Department of Revenue Services
State of Connecticut
(Rev. 12/15)
1120X 00 15W 01 9999

# Form CT-1120X
## Amended Corporation Business Tax Return

# 2015

**Enter Income Year Beginning ▶** _____ **, 2015, and Ending ▶** _____ , _____

| Corporation name | | **Connecticut Tax Registration Number** ▶ |
|---|---|---|
| Address  Number and street | PO Box | **DRS use only**  ▶  **—    —20** |
| City or town    State    ZIP code | | **Federal Employer ID Number (FEIN)** ▶ |

**Check and Complete All Applicable Boxes**      **Is this return currently under Connecticut audit?**  ☐ Yes   ☐ No

**Connecticut return being amended:**      ▶ ☐ CT-1120   ▶ ☐ CT-1120U

**Reason for amended return:** (Check one)

▶ ☐ IRS adjustments or federal Form 1120X. Attach a copy of IRS notification or federal Form 1120X.
    Enter date of final determination: _____.

▶ ☐ Connecticut corporation business tax credits    ▶ ☐ Connecticut apportionment change    ▶ ☐ Connecticut net operating loss

▶ ☐ Other: Specify _____

| | **Column A** Amount as Originally Reported or Adjusted | **Column B** Net Change Increase or (Decrease) | **Column C** Correct Amount |
|---|---|---|---|
| **Schedule A – Computation of Tax on Net Income** | | | |
| 1. Net income from *Schedule D,* Line 22 **If 100% Connecticut, also enter on Line 3**. | 1.    00 | 00 | ▶    00 |
| 2. Apportionment fraction: Carry to six places. See instructions. | 2. 0. | 0. | ▶ 0. |
| 3. Connecticut net income: Multiply Line 1 by Line 2. | 3.    00 | 00 | ▶    00 |
| 4. Operating loss carryover from **Form CT-1120 ATT**, *Schedule H*, Line 17, Column D. Do not exceed 50% of Line 3. | 4.    00 | 00 | ▶    00 |
| 5. Income subject to tax: Subtract Line 4 from Line 3. | 5.    00 | 00 | ▶    00 |
| 6. Tax: Multiply Line 5 by 7.5% (.075). | 6.    00 | 00 | ▶    00 |
| **Schedule B – Computation of Minimum Tax on Capital** | | | |
| 1. Minimum tax base from **Form CT-1120** or **CT-1120U**, *Schedule E*, Line 6, Column C. **If 100% Connecticut, also enter on Line 3**. | 1.    00 | 00 | ▶    00 |
| 2. Apportionment fraction: Carry to six places. See instructions. | 2. 0. | 0. | ▶ 0. |
| 3. Multiply Line 1 by Line 2. | 3.    00 | 00 | ▶    00 |
| 4. Number of months covered by this return | 4. | | ▶ |
| 5. Multiply Line 3 by Line 4, divide the result by 12. | 5.    00 | 00 | ▶    00 |
| 6. Tax (3 and 1/10 mills per dollar): Multiply Line 5 by .0031. . | 6.    00 | 00 | ▶    00 |
| **Schedule C – Computation of Amount Payable** | | | |
| 1a. Tax: Greater of *Schedule A*, Line 6; *Schedule B*, Line 6; or minimum tax | 1a.    00 | 00 | ▶    00 |
| 1b. Enter the amount of surtax due: See instructions. | 1b.    00 | 00 | ▶    00 |
| 1c. Recapture of tax credits: See instructions. | 1c.    00 | 00 | ▶    00 |
| 1. **Total tax:** Enter the total of Lines 1a through 1c. If no tax credits claimed, enter also on Line 6. | 1.    00 | 00 | ▶    00 |
| 2. Multiply Line 1 by 49.99% (0.4999). | 2.    00 | 00 | ▶    00 |
| 3. Enter the greater of Line 2 or $250. | 3.    00 | 00 | ▶    00 |
| 4. Tax credit limitation: Subtract Line 3 from Line 1. | 4.    00 | 00 | ▶    00 |
| 5. Tax credits from **Form CT-1120K**, Part II, Line 9 **Do not exceed amount on Line 4**. | 5.    00 | 00 | ▶    00 |
| 6. Balance of tax payable: Subtract Line 5 from Line 1. | 6.    00 | 00 | ▶    00 |
| 7a. Paid with application for extension from **Form CT-1120 EXT** | 7a.    00 | 00 | ▶    00 |
| 7b. Paid with estimates from **Forms CT-1120 ESA**, **ESB**, **ESC**, & **ESD** | 7b.    00 | 00 | ▶    00 |
| 7c. Overpayment from prior year | 7c.    00 | 00 | ▶    00 |
| 7d. Tax paid with original return plus additional tax paid after original return was filed | 7d.    00 | 00 | ▶    00 |
| 7. **Tax payments:** Enter the total of Lines 7a through 7d. | 7.    00 | 00 | ▶    00 |
| 8. Overpayment on original return or as last adjusted | | | 8. ▶    00 |
| 9. Net payments to date: Subtract Line 8 from Line 7. | | | 9. ▶    00 |
| 10a. Amount to be credited to estimated tax: If Line 9 is greater than Line 6, enter amount to be credited to estimated tax. | | | 10a. ▶    00 |
| 10b. Amount to be refunded: If Line 9 is greater than Line 6, enter amount to be refunded. | | | 10b. ▶    00 |
| 11. **Tax due:** If Line 6 is greater than Line 9, enter amount of tax due. | | | 11. ▶    00 |
| 12. Interest: See instructions. | | | 12. ▶    00 |
| 13. **Balance due:** Add Line 11 and Line 12. | | | 13. ▶    00 |

CT Tax Registration Number

**Schedule D** – Computation of Net Income

| | Column A<br>Amount as Originally<br>Reported or Adjusted | Column B<br>Net Change<br>Increase or (Decrease) | Column C<br>Correct Amount |
|---|---|---|---|
| 1. Federal taxable income (loss) before net operating loss and special deductions | 1. | 00 | 00 | ► | 00 |
| 2. Interest income wholly exempt from federal tax | 2. | 00 | 00 | ► | 00 |
| 3. Unallowable deduction for corporation tax from **Forms CT-1120** *Schedule F*, Line 8 or **CT-1120U**, *Schedule F*, Line 4 | 3. | 00 | 00 | ► | 00 |
| 4. Interest expenses paid to a related member from **Form CT-1120AB**, Part I A, Line 1 | 4. | 00 | 00 | ► | 00 |
| 5. Intangible expenses and costs paid to a related member from **Form CT-1120AB**, Part I B, Line 3 | 5. | 00 | 00 | ► | 00 |
| 6. Federal bonus depreciation: See instructions. | 6. | 00 | 00 | ► | 00 |
| 7. *Reserved for future use.* | 7. ///////////////////////////////// | | |
| 8. IRC §199 domestic production activities deduction from federal Form 1120, Line 25 | 8. | 00 | 00 | ► | 00 |
| 9. Other: Attach explanation. | 9. | 00 | 00 | ► | 00 |
| 10. Total: Add Lines 1 through 9. | 10. | 00 | 00 | ► | 00 |
| 11. Dividend deduction from **Form CT-1120 ATT**, *Schedule I*, Line 5 | 11. | 00 | 00 | ► | 00 |
| 12. Capital loss carryover (if not deducted in computing federal capital gain) | 12. | 00 | 00 | ► | 00 |
| 13. Capital gain from sale of preserved land | 13. | 00 | 00 | ► | 00 |
| 14. Federal bonus depreciation recovery from **Form CT-1120 ATT**, *Schedule J,* Line 16 | 14. | 00 | 00 | ► | 00 |
| 15. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 1 | 15. | 00 | 00 | ► | 00 |
| 16. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 2 | 16. | 00 | 00 | ► | 00 |
| 17. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 3 | 17. | 00 | 00 | ► | 00 |
| 18. Exceptions to add back of intangible expenses paid to a related member from **Form CT-1120AB**, Part II B, Line 1 | 18. | 00 | 00 | ► | 00 |
| 19. Deferred cancellation of debt income. See instructions. | 19. | 00 | 00 | ► | 00 |
| 20. Other: See instructions. | 20. | 00 | 00 | ► | 00 |
| 21. Total: Add Lines 11 through 20. | 21. | 00 | 00 | ► | 00 |
| 22. Net income: Subtract Line 21 from Line 10. Enter here and on *Schedule A*, Line 1. | 22. | 00 | 00 | ► | 00 |

Explain any changes below. Show any computation in detail. Attach additional schedules, if necessary. If amending to claim a tax credit, attach **Form CT-1120K**, *Business Tax Credit Summary.*

| Schedule or<br>Line Number | |
|---|---|
| | |
| | |
| | |

| Mail return with payment to: | Mail return without payment to: | Make check payable to: |
|---|---|---|
| Department of Revenue Services<br>PO Box 2974, Hartford CT 06104-2974 | Department of Revenue Services<br>PO Box 150406, Hartford CT 06115-0406 | **Commissioner of Revenue Services**<br>Attach check to return with paper clip. Do not staple. |

**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 that 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.

**Sign Here**

Keep a copy of this return for your records.

| Corporate officer's name *(print)* | Corporate officer's signature | | Date |
|---|---|---|---|
| Corporate officer's email address *(print)*<br>► | | Title | Telephone number<br>( ) |
| Paid preparer's name *(print)* | | Preparer's SSN or PTIN | Date |
| Paid preparer's signature | | | FEIN |
| Firm's name and address | | | Telephone number<br>( ) |