1999

(Rev. 12/99)

FORM CT-1120/CT-1120S ATT

CORPORATION BUSINESS TAX RETURN ATTACHMENT SCHEDULES H and I

- REFER TO INSTRUCTIONS ON REVERSE SIDE BEFORE COMPLETING THIS FORM -

	CONNECTICUT TAX REGISTRATION NUMBER			
Corporation Name	000	0_		

SCHEDULE H — CONNECTICUT APPORTIONED OPERATING LOSS CARRYOVER

							COLUMN A	COLUMNB
		Connecticut Apportioned Income (Loss)	Loss Applied to Income Year 1995	Loss Applied to Income Year 1996	Loss Applied to Income Year 1997	Loss Applied to Income Year 1998	Loss Applied to Income Year 1999	Remaining Loss Available
1.	1994							
2.	1995			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
3.	1996							
4.	1997							
5.	1998							
6.						TOTAL	>	>

		COLUMN A	COLUMN B Deduction Rate	COLUMN C Balance (Col. A x Col. B)	COLUMN D Related Expenses (attach schedule)	COLUMN E Dividend Deduction (Col. C - Col. D)
		Amount				
1.	Dividend Income included in Computation of Federal Taxable Income (Form CT-1120, Computation of Net Income, Line 1) See instructions					
2.	Dividends from domestic corporations less than 20% owned		70% (.70)	•		
3.	Dividend Balance (Subtract Line 2 from Line 1)		100% (1.0)			
4.	TOTAL DIVIDEND DEDUCTION. Add Line 2, Colum Enter here and o					

1999 FORM CT-1120/CT-1120S ATT INSTRUCTIONS

Form CT-1120/CT-1120S ATT must be attached to Form CT-1120, Corporation Business Tax Return, or Form CT-1120S, S Corporation Business Tax Return, whenever Schedule H or I is used in the calculation of the Connecticut corporation business tax.

SCHEDULE H - CONNECTICUT APPORTIONED OPERATING LOSS CARRYOVER

Lines 1 through 5 - Enter the amount of the Connecticut apportioned operating loss carryover from the five preceding income years as reported on Connecticut corporation business tax returns filed for those years.

Line 6 - Add Lines 1 through 5 and enter the total on Line 6, Column A and Column B. Enter the amount from Line 6, Column A on **Form CT-1120** or **Form CT-1120S**, *Schedule A*, Line 4.

SCHEDULE I - DIVIDEND DEDUCTION (FORM CT-1120 ONLY)

- **Line 1** Enter in Column A total dividend income included in the computation of federal taxable income, except for dividends received from a real estate investment trust, unless those dividends are: (1) deductible under I.R.C. §243 or (2) received by a qualified dividend recipient from a qualified real estate investment trust.
- **Line 2** Enter in Column A dividends from less than 20% owned domestic corporations, which would include dividends from money market funds. The deduction is limited to 70% of gross dividends less related expenses. Multiply Column A by Column B (.70) and enter in Column C. Enter in Column D related expenses. (Attach schedule of related expenses and computation.) Subtract Column D from Column C and enter in Column E.
- **Line 3 -** Dividend Balance: Subtract Line 2 from Line 1 and enter on Line 3, Column A. Multiply Column A by Column B (1.0) and enter in Column C. Enter in Column D related expenses. (Attach schedule of related expenses and computation.) Subtract Column D from Column C and enter in Column E.
- **Line 4 -** Enter in Column E total dividend deduction. Add Column E, Line 2 and Column E, Line 3. Enter total here and on **Form CT-1120**, Computation of Net Income, Line 6.