

Form CT-1120AT

Apprenticeship Training Tax Credit

2015

For Income Year Beginning: _____, **2015** and Ending: _____.

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

Use Form CT-1120AT to claim the credit available under Conn. Gen. Stat. §12-217g. Attach completed Form CT-1120AT to **Form CT-1120K, Business Tax Credit Summary**.

The Apprenticeship Training tax credit is administered by the Connecticut Department of Labor (DOL) and may not be claimed until DOL issues a tax credit certification letter to a taxpayer. The tax credit certification letter lists the amount of the available tax credit and should be attached to Form CT-1120AT.

Assignment

For income years beginning on or after January 1, 2015, S Corporations, limited liability companies, limited liability partnerships, and limited partnerships may also earn the credit for apprenticeships in manufacturing trades. Apprenticeship Training tax credits can only be applied to the corporation business tax, and entity types listed above may assign any tax credit earned, in whole or in part, to one or more corporation business taxpayers. Credits allowed for those entities may not be sold, transferred, or assigned more than three times. A corporation that earns a credit may not assign the credit to another corporation. Only credits earned for the manufacturing portion of the Apprenticeship Training tax credit may be assigned, and not for the plastics and construction trades portions. An assignee must claim the credit in the same year that the assignor would have been eligible to claim the credit.

Additional Information

See the *Guide to Connecticut Business Tax Credits* available on the Department of Revenue Services (DRS) website at **www.ct.gov/drs**, or contact DOL at Connecticut Department of Labor, Office of Apprenticeship Training, 200 Folly Brook Boulevard, Wethersfield, CT 06109 or 860-263-6085.

Part I - Credit Computation

1.	Amount of Apprenticeship Training tax credit claimed as listed on the tax credit certification letter issued by the DOL or the amount received by assignment. Enter here and on Form CT-1120K, Part I-B, Column A.	1.	
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The Apprenticeship Training tax credit is being claimed by:

☐ Corporation hiring apprentices

☐ An assignee

Type of apprenticeship:

☐ Manufacturing trades

☐ Plastic Trades

☐ Construction Trades

If credit is being claimed by an assignee, enter the name and Connecticut Tax Registration Number (if available) of the assignor below. Only the portion of the credit attributable to manufacturing trades may be assigned.

	Owner/Assignor's Name	Assignor's Connecticut Tax Registration Number
Initial owner		
Second assignor		
Third assignor		