

Form CT-990T
Connecticut Unrelated Business Income Tax Return

CT-990T
2003

(Rev. 12/03) **ENTER INCOME YEAR BEGINNING** _____, 2003, **AND ENDING** _____

DRS USE ONLY Audited By <input type="checkbox"/> F <input type="checkbox"/> O Init. _____	Organization Name <i>(Please type or print)</i> _____	CT TAX REGISTRATION NUMBER _____
	Address Number and Street _____ PO Box _____	DRS USE ONLY - - 20
	City or Town _____ State _____ ZIP Code _____	FEDERAL EMPLOYER ID NUMBER _____

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

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. CORPORATIONS ONLY: Enter state of incorporation: _____ Date of organization: _____
Date qualified in Connecticut if not incorporated in Connecticut: _____

IF FINAL RETURN: DISSOLVED WITHDRAWN MERGED/REORGANIZED (Enter survivor's CT Tax Registration Number) _____

- 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 (2003 federal Form 990-T, Part II, Line 34)	▶ 1	00
2. Federal net operating loss deduction (2003 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 (Line 6 above) (If 100% Connecticut, enter also on Line 3.)	▶ 1	00
2. Apportionment fraction (Form CT-990T, Schedule A, Line 5. 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 (Form CT-990T, Schedule B, Line 6)	▶ 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 (From Computation of Tax, Line 6)	▶ 1	00
2. Surtax (Line 1 multiplied by 20% (.20))	▶ 2	00
3. Total Tax (Enter the total of Line 1 and Line 2)	▶ 3	00
4. Electronic Data Processing Equipment Property Tax Credit (Attach Form CT-1120 EDPC)	▶ 4	00
5. Balance of tax payable (Subtract Line 4 from Line 3. If zero or less, enter -0-)	▶ 5	00

6. TAX PAYMENTS	6a. Paid with application for extension, Form CT-990T EXT	▶ 6a	00	▼ ENTER TOTAL OF LINES 6a, 6b, & 6c ▼		
	6b. Paid with estimates (Forms CT-990T ESA, ESB, ESC, & ESD) ..	▶ 6b	00			
	6c. Overpayment from prior year	▶ 6c	00		6	00
7. Balance of tax due (overpaid) (Subtract Line 6 from Line 5)	▶ 7				00	
Tax overpaid: 8a. Amount on Line 7 to be credited to 2004 estimated tax ..		▶ 8a	00			
8b. Amount to be refunded		▶ 8b	00			
8. Total tax overpaid (Add Line 8a and Line 8b)		8			00	
9a. Penalty for late payment or late filing (See instructions)		▶ 9a			00	
9b. Interest for late payment or late filing (See instructions)		▶ 9b			00	
9c. Interest on underpayment of estimated tax (Attach Form CT-1120I)		▶ 9c			00	
9. Balance due with this return (Add Lines 7, 9a, 9b, and 9c)		▶ 9			00	

Make check or money order payable to: COMMISSIONER OF REVENUE SERVICES (Attach check or money order to return with paper clip. Do not staple.)
Mail to: Department of Revenue Services, PO Box 5014, Hartford CT 06102-5014

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 to DRS is a fine of not more than \$5,000, or 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? <input type="checkbox"/> Yes <input type="checkbox"/> No (See instructions)
	Title C:\Working Directory\FORMS\2003\CT990T\CT-990T 20031202 (65)	Telephone Number ()	
	Paid Preparer's Signature _____	Date _____	Preparer's SSN or PTIN _____
	Firm's Name and Address _____	Federal Employer ID Number _____	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	
	1. TOTAL		00		00	
RECEIPTS	2. (a) Sales of Tangibles		00		00	
	(b) Services		00		00	
	(c) Rentals		00		00	
	(d) Other		00		00	
	2. TOTAL		00		00	
WAGES, SALARIES, AND OTHER COMPENSATION	3. TOTAL		00		00	DECIMAL NOTATION .
4. TOTAL (Add Lines 1, 2, and 3 in Column C)						DECIMAL NOTATION .
5. Apportionment fraction (Divide Line 4 by number of factors used). Enter here, on Schedule C, Line 4, and also on front page, Computation of Tax, Line 2.						DECIMAL NOTATION .

SCHEDULE B — CONNECTICUT APPORTIONED OPERATING LOSS CARRYOVER

1. 1998 Connecticut net operating loss (From 1998 Form CT-990T, Schedule C, Line 5)	1		00
2. 1999 Connecticut net operating loss (From 1999 Form CT-990T, Schedule C, Line 5)	2		00
3. 2000 Connecticut net operating loss (From 2000 Form CT-990T, Schedule C, Line 5)	3		00
4. 2001 Connecticut net operating loss (From 2001 Form CT-990T, Schedule C, Line 5)	4		00
5. 2002 Connecticut net operating loss (From 2002 Form CT-990T, Schedule C, Line 5)	5		00
6. TOTAL (Add Lines 1 through 5) Enter here and on Computation of Tax, Line 4	6		00

SCHEDULE C — COMPUTATION OF NET OPERATING LOSS CARRYFORWARD

1. Enter amount from Computation of Income, Line 6, if less than zero	1		00
2. Add back Specific Deduction (From 2003 federal Form 990-T, Part II, Line 33)	2		00
3. Subtotal (Add Line 1 and Line 2)	3		00
4. Apportionment fraction (Schedule A, Line 5)	4	.	
5. 2003 Connecticut net operating loss available for carryforward (Multiply Line 3 by Line 4)	5		00