

**Form CT-UCONN**  
**University of Connecticut Incentive Program Tax Credit**

**2025**

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

Name of eligible taxpayer	Connecticut Tax Registration Number
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**General Information**

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-UCONN** to claim the business tax credit available under Public Act 25-168.

The University of Connecticut Incentive Program tax credit is administered by the University of Connecticut (UCONN) and may not be claimed until UCONN issues a tax credit voucher which lists the amount of the available tax credit.

The University of Connecticut Incentive Program tax credit may be applied against the taxes imposed under Chapter 207 (Insurance Companies and Health Care Centers Taxes), Chapter 208 (Corporation Business 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), Chapter 228z (Pass-Through Entity Tax), or Chapter 229 (Income Tax) of the Connecticut General Statutes, other than the liability imposed by section 12-707 of the general statutes.

**Credit Percentage**

This credit is equal to 50% of qualified UCONN Incentive Program payments. The credits allowed shall not exceed five hundred thousand dollars for any taxpayer or income year. The aggregate amount of total credits allowed under this Chapter shall not exceed five million dollars.

**Claim Period**

All or any part of the tax credit may be claimed in the year such payments were made or in any of the fifteen immediately succeeding taxable or income years. No carryback is allowed.

**Additional Information**

See the *Guide to Connecticut Business Tax Credits* available on the Department of Revenue Services (DRS) website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS).

**Part I – Credit Computation** (attach a copy for each tax credit voucher)

1. UCONN Tax Credit Voucher Number	1.	
2. Year in which incentive program payments were made	2.	
3. Amount of UCONN Incentive Program tax credit as listed on the tax credit voucher issued by UCONN	3.	00
4. Amount of UCONN tax credit applied to the Corporation Business Tax	4.	00
5. Amount of UCONN tax credit applied to other taxes	5.	00
6. Total amount of UCONN tax credit applied. Add Line 4 and Line 5.	6.	00

## Part II – Computation of Carryforward

Credit may be carried forward to fifteen immediately succeeding income years.

	<b>A</b> Total Credit Earned	<b>B</b> Credit Previously Applied	<b>C</b> Carryforward to 2025	<b>D</b> Credit Applied to 2025	<b>E</b> Credit Available in 2026
1. <i>reserved for future use</i>					
2. <i>reserved for future use</i>					
3. <i>reserved for future use</i>					
4. <i>reserved for future use</i>					
5. <i>reserved for future use</i>					
6. 2025 UCONN Incentive Program tax credit					
7. <b>Total UCONN Incentive Program tax credit applied to 2025:</b> Add Lines 1 through 6, Column D.					
8. <b>Total UCONN Incentive Program tax credit available in 2026:</b> Add Lines 1 through 6, Column E.					

### Computation of Carryforward Instructions

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

**Lines 1 through 5, Column E** – Subtract Column D from Column C.

**Line 6, Column E** – Subtract Column D from Column A.

**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.