

**FORM CT-1120K**  
**Business Tax Credit Summary**  
**Instructions**

**Form CT-1120K**, *Business Tax Credit Summary*, must be attached to **Form CT-1120**, *Corporation Business Tax Return*, or the applicable tax form whenever tax credits from the current income year are being claimed or carryforward credit balances exist from the prior year. Additional information about Connecticut tax credits is available in **Informational Publication 2001(17)**, *Guide to Connecticut Business Tax Credits*.

Corporation business tax credits must be applied in a specific order, where a corporation is eligible to claim more than one tax credit. In no event, however, shall any credit be claimed more than once. The order is as follows:

1. The Financial Institutions Credit must be applied before any other credits.
2. Any credit that may be carried back to a preceding income year must be applied after the Financial Institutions Credit, but before any other credits. Any credit carryback that will expire first must be claimed before any credit carryback that will expire later. If the credit carrybacks will expire at the same time, credits must be taken in the order in which the corporation may receive the maximum benefit.
3. Any credit that may not be carried back to a preceding income year and that may not be carried forward to a succeeding income year must be claimed next, in the order in which the corporation may receive the maximum benefit.
4. Any credit that may be carried forward to a succeeding income year must be claimed next. Any credit carryforward that will expire first must be claimed before any credit carryforward that will expire later. If the credit carryforwards will expire at the same time, credits must be taken in the order in which the corporation may receive the maximum benefit.
5. The Electronic Data Processing Equipment Property Tax Credit must be applied last, after all other credits have been applied.

**Form CT-1120K** must be attached to the tax returns covered under the Connecticut General Statutes chapters referenced below, when tax credits from the current income year are being claimed or when carryforward credit balances exist from the prior year:

- Corporation business tax under Chapter 208;
- Domestic and foreign insurance premiums tax under Chapter 207;
- Health care centers tax under Chapter 207;
- Hospital and medical services tax under Chapter 207;

- Unrelated business income tax under Chapter 208a;
- Air carrier tax under Chapter 209;
- Railroad companies tax under Chapter 210;
- Express, telegraph or cable and community antenna television system companies tax under Chapter 211;
- Utility companies tax under Chapter 212; **or**
- Public service companies tax under Chapter 212a.

**If the taxpayer is claiming a tax credit against more than one tax type, a duplicate Form CT-1120K and applicable tax credit forms must be attached to each tax return for which a tax credit is being claimed.**

**All applicable tax credit forms, schedules, and any letters of approval or eligibility received from the agency administering the tax credit must be attached to and made part of this tax return.**

Any credit balance that remains after applying the credits to the current year's tax may be carried forward or carried back as provided in the Connecticut General Statutes, if the credit has not expired. The taxpayer must maintain a tax credit schedule for each credit item included in the carryforward or carryback balance. The schedule must indicate the year in which the credit was originally claimed and the income years to which the credit was carried forward or carried back.

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**Part I-A — Financial Institutions Tax Credit**

**Line 1** - Enter the credit for financial institutions constructing new facilities in Connecticut. Attach the initial Certificate of Eligibility issued by DECD. Enter in Part I-A, Column A, the credit earned in 2001. Enter in Part I-A, Column B, the amount actually applied to the corporation business tax. Column B cannot exceed the amount from Part III, Line 2.

**Part I-B — Tax Credits with Carryback Provisions**

Enter in Part I-B, Lines 2 through 4, Column A, all of the credits that were earned in 2001 that have a carryback provision. The credits indicated here are applied to the current year's tax first. Any remaining balance may be claimed against a preceding year's tax by filing **Form CT-1120X** or the appropriate amended tax return. For credits that also have a carryforward provision, complete Part I-D.

Enter in Part I-B, Lines 2 through 4, Column B, the amount actually applied to the corporation business tax. The total of Column B cannot exceed the amount from Part III, Line 4.

Enter in Part I-B, Lines 2 through 4, Column C, the amount applied to taxes other than the corporation business tax. The total of Column C cannot exceed the amount from Part IV, Line 2.

Enter in Part I-B, Lines 2 through 4, Column D, the amount of credit carried back to prior years.

**Line 2** - Enter the Neighborhood Assistance Act (NAA) Credit computed according to the provisions of Conn. Gen. Stat. §§12-631 through 12-638. Any remaining balance may be carried backward to the two immediately preceding income years. Attach a copy of the NAA tax credit approval letter issued by DRS.

**Line 3** - Enter the Housing Program Contribution Credit computed according to the provisions of Conn. Gen. Stat. §§8-395. Any remaining balance may be carried backward to the five immediately preceding income years. Attach a copy of the tax credit voucher issued by the Connecticut Housing Finance Authority (CHFA). If you are claiming a carryforward, also complete Part I-D, Line 14.

**Line 4** - Enter the Employer-Assisted Housing Credit computed according to the provisions of Conn. Gen. Stat. §12-217p. Any remaining balance may be carried backward to the five immediately preceding income years. Attach a copy of the Certificate of Compliance issued by CHFA. If you are claiming a carryforward, also complete Part I-D, Line 15.

**Line 5** - Add Lines 2 through 4 in Column A, Column B, Column C, and Column D, and enter the totals in the spaces provided.

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### Part I-C — Tax Credits without Carryback or Carryforward Provisions

Enter in Part I-C, Lines 6 through 12, Column A, all of the credits that were earned in 2001 that can only be applied to the current year's tax.

Enter in Part I-C, Lines 6 through 12, Column B, the amount actually applied to the corporation business tax. The total of Column B cannot exceed the amount from Part III, Line 6.

Enter in Part I-C, Line 8, Column C, the amount applied to taxes other than the corporation business tax. The total of Column C cannot exceed Part IV, Line 4.

**Line 6** - Enter the Apprenticeship Training Credit computed according to the provisions of Conn. Gen. Stat. §12-217g. Attach the Eligibility Certificate issued by the Connecticut Department of Labor (CTDOL).

**Line 7** - Enter the Manufacturing Facility Credit as computed on **Form CT-1120 TICE/EZ**, *Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zone*. Attach Form UT-4, Certificate of Eligibility and Form UT-9, Claim for Corporation Business Tax Credit, both issued by DECD.

**Line 8** - Enter the credit for new or used computers donated to a local or regional board of education, or public school. Attach a copy of the letter of approval issued by DRS.

**Line 9** - Enter the credit for Research and Development Grants to Institutions of Higher Education, as computed on **Form CT-1120GC**, *Tax Credit for Research and Development Grants to Institutions of Higher Education*.

**Line 10** - Enter the Machinery and Equipment Expenditures Credit, as computed on **Form CT-1120 MEC**, *Machinery and Equipment Expenditures Credit*.

**Line 11** - Enter the credit for Traffic Reduction Programs computed according to the provisions of Conn. Gen. Stat. §12-217s. Attach the Certificate of Eligibility issued by DOT.

**Line 12** - Enter the Displaced Electric Worker Credit, as computed on **Form CT-1120 DEWC**, *Displaced Electric Worker Credit*.

**Line 13** - Add Lines 6 through 12 in Column A, Column B, and Column C, and enter the totals in the spaces provided.

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### Part I-D — 2001 Tax Credits with Carryforward Provisions

This section enables a corporation to account for any credits with carryforward provisions that were earned in 2001. This section also identifies any amounts of Research and Development or Research and Experimental Expenditures credits exchanged with the State for a credit refund.

**If the corporation has credit carryforwards from previous income years, complete Part II before completing Part I-D.**

Part I-D, Column A, provides for the credit amount claimed for the current year. Column B provides for the credit amount applied to the corporation business tax for the current year. Column C provides for the credit amount applied to taxes other than the corporation business tax (if applicable) in the current year, or the amount of Research and Development or Research and Experimental Expenditures credits exchanged with the State for a credit refund. Column D provides for the current year credit carryforward amount which is the difference between the amount of tax credits claimed (Column A) and the amounts applied in the current year (Column B and Column C, if applicable). Column E provides for the total tax credit carryforward amount available to carryforward to 2002, including any prior year carryforward.

**Line 14** - If claiming the Housing Program Contribution Credit, Part I-B, Line 3, must be completed first. Enter in Part I-D, Column D, the result of subtracting Part I-B, Line 3, Column B, Column C, and Column D from the amount in Part I-B, Line 3, Column A. This is your 2001 carryforward amount for the Housing Program Contribution credit. Enter in

Column E, the amount from Part I-D, Column D, plus any applicable tax credit carryforward amount from prior years. Attach a copy of the tax credit voucher issued by CHFA.

**Line 15** - If claiming the Employer-Assisted Housing Credit, Part I-B, Line 4, must be completed first. Enter in Part I-D, Column D, the result of subtracting Part I-B, Line 4, Column B, Column C, and Column D, from the amount in Part I-B, Line 4, Column A. This is your 2001 carryforward amount for the Employer-Assisted Housing credit. Enter in Column E, the amount from Part I-D, Column D, plus any applicable tax credit carryforward amount from prior years. Attach a copy of the certificate of compliance issued by CHFA.

**Line 16** - Enter in Column A, the amount of the Hiring Incentive tax credit claimed for the current year. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column D, the difference between the credit amount claimed (Column A) and the amounts applied in the current year (Column B). Enter in Column E, the tax credit carryforward amount as computed on 2001 **Form CT-1120 HIC**, *Hiring Incentive Tax Credit*, Part II, *Computation of Carryforward*. Attach a copy of the tax credit approval letter issued by the Connecticut Department of Labor (CTDOL).

**Line 17** - Enter in Column A, the amount of the Clean Alternative Fuel Relating to Vehicles, Equipment, and Filling or Recharging Stations tax credit claimed for 2001. Enter in Column B, the amount applied to the corporation business tax for 2001. Enter in Column C, any amount applied to taxes other than the corporation business tax for the current year. Enter in Column D, the difference between the credit amount claimed (Column A) and the amounts applied in the current year (Column B and Column C). Enter in Column E, the amount from Column D plus any prior year tax credit carryforward amount as computed according to the provisions of Conn. Gen. Stat. §12-217i.

The 10% credit may be applied against certain business taxes other than the corporation business tax. The 50% credit may only be applied against the corporation business tax. Tax credits claimed under Conn. Gen. Stat. §12-217i must be supported by schedules reflecting the details of the computations, including the dates on which expenses were paid or incurred.

**Line 18** - Enter in Column A, the amount of the Research and Experimental Expenditures tax credit claimed for the current year. Enter in Column B, the amount applied to the corporation business tax in the current year. Enter in Column C, the amount exchanged with the State for a credit refund equal to 65% of the value of the credit. Include the full credit amount exchanged, not the discounted amount of the credit refund. Enter in Column D, the difference between the credit amount claimed (Column A) and the amount applied in the current

year (Column B) and the amount exchanged (Column C). Enter in Column E, the tax credit carryforward amount as computed on 2001 **Form CT-1120RC**, *Research and Experimental Expenditure Credit*, Part II, *Computation of Carryforward*.

**Line 19** - Enter in Column A, the amount of the Research and Development tax credit claimed for the current year. Enter in Column B, the amount applied to the corporation business tax in the current year. Enter in Column C, the amount exchanged with the State for a credit refund equal to 65% of the value of the credit. Include the full credit amount exchanged, not the discounted amount of the credit refund. Enter in Column D, the difference between the credit amount claimed (Column A) and the amount applied in the current year (Column B) and the amount exchanged (Column C). Enter in Column E, the tax credit carryforward amount as computed on 2001 **Form CT-1120 RDC**, *Research and Development Credit*, Part III, *Computation of Carryforward*.

**Line 20** - Enter in Column A, the amount of the Fixed Capital Investment tax credit claimed for the current year. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column D, the difference between the credit amount claimed (Column A) and the amount applied in the current year (Column B). Enter in Column E, the tax credit carryforward amount as computed on 2001 **Form CT-1120 FCIC**, *Fixed Capital Investment Credit*, Part II, *Computation of Carryforward*.

**Line 21** - Enter in Column A, the amount of the Human Capital Investment tax credit claimed for the current year. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column D, the difference between the credit amount claimed (Column A) and the amount applied in the current year (Column B). Enter in Column E, the tax credit carryforward amount as computed on 2001 **Form CT-1120 HCIC**, *Human Capital Investment Credit*, Part III, *Computation of Carryforward*.

**Line 22** - Enter in Column A, the amount of the Insurance Reinvestment Fund tax credit claimed for the current year. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax for the current year. Enter in Column D, the difference between the credit amount claimed (Column A) and the amounts applied in the current year (Column B and Column C). Enter in Column E, the tax credit carryforward amount as computed on 2001 **Form CT-IRF**, *Insurance Reinvestment Fund Credit*, Part II, *Computation of Carryforward*.

**Line 23** - Enter in Column A, the amount of the Small Business Administration Guaranty Fee tax credit claimed for 2001. Enter in Column B, the amount applied to the corporation business tax. Enter in Column D, the difference between the credit

amount claimed (Column A) and the amount applied in 2001 (Column B). Enter in Column E, the amount from Column D plus any tax credit carryforward amount from 2000. Attach a copy of the Loan Statement which verifies the guaranty fee paid to the Small Business Association. This credit shall not reduce the corporation business tax below the minimum tax of \$250.

**Line 24** - Enter in Column A, the amount of the Historic Homes Rehabilitation tax credit claimed for 2001. Enter in Column B, the amount applied to the corporation business tax. Enter in Column C, any amount applied to taxes other than the corporation business tax. Enter in Column D, the difference between the credit amount claimed (Column A) and the amounts applied (Column B and Column C) in the current year. Enter in Column E, the amount from Column D plus any prior year tax credit carryforward amount from 2000. Attach a copy of the credit voucher issued by the Connecticut Historical Commission.

**Line 25** - Enter in Column A, the amount of the Donation of Open Space Land tax credit claimed for 2001. Enter in Column B, the amount applied to the corporation business tax. Enter in Column D, the difference between the credit amount claimed (Column A) and the amount applied (Column B). Enter in Column E, the amount from Column D plus any prior year tax credit carryforward amount from 2000. Attach a copy of the real estate appraisal and **Form OP-236, Real Estate Conveyance Tax Return**.

**Line 26** - Add Lines 14 through 25 in Column A and Column B. Add Lines 17, 22, and 24 in Column C. (**Do not include Lines 18 and 19 in the total amount of Column C.**) Add Lines 14 through 25 in Column D and Column E. Enter the totals in the spaces provided.

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### Part I-E — Electronic Data Processing Equipment Property Tax Credit

**Line 27** - Enter in Column A, the amount of the Electronic Data Processing Equipment Property tax credit claimed in the current year. Enter in Column B, the amount applied to the corporation business tax in the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax. Enter in Column D, the difference between the credit amount claimed (Column A) and the amounts applied in 2001 (Column B and Column C). Enter in Column E, the tax credit carryforward amount as computed on 2001 **Form CT-1120 EDPC, Electronic Data Processing Equipment Property Tax Credit, Part II, Computation of Carryforward**. This credit is allowed only after all other tax credits have first been applied. The amount of credit allowable in any income year shall be applied first to the corporation business tax.

### Part II — Carryforward Credits from Previous Income Years

This section enables a corporation to account for any unexpired carryforward credits that were earned in previous income years that were not applied to or were in excess of the 2000 Connecticut corporation business tax. These credits will be applied to the 2001 corporation business tax after first applying the credits calculated in Part I-A, Part I-B, and Part I-C.

Part II, Column A, provides for the total amount of unexpired credits carried forward from previous income years. Column B provides for the credit amount actually applied to the corporation business tax for the current year. Column C provides for the credit amount applied to taxes other than the corporation business tax. The total of Column C cannot exceed the amount from Part IV, Line 6.

**Line 1** - Enter in Column A, any available credit carryforward balance from 2000 for the Air Pollution Abatement Facilities tax credit. Enter in Column B the amount applied to the corporation business tax for the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax. Attach a copy of the approval letter issued by the Department of Environmental Protection (DEP) or a copy of **CERT-117, Certificate for Purchases of Tangible Personal Property Incorporated into or Consumed in Air Pollution Control Facilities**, or both.

**Line 2** - Enter in Column A, any available credit carryforward balance from 2000 for the Industrial Waste Treatment Facilities tax credit. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax. Attach a copy of the approval letter issued by DEP or a copy of **CERT-124, Certificate for Purchases in Connection with Water Pollution Control Facilities**, or both.

**Line 3** - Enter in Column A, any available credit carryforward balance from 2000 for the Child Day Care tax credit. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax.

**Line 4** - Enter in Column A, any available credit carryforward balance from 2000 for the Housing Program Contribution tax credit. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax.

**Line 5** - Enter in Column A, any available credit carryforward balance from 2000 for Clean Alternative Fuel Relating to Vehicles, Equipment, and Related Filling or Recharging Stations tax credit under Conn. Gen. Stat. §12-217i. Enter in Column B, the amount applied to the corporation business for the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax.

**Line 6** - Enter in Column A, any available credit carryforward balance from 2000 for the Employer-Assisted Housing tax credit. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column C, the amount applied to taxes other than the corporation business tax.

**Line 7** - Enter in Column A, any available credit carryforward balance for the Electronic Data Processing Equipment Property tax credit from 2000 **Form CT-1120 EDP**, Part II, Line 8. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column C, the amount applied to taxes other than the corporation business tax.

**Line 8** - Enter in Column A, any available credit carryforward balance for the Research and Development Credit from 2000 **Form CT-1120 RDC**, Part III, Line 7. Enter in Column B, the amount applied to the corporation business tax for the current year.

**Line 9** - Enter in Column A, any credit carryforward balance for the Research and Experimental Expenditures Credit from 2000 **Form CT-1120RC**, Part II, Line 5. Enter in Column B, the amount applied to the corporation business tax for the current year.

**Line 10** - Enter in Column A, any available credit carryforward balance for the Hiring Incentive Tax Credit from 2000 **Form CT-1120 HIC**, Part II, Line 5. Enter in Column B, the amount applied to the corporation business tax for the current year.

**Line 11** - Enter in Column A, any available credit carryforward balance for the Fixed Capital Investment Credit from 2000 **Form CT-1120 FCIC**, Part II, Line 4. Enter in Column B, the amount applied to the corporation business tax for the current year.

**Line 12** - Enter in Column A, any available credit carryforward balance for the Human Capital Investment Credit from 2000 **Form CT-1120 HCIC**, Part III, Line 4. Enter in Column B, the amount applied to the corporation business tax for the current year.

**Line 13** - Enter in Column A, any available credit carryforward balance for the Insurance Reinvestment Fund tax credit from 2000 **Form CT-IRF**, Part II, Line 3. Enter in Column B, the amount applied to the corporation business tax for the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax.

**Line 14** - Enter in Column A, any available credit carryforward balance from 2000 for the Small Business Administration Guaranty Fee tax credit. Enter in Column B, the amount applied to the corporation business tax for the current year.

**Line 15** - Enter in Column A, any available credit carryforward balance from 2000 for the Historic Homes Rehabilitation tax credit. Enter in Column B, the amount applied to the corporation

business tax for the current year. Enter in Column C, any amount applied to taxes other than the corporation business tax.

**Line 16** - Enter in Column A, any available credit carryforward balance from 2000 for the Donation of Open Space Land tax credit. Enter in Column B, the amount applied to the corporation business tax for the current year.

**Line 17** - Add Lines 1 through 16 in Column A and Column B. Add Lines 1 through 7, Line 13, and Line 15 in Column C. Enter the totals in the spaces provided. Line 17, Column A, is the corporation's credit carryforward balance from previous income years. Line 17, Column B, is the amount of unexpired carryforward tax credits from previous income years being applied to the corporation business tax. Line 17, Column C, is the total amount of carryforward tax credits from previous income years being applied to 2001 taxes other than the corporation business tax.

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### Part III — Tax Credits Applied to the Corporation Business Tax

This section enables a corporation to apply its tax credits in the order required by Conn. Gen. Stat. §12-217aa.

**Line 1** - Enter the amount from **Form CT-1120**, *Schedule C*, Line 1.

**Line 2** - Enter the amount from **Form CT-1120K**, Part I-A, Line 1, Column B, in both columns. Do not exceed the amount on Line 1 above.

**Line 3** - Subtract Line 2, Column A, from Line 1, Column A. Enter the result on Line 3.

**Line 4** - Enter the amount from **Form CT-1120K**, Part I-B, Line 5, Column B, in both columns. Do not exceed the amount on Line 3 above.

**Line 5** - Subtract Line 4, Column A, from Line 3, Column A. Enter the result on Line 5.

**Line 6** - Enter the amount from **Form CT-1120K**, Part I-C, Line 13, Column B, in both columns. Do not exceed the amount on Line 5 above.

**Line 7** - Subtract Line 6, Column A, from Line 5, Column A. Enter the result on Line 7.

**Line 8** - Enter the amount from **Form CT-1120K**, Part II, Line 17, Column B, in both columns. Do not exceed the amount on Line 7 above.

**Line 9** - Subtract Line 8, Column A, from Line 7, Column A. Enter the result on Line 9.

**Line 10** - Enter the amount from **Form CT-1120K**, Part I-D, Line 26, Column B, in both columns. Do not exceed the amount on Line 9 above.

**Line 11** - Subtract Line 10, Column A, from Line 9, Column A. Enter the result on Line 11.

**Line 12** - Enter the amount from **Form CT-1120K**, Part I-E, Line 27, Column B, in both columns. Do not exceed the amount on Line 11 above.

**Line 13** - Add the amounts on Lines 2, 4, 6, 8, 10, and 12, Column B. Enter here and on **Form CT-1120**, *Schedule C*, Line 2, and attach the 2001 **Form CT-1120K**, *Business Tax Credit Summary*. If the corporation is filing a combined return, complete **Form CT-1120CR**, *Schedule KC*.

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#### **Part IV — Tax Credits Applied to Taxes Other Than Corporation Business Tax**

Some tax credits may be applied to taxes other than the corporation business tax. This section enables a corporation to account for any credits applied to other taxes. The following is a list of other taxes to which you may be able to apply these credits:

- Domestic and foreign insurance premiums tax under Chapter 207;
- Health care centers tax under Chapter 207;
- Hospital and medical services tax under Chapter 207;
- Unrelated business income tax under Chapter 208a;
- Air carrier tax under Chapter 209;
- Railroad companies tax under Chapter 210;
- Express, telegraph or cable and community antenna television system companies tax under Chapter 211;
- Utility companies tax under Chapter 212;
- Public service companies tax under Chapter 212a; **or**
- Surplus lines brokers tax under Chapter 701d.

Enter the name of the tax to which you are applying the tax credit. If you are applying tax credits to more than one tax other than corporation business tax, duplicate Part IV for each tax type and attach to **Form CT-1120K**.

**Line 1** - Enter the amount of tax from the appropriate tax return on Line 1, Column A.

**Line 2** - Enter the amount from **Form CT-1120K**, Part I-B, Line 5, Column C, in both columns. Do not exceed the amount on Line 1 above.

**Line 3** - Subtract Line 2, Column A, from Line 1, Column A.

**Line 4** - Enter the amount from **Form CT-1120K**, Part I-C, Line 13, Column C, in both columns. Do not exceed the amount on Line 3 above.

**Line 5** - Subtract Line 4, Column A from Line 3, Column A.

**Line 6** - Enter the amount from **Form CT-1120K**, Part II, Line 17, Column C, in both columns. Do not exceed the amount on Line 5 above.

**Line 7** - Subtract Line 6, Column A, from Line 5, Column A.

**Line 8** - Enter the amount from **Form CT-1120K**, Part I-D, Line 26, Column C, in both columns. Do not exceed the amount on Line 7 above.

**Line 9** - Subtract Line 8, Column A, from Line 7, Column A.

**Line 10** - Enter the amount from **Form CT-1120K**, Part I-E, Line 27, Column C, in both columns. Do not exceed the amount on Line 9 above.

**Line 11** - Add the amounts on Lines 2, 4, 6, 8, and 10, Column B. Column B is the total amount of credit being applied to the tax named on this schedule (other than corporation business tax). Enter this amount on the appropriate tax form and attach a copy of **Form CT-1120K**. If the taxpayer is claiming a tax credit against more than one tax type, attach a duplicate **Form CT-1120K** and applicable tax credit forms.