

# Form CT-990T

## Connecticut Unrelated Business Income Tax Return

# 2006

(Rev. 12/06)

Complete return in blue or black ink only.

**Enter Income Year**

**Beginning** \_\_\_\_\_, 2006, and **Ending** \_\_\_\_\_

<p><b>DRS Use Only</b></p> <p>Audited By</p> <p><input type="checkbox"/> F</p> <p><input type="checkbox"/> O</p> <p>Init. _____</p>	<p>Organization Name <i>(Please type or print)</i></p> <hr/> <p>Address                                      Number and Street                                      PO Box</p> <hr/> <p>City or Town                                      State                                      ZIP Code</p>	<p><b>CT Tax Registration Number</b></p> <hr/> <p><b>DRS Use Only</b></p> <p style="text-align: center;">-                                      - 20</p> <hr/> <p><b>Federal Employer ID Number (FEIN)</b></p>
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**Check and Complete All Applicable Boxes**      If the organization is annualizing its income check here

**Change of:**  Mailing Address     Closing Month (Attach explanation.)    **Return Status:**  Amended Return     Initial Return     Final Return

**Type of Organization:**     Corporation     Domestic Trust     Foreign Trust     Other (Explain) \_\_\_\_\_

1. Date unrelated trade or business began in Connecticut: \_\_\_\_\_
2. Nature of unrelated trade or business income activity: \_\_\_\_\_
3. **Corporation Only:** Enter state of incorporation: \_\_\_\_\_ Date of organization: \_\_\_\_\_  
 Date qualified in Connecticut if not incorporated in Connecticut: \_\_\_\_\_

**If final return:**  Dissolved     Withdrawn     Merged/Reorganized (Enter survivor's CT Tax Reg. Number.) \_\_\_\_\_

- **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 (2006 federal Form 990-T, Part II, Line 34) .....	▶ 1		00
2. Federal net operating loss deduction (2006 federal Form 990-T, Part II, Line 31) .....	▶ 2		00
3. Federal deduction for Connecticut tax on unrelated business taxable income .....	▶ 3		00
4. <b>Total</b> (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 (Line 6 above) (If 100% Connecticut, enter also on Line 3.) .....	▶ 1		00
2. Apportionment fraction ( <b>Form CT-990T, Schedule A, Line 5.</b> Carry to six places.) .....	▶ 2	0.	
3. Connecticut unrelated business taxable income (Line 1 <b>or</b> Line 1 multiplied by Line 2) .....	▶ 3		00
4. Operating loss carryover ( <b>Form CT-990T, Schedule B, Line 7</b> ) .....	▶ 4		00
5. Income subject to tax (Subtract Line 4 from Line 3.) .....	▶ 5		00
6. <b>Tax:</b> Multiply Line 5 by 7.5% (.075). .....	▶ 6		00

**Computation of Amount Payable**

1. Tax (from <i>Computation of Tax</i> , Line 6) .....	▶ 1		00
2. Surtax (Line 1 multiplied by 20% (.20).) .....	▶ 2		00
3. Total Tax (Enter the total of Line 1 and Line 2.) .....	▶ 3		00
4. Electronic Data Processing Equipment Property Tax Credit (Attach <b>Form CT-1120 EDPC</b> .) .....	▶ 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 ( <b>Form CT-990T EXT</b> ) .....	▶ 6a		00
6b. Paid with estimates ( <b>Forms CT-990T ESA, ESB, ESC, &amp; ESD</b> ) .....	▶ 6b		00
6c. Overpayment from prior year .....	▶ 6c		00
6. <b>Tax Payments</b> (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
8. Add Penalty ▶(8a) _____ .00 Interest ▶(8b) _____ .00 <b>CT-1120I</b> Interest ▶(8c) _____ .00	▶ 8		00
9. Amount to be credited to 2007 estimated tax ▶(9a) _____ .00 Refunded ▶(9b) _____ .00	▶ 9		00
10. <b>Balance due with this return</b> (Add Line 7 and Line 8.) .....	▶ 10		00

**Make check or money order payable to: Commissioner of Revenue Services** (Attach check or money order to return with paper clip. Do not staple.)  
**Mail to:** Department of Revenue Services, PO Box 5014, Hartford CT 06102-5014

**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, or 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.

<p><b>Sign Here</b></p> <p>Keep a copy of this return for your records.</p>	Signature of Officer or Fiduciary	Date	<p>May DRS contact the preparer shown below about this return? (See instructions.)</p> <p style="text-align: center;"><input type="checkbox"/> Yes    <input type="checkbox"/> No</p>
	Title	Telephone Number (    )	
	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address	FEIN	Telephone Number (    )

**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)	1. (a) Inventories		00		00	
	(b) Tangible Property		00		00	
	(c) Real Property		00		00	
	(d) Capitalized Rent		00		00	
	<b>1. Total</b>		00		00	
Receipts	2. (a) Sales of Tangibles		00		00	
	(b) Services		00		00	
	(c) Rentals		00		00	
	(d) Other		00		00	
	<b>2. Total</b>		00		00	
Wages, Salaries, and Other Compensation	<b>3. Total</b>		00		00	Decimal Notation •
	<b>4. Total</b> (Add Lines 1, 2, and 3 in Column C.)					Decimal Notation •
	5. Apportionment fraction (Divide Line 4 by number of factors used.) Enter here; on Schedule C, Line 4; and also on front page, Computation of Tax, Line 2.					Decimal Notation •

**Schedule B — Connecticut Apportioned Operating Loss Carryover**

1. 2000 Connecticut net operating loss available for use in 2006 .....	1		00
2. 2001 Connecticut net operating loss available for use in 2006 .....	2		00
3. 2002 Connecticut net operating loss available for use in 2006 .....	3		00
4. 2003 Connecticut net operating loss available for use in 2006 .....	4		00
5. 2004 Connecticut net operating loss available for use in 2006 .....	5		00
6. 2005 Connecticut net operating loss available for use in 2006 .....	6		00
7. <b>Total</b> (Add Lines 1 through 6.) Enter here and on Computation of Tax, Line 4. ....	7		00

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

1. Enter amount from Computation of Income, Line 6, if less than zero. ....	1		00
2. Add back Specific Deduction (from 2006 federal Form 990-T, Part II, Line 33) .....	2		00
3. Subtotal (Add Line 1 and Line 2.) .....	3		00
4. Apportionment fraction (Schedule A, Line 5) .....	4		•
5. 2006 Connecticut net operating loss available for carryforward (Multiply Line 3 by Line 4.) .....	5		00