

Form CT-1120A-BPE

Corporation Business Tax Return

(Rev. 12/13)

Apportionment Computation - Broadcasters and Production Entities

Complete this form in blue or black ink only. See instructions on reverse.

Enter Income Year Beginning _____, _____, and Ending _____, _____

Corporation name	Connecticut Tax Registration Number
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Schedule 1 — Broadcasters

Receipts Factor Apportionment		Column A Connecticut	Column B Everywhere
1.	Advertising revenue, affiliate fees, and subscriber fees received from video or audio programming in release to or by a broadcaster for telecast		
2.	Advertising revenue received by an over-the-air television or radio network or station from video or audio programming in release to or by a broadcaster for telecast		
3.	Advertising revenue, affiliate fees, and subscriber fees received by a cable network or cable television system from video or audio programming in release to or by such cable network or cable television system for telecast		
4.	Total: Add Lines 1 through 3 in Column A and Column B.		
5.	Receipts apportionment fraction: Divide Line 4, Column A, by Line 4, Column B, and carry to six places. Enter here and on Schedule 3, Line 2 or Form CT-1120, Schedule A, Line 2.		0.

Schedule 2 — Production Entities

Receipts Factor Apportionment		Column A Connecticut	Column B Everywhere
1.	Video or audio programming production services		
2.	Receipts apportionment fraction: Divide Line 1, Column A, by Line 1, Column B, and carry to six places. Enter here and on Schedule 3, Line 3 or Form CT-1120, Schedule A, Line 2.		0.

Schedule 3 – Computation of Connecticut Net Income

		Total Net Income	Column A Net income derived from broadcasting of video or audio programming	Column B Net income derived from video or audio programming production services	Column C Net income derived from sources other than video or audio programming broadcasting or production services
1.	Net income from Form CT-1120, Schedule A, Line 1	1.			
2.	Broadcasters receipts apportionment fraction from Schedule 1 Line 5. Carry to six places.	2.	0.		
3.	Production entities receipts apportionment fraction from Schedule 2, Line 2. Carry to six places.	3.		0.	
4.	Apportionment fraction from the applicable apportionment form. Carry to six places.	4.			0.
5.	Balances after apportionment: Multiply Line 1, Column A by Line 2, Column A. Multiply Line 1 Column B by Line 3, Column B. Multiply Line 1, Column C by Line 4, Column C.	5.			
6.	Connecticut Net Income: Add Line 5, Columns A through C. Enter here and on Form CT-1120, Schedule A, Line 3. Make no entries on Form CT-1120, Schedule A, Line 1 and Line 2.	6.			

Form CT-1120A-BPE

Instructions

Complete this form in blue or black ink only.

Broadcasters and eligible production entities must complete **Form CT-1120A-BPE**, *Corporation Business Tax Return Apportionment Computation - Broadcasters and Production Entities*, and attach it to **Form CT-1120**, *Corporation Business Tax Return*, only if the company carried on business both within and outside Connecticut and was taxable in another state during the income year for which the return is filed.

Definitions

Eligible production entity means a corporation which provides video or audio programming production services and which is affiliated, within the meaning of sections 1501 to 1504 of the Internal Revenue Code and the regulations promulgated thereunder, with a **broadcaster**.

Broadcaster means a corporation that is engaged in the business of broadcasting video or audio programming, whether through the public airwaves, by cable, by direct or indirect satellite transmission, or by any other means of communication, through an over-the-air television or radio network, through a television or radio station, or through a cable network or cable television system, and that is primarily engaged in activities that, in accordance with the *North American Industry Classification System (NAICS)*, *United States, 1997 manual*, are included in industry group 5131 or 5132.

Video or audio programming means any and all performances, events or productions, including without limitation, news, sporting events, plays, stories and other entertainment, literary, commercial, educational or artistic works, telecast or otherwise made available for video or audio exhibition through live transmission or through the use of video tape, disc or any other type of format or medium.

Line Instructions

Schedule 1 — Broadcasters

Any **broadcaster** which is taxable both within and outside Connecticut shall apportion its net income derived from the broadcast of video or audio programming, whether through the public airwaves, by cable, by direct or indirect satellite transmission network, through a television or radio station, or through a cable network or cable television system and, if such broadcaster is a cable network, all net income derived from activities related to or arising out of the foregoing, including but not limited to broadcasting, entertainment, publishing, whether electronically or in print, electronic commerce, and licensing of intellectual property created in the pursuit of such activities by a receipts factor apportionment fraction.

Column A

The numerator of the apportionment fraction for a broadcaster shall include the gross receipts of the taxpayer from sources within Connecticut as follows:

Line 1 - Gross receipts, including without limitation, advertising revenue, affiliate fees, and subscriber fees received by a broadcaster from video or audio programming in release to or by a broadcaster for telecast which is attributed to Connecticut.

Line 2 - Gross receipts, include without limitation, advertising revenue received by an over-the-air television or radio network or a television or radio station from video or audio programming in release to or by such network or station for telecast. Such receipts shall be attributed to Connecticut in the same ratio that the audience for such over-the-air network or station located in Connecticut bears to the total audience for such over-the-air network or station inside and outside the U.S.

The audience shall be determined either by reference to the books and records of the taxpayer or by reference to the applicable year's published rating statistics, provided the method used by the taxpayer is consistently used from year to year for such purpose and fairly represents the taxpayer's activity in Connecticut.

Line 3 - Gross receipts including without limitation, advertising revenue, affiliate fees, and subscriber fees received by a cable network or a cable television system from video or audio programming in release to or by such cable network or cable television system for telecast and other receipts (that are derived from the activities listed above for broadcasters) shall be attributed to Connecticut in the same ratio that the subscribers for such cable network or cable television system located in Connecticut bears to the total of such subscribers of such cable network or cable television system inside and outside the U.S.

The number of subscribers of a cable network shall be measured by reference to the number of subscribers or cable television systems that are affiliated with such network and that receive video or audio programming of such network.

The number of subscribers of a cable television system shall be determined either by reference to the books and records of the taxpayer or by reference to the applicable year's published rating statistics located in published surveys, provided the method used by the taxpayer is consistently used from year to year for such purpose and fairly represents the taxpayer's activities in Connecticut.

Column B

The denominator of the apportionment fraction for a broadcaster shall consist of total gross receipts derived from the broadcast of video or audio programming and, if a cable network, all income related to or arising out of video or audio programming.

Schedule 2 — Production Entities

An eligible production entity taxable both within and outside Connecticut shall apportion its net income derived from video or audio programming production services by means of receipts factor apportionment.

Column A

The numerator of the apportionment fraction for a production entity shall include the gross receipts of the taxpayer that are derived from video or audio programming production services relating to events which occur within Connecticut.

Column B

The denominator of the apportionment fraction for eligible production entities shall include gross receipts derived from video or audio programming production services relating to events that occur within or outside Connecticut.

Schedule 3 — Computation of Connecticut Net Income

Complete Schedule 3 if the taxable net income for a broadcaster or production entity is not derived entirely from either: 1) the broadcast of video or audio programming; or 2) production services. If the broadcaster is a cable network, also include in Line 1, Column A all net income derived from activities related to or arising out of video or audio programming, including, but not limited to, broadcasting, entertainment, publishing, electronic commerce and licensing of intellectual property created in the pursuit of such activities.