FORM CT-1120A-LP

Corporation Business Tax Return Apportionment of Limited Partnership Interests

Enter Income Year Beginning,	, and Ending,,,
	CT TAX REGISTRATION NUMBER
Corporation Name	000
INSTRUC	CTIONS
Complete Form CT-1120A-LP, Schedule I-LP, Schedule M-LP, and Schedule S-LP if a corporation not otherwise carrying on or doing business within Connecticut is a limited partner in one or more limited liability companies (LLCs) or limited partnerships (other than an investment partnership) doing business, owning or leasing property or maintaining an office within Connecticut, if such corporation does not make an election to apportion its income within and outside Connecticut, as provided under Conn. Gen. Stat. §§12-213 through 12-242z. If a corporation has taxable interests in more than three limited partnerships, attach a schedule providing the information required on Schedules I-LP, M-LP, and S-LP, for each limited partnership interest. If a corporation is a limited partner in one or more investment limited partnerships and the corporation is not otherwise carrying on or doing business within Connecticut, the corporation is not required to file a corporation business tax return. A corporation that is a general partner in a partnership which does business, owns or leases property or maintains an office within Connecticut, or a corporation that otherwise is carrying on or doing business in Connecticut, and which is a limited partner in a partnership doing business, owning or leasing property or maintaining an office in	Connecticut, must apportion its income and minimum tax base using Form CT-1120A, Corporation Business Tax Return Apportionment Computation. If the corporation elects not to be taxed on its distributive share of limited partnership income or loss according to the provisions of Conn. Gen. Stat. §12-218(h), indicate by checking the election box below and attach Form CT-1120A-LP to Form CT-1120. Do not complete any schedules on Form CT-1120A-LP other than the election box below. Compute the apportionment fraction for income on Form CT-1120A, Schedule Q or Schedule R. The apportionment fraction for the minimum tax base which includes the value of all partnership interests is computed on Form CT-1120A, Schedule S. Check here if the corporation elects not to be taxed on its distributive share of limited partnership income or loss according to the provisions of Conn. Gen. Stat. §12-218(h) (as amended by 1999 Conn. Pub. Acts 121, §4).

Complete this Schedule to compute your distributive share of limited partnership income apportionable to Connecticut.

Column A - Enter the name of each limited partnership that has Connecticut sourced income.

Column B - Enter the Federal Employer Identification Number of each limited partnership that has Connecticut sourced income.

Column C - Enter the amount of the distributive share of partnership income or loss as determined for federal income tax purposes for each limited partnership to the extent the income or loss is derived from or connected with Connecticut sources (as reported on Form CT-1065, Schedule E).

COLUMN A	COLUMN B	COLUMN C
NAME OF LIMITED PARTNERSHIP	PARTNERSHIP'S FEDERAL EMPLOYER IDENTIFICATION NUMBER	CONNECTICUT SOURCED INCOME AS REPORTED ON FORM CT-1065, SCHEDULE E
1.		
2.		
3.		
4. TOTAL: Add Lines 1 through 3, Column C. Enter h		

SCHEDULE M-LP CONNECTICUT DISTRIBUTIVE SHARE OF LIMITED PARTNERSHIP ASSETS - MINIMUM TAX BASE

Column A	Column B Column C		Column D	
Name of Limited Partnership	Partnership's Federal Employer Identification Number	Average Value of Partnership	Partnership's Apportionment Fraction (Schedule S-LP)	
1.				
2.				
3.				

	Column E	Column F	Column G	
Partnership's Apportioned Average Value (Multiply Column C by Column D)		Partner's Proportionate Share	Partner's Average Value (Multiply Column E by Column F)	
1.				
2.				
3.				
4.	TOTAL: Add Column G, Lines 1 through Enter here and on Form CT-1120, S			

- Column A Enter the name of each limited partnership.
- Column B Enter the Federal Employer Identification Number of each limited partnership.
- Column C Enter the average value of each partnership.
- Column D Enter the partnership's minimum tax base apportionment fraction from *Schedule S-LP*, Line 3, Column III. Complete a separate *Schedule S-LP*, Minimum Tax Base Apportionment for each limited partnership.
- Column E Mulitply the amount in Column C by the fraction in Column D.
- Column F Enter the percentage that the partnership used to determine the partner's distributive share of ordinary income or loss of the partnership.
- Column G Mulitply the amount in Column E by the percentage in Column F.

SCHEDULE S-LP MINIMUM TAX BASE APPORTIONMENT

		COLUMN I CONNECTICUT	COLUMN II EVERYWHERE	COLUMN III
INTANGIBLE	1. (a) Cash			
ASSETS	(b) Notes & Accounts Rec.			
	(c) Investments (other than stock)			Divide Line 3, Column I
(Average Monthly	(d) Other			by Line 3, Column II
Net Book Value)	1. Total			
	2. (a) Inventories			ENTER BELOW AND ON
TANGIBLE	(b) Depreciable Assets			SCHEDULE M-LP, COLUMN
PROPERTY	(c) Land			
(Average Monthly Net Book Value)	(d) Other			
	2. Total			(Carry to 6 places)
Apportionment Fraction	a 3. TOTAL (Add Line 1 and Line 2)			DECIMAL NOTATION 0.