

Form CT-1120 EDPC
Electronic Data Processing Equipment
Property Tax Credit

2025

For Income Year Beginning: _____, **2025** and Ending: _____, _____.

Corporation name	Connecticut Tax Registration Number
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Complete this form in blue or black ink only. Do not use staples.

Please note that each form is year specific. The correct year's form **must** be used.

Use **Form CT-1120 EDPC** to claim the credit available under Conn. Gen. Stat. § 12-217t, for personal property taxes paid on electronic data processing equipment to a Connecticut municipality during the income year.

In the case of leased electronic data processing equipment, the lessee, not the lessor, is entitled to claim this credit if the lease by its terms or by operation imposes on the lessee the cost of the personal property taxes on the equipment. However, the lessor and lessee may elect, in writing, that the lessor may claim the credit. The lessor shall provide a copy of the written election upon the request of the Department of Revenue Services (DRS).

Definition

Electronic data processing equipment means computers, printers, peripheral computer equipment, bundled software, and any computer-based equipment acting as a computer as defined in IRC § 168, and any other equipment reported as Code 20 on the Personal Property Declaration; prescribed by the Secretary of the Office of Policy and Management.

Credit Computation

The electronic data processing property tax credit is allowed only after the application of all other tax credits. The allowable credit is applied first against the Corporation Business Tax (Chapter 208) and then may be applied against the taxes administered under the following chapters of the Connecticut General Statutes:

- Chapter 207 (Insurance Premiums Tax; Health Care Centers Tax)
- Chapter 208a (Unrelated Business Income Tax)
- Chapter 209 (Air Carriers Tax)
- Chapter 210 (Railroad Companies Tax)
- Chapter 211 (Community Antenna Television Systems and One-Way Satellite Transmission Businesses Tax)
- Chapter 212 (Utility Companies Tax).

Any remaining credit balance that exceeds the credit applied may be carried forward to five succeeding income years.

Additional Information

See the *Guide to Connecticut Business Tax Credits* available on the DRS website at portal.ct.gov/DRS.

Part I – Credit Computation

Enter the amount of personal property taxes paid or incurred by the corporation on electronic data processing equipment in **2025** from the October 1, 2024 grand list. Enter here and on **Form CT-1120K**, Part I-D, Column B and/or **Form CT-207K** Part 1C, Column B.

Part II – Computation of Carryforward - Credit may be carried forward to the five succeeding income years. See instructions below.

		A Total Credit Earned	B Credit Applied 2020 Through 2024	C Carryforward to 2025 Subtract Column B from Column A.	D Credit Applied to 2025	E Carryforward to 2026
1.	2020 Form CT-1120 EDPC, Part I.					
2.	2021 Form CT-1120 EDPC, Part I.					
3.	2022 Form CT-1120 EDPC, Part I.					
4.	2023 Form CT-1120 EDPC, Part I.					
5.	2024 Form CT-1120 EDPC, Part I.					
6.	2025 Form CT-1120 EDPC, Part I, above.					
7.	Total Electronic Data Processing Equipment Property tax credit applied to 2025: Add Lines 1 through 6, Column D and enter here.					
8.	Total Electronic Data Processing Equipment Property tax credit carryforward to 2026: Add Lines 2 through 6, Column E and enter here.					

Part II Instructions

Lines 1 through 6, Columns A through D - Enter the amount for each corresponding year.

Lines 2 through 5, Column E - Subtract Column D from Column C.

Line 6, Column E - Subtract Column D from Column A.

Line 7, Column D - Enter amounts applied to the Corporation Business Tax on Form CT-1120K, Part I-D, Column D. Enter amounts applied against the taxes imposed by Chapter 207 on Form CT-207K, Part 1C, Column C. Enter amounts applied to other taxes on Form CT-1120K, Part I-D, Column F.

Members included in 2025 Form CT-1120CU, Combined Unitary Corporation Business Tax Return:

Include in Column D credits shared to and used by another member of the combined group.