Department of Revenue Services
State of Connecticut

(Rev. 01/11)

Form CT-1120A-LP

Corporation Business Tax Return
Apportionment of Limited Partnership Interests

Enter Income Year Beginning __________________, _______, and Ending __________________, _______

Corporation name	Connecticut Tax Registration Number

General Instructions

Complete this form in blue or black ink only.

Complete **Form CT-1120A-LP**, *Schedule I-LP*, *Schedule M-LP*, and *Schedule S-LP* if a corporation, not otherwise carrying on or doing business within Connecticut, is a limited partner in one or more limited liability companies (LLCs) or limited partnerships (other than an investment partnership) doing business, owning or leasing property, or maintaining an office within Connecticut, if such corporation does not make an election to apportion its income within and outside Connecticut. If a corporation has taxable interests in more than three limited partnerships, attach a schedule providing the information required on *Schedules I-LP*, *M-LP*, and *S-LP*, for each limited partnership interest. If a corporation is a limited partner in one or more investment limited partnerships and the corporation is not otherwise carrying on or doing business within Connecticut, the corporation is not required to file a corporation business tax return.

A corporation that is a general partner in a partnership which does business in Connecticut, or a corporation that otherwise is carrying on or doing business in Connecticut, including a corporation with economic nexus in Connecticut, must apportion its income and minimum tax base using **Form CT-1120A**, *Corporation Business Tax Return Apportionment Computation*, or another applicable apportionment form.

If the corporation elects not to be taxed on its distributive share of limited partnership income or loss, indicate by checking the election box below and attach Form CT-1120A-LP to **Form CT-1120**, *Corporation Business Tax Return*. Do not complete any schedules on Form CT-1120A-LP other than the election box below. Compute the apportionment fraction for income on Form CT-1120A, *Schedule Q* or *Schedule R*. The apportionment fraction for the minimum tax base which includes the value of all partnership interests is computed on Form CT-1120A, *Schedule S*.

☐ Check here if the corporation elects not to be taxed on its distributive share of limited partnership income or loss.

Schedule I-LP — Connecticut Distributive Share of Limited Partnership Income

Complete this schedule to compute the distributive share of limited partnership income apportionable to Connecticut.

Column A - Enter the name of each limited partnership that has Connecticut-sourced income.

Column B - Enter the Federal Employer Identification Number (FEIN) of each limited partnership that has Connecticut-sourced income.

Column C - Enter the amount of the distributive share of partnership income or loss as determined for federal income tax purposes for each limited partnership to the extent the income or loss is derived from or connected with Connecticut sources.

	Column A	Column B	Column C
	Name of Limited Partnership	Partnership's FEIN	Connecticut-Source Income
1.			
2.			
3.			
4.	**Total:** Add Lines 1 through 3, Column C. Enter here and on Form CT-1120, *Schedule A*, Line 3.		

Schedule M-LP — Connecticut Distributive Share of Limited Partnership Assets – Minimum Tax Base

	Column A Name of Limited Partnership	Column B Partnership's FEIN	Column C Average Value of Partnership	Column D Partnership's Apportionment Fraction (*Schedule S-LP*)
1.				
2.				
3.				

	Column E **Partnership's Apportioned Average Value** Multiply Column C by Column D.	Column F **Partner's Proportionate Share**	Column G **Partner's Average Value** Multiply Column E by Column F.
1.			
2.			
3.			
4.	**Total**: Add Lines 1 through 3, Column G. Enter here and on **Form CT-1120**, *Schedule B*, Line 3.		

Column A - Enter the name of each limited partnership.

Column B - Enter the FEIN of each limited partnership.

Column C - Enter the average value of each partnership.

Column D - Enter the partnership's minimum tax base apportionment fraction from *Schedule S-LP*, Line 3, Column III. Complete a separate *Schedule S-LP*, Minimum Tax Base Apportionment, for each limited partnership.

Column E - Multiply the amount in Column C by the fraction in Column D.

Column F - Enter the percentage that the partnership used to determine the partner's distributive share of ordinary income or loss of the partnership.

Column G - Multiply the amount in Column E by the percentage in Column F.

Schedule S-LP — Minimum Tax Base Apportionment

			Column I Connecticut	Column II Everywhere	Column III
Intangible Assets Average Monthly Net Book Value	1.	(a) Cash			Divide Line 3, Column I by Line 3, Column II. Enter below and on *Schedule M-LP*, Column D. Carry to six places.
		(b) Notes & Accounts Rec.			
		(c) Investments: Other than stock			
		(d) Other			
	1.	Total			
Tangible Property Average Monthly Net Book Value	2.	(a) Inventories			
		(b) Depreciable Assets			
		(c) Land			
		(d) Other			
	2.	Total			
Apportionment Fraction	3.	**Total:** Add total amount on Line 1 and Line 2.			0.