

Form CT-1120A-BMC

Corporation Business Tax Return

Apportionment Computation - Motor Bus and Motor Carrier Companies

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

Corporation Name	Connecticut Tax Registration Number
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Instructions

Complete this form in blue or black ink only.

Complete **Form CT-1120A-BMC** and file it as part of **Form CT-1120**, *Corporation Business Tax Return*, only if the company was taxable both within and outside Connecticut during the income year and was engaged in either:

- Carrying passengers for hire, as a **motor bus company** within and outside Connecticut; **or**
- Carrying property for hire, as a **motor carrier** within and outside Connecticut.

Schedule R-BMC — Net Income Apportionment

Complete *Schedule R-BMC* and enter the resulting apportionment fraction from Line 3 on **Form CT-1120**, *Schedule A*, Line 2, only if the corporation's entire net income is derived from either:

- Carrying passengers for hire, as a **motor bus company** within and outside Connecticut, **or**
- Carrying property for hire, as a **motor carrier** within and outside Connecticut.

1. Total number of miles operated within Connecticut.	1.	
2. Total number of miles operated everywhere.	2.	
3. Proportion of miles operated in Connecticut: Divide Line 1 by Line 2. Carry to six places.	3.	0.

Schedule A-1 — Computation of Connecticut Net Income

Complete *Schedule A-1* if the taxable net income for a bus company or a motor carrier is derived in part from sources other than the carrying of passengers for hire or carrying property for hire.

Form CT-1120CU filers: Combined group members that are subject to motor bus/motor carrier apportionment should complete *Schedule A-1*, Column A and Column B. **Do not complete Column C.** Add the amounts on Line 4 in Column A and Column B and enter the total in the appropriate column on **Form CT-1120CU-NI**, *Tax on Combined Group Net Income*, Part III, Line 6.

	Column A Bus Company Net income derived from carrying passengers for hire	Column B Motor Carrier Net income derived from carrying property for hire	Column C Bus Company Motor Carrier Net income derived from sources other than carrying passengers or property for hire
1. Net income from Form CT-1120 , <i>Schedule A</i> , Line 1. Form CT-1120CU filers only: Enter in Column A and Column B net income amounts from the sources indicated in each column. Do not complete Column C.			
2a. Motor Bus Company apportionment fraction from <i>Schedule R-BMC</i> , Line 3. Carry to six places.	0.		
2b. Motor Carrier apportionment fraction from <i>Schedule R-BMC</i> , Line 3. Carry to six places.		0.	
3. Apportionment fraction from Form CT-1120A , <i>Schedule Q</i> or other applicable apportionment form. Carry to six places.			0.
4. Balances after apportionment: Multiply Line 1, Column A, by Line 2a, Column A. Multiply Line 1, Column B, by Line 2b, Column B. Multiply Line 1, Column C, by Line 3, Column C. Form CT-1120CU filers only: Add the amounts in Column A and Column B and enter this total in the appropriate column on Form CT-1120CU-NI , <i>Tax on Combined Group Net Income</i> , Part III, Line 6.			
5. Connecticut Net Income: Add Line 4, Column A through Column C. Enter here and on Form CT-1120 , <i>Schedule A</i> , Line 3. Make no entries on Form CT-1120 , <i>Schedule A</i> , Line 1 and Line 2.			