

Form CT-1120A-IRIC

Corporation Business Tax Return Apportionment Computation of Income From Services to Regulated Investment Companies

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

Corporation name	Connecticut Tax Registration Number
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Complete this form in blue or black ink only. See instructions on reverse.

Enter the name and Federal Employer Identification Number (FEIN) of the Regulated Investment Company (RIC) from which receipts for services were received. If receipts for services were received from more than one RIC, complete a separate **Form CT-1120A-IRIC, Schedule R-IRIC**, for the receipts from each RIC.

RIC Name: _____

RIC FEIN: _____

Schedule R-IRIC — Connecticut Receipts		
1.	Total receipts from services provided to or on behalf of the RIC named above	1.
2.	Total number of shares owned by RIC shareholders domiciled in Connecticut on the first day of the RIC's federal taxable year	2.
3.	Total number of shares owned by RIC shareholders domiciled in Connecticut on the last day of the RIC's federal taxable year	3.
4.	Average number of shares owned by RIC shareholders domiciled in Connecticut during the RIC's federal taxable year: Line 2 plus Line 3, divided by 2.	4.
5.	Total number of shares owned by all RIC shareholders on the first day of the RIC's federal taxable year	5.
6.	Total number of shares owned by all RIC shareholders on the last day of the RIC's federal taxable year	6.
7.	Average number of shares owned by all RIC shareholders during the RIC's federal taxable year: Line 5 plus Line 6, divided by 2.	7.
8.	Connecticut shareholder fraction: Divide Line 4 by Line 7. Carry to six places.	8. 0.
9.	Connecticut receipts from the above named RIC: Multiply Line 1 by Line 8.	9.

Schedule A-1 — Computation of Connecticut Apportionment Fraction		
10.	Total Connecticut receipts from services provided to or on behalf of all RICs, combined total of all Forms CT-1120A-IRIC, <i>Schedule R-IRIC</i> , Line 9	10.
11.	Total receipts from services provided to or on behalf of all RICs, combined total of all Forms CT-1120A-IRIC, <i>Schedule R-IRIC</i> , Line 1	11.
12.	Connecticut apportionment fraction: Divide Line 10 by Line 11. See instructions. Carry to six places.	12. 0.

Schedule A-2 — Computation of Connecticut Net Income						
			Total Net Income	Column A Net Income derived from services to or on behalf of regulated investment companies	Column B Net Income derived from financial services other than services to or on behalf of regulated investment companies	Column C Net Income derived from sources other than services to or on behalf of regulated investment companies or financial services
13.	Net income from Form CT-1120, Schedule A , Line 1	13.				
14a.	Apportionment fraction from <i>Schedule A-1</i> , Line 12: Carry to six places.	14a.		0.		
14b.	Apportionment fraction from Form CT-1120A-FS , Line 15: Carry to six places.	14b.			0.	
14c.	Apportionment fraction from the applicable apportionment form: Carry to six places.	14c.				0.
15.	Balances after apportionment: Multiply Line 13, Column A, by Line 14a. Multiply Line 13, Column B, by Line 14b. Multiply Line 13, Column C, by Line 14c.	15.				
16.	Connecticut net income: Add Line 15, Columns A through C. Enter total here and on Form CT-1120, <i>Schedule A</i> , Line 3. Make no entries on Form CT-1120, <i>Schedule A</i> , Line 2.	16.				

Form CT-1120A-IRIC

Instructions

Complete this form in blue or black ink only. Use **Form CT-1120A-IRIC**, *Corporation Business Tax Return Apportionment Computation of Income From Services to Regulated Investment Companies*, to apportion net income from services to or on behalf of **regulated investment companies (RICs)**.

Complete a separate Form CT-1120A-IRIC, *Schedule R-IRIC*, for each **RIC** from which gross **receipts** are received from services to or on behalf of **RICs**.

A corporation must apportion income from services to **RICs** separately using Form CT-1120A-IRIC. If the corporation qualifies as a financial service company, all other income will be apportioned using **Form CT-1120A-FS**, *Corporation Business Tax Return Apportionment Computation of Income From Financial Service Companies Activities*. If the company does not qualify as a financial service company, all other income must be apportioned in accordance with the appropriate schedule.

Definitions

Regulated Investment Company (RIC) means a regulated investment company as defined in I.R.C. §851.

Receipts means receipts computed according to the method of accounting used by the taxpayer in the computation of net income from providing the following services:

- **Management services** include but are not limited to the rendering of investment advice directly or indirectly to a RIC, making determinations as to when sales and purchases of securities are to be made on behalf of the RIC, or the selling or purchasing of securities constituting assets of a RIC, and related activities, but only where such activity or activities are performed: (i) according to a contract with the RIC entered into under 15 USC §80a-15(a), as from time to time amended, (ii) for a person that has entered into such contract with the RIC, or (iii) for a person that is affiliated with a person that has entered into such contract with a RIC.
- **Distribution services** include but are not limited to the services of advertising, servicing, marketing, or selling shares of a RIC, but, in the case of advertising, servicing or marketing shares, only where such service is performed by a person that is, or, in the case of a closed-end company, was, either engaged in the service of selling such shares or affiliated with a person that is engaged in the service of selling such shares. In the case of an open-end company, such service of selling shares shall be performed according to a contract entered into under 15 USC §80a-15(b), as from time to time amended.
- **Administrative services** include but are not limited to clerical, fund, or shareholder accounting, participant record keeping, transfer agency, bookkeeping, data processing, custodial, internal auditing, legal, and tax services performed for a RIC, but only if the provider of such service or services during the income year in which such service or services are provided also provides, or is affiliated with a person that provides, management or distribution services to such RIC.

Affiliates - A person is affiliated with another person if each person is a member of the same affiliated group, as defined under section 1504 of the Internal Revenue Code without regard to subsection (b) of said section.

Domicile - A shareholder's domicile is presumed to be the shareholder's mailing address as shown in the records of the RIC. If the shareholder of record is an insurance company that holds the shares of the RIC as depositor for the benefit of a separate account, then the corporation may elect to treat as the shareholders, the contract owners, or policyholders of the contracts or policies supported by such separate account. If this election is made, the domicile shall be presumed to be the mailing address of the contract owner or policyholder as shown in the records of the insurance company.

Schedule R-IRIC — Connecticut Receipts

Complete this schedule to calculate Connecticut receipts received from services provided to or on behalf of a RIC. If there are such receipts from more than one RIC, a separate Form CT-1120A-IRIC, *Schedule R-IRIC*, must be completed to arrive at the total Connecticut receipts from services provided to or on behalf of all RICs. The federal taxable year of the RIC must end within or at the same time as the federal taxable year of the taxpayer.

Schedule A-1 — Computation of Connecticut Apportionment Fraction

Enter the combined total of Connecticut receipts from all Forms CT-1120A-IRIC, *Schedule R-IRIC*, Line 9, on Form CT-1120A-IRIC, *Schedule A-1*, Line 10. Enter the combined total from all Forms CT-1120A-IRIC, *Schedule R-IRIC*, Line 1, on Form CT-1120A-IRIC, *Schedule A-1*, Line 11. Divide Line 10 by Line 11, and enter the resulting apportionment fraction on *Schedule A-1*, Line 12.

Enter the Connecticut apportionment fraction from Line 12 on **Form CT-1120**, *Corporation Business Tax Return, Schedule A*, Line 2, only if the entire net income is attributable to services provided to or on behalf of RICs. If the corporation's net income is derived in part from sources other than services to or on behalf of a RIC, complete *Schedule A-1* and *Schedule A-2*.

Schedule A-2 — Computation of Connecticut Net Income

Complete this schedule only if income is derived in part from sources other than management, distribution, or administrative services to or on behalf of RICs.