



Form CT-990T Connecticut Unrelated Business Income Tax Return

File and pay Form CT-990T electronically using myconneCT at portal.ct.gov/DRS-myconneCT.

Enter Income Year Beginning ▶ and Ending ▶

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If final return: Dissolved Withdrawn Merged/reorganized: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:

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:

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.

Name of officer or fiduciary (print) Signature of officer or fiduciary Date (MMDDYYYY)

Officer's email address (print)

Keep a copy of this return for your records. Title Telephone number May DRS contact the preparer shown below about this return? Yes No

Paid preparer's name (print) Paid preparer's signature Date (MMDDYYYY) Preparer's SSN or PTIN

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 2022 federal Form 990-T	1.	▶	<input type="text"/>	.00
2. Federal net operating loss deduction claimed on 2022 federal Form 990-T	2.	▶	<input type="text"/>	.00
3. Federal deduction for Connecticut tax on unrelated business taxable income	3.	▶	<input type="text"/>	.00
4. Total: Add Lines 1, 2, and 3.	4.	▶	<input type="text"/>	.00
5. Refund or credit for overpayment of Connecticut tax included in federal unrelated business taxable income ..	5.	▶	<input type="text"/>	.00
6. Unrelated business taxable income: Subtract Line 5 from Line 4.	6.	▶	<input type="text"/>	.00

Computation of Tax

1. Unrelated business taxable income from Line 6 above. If 100% Connecticut, enter also on Line 3.	1.	▶	<input type="text"/>	.00
2. Apportionment fraction from <i>Schedule A</i> , Line 5 on Page 3. Carry to six places.	2.	▶	<input type="text"/>	.00
3. Connecticut unrelated business taxable income: Line 1 or Line 1 multiplied by Line 2.	3.	▶	<input type="text"/>	.00
4. Operating loss carryover from <i>Schedule B</i> , Line 21 on Page 4. Do not exceed 50% of Line 3.	4.	▶	<input type="text"/>	.00
5. Income subject to tax: Subtract Line 4 from Line 3.	5.	▶	<input type="text"/>	.00
6. Tax: Multiply Line 5 by 7.5% (.075).	6.	▶	<input type="text"/>	.00

Computation of Amount Payable

1. Tax: Include surtax if applicable. See instructions.	1.	▶	<input type="text"/>	.00
2. <i>Reserved for future use</i>	2.	▶	<input type="text"/>	.00
3. Total Tax: Enter the amount from Line 1.	3.	▶	<input type="text"/>	.00
4. Tax credits from Form CT-1120K, Part III, Line 9. Do not exceed amount on Line 1.	4.	▶	<input type="text"/>	.00
5. Balance of tax payable: Subtract Line 4 from Line 3. If zero or less, enter "0."	5.	▶	<input type="text"/>	.00
6a. Paid with application for extension from Form CT-990T EXT	6a.	▶	<input type="text"/>	.00
6b. Paid with estimates from Forms CT-990T ESA, ESB, ESC, & ESD	6b.	▶	<input type="text"/>	.00
6c. Overpayment from prior year	6c.	▶	<input type="text"/>	.00
6. Tax Payments: Enter the total of Lines 6a, 6b, and 6c.	6.	▶	<input type="text"/>	.00
7. Balance of tax due (overpaid): Subtract Line 6 from Line 5.	7.	▶	<input type="text"/>	.00
8a. Penalty	8a.	▶	<input type="text"/>	.00
8b. Interest	8b.	▶	<input type="text"/>	.00
8c. Form CT-1120I Interest	8c.	▶	<input type="text"/>	.00
8. Total penalty and interest: Enter the total of Lines 8a, 8b, and Line 8c.	8.	▶	<input type="text"/>	.00
9a. Amount to be credited to 2023 estimated tax	9a.	▶	<input type="text"/>	.00
9b. Amount to be refunded	9b.	▶	<input type="text"/>	.00
9. Total credited and refunded	9.	▶	<input type="text"/>	.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 # ▶ <input type="text"/>	
9e. Account # ▶ <input type="text"/>			
9f. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/>	Yes	9g. Bank name ▶ <input type="text"/>	
10. Balance due with this return: Add Line 7 and Line 8.	10.	▶ <input type="text"/>	.00



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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. Total00	.00	0.
Receipts	2a. Sales of tangibles.....	.00	.00	
	2b. Services.....	.00	.00	
	2c. Rentals.....	.00	.00	
	2d. Other.....	.00	.00	
	2. Total00	.00	0.
Wages, salaries, and other compensation	3. Total00	.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 2022

1.	2002 Connecticut net operating loss available for use in 2022	1.		.00
2.	2003 Connecticut net operating loss available for use in 2022	2.		.00
3.	2004 Connecticut net operating loss available for use in 2022	3.		.00
4.	2005 Connecticut net operating loss available for use in 2022	4.		.00
5.	2006 Connecticut net operating loss available for use in 2022	5.		.00
6.	2007 Connecticut net operating loss available for use in 2022	6.		.00
7.	2008 Connecticut net operating loss available for use in 2022	7.		.00
8.	2009 Connecticut net operating loss available for use in 2022	8.		.00
9.	2010 Connecticut net operating loss available for use in 2022	9.		.00
10.	2011 Connecticut net operating loss available for use in 2022	10.		.00
11.	2012 Connecticut net operating loss available for use in 2022	11.		.00
12.	2013 Connecticut net operating loss available for use in 2022	12.		.00
13.	2014 Connecticut net operating loss available for use in 2022	13.		.00
14.	2015 Connecticut net operating loss available for use in 2022	14.		.00
15.	2016 Connecticut net operating loss available for use in 2022	15.		.00
16.	2017 Connecticut net operating loss available for use in 2022	16.		.00
17.	2018 Connecticut net operating loss available for use in 2022	17.		.00
18.	2019 Connecticut net operating loss available for use in 2022	18.		.00
19.	2020 Connecticut net operating loss available for use in 2022	19.		.00
20.	2021 Connecticut net operating loss available for use in 2022	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 2022 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.	2022 Connecticut net operating loss available for carryforward: Line 3 or Line 3 multiplied by Line 4.....	5.		.00