

Form CT-1120

Corporation Business Tax Return

2012

Enter Income Year Beginning

, 2012, and Ending

| | | | |
|---|----|-----------------------------------|--|
| Total assets ▶ | 00 | Corporation name | Federal Employer ID Number (FEIN) ▶ |
| Amount from federal Form 1120, Line 11: See <i>Schedule C</i> , Line 1b below. ▶ | 00 | Number and street PO Box | DRS use only ▶ - - 20 |
| NAICS code: See instructions. ▶ | | City or town State ZIP code | CT Tax Registration Number ▶ |

Check and Complete All Applicable Boxes

Visit www.ct.gov/TSC
to file and pay this
return electronically.



- ☐ Address change
- Return status: ☐ Initial ☐ Final ☐ Short period
- If this is a final return, has the corporation: ☐ Dissolved ☐ Withdrawn
☐ Merged/reorganized: Enter survivor's CT Tax Registration Number: _____
- Federal return was filed on: ☐ 1120 ☐ 1120-H ☐ 1120-REIT ☐ 1120-RIC ☐ Other: _____
☐ Consolidated basis: Parent co. name ▶ _____ Parent co. FEIN ▶ _____
- Is this corporation exchanging R & D tax credits? ☐ Yes (Attach **Form CT-1120 XCH.**) ☐ No
- Was this company included in a CT combined or unitary business tax return for the previous year? ☐ Yes ☐ No
If this is the first year electing or revoking combined or unitary status, attach **Form CT-1120CC** or **Form CT-1120CC-R**.
- Is this company included in a CT combined or unitary business tax return for this year?
☐ Yes (Attach **Form CT-1120CR** or **Form CT-1120U.**) ☐ No
- Is the principal place of business located in CT? ☐ Yes ☐ No
If **No**, enter state where principal place of business is located _____ State of incorporation _____
Date of organization _____ Date qualified in CT _____ Date business began in CT _____
- Is this corporation exempt from CT corporation business tax? ☐ Yes (Attach explanation of exemption including statutory cite.) ☐ No
- Did this corporation use the annualized method to calculate its estimated tax installments? ☐ Yes (Attach **Form CT-1120I.**) ☐ No
- Does this corporation pay, accrue, or incur interest expenses or intangible expenses, costs, and related interest expenses to a related member? ☐ Yes (Attach **Form CT-1120AB.**) ☐ No
- Is this corporation filing **Form CT-1120 PIC**? ☐ Yes (Attach **Form CT-1120 PIC.**) ☐ No
- Did this corporation have an average monthly net employment gain as calculated on **Form CT-1120 TCE**? ☐ Yes ☐ No

**Attach a Complete Copy of Form 1120 Including All Schedules as Filed With the Internal Revenue Service.
Complete Schedule C after completing all other schedules.**

| Schedule C – Computation of Amount Payable (Minimum Tax \$250) | | | For a faster refund, file this return electronically at www.ct.gov/TSC and choose direct deposit. |
|--|-----|----|---|
| 1a. Tax: Greater of <i>Schedule A</i> , Line 6; <i>Schedule B</i> , Line 6; or \$250 ▶ | 1a | 00 | |
| 1b. Surtax: Line 1a multiplied by 20%. If federal Form 1120, Line 11 is less than \$100,000,000 or Line 1a is \$250 enter "0." ▶ | 1b | 00 | |
| 1c. Recapture of tax credits: See instructions. ▶ | 1c | 00 | |
| 1. Total tax: Enter the total of Lines 1a through Line 1c. If no tax credits claimed, enter also on Line 6. | | | 1 |
| 2. Multiply Line 1 by 30% (0.30). If Line 13 above is Yes , see instructions. ▶ | | | 2 |
| 3. Enter the greater of Line 2 or \$250. ▶ | | | 3 |
| 4. Tax credit limitation: Subtract Line 3 from Line 1. ▶ | | | 4 |
| 5. Tax credits from Form CT-1120K , Part II, Line 11. Do not exceed amount on Line 4. ▶ | | | 5 |
| 6. Balance of tax payable: Subtract Line 5 from Line 1. ▶ | | | 6 |
| 7a. Paid with application for extension from Form CT-1120 EXT ▶ | 7a | 00 | |
| 7b. Paid with estimates from Forms CT-1120 ESA, ESB, ESC, & ESD ▶ | 7b | 00 | |
| 7c. Overpayment from prior year ▶ | 7c | 00 | |
| 7. Tax payments: Enter the total of Lines 7a, 7b, and 7c. ▶ | | | 7 |
| 8. Balance of tax due (overpaid): Subtract Line 7 from Line 6. ▶ | | | 8 |
| 9a. Penalty ▶ | 9a | 00 | |
| 9b. Interest ▶ | 9b | 00 | |
| 9c. CT-1120I Interest ▶ | 9c | 00 | |
| 9. Total penalty and interest: Enter the total of Lines 9a, 9b, and Line 9c. | | | 9 |
| 10a. Amount to be credited to 2013 estimated tax ▶ | 10a | 00 | |
| 10b. Amount to be refunded ▶ | 10b | 00 | |
| For faster refund, use Direct Deposit by completing Lines 10c, 10d, and 10e. | | | |
| 10c. Checking ▶ <input type="checkbox"/> Savings ▶ <input type="checkbox"/> 10d. Routing number ▶ <input type="text"/> | | | |
| 10e. Account number ▶ <input type="text"/> 10f. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/> Yes | | | |
| 10. Total to be credited or refunded: Enter the total of Line 10a and Line 10b. | 10 | | 00 |
| 11. Balance due with this return: Add Line 8 and Line 9. ▶ | 11 | | 00 |

| Schedule A – Computation of Tax on Net Income | | | |
|---|---|----|----|
| 1. Net income: Enter amount from <i>Schedule D</i> , Line 22. If 100% Connecticut, enter also on Line 3. ... ▶ | 1 | | 00 |
| 2. Apportionment fraction: Carry to six places. See instructions. ▶ | 2 | 0. | |
| 3. Connecticut net income: Multiply Line 1 by Line 2. ▶ | 3 | | 00 |
| 4. Operating loss carryover from Form CT-1120 ATT , <i>Schedule H</i> , Line 14, Column D ▶ | 4 | | 00 |
| 5. Income subject to tax: Subtract Line 4 from Line 3. ▶ | 5 | | 00 |
| 6. Tax: Multiply Line 5 by 7.5% (.075). ▶ | 6 | | 00 |

| Schedule B – Computation of Minimum Tax on Capital | | | |
|--|---|----|----|
| 1. Minimum tax base from <i>Schedule E</i> , Line 6, Column C. If 100% Connecticut, enter also on Line 3. ▶ | 1 | | 00 |
| 2. Apportionment fraction: Carry to six places. See instructions. ▶ | 2 | 0. | |
| 3. Multiply Line 1 by Line 2. ▶ | 3 | | 00 |
| 4. Number of months covered by this return ▶ | 4 | | |
| 5. Multiply Line 3 by Line 4, divide the result by 12. ▶ | 5 | | 00 |
| 6. Tax (3 and 1/10 mills per dollar): Multiply Line 5 by .0031. Maximum tax for <i>Schedule B</i> is \$1,000,000. ... ▶ | 6 | | 00 |

| Schedule D – Computation of Net Income | | | |
|---|----|--|----|
| 1. Federal taxable income (loss) before net operating loss and special deductions ▶ | 1 | | 00 |
| 2. Interest income wholly exempt from federal tax ▶ | 2 | | 00 |
| 3. Unallowable deduction for corporation tax from <i>Schedule F</i> , Line 8 ▶ | 3 | | 00 |
| 4. Interest expenses paid to a related member from Form CT-1120AB , Part I A, Line 1 ▶ | 4 | | 00 |
| 5. Intangible expenses and costs paid to a related member from Form CT-1120AB , Part I B, Line 3 ▶ | 5 | | 00 |
| 6. Federal bonus depreciation: See instructions. ▶ | 6 | | 00 |
| 7. <i>Reserved for future use</i> ▶ | 7 | | |
| 8. IRC §199 domestic production activities deduction from federal Form 1120, Line 25 ▶ | 8 | | 00 |
| 9. Other: Attach explanation. ▶ | 9 | | 00 |
| 10. Total: Add Lines 1 through 9. ▶ | 10 | | 00 |
| 11. Dividend deduction from Form CT-1120 ATT , <i>Schedule I</i> , Line 5 ▶ | 11 | | 00 |
| 12. Capital loss carryover (if not deducted in computing federal capital gain) ▶ | 12 | | 00 |
| 13. Capital gain from sale of preserved land ▶ | 13 | | 00 |
| 14. Federal bonus depreciation recovery from Form CT-1120 ATT , <i>Schedule J</i> , Line 13 ▶ | 14 | | 00 |
| 15. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 1 ▶ | 15 | | 00 |
| 16. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 2 ▶ | 16 | | 00 |
| 17. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 3 ▶ | 17 | | 00 |
| 18. Exceptions to add back of intangible expenses paid to a related member from Form CT-1120AB , Part II B, Line 1 ▶ | 18 | | 00 |
| 19. <i>Reserved for future use</i> ▶ | 19 | | |
| 20. Other: See instructions. ▶ | 20 | | 00 |
| 21. Total: Add Lines 11 through 20. ▶ | 21 | | 00 |
| 22. Net income: Subtract Line 21 from Line 10. Enter here and on <i>Schedule A</i> , Line 1. ▶ | 22 | | 00 |

| Schedule E – Computation of Minimum Tax Base See instructions. | | | | | | |
|--|-------------------------------|----|-------------------------|----|---|----|
| | Column A Beginning of Year | | Column B End of Year | | Column C | |
| 1. Capital stock from federal Schedule L, Line 22a and Line 22b | | 00 | | 00 | (Column A plus Column B) Divided by 2 | |
| 2. Surplus and undivided profits from federal Schedule L, Lines 23, 24, and 25 | | 00 | | 00 | | |
| 3. Surplus reserves: Attach schedule. | | 00 | | 00 | | |
| 4. Total: Add Lines 1, 2, and 3. Enter average in Column C. | | 00 | | 00 | | 00 |
| 5. Holdings of stock of private corporations: Attach schedule. Enter average in Column C. | | 00 | | 00 | | 00 |
| 6. Balance: Subtract Line 5, Column C, from Line 4, Column C. Enter here and on <i>Schedule B</i> , Line 1. | | | | | | 00 |

| Schedule F – Taxes | | Column A | | Column B |
|---|----|----------|----|----------|
| 1. Payroll..... | 1. | | 00 | |
| 2. Real property | 2. | | 00 | |
| 3. Personal property | 3. | | 00 | |
| 4. Sales and use..... | 4. | | 00 | |
| 5. Other: See instructions. | 5. | | 00 | |
| 6. Connecticut corporation business tax deducted in the computation of federal taxable income | | 6. | | 00 |
| 7. Tax on or measured by income or profits imposed by other states or political subdivisions deducted in the computation of federal taxable income: Attach schedule. | | 7. | | 00 |
| 8. Total unallowable deduction for corporation business tax purposes: Add Line 6 and Line 7, Column B. Enter here and on <i>Schedule D</i> , Line 3..... | | 8. | | 00 |

Schedule G – Additional Required Information – Attach a schedule of corporate officers' names, titles, and addresses. See instructions.

1. In which CT town(s) does the corporation own or lease, as lessee, real or tangible personal property, or perform services?

2. (a) Did this corporation directly or indirectly transfer a controlling interest in an entity owning CT real property? ▶ ☐ Yes ▶ ☐ No
If **Yes**, enter: Entity name ▶ _____ Federal Employer ID Number ▶ _____

(b) Was there a direct or indirect transfer of a controlling interest in your company owning CT real property? ▶ ☐ Yes ▶ ☐ No
If **Yes**, enter: Transferor name ▶ _____ Federal Employer ID Number ▶ _____

(c) If the answer to either 2(a) or 2(b) is **Yes**, enter: Transferee(s) name _____
Date of transfer _____, **and** attach a list of addresses for all Connecticut realty property transferred.

3. Did any corporation at any time during the year own a majority of the voting stock of this corporation? ▶ ☐ Yes ▶ ☐ No
If **Yes**, enter: Corporation name _____ Federal Employer ID Number _____

4. Last taxable year this corporation was audited by the Internal Revenue Service ▶ _____
Were adjustments reported to CT? ▶ ☐ Yes ▶ ☐ No (If **No**, attach explanation.)

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

| | | | | |
|--|---|---|---|--|
| Sign Here Keep a copy of this return for your records. | Corporate officer's name (<i>print</i>) | | Corporate officer's signature | Date |
| | Corporate officer's email address (<i>print</i>) ▶ | | | Telephone number () |
| | Title | | May DRS contact the preparer shown below about this return? Yes <input type="checkbox"/> No <input type="checkbox"/> See instructions. | |
| | Paid preparer's name (<i>print</i>) | | | Date |
| | Paid preparer's signature | | | Preparer's SSN or PTIN |
| | Firm's name and address | | FEIN | Telephone number () |
| Mail paper return with payment to: Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974 | | Mail paper return without payment to: Department of Revenue Services State of Connecticut PO Box 150406 Hartford CT 06115-0406 | | Make check payable to: Commissioner of Revenue Services Attach check to return with paper clip. Do not staple. |