

## Form CT-1120A-MFG

### Corporation Business Tax Return

### Apportionment Computation - Manufacturing Companies

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

Corporation name	Connecticut Tax Registration Number
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Complete this form in blue or black ink only. See instructions on reverse.

	Receipts Factor Apportionment	Column A Connecticut	Column B Everywhere
1.	Receipts from sales of tangible property		
2.	Receipts from services		
3.	Interest		
4.	Receipts from rents and royalties		
5.	Net gains from sale of tangible assets: If less than zero, enter "0."		
6.	Net gains from sale of intangible assets: If less than zero, enter "0."		
7.	Other		
8.	<b>Total:</b> Add Lines 1 through 7 in Column A and Column B.		

#### Computation of Connecticut Apportionment Fraction

9.	Receipts apportionment fraction: Divide Line 8, Column A, by Line 8, Column B, and carry to six places. Enter here and on <b>Form CT-1120</b> , <i>Schedule A</i> , Line 2.	0.
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#### Government Contractor Election

**Check here** if the corporation is a manufacturer that has 75% (.75) or more of its total gross receipts from the sale of tangible personal property directly, or in the case of a subcontractor, indirectly to the U.S. government and elects to apportion its net income within and outside Connecticut, using **Form CT-1120A**, *Corporation Business Tax Return Apportionment Computation, Schedule R*. The election is irrevocable for, and applicable for, five successive income years.

# Form CT-1120A-MFG

## Instructions

Complete this form in blue or black ink only.

**Form CT-1120A-MFG**, *Corporation Business Tax Return Apportionment Computation - Manufacturing Companies*, must be completed and attached to **Form CT-1120**, *Corporation Business Tax Return*, only if the manufacturer carried on business both within and outside Connecticut and was taxable in another state during the income year for which the return is filed.

Manufacturing companies whose net income is primarily derived from activities that, in accordance with the *North American Industry Classification System, United States*, 1997 manual, are included in Sector 31, 32, or 33, must complete this form.

### Column A

The numerator of the apportionment fraction shall consist of the manufacturer's gross receipts that are assignable to Connecticut and includes the following:

- Receipts from sales of tangible property delivered or shipped to a purchaser within Connecticut regardless of the f.o.b. point or other conditions of sale;
- Receipts from services performed within Connecticut;
- Interest earned from assets managed or controlled within Connecticut;
- Royalties from the use of patents or copyrights within Connecticut;

- Rents and royalties from property situated within Connecticut;
  - Net gains from sale or other disposition of tangible assets situated within Connecticut;
  - Net gains from sale or other disposition of intangible assets managed or controlled within Connecticut;
- and**
- All other receipts earned within Connecticut.

If losses from sales or other dispositions of such tangible or intangible assets exceed the gains, then enter zero for the net gains. Dividends and losses are excluded from the receipts factor.

### Column B

The denominator of the apportionment fraction shall consist of the manufacturer's total gross receipts whether or not assignable to Connecticut.

### Government Contractor Election

If 75% or more of the manufacturer's total gross receipts during the income year are from the sale of tangible personal property directly, or in the case of a subcontractor, indirectly to the U.S. government, the manufacturer may elect on or before the due date, or if applicable, the extended due date of its corporation business tax return for the income year, to apportion its net income within and outside Connecticut by means of the three factor apportionment fraction described in Form CT-1120A, *Schedule R*. This election is irrevocable for, and applicable for, five successive income years.