

**FORM CT-990T**  
**Connecticut Unrelated Business**  
**Income Tax Return**

**CT-990T**  
**1999**

**ENTER INCOME YEAR BEGINNING** \_\_\_\_\_, 1999, **AND ENDING** \_\_\_\_\_, \_\_\_\_\_

<b>FOR DEPT. USE ONLY</b>	Organization Name <i>(Please type or print)</i>	CT TAX REGISTRATION NUMBER
Audited By <input type="checkbox"/> F <input type="checkbox"/> O	Physical Address      Number and Street      PO Box	DATE RECEIVED (For Dept. Use Only)
Init. _____	City or Town      State      ZIP Code	FEDERAL EMPLOYER ID NUMBER

**CHECK AND COMPLETE ALL APPLICABLE BOXES**      IF THE CORPORATION 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. CORPORATIONS 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IF FINAL RETURN:  DISSOLVED     WITHDRAWN     MERGED/REORGANIZED (Enter survivor's CT Tax Registration Number) \_\_\_\_\_

**- ATTACH A COMPLETE COPY OF FORM 990-T INCLUDING ALL SCHEDULES AS FILED WITH THE INTERNAL REVENUE SERVICE -**

<b>COMPUTATION OF INCOME</b>			
1. Federal unrelated business taxable income (from 1999 federal Form 990-T, Part II, Line 34) .....	▶	1	
2. Federal net operating loss deduction (from 1999 federal Form 990-T, Part II, Line 31) .....	▶	2	
3. Federal deduction for Connecticut tax on unrelated business taxable income .....	▶	3	
4. <b>TOTAL</b> (Add Lines 1, 2, and 3) .....	▶	4	
5. Refund or credit for overpayment of Connecticut tax included in federal unrelated business taxable income .....	▶	5	
6. Unrelated business taxable income (Subtract Line 5 from Line 4) .....	▶	6	

<b>COMPUTATION OF TAX</b>			
1. Unrelated business taxable income (Line 6. If 100% Connecticut, enter also on <i>Computation of Tax</i> , Line 3.) .....	▶	1	
2. Apportionment fraction ( <b>Form CT-990T, Schedule A</b> , Line 5. Carry to six places.) .....	▶	2	0.
3. Connecticut unrelated business taxable income (Line 1 <b>or</b> Line 1 multiplied by Line 2) .....	▶	3	
4. Operating loss carryover ( <b>Form CT-990T, Schedule B</b> , Line 6) .....	▶	4	
5. Income subject to tax (Subtract Line 4 from Line 3) .....	▶	5	
6. <b>TAX:</b> Multiply Line 5 by 8.5% (.085) .....	▶	6	

<b>COMPUTATION OF AMOUNT PAYABLE</b>			
1. Tax ( <i>Computation of Tax</i> , Line 6) .....	▶	1	
2. Electronic Data Processing Equipment Property Tax Credit (Attach <b>Form CT-1120 EDP</b> ) .....	▶	2	
3. Balance of tax payable (Subtract Line 2 from Line 1. If zero or less, enter -0-) .....	▶	3	
<b>4. TAX PAYMENTS</b>	4a. Paid with application for extension, <b>Form CT-990T EXT</b> .....	▶	4a
	4b. Paid with estimates ( <b>Forms CT-990T ESA, ESB, ESC, &amp; ESD</b> ) .....	▶	4b
	4c. Overpayment from prior year .....	▶	4c
5. Balance of tax due (overpaid) (Subtract Line 4 from Line 3) .....	▶	5	
Tax overpaid:			
6a. Amount on Line 5 to be credited to 2000 estimated tax ..	▶	6a	
6b. Amount to be refunded .....	▶	6b	
6. Total tax overpaid (Add Line 6a and Line 6b) .....	▶	6	
7a. Penalty for late payment or late filing (See instructions) .....	▶	7a	
7b. Interest for late payment or late filing (See instructions) .....	▶	7b	
7c. Interest on underpayment of estimated tax (Attach <b>Form CT-1120I</b> ) .....	▶	7c	
7. <b>Balance due with this return</b> (Add Lines 5, 7a, 7b, and 7c) .....	▶	7	

**DUE DATE:** The due date for this return is the same as the due date of federal Form 990-T. In general, the due date of federal Form 990-T is the 15th day of the fifth month following the close of the income year (May 15 for calendar year filers). However, the due date for domestic trusts and for foreign trusts having an office or place of business in the United States is the 15th day of the fourth month (April 15 for calendar year filers) and the due date for foreign trusts not having an office or place of business in the United States is the 15th day of the sixth month (June 15 for calendar year filers).

**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 false statement that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.) Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of Officer or Fiduciary	Title	Date	Telephone Number ( )
Paid Preparer's Signature		Date	Federal Employer ID Number
Firm's Name and Address			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			
	(b) Tangible Property			
	(c) Real Property			
	(d) Capitalized Rent			
	<b>1. TOTAL</b>			
RECEIPTS	2. (a) Sales of Tangibles			
	(b) Services			
	(c) Rentals			
	(d) Other			
	<b>2. TOTAL</b>			
WAGES, SALARIES, AND OTHER COMPENSATION	<b>3. TOTAL</b>			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 and on front of page, <i>Computation of Tax</i> , Line 2.			DECIMAL NOTATION •

**SCHEDULE B — CONNECTICUT APPORTIONED OPERATING LOSS CARRYOVER**

1. 1994 Connecticut net operating loss (from 1994 Form CT-990T, Schedule C, Line 5) .....	1		
2. 1995 Connecticut net operating loss (from 1995 Form CT-990T, Schedule C, Line 5) .....	2		
3. 1996 Connecticut net operating loss (from 1996 Form CT-990T, Schedule C, Line 5) .....	3		
4. 1997 Connecticut net operating loss (from 1997 Form CT-990T, Schedule C, Line 5) .....	4		
5. 1998 Connecticut net operating loss (from 1998 Form CT-990T, Schedule C, Line 5) .....	5		
6. <b>TOTAL</b> (Add Lines 1 through 5) Enter here and on <i>Computation of Tax</i> , Line 4 .....	6		

**SCHEDULE C — COMPUTATION OF NET OPERATING LOSS CARRYFORWARD**

1. Enter amount from <i>Computation of Income</i> , Line 6, if less than zero .....	1		
2. Add back Specific Deduction (from 1999 federal Form 990T, Part II, Line 33) .....	2		
3. Subtotal (Add Line 1 and Line 2) .....	3		
4. Apportionment fraction ( <i>Schedule A</i> , Line 5) .....	4	•	
5. 1999 Connecticut net operating loss available for carryforward (Multiply Line 3 by Line 4) .....	5		