b>Forms CT-1120</b> , <i>Schedule F</i> , Line 8. 3.		▶	.00
4. Interest expenses paid to a related member from <b>Form CT-1120AB</b> , Part I A, Line 1. 4.		▶	.00
5. Intangible expenses and costs paid to a related member from <b>Form CT-1120AB</b> , Part I B, Line 3. 5.		▶	.00
6. Federal bonus depreciation: See instructions. 6.		▶	.00
7. Business interest expense carried forward under IRC § 163(j) and deducted for federal tax purposes in the current year. See instructions. 7.		▶	.00
8. 80% of IRC § 179 deduction: See instructions. 8.		▶	.00
9. Other: Attach explanation. 9.		▶	.00
10. Total: Add Lines 1 through 9. 10.		▶	.00
11. Dividend deduction from <b>Form CT-1120 ATT</b> , <i>Schedule I</i> , Line 5. 11.		▶	.00
12. Capital loss carryover (if not deducted in computing federal capital gain). 12.		▶	.00
13. Capital gain from sale of preserved land. 13.		▶	.00
14. Federal bonus depreciation recovery from <b>Form CT-1120 ATT</b> , <i>Schedule J</i> , Line 26. 14.		▶	.00
15. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 1. 15.		▶	.00
16. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 2. 16.		▶	.00
17. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 3. 17.		▶	.00
18. Exceptions to add back of intangible expenses paid to a related member from <b>Form CT-1120AB</b> , Part II B, Line 1. 18.		▶	.00
19. 25% of IRC § 179 deduction added back in the preceding two years. 19.		▶	.00
20. IRC § 163(j) business interest deduction disallowed for federal tax purposes. See instructions. 20.		▶	.00
21. Contributions from Connecticut or its municipalities included in <i>Schedule D</i> , Line 1. 21.		▶	.00
22. Other: See instructions. 22.		▶	.00
23. Total: Add Lines 11 through 22. 23.		▶	.00
24. Net income: Subtract Line 23 from Line 10. Enter here and on <i>Schedule A</i> , Line 1. 24.		▶	.00



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Explain any changes below. Show any computation in detail. Attach additional schedules, if necessary. If amending to claim a tax credit, attach **Form CT-1120K, Business Tax Credit Summary**.

**Schedule or  
 Line Number**      **Explanation for change**


Mail return with payment to: Department of Revenue Services PO Box 2974, Hartford CT 06104-2974	Mail return without payment to: Department of Revenue Services PO Box 150406, Hartford CT 06115-0406	Make check payable to: <b>Commissioner of Revenue Services</b> Attach check to return with paper clip. Do not staple.
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**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 that 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.

Corporate officer's name ( <i>print</i> )	Title	Telephone number
<input type="text"/>	<input type="text"/>	-      -
Corporate officer's signature	Date (MMDDYYYY)	
<input type="text"/>	-      -	
Corporate officer's email address ( <i>print</i> )		
<input type="text"/>		
Paid preparer's name ( <i>print</i> )	Preparer's SSN or PTIN	Firm's FEIN
<input type="text"/>	<input type="text"/>	<input type="text"/>
Paid preparer's signature	Date (MMDDYYYY)	Telephone number
<input type="text"/>	-      -	-      -
Firm's name, address, and ZIP code		
<input type="text"/>		