

# Form CT-1120AT

## Apprenticeship Training Tax Credit

# 2025

For Income Year Beginning: \_\_\_\_\_, **2025** and Ending: \_\_\_\_\_.

|             |                                     |
|-------------|-------------------------------------|
| Entity name | Connecticut Tax Registration Number |
|-------------|-------------------------------------|

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-1120AT** to claim the Apprenticeship Training tax credit available under Conn. Gen. Stat. § 12-217g. This form is used to claim the Apprenticeship Training tax credit against the taxes imposed under the Corporation Business Tax (Chapter 208) and the Pass-Through Entity Tax (Chapter 228z) of the Connecticut General Statutes.

The Apprenticeship Training tax credit is administered by the Connecticut Department of Labor (DOL) and may not be claimed until DOL issues a tax credit certification letter indicating the amount of the available tax credit.

### Required Attachment

This form must be accompanied by the tax credit certification letter issued by the DOL.

### Applying the Apprenticeship Training Tax Credit to Business Taxes

Taxpayers applying the Apprenticeship Training tax credit to the Corporation Business Tax (Chapter 208) must attach this form to **Form CT-1120K**, *Business Tax Credit Summary*.

Taxpayers applying the Apprenticeship Training tax credit to the Pass-Through Entity Tax (Chapter 228z) must attach this form to **Form CT-PET**, *Connecticut Pass-Through Entity Tax Return*. Only Apprenticeship Training tax credits earned for manufacturing trades may be applied against the Pass-Through Entity Tax.

### Additional Information

See the *Guide to Connecticut Business Tax Credits* available on the Department of Revenue Services (DRS) website at **portal.ct.gov/DRS**, or contact DOL at Connecticut Department of Labor, Office of Apprenticeship Training, 200 Folly Brook Boulevard, Wethersfield, CT 06109 or 860-263-6085.

| Credit Computation                                                                                                                                            |                                                                                                                                                                                                                                                     |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 1.                                                                                                                                                            | Amount of Apprenticeship Training tax credit claimed as listed on the tax credit certification letter issued by the DOL. Enter here and on <b>Form CT-1120K</b> , Part I-B, Column A or on <b>Form CT-PET</b> , Part 1, <i>Schedule A</i> , Line 3. | 1. |
| Type of apprenticeship:<br><input type="checkbox"/> Manufacturing trades <input type="checkbox"/> Plastic trades <input type="checkbox"/> Construction trades |                                                                                                                                                                                                                                                     |    |