

Form CT-990T

Connecticut Unrelated Business Income Tax Return

2007

(Rev. 12/07)

Complete return in blue or black ink only.

Enter Income Year **Beginning** _____, 2007, and **Ending** _____

DRS Use Only	Organization Name <i>(Please type or print)</i>	CT Tax Registration Number
Audited By	Address Number and Street PO Box	DRS Use Only - - 20
<input type="checkbox"/> F <input type="checkbox"/> O	City or Town State ZIP Code	Federal Employer ID Number (FEIN)
Init. _____		

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If final return: Dissolved Withdrawn Merged/Reorganized (Enter survivor's CT Tax Reg.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 (2007 federal Form 990-T, Part II, Line 34)	▶ 1		00
2. Federal net operating loss deduction (2007 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 (Line 6 above) If 100% Connecticut, enter also on Line 3.	▶ 1		00
2. Apportionment fraction (Form CT-990T, Schedule A, Line 5. 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 (Form CT-990T, Schedule B, Line 8)	▶ 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 (from <i>Computation of Tax</i> , Line 6)	▶ 1		00
2. <i>Reserved for future use.</i>	▶ 2		
3. Total Tax: Enter the amount from Line 1.	▶ 3		00
4. Electronic Data Processing Equipment Property Tax Credit: Attach Form CT-1120 EDP	▶ 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 (Form CT-990T EXT)	▶ 6a		00
6b. Paid with estimates (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
8. Add Penalty ▶(8a) <u>.00</u> Interest ▶(8b) <u>.00</u> CT-1120I Interest ▶(8c) <u>.00</u>	▶ 8		00
9. Amount to be credited to 2008 estimated tax ▶(9a) <u>.00</u> Refunded ▶(9b) <u>.00</u>	▶ 9		00
10. Balance due with this return: Add Line 7 and Line 8.	▶ 10		00

Make check payable to: **Commissioner of Revenue Services** (Attach check to return with paper clip. Do not staple.)

Mail to: Department of Revenue Services, State of Connecticut, 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.

Sign Here Keep a copy of this return for your records.	Signature of Officer or Fiduciary	Date	May DRS contact the preparer shown below about this return? (See instructions.) <input type="checkbox"/> Yes <input type="checkbox"/> No
	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	
	1. Total		00		00	
Receipts	2. (a) Sales of Tangibles		00		00	
	(b) Services		00		00	
	(c) Rentals		00		00	
	(d) Other		00		00	
	2. Total		00		00	
Wages, Salaries, and Other Compensation	3. Total		00		00	Decimal Notation •
	4. Total: 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, <i>Computation of Tax</i> , Line 2.					Decimal Notation •

Schedule B — Connecticut Apportioned Operating Loss Carryover

1. 2000 Connecticut net operating loss available for use in 2007	1		00
2. 2001 Connecticut net operating loss available for use in 2007	2		00
3. 2002 Connecticut net operating loss available for use in 2007	3		00
4. 2003 Connecticut net operating loss available for use in 2007	4		00
5. 2004 Connecticut net operating loss available for use in 2007	5		00
6. 2005 Connecticut net operating loss available for use in 2007	6		00
7. 2006 Connecticut net operating loss available for use in 2007	7		00
8. Total: Add Lines 1 through 7. Enter here and on <i>Computation of Tax</i> , Line 4.	8		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 2007 federal Form 990-T, Part II, Line 33)	2		00
3. Subtotal: Add Line 1 and Line 2.	3		00
4. Apportionment fraction (<i>Schedule A</i> , Line 5)	4		•
5. 2007 Connecticut net operating loss available for carryforward: Multiply Line 3 by Line 4.	5		00