

## Connecticut Unrelated Business Income Tax Return

(Rev. 03/05)

<b>ENTER INCOME YEAR BEGINNING</b> _____, 2004, <b>AND ENDING</b> _____	
<b>DRS USE ONLY</b>  Audited By <input type="checkbox"/> F <input type="checkbox"/> O  Init. _____	Organization Name <i>(Please type or print)</i> <hr/> Address                      Number and Street                      PO Box <hr/> City or Town    State                      ZIP Code
<b>CT Tax Registration Number</b>  <b>DRS Use Only</b> -                      - 20  <b>Federal Employer ID Number</b>	

**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**IF FINAL RETURN:**  Dissolved  Withdrawn  Merged/Reorganized (Enter survivor's CT Tax Reg. Number) \_\_\_\_\_

**- ATTACH A COMPLETE COPY OF FORM 990-T INCLUDING ALL SCHEDULES AS FILED WITH THE INTERNAL REVENUE SERVICE -**

<b>COMPUTATION OF INCOME</b>		
1. Federal unrelated business taxable income (2004 federal Form 990-T, Part II, Line 34) .....	▶ 1	00
2. Federal net operating loss deduction (2004 federal Form 990-T, Part II, Line 31) .....	▶ 2	00
3. Federal deduction for Connecticut tax on unrelated business taxable income .....	▶ 3	00
4. <b>TOTAL</b> (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

<b>COMPUTATION OF TAX</b>		
1. Unrelated business taxable income (Line 6 above) (If 100% Connecticut, enter also on Line 3.) .....	▶ 1	00
2. Apportionment fraction ( <b>Form CT-990T, Schedule A</b> , Line 5. Carry to six places.) .....	▶ 2	0.
3. Connecticut unrelated business taxable income (Line 1 <b>or</b> Line 1 multiplied by Line 2) .....	▶ 3	00
4. Operating loss carryover ( <b>Form CT-990T, Schedule B</b> , Line 6) .....	▶ 4	00
5. Income subject to tax (Subtract Line 4 from Line 3) .....	▶ 5	00
6. <b>TAX:</b> Multiply Line 5 by 7.5% (.075) .....	▶ 6	00

<b>COMPUTATION OF AMOUNT PAYABLE</b>		
1. Tax (From <i>Computation of Tax</i> , Line 6) .....	▶ 1	00
2. Surtax (Line 1 multiplied by 25% (.25)) .....	▶ 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 <b>Form CT-1120 EDPC</b> ) .....	▶ 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 ( <b>Form CT-990T EXT</b> ) .....	▶ 6a	00
6b. Paid with estimates ( <b>Forms CT-990T ESA, ESB, ESC, &amp; ESD</b> ) .....	▶ 6b	00
6c. Overpayment from prior year .....	▶ 6c	00
6. <b>TAX PAYMENTS</b> (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 <b>CT-1120I</b> Interest ▶(8c) _____ .00	▶ 8	00
9. Amount to be credited to 2005 estimated tax ▶(9a) _____ .00 Refunded ▶(9b) _____ .00	▶ 9	00
10. <b>Balance due with this return</b> (Add Line 7 and Line 8) .....	▶ 10	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 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.

<b>SIGN HERE</b>  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 ( )	
	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	
	<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	DECIMAL NOTATION .
4. <b>TOTAL</b> (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. 1999 Connecticut net operating loss (From 1999 Form CT-990T, Schedule C, Line 5) .....	1	00
2. 2000 Connecticut net operating loss (From 2000 Form CT-990T, Schedule C, Line 5) .....	2	00
3. 2001 Connecticut net operating loss (From 2001 Form CT-990T, Schedule C, Line 5) .....	3	00
4. 2002 Connecticut net operating loss (From 2002 Form CT-990T, Schedule C, Line 5) .....	4	00
5. 2003 Connecticut net operating loss (From 2003 Form CT-990T, Schedule C, Line 5) .....	5	00
6. <b>TOTAL</b> (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 2004 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. 2004 Connecticut net operating loss available for carryforward (Multiply Line 3 by Line 4) .....	5	00