

Form CT-990T

Connecticut Unrelated Business Income Tax Return

2010

(Rev. 12/10)

Complete this return in blue or black ink only.

Enter Income Year Beginning ▶ _____, **2010**, and **Ending** ▶ _____

| | | |
|--|--|--|
| DRS Use Only | Organization name <i>(please type or print)</i> | CT Tax Registration Number |
| Audited by | Address number and street PO Box | DRS use only - - 20 |
| <input type="checkbox"/> F <input type="checkbox"/> O | City or town State ZIP code | Federal Employer ID Number (FEIN) |
| Init. _____ | | |

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

If final return: Dissolved Withdrawn Merged/reorganized: Enter survivor's CT Tax Reg. Number. _____

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. **Corporation only:** Enter state of incorporation: _____ Date of organization: _____

Date qualified in Connecticut if not incorporated in Connecticut: _____

- 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 from 2010 federal Form 990-T, Part II, Line 34 | ▶ 1 | 00 |
| 2. Federal net operating loss deduction from 2010 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 from Line 6 above. If 100% Connecticut, enter also on Line 3. | ▶ 1 | 00 |
| 2. Apportionment fraction from <i>Schedule A</i> , Line 5 on back page. 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 from <i>Schedule B</i> , Line 11 on back page | ▶ 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: Include surtax if applicable. See instructions. | ▶ 1 | 00 |
| 2. <i>Reserved for future use</i> | ▶ 2 | / / / / / / / / / / / / / / / / |
| 3. Total Tax: Enter the amount from Line 1. | ▶ 3 | 00 |
| 4. Tax credits from Form CT-1120K , Part III, Line 9. Do not exceed amount on Line 1. | ▶ 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 from Form CT-990T EXT | ▶ 6a | 00 |
| 6b. Paid with estimates from Forms CT-990T ESA, ESB, ESC, & ESD | ▶ 6b | 00 |
| 6c. Overpayment from prior year | ▶ 6c | 00 |
| 6. Tax Payments: 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 CT-1120I Interest ▶(8c) _____ .00 | ▶ 8 | 00 |
| 9. Amount to be credited to 2011 estimated tax ▶(9a) _____ .00 Refunded ▶(9b) _____ .00 | ▶ 9 | 00 |
| 10. Balance due with this return: Add Line 7 and Line 8. | ▶ 10 | 00 |

| | |
|--|--|
| Pay by mail: Make check payable to Commissioner of Revenue Services . Mail this return to: Department of Revenue Services, State of Connecticut, PO Box 5014, Hartford CT 06102-5014 | Visit the DRS website at www.ct.gov/TSC to pay this return electronically. |
|--|--|

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 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. | 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 | FEIN | 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 | 0. |
| 4. Total: Add Lines 1, 2, and 3 in Column C. | | | | | | 0. |
| 5. Apportionment fraction: Divide Line 4 by number of factors used. Enter here; on <i>Schedule C</i> , Line 4; and also on front page, <i>Computation of Tax</i> , Line 2. | | | | | | 0. |

Schedule B — Connecticut Apportioned Operating Loss Carryover

| | | | |
|--|-----|--|----|
| 1. 2000 Connecticut net operating loss available for use in 2010 | 1. | | 00 |
| 2. 2001 Connecticut net operating loss available for use in 2010 | 2. | | 00 |
| 3. 2002 Connecticut net operating loss available for use in 2010 | 3. | | 00 |
| 4. 2003 Connecticut net operating loss available for use in 2010 | 4. | | 00 |
| 5. 2004 Connecticut net operating loss available for use in 2010 | 5. | | 00 |
| 6. 2005 Connecticut net operating loss available for use in 2010 | 6. | | 00 |
| 7. 2006 Connecticut net operating loss available for use in 2010 | 7. | | 00 |
| 8. 2007 Connecticut net operating loss available for use in 2010 | 8. | | 00 |
| 9. 2008 Connecticut net operating loss available for use in 2010 | 9. | | 00 |
| 10. 2009 Connecticut net operating loss available for use in 2010 | 10. | | 00 |
| 11. Total: Add Lines 1 through 10. Enter here and on <i>Computation of Tax</i> , Line 4. | 11. | | 00 |

Schedule C — Computation of Net Operating Loss Carryforward

| | | | |
|--|----|----|----|
| 1. Enter amount from <i>Computation of Income</i> , Line 6, if less than zero. | 1. | | 00 |
| 2. Add back specific deduction from 2010 federal Form 990-T, Part II, Line 33 | 2. | | 00 |
| 3. Subtotal: Add Line 1 and Line 2. | 3. | | 00 |
| 4. Apportionment fraction from <i>Schedule A</i> , Line 5 | 4. | 0. | |
| 5. 2010 Connecticut net operating loss available for carryforward: Multiply Line 3 by Line 4. | 5. | | 00 |