

# Form CT-1120A-BMC

## Corporation Business Tax Return

### Apportionment Computation - Motor Bus and Motor Carrier Companies

**Enter Income Year** Beginning \_\_\_\_\_, \_\_\_\_\_, and Ending \_\_\_\_\_, \_\_\_\_\_

Corporation Name	Connecticut Tax Registration Number
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#### Instructions

Complete this form in blue or black ink only.

Complete **Form CT-1120A-BMC** and file it as part of **Form CT-1120**, *Corporation Business Tax Return*, only if the company was taxable both within and outside Connecticut during the income year and was engaged in either:

- Carrying passengers for hire, as a **motor bus company** within and outside Connecticut; **or**
- Carrying property for hire, as a **motor carrier** within and outside Connecticut.

#### Schedule R-BMC — Net Income Apportionment

Complete *Schedule R-BMC* and enter the resulting apportionment fraction from Line 3 on **Form CT-1120**, *Schedule A*, Line 2, only if the corporation's entire net income is derived from either:

- Carrying passengers for hire, as a **motor bus company** within and outside Connecticut, **or**
- Carrying property for hire, as a **motor carrier** within and outside Connecticut.

1. Total number of miles operated within Connecticut	1.	
2. Total number of miles operated everywhere	2.	
3. Proportion of miles operated in Connecticut: Divide Line 1 by Line 2.	3.	0. <small>(Carry to six places.)</small>

#### Schedule A-1 — Computation of Connecticut Net Income

Complete *Schedule A-1* if the taxable net income for a bus company or a motor carrier is derived in part from sources other than the carrying of passengers for hire or carrying property for hire.

	Total Net Income	Column A Bus Company Net income derived from carrying passengers for hire	Column B Motor Carrier Net income derived from carrying property for hire	Column C Bus Company Motor Carrier Net income derived from sources <b>other than</b> carrying passengers or property for hire
1. Net income from <b>Form CT-1120</b> , <i>Schedule A</i> , Line 1				
2. (a) <b>Motor Bus Company</b> apportionment fraction from <i>Schedule R-BMC</i> , Line 3		0. <small>Carry to six places</small>		
(b) <b>Motor Carrier</b> apportionment fraction from <i>Schedule R-BMC</i> , Line 3			0. <small>Carry to six places</small>	
3. (a) Apportionment fraction from <b>Form CT-1120A</b> , <i>Schedule Q or R</i> or other applicable apportionment form.				0. <small>Carry to six places</small>
(b) Apportionment fraction from <b>Form CT-1120A</b> , <i>Schedule Q or R</i> or other applicable apportionment form.				0. <small>Carry to six places</small>
4. <b>Motor Bus Company</b> balances after apportionment Multiply Line 1, Column A, by Line 2a, Column A. Multiply Line 1, Column C, by Line 3a, Column C.				
5. <b>Motor Carrier</b> balances after apportionment: Multiply Line 1, Column B, by Line 2b, Column B. Multiply Line 1, Column C, by Line 3b, Column C.				
6. Connecticut Net Income: <b>Motor Bus Companies</b> , add Line 4, Column A, and Line 4, Column C. <b>Motor Carriers</b> , add Line 5, Column B, and Line 5, Column C. Enter here and on <b>Form CT-1120</b> , <i>Schedule A</i> , Line 3. Make no entries on <b>Form CT-1120</b> , <i>Schedule A</i> , Line 1 and Line 2.				