



# Form CT-990T

## Connecticut Unrelated Business Income Tax Return

# 2016

Complete this return in blue or black ink only.

Enter Income Year Beginning ▶	- - 2016	and Ending ▶	- -	For DRS Use Only ▶	- -
	<small>M M - D D - Y Y Y Y</small>		<small>M M - D D - Y Y Y Y</small>		<small>M M - D D - Y Y Y Y</small>
Organization name				Connecticut Tax Registration Number	
Number and street	PO Box			Federal Employer ID Number (FEIN)	
City, town, or post office	State	ZIP code			

### Check All Applicable Boxes:

▶  Organization is annualizing its income.

**Change of:**  Mailing address  Closing month (Attach explanation.)

**Return status:**  Amended return  Initial return  Final return  
If final return:  Dissolved  Withdrawn  Merged/reorganized:  
Enter survivor's CT Tax Reg. Number. \_\_\_\_\_

**Type of organization:** ▶  Corporation ▶  Domestic trust ▶  Foreign trust  
▶  Other: Explain \_\_\_\_\_

1. Date unrelated trade or business began in Connecticut: \_\_\_\_\_  
M M - D D - Y Y Y Y

2. Nature of unrelated trade or business income activity: \_\_\_\_\_

3. **Corporation only:** Enter state of incorporation: \_\_\_\_\_ Date of organization: \_\_\_\_\_  
M M - D D - Y Y Y Y

Date qualified in Connecticut if not incorporated in Connecticut: \_\_\_\_\_  
M M - D D - Y Y Y Y

**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.

<b>Sign Here</b> Keep a copy of this return for your records.	Name of officer or fiduciary (print)	Signature of officer or fiduciary	Date (MMDDYYYY)
	Officer's email address (print)		
	Title	Telephone number	May DRS contact the preparer shown below about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>
	Paid preparer's name (print)	Paid preparer's signature	Date (MMDDYYYY) Preparer's SSN or PTIN
	Firm's name and address	Firm's FEIN	Telephone number



CT Tax Registration Number

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**– Attach a Complete Copy of Form 990-T Including all Schedules as Filed With the Internal Revenue Service –**

**Computation of Income**

1. Federal unrelated business taxable income from 2016 federal Form 990-T, Part II, Line 34 .....	1.	▶		.00
2. Federal net operating loss deduction from 2016 federal Form 990-T, Part II, Line 31 .....	2.	▶		.00
3. Federal deduction for Connecticut tax on unrelated business taxable income .....	3.	▶		.00
4. Total: Add Lines 1, 2, and 3. ....	4.	▶		.00
5. Refund or credit for overpayment of Connecticut tax included in federal unrelated business taxable income ..	5.	▶		.00
6. Unrelated business taxable income: Subtract Line 5 from Line 4. ....	6.	▶		.00

**Computation of Tax**

1. Unrelated business taxable income from Line 6 above. If 100% Connecticut, enter also on Line 3. ....	1.	▶		.00
2. Apportionment fraction from Schedule A, Line 5 on Page 3. Carry to six places. ....	2.	▶	0.	
3. Connecticut unrelated business taxable income: Line 1 or Line 1 multiplied by Line 2. ....	3.	▶		.00
4. Operating loss carryover from Schedule B, Line 17 on Page 4. Do not exceed 50% of Line 3. ....	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

**Computation of Amount Payable**

1. Tax: Include surtax if applicable. See instructions. ....	1.	▶		.00
2. Reserved for future use .....	2.	▶		
3. Total Tax: Enter the amount from Line 1. ....	3.	▶		.00
4. Tax credits from Form CT-1120K, Part III, Line 9. Do not exceed amount on Line 1. ....	4.	▶		.00
5. Balance of tax payable: Subtract Line 4 from Line 3. If zero or less, enter "0." .....	5.	▶		.00
6a. Paid with application for extension from Form CT-990T EXT .....	6a.	▶		.00
6b. Paid with estimates from Forms CT-990T ESA, ESB, ESC, & ESD .....	6b.	▶		.00
6c. Overpayment from prior year .....	6c.	▶		.00
6. Tax Payments: Enter the total of Lines 6a, 6b, and 6c. ....	6.	▶		.00
7. Balance of tax due (overpaid): Subtract Line 6 from Line 5. ....	7.	▶		.00
8a. Penalty .....	8a.	▶		.00
8b. Interest .....	8b.	▶		.00
8c. Form CT-1120I Interest.....	8c.	▶		.00
8. Total penalty and interest: Enter the total of Lines 8a, 8b, and Line 8c.....	8.	▶		.00
9a. Amount to be credited to 2017 estimated tax.....	9a.	▶		.00
9b. Amount to be refunded .....	9b.	▶		.00
9. Total credited and refunded .....	9.	▶		.00

**For faster refund, use Direct Deposit by completing Lines 9c, 9d, and 9e.**

9c. Checking ▶ <input type="checkbox"/>	Savings ▶ <input type="checkbox"/>	9d. Routing #	<input type="text"/>	
9e. Account #	<input type="text"/>			
9f. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/>	Yes	9g. Bank name ▶	<input type="text"/>	
10. Balance due with this return: Add Line 7 and Line 8. ....	10.	▶		.00





CT Tax Registration Number

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**Schedule A — Unrelated Business Income Apportionment** (See instructions.)

Complete this schedule if the taxpayer's unrelated trade or business is conducted at a regular place of business outside Connecticut.

Factor	Item	Column A Connecticut	Column B Everywhere	Column C Divide Column A by Column B. Carry to six places
Property (Average value)	1a. Inventories	.00	.00	
	1b. Tangible property	.00	.00	
	1c. Real property	.00	.00	
	1d. Capitalized rent	.00	.00	
	<b>1. Total</b>	.00	.00	0.
Receipts	2a. Sales of tangibles	.00	.00	
	2b. Services	.00	.00	
	2c. Rentals	.00	.00	
	2d. Other	.00	.00	
	<b>2. Total</b>	.00	.00	0.
Wages, salaries, and other compensation	<b>3. Total</b>	.00	.00	0.
<b>4. Total:</b> Add Lines 1, 2, and 3 in Column C.				0.
<b>5. Apportionment fraction:</b> Divide Line 4 by number of factors used. Enter here; on Schedule C, Line 4; and on Page 2, <i>Computation of Tax</i> , Line 2.				0.



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**Schedule B — Connecticut Apportioned Operating Loss Carryover Applied to 2016**

1.	2000 Connecticut net operating loss available for use in 2016 .....	1.		.00
2.	2001 Connecticut net operating loss available for use in 2016 .....	2.		.00
3.	2002 Connecticut net operating loss available for use in 2016 .....	3.		.00
4.	2003 Connecticut net operating loss available for use in 2016 .....	4.		.00
5.	2004 Connecticut net operating loss available for use in 2016 .....	5.		.00
6.	2005 Connecticut net operating loss available for use in 2016 .....	6.		.00
7.	2006 Connecticut net operating loss available for use in 2016 .....	7.		.00
8.	2007 Connecticut net operating loss available for use in 2016 .....	8.		.00
9.	2008 Connecticut net operating loss available for use in 2016 .....	9.		.00
10.	2009 Connecticut net operating loss available for use in 2016 .....	10.		.00
11.	2010 Connecticut net operating loss available for use in 2016 .....	11.		.00
12.	2011 Connecticut net operating loss available for use in 2016 .....	12.		.00
13.	2012 Connecticut net operating loss available for use in 2016 .....	13.		.00
14.	2013 Connecticut net operating loss available for use in 2016 .....	14.		.00
15.	2014 Connecticut net operating loss available for use in 2016 .....	15.		.00
16.	2015 Connecticut net operating loss available for use in 2016 .....	16.		.00
17.	<b>Total:</b> Add Lines 1 through 16. Enter here and on Computation of Tax, Line 4. Do not exceed 50% of <i>Computation of Tax</i> , Line 3. ....	17.		.00

**Schedule C — Computation of Net Operating Loss Carryforward**

1.	Enter amount from <i>Computation of Income</i> , Line 6, if less than zero. ....	1.		.00
2.	Add back specific deduction from 2016 federal Form 990-T, Part II, Line 33.....	2.		.00
3.	Subtotal: Add Line 1 and Line 2. ....	3.		.00
4.	Apportionment fraction from Schedule A, Line 5.....	4.	0.	
5.	<b>2016 Connecticut net operating loss available for carryforward:</b> Line 3 or Line 3 multiplied by Line 4.....	5.		.00