



Form CT-990T

Connecticut Unrelated Business Income Tax Return

2020



Form CT-990T can be filed and paid electronically using myconnectCT at portal.ct.gov/DRS-myconnectCT.

Enter Income Year Beginning ▶	- 2020	and Ending ▶	-
	M M - D D - Y Y Y Y		M M - D D - Y Y Y Y
Organization name			Connecticut Tax Registration Number
Number and street	PO Box	Federal Employer ID Number (FEIN)	
City, town, or post office	State	ZIP code	

Check All Applicable Boxes:

▶ ☐ Organization is annualizing its income.

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If final return: ☐ Dissolved ☐ Withdrawn ☐ Merged/reorganized: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 ▶ ☐ 401(a) or 408(a) trust ▶ ☐ Other trust
▶ ☐ Other: Explain

1. Date unrelated trade or business began in Connecticut: - -
M M - D D - Y Y Y Y
2. Nature of unrelated trade or business income activity:
3. **Corporation only:** Enter state of incorporation: Date of organization: - -
M M - D D - Y Y Y Y
Date qualified in Connecticut if not incorporated in Connecticut: - -
M M - D D - Y Y Y Y

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	Name of officer or fiduciary (print)	Signature of officer or fiduciary	Date (MMDDYYYY)
	Officer's email address (print)		
	Title	Telephone number	May DRS contact the preparer shown below about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>
	Paid preparer's name (print)	Paid preparer's signature	Date (MMDDYYYY)
	Firm's name and address	Firm's FEIN	Telephone number

Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

Visit us at portal.ct.gov/DRS for more information.



Connecticut Tax Registration Number

– Attach a Complete Copy of Federal Form 990-T Including all Schedules as Filed With the Internal Revenue Service –

Computation of Income

1. Federal unrelated business taxable income from 2020 federal Form 990-T	1. ▶		.00
2. Federal net operating loss deduction claimed on 2020 federal Form 990-T	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 Page 3. Carry to six places.	2. ▶	.	
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 21 on Page 4. Do not exceed 50% of Line 3.	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
8a. Penalty	8a. ▶		.00
8b. Interest	8b. ▶		.00
8c. Form CT-1120I Interest	8c. ▶		.00
8. Total penalty and interest: Enter the total of Lines 8a, 8b, and Line 8c.	8.		.00
9a. Amount to be credited to 2021 estimated tax	9a. ▶		.00
9b. Amount to be refunded	9b. ▶		.00
9. Total credited and refunded	9.		.00

For faster refund, use Direct Deposit by completing Lines 9c, 9d, and 9e.

9c. Checking ▶ <input type="checkbox"/> Savings ▶ <input type="checkbox"/> 9d. Routing # ▶	
9e. Account # ▶	
9f. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/> Yes 9g. Bank name ▶	
10. Balance due with this return: Add Line 7 and Line 8.	10. ▶



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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)	1a. Inventories.....	.00	.00	
	1b. Tangible property.....	.00	.00	
	1c. Real property.....	.00	.00	
	1d. Capitalized rent .....	.00	.00	
	1. Total .....	.00	.00	0.
Receipts	2a. Sales of tangibles.....	.00	.00	
	2b. Services.....	.00	.00	
	2c. Rentals .....	.00	.00	
	2d. Other .....	.00	.00	
	2. Total .....	.00	.00	0.
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 Schedule C, Line 4; and on Page 2, <i>Computation of Tax</i> , Line 2.				0.



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Schedule B — Connecticut Apportioned Operating Loss Carryover Applied to 2020

1. 2000 Connecticut net operating loss available for use in 2020	1.		.00
2. 2001 Connecticut net operating loss available for use in 2020	2.		.00
3. 2002 Connecticut net operating loss available for use in 2020	3.		.00
4. 2003 Connecticut net operating loss available for use in 2020	4.		.00
5. 2004 Connecticut net operating loss available for use in 2020	5.		.00
6. 2005 Connecticut net operating loss available for use in 2020	6.		.00
7. 2006 Connecticut net operating loss available for use in 2020	7.		.00
8. 2007 Connecticut net operating loss available for use in 2020	8.		.00
9. 2008 Connecticut net operating loss available for use in 2020	9.		.00
10. 2009 Connecticut net operating loss available for use in 2020	10.		.00
11. 2010 Connecticut net operating loss available for use in 2020	11.		.00
12. 2011 Connecticut net operating loss available for use in 2020	12.		.00
13. 2012 Connecticut net operating loss available for use in 2020	13.		.00
14. 2013 Connecticut net operating loss available for use in 2020	14.		.00
15. 2014 Connecticut net operating loss available for use in 2020	15.		.00
16. 2015 Connecticut net operating loss available for use in 2020	16.		.00
17. 2016 Connecticut net operating loss available for use in 2020	17.		.00
18. 2017 Connecticut net operating loss available for use in 2020	18.		.00
19. 2018 Connecticut net operating loss available for use in 2020	19.		.00
20. 2019 Connecticut net operating loss available for use in 2020	20.		.00
21. Total: Add Lines 1 through 20. Enter here and on <i>Computation of Tax</i> , Line 4. Do not exceed 50% of <i>Computation of Tax</i> , Line 3.	21.		.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 claimed on 2020 federal Form 990-T	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. 2020 Connecticut net operating loss available for carryforward: Line 3 or Line 3 multiplied by Line 4.....	5.		.00