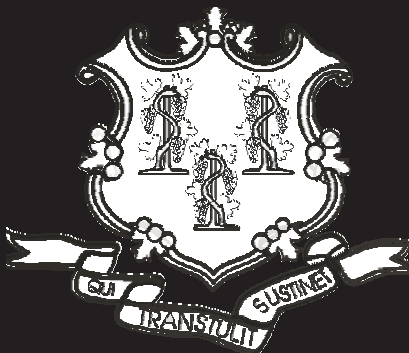


2008 FORM CT-1120

This booklet contains:

- Form CT-1120
- Form CT-1120 ATT
- Form CT-1120A
- Form CT-1120K
- Form CT-1120 EXT
- Form CT-1120AB



Connecticut Corporation Business Tax Return and Instructions

Dear Taxpayer,

The electronic **Taxpayer Service Center (TSC)** at www.ct.gov/DRS is the most accurate and secure way to file your 2008 Corporation Business Tax Return. The *TSC* also enables users to make and schedule payments, file and pay other tax forms, and much more.

However, if you prefer to file a paper return, this booklet contains forms and instructions to make filing your return with the Department of Revenue Services (DRS) as easy as possible.

DRS uses the latest technology to provide taxpayers with excellent customer service and a user-friendly approach to tax administration. The FAQs Taxpayer Answer Center on the DRS website provides information for the most common tax problems and questions. You may also send us an email or call during business hours to speak to a taxpayer services representative.

I encourage you to explore the *TSC* at www.ct.gov/DRS and let us know what you think of the experience. Your input is a valuable component of improving how we do business.

Sincerely,

Pam Law
Commissioner of Revenue Services

Taxpayer information is available **on our website**

www.ct.gov/DRS

What This Booklet Contains

Read the information contained in this booklet carefully before preparing the Connecticut corporation business tax return.

This booklet contains information and instructions about the following forms:

Form CT-1120, *Corporation Business Tax Return*, is used to compute tax both on a net income basis and on a capital stock basis. Tax is paid on the basis that yields the higher tax. The minimum tax is \$250.

Form CT-1120 ATT, *Corporation Business Tax Return Attachment*, contains the following computation schedules:

Schedule H, *Connecticut Apportioned Operating Loss Carryover*;

Schedule I, *Dividend Deduction*; and

Schedule J, *Bonus Depreciation Recovery*.

Form CT-1120A, *Corporation Business Tax Return Apportionment Computation*, is used to compute the apportionment factors for the net income and the minimum tax base.

Form CT-1120K, *Business Tax Credit Summary*, is used to summarize a corporation's claim for available business tax credits.

Form CT-1120 EXT, *Application for Extension of Time to File Corporation Business Tax Return*, is required to obtain an extension of time to file Form CT-1120, **Form CT-1120CR**, *Combined Corporation Business Tax Return* or **Form CT-1120U**, *Unitary Corporation Business Tax Return*.

Form CT-1120AB, *Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses*, must be completed by each corporation that pays interest or intangible expenses to a related party.

For more information on how to obtain forms or other publications from the Department of Revenue Services (DRS) see the back cover.

Other Taxes for Which the Corporation May be Liable

The information that follows is intended to be a general description of other Connecticut taxes for which a corporation may be liable. Failure to pay these or any taxes for which the corporation is liable may subject the corporation and its officers to civil and criminal penalties.

To register for sales and use taxes and Connecticut income tax withholding, as well as most other Connecticut taxes administered by DRS, the corporation must complete **Form REG-1**, *Business Taxes Registration Application*.

Visit the DRS website to register online. If the corporation already has a Connecticut Tax Registration Number, additional taxes for which the corporation is liable may be added to the registration by contacting the DRS Registration Unit at 860-297-4885.

Business Entity Tax: The business entity tax (BET) is an annual tax of \$250 imposed on the following business types:

- S corporations (Qualified subchapter S subsidiaries (QSSS) are not liable for the BET.);
- Limited liability companies (LLCs or SMLLCs) that are, for federal income tax purposes, either:
 - Treated as a partnership, if it has two or more members; **or**
 - Disregarded as an entity separate from its owner, if it has a single member;
- Limited liability partnerships (LLPs); **and**
- Limited partnership (LPs).

The BET applies to those business entities listed above if either: 1) the entity was formed under Connecticut law; or 2) the entity was not formed under Connecticut law but is required to register with or obtain a certificate of authority from the Connecticut Secretary of the State before transacting business in the state (regardless of whether or not the entities have complied with the requirement). See **Informational Publication 2008(26)**, *Q & A on the Business Entity Tax*.

Connecticut Sales and Use Taxes: A corporation may be responsible for the filing of sales and use tax returns. Sales taxes are due if the company sells taxable goods or services. Use taxes are due on the purchase of taxable goods or services from out-of-state retailers or Connecticut retailers who have failed to collect the sales tax. Both taxes are reported on **Form OS-114**, *Sales and Use Tax Return*.

Connecticut Income Tax Withholding: Any corporation that maintains an office or transacts business in Connecticut and that is considered an employer for federal income tax withholding purposes must withhold Connecticut income tax from wages and certain other payments to employees, whether or not the payroll department is located in Connecticut.

Controlling Interest Transfer Tax: Connecticut imposes a tax on the transfer of a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property. This tax is reported on **Form AU-330**, *Controlling Interest Transfer Taxes*.

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What's New

Clean Alternative Fuel Tax Credit (10% and 50%) for Vehicles, Equipment, and Related Filling or Recharging Stations No Longer Available

This tax credit is not available for income years beginning on or after January 1, 2008. Any unused credit may be carried forward to three succeeding income years. No carryback is allowed.

Film Production Credit Amended

Legislation passed in the 2007 session, which allowed the film production tax credit to be applied to the insurance premiums tax and to be assigned three times, was effective July 1, 2007, and only applied to income years beginning on or after January 1, 2007. During the 2008 legislative session, subsection (b) of Conn. Gen. Stat. §12-217jj was amended to provide that for income years beginning on or after January 1, 2006, film production tax credits earned on or after July 1, 2006, may be:

- Applied against the tax imposed under Chapter 207;
- Sold, assigned, or otherwise transferred no more than three times; **and**
- Carried forward for the three immediately succeeding income years.

This credit may be claimed on **Form CT-1120FP**, *Film Production Tax Credit*.

2008 Conn. Pub. Acts 142, §1

New Historic Rehabilitation Tax Credit Applicable to 2008

For income years beginning on or after January 1, 2008, a new tax credit is available for the rehabilitation of historic buildings. This tax credit is administered by the Connecticut Commission on Culture and Tourism (CCT) and requires that an application be filed with CCT to determine whether the rehabilitation project is eligible to earn this tax credit.

There are now three different tax credits available for the rehabilitation of historic buildings. This new tax credit is very similar to the historic homes rehabilitation tax credit that was passed in 2006 except that this new tax credit is available for the rehabilitation of historic buildings that will have mixed residential and nonresidential uses (whereas the tax credit passed in 2006 is only available for the rehabilitation of a certified historic structure for residential use). In addition, the amount of the available credit increases from 25% to 30% of the qualified expenditures if the certified rehabilitation contains affordable housing.

The aggregate amount of all tax credits which may be reserved by CCT upon certification of rehabilitation plans will not exceed \$50 million for the fiscal three-year period beginning July 1, 2008, and ending June 30, 2011. No project may receive tax credits in an amount exceeding 10% of the aggregate amount.

This credit may be claimed on **Form CT-1120HS**, *Historic Structures Rehabilitation Tax Credit*.

2007 Conn. Pub. Acts 250, §19

Changes to Tax Credit Forms

Form CT-1120HH, *Historic Rehabilitation Tax Credit*

Form CT-1120HS, *Historic Structures Rehabilitation Tax Credit*

Form CT-1120HI, *Historic Investment Tax Credit*

Form CT-1120FP, *Film Production*

Form CT-1120 FPI, *Film Production Infrastructure Tax Credit*

Form CT-1120DA, *Digital Animation Tax Credit*

General Information

How to Get Help

DRS is ready to help you and offers several resources where you can get answers to Connecticut tax questions. Visit the DRS website at www.ct.gov/DRS or for personal assistance see the back cover of this booklet for a list of DRS walk-in offices, telephone numbers, and business hours. If you visit, be sure to bring your **completed** federal Form 1120, U.S. Corporation Income Tax Return.

Personal telephone assistance is available during business hours. Extended hours are available. Automated information may answer your questions anytime. Call CONN-TAX, the DRS information line or visit the DRS website for details.

How to Get Additional Forms and Publications

Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications anytime. Forms are also available during regular business hours at any of the DRS walk-in offices and the other sources listed on the back cover of this booklet. You may also download the *2008 Connecticut Package X* from the DRS website.

Who Must File Form CT-1120

Form CT-1120, Corporation Business Tax Return, must be filed by every corporation (or association taxable as a corporation) that carries on business or has the right to carry on business in Connecticut. Any corporation dissolved or withdrawn from Connecticut is subject to the corporation business tax up to the date of dissolution or withdrawal.

Corporations electing to file a combined return must also complete **Form CT-1120CR, Combined Corporation Business Tax Return**.

Who is Exempt From Corporation Business Tax

The following companies **are exempt from filing** Form CT-1120:

- Insurance companies incorporated under the laws of any other state or foreign government, and domestic insurance companies;
- Companies exempt by the federal corporation net income tax law;
- A domestic international sales corporation (DISC) which has made a valid election for federal income tax purposes to be treated as a DISC;
- Companies subject to gross earnings taxes under Chapter 210 of the Connecticut General Statutes

or whose properties in Connecticut are operated by railroad companies subject to gross earnings taxes under Chapter 210;

- Cooperative housing corporations, as defined for federal income tax purposes;
- Corporate limited partners in one or more investment partnerships that are otherwise not doing business in Connecticut; **and**
- Non-United States corporations whose sole activity in Connecticut is trading in stocks, securities, or commodities for their own account.

The following companies, organizations, or associations **are exempt** from payment of Connecticut corporation business tax **but must register and file** Form CT-1120 to claim the exemption:

- A homeowner's association that has elected to be treated as such for federal income tax purposes (a copy of federal Form 1120H **must** be attached to its Form CT-1120);
- Certain political organizations or associations exempt from federal income taxes under I.R.C. §527 (a copy of federal Form 1120 POL **must** be attached to its Form CT-1120);
- Financial service companies whose corporate headquarters are located in the export zone in the City of Hartford, Connecticut, and who are conducting all of their business outside the United States; **and**
- Passive investment companies (PICs), as defined under Conn. Gen. Stat. §12-213(a)(27), **must** file **Form CT-1120 PIC, Information Return for Passive Investment Companies**, in place of Form CT-1120.

Accounting Period and Method of Accounting

A corporation must use the same accounting period and method of accounting for Connecticut tax purposes as it does for federal tax purposes. If a corporation's accounting period or method of accounting is changed for federal tax purposes, the same change must be made for Connecticut tax purposes.

When to File Form CT-1120

Every corporation must file a return on or before the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company that is not required to file a federal income tax return for the income year, the Connecticut corporation business tax return is due on or before the first day of the fourth month following the end of the income year. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

The return will meet the timely filed and timely payment rules if the U.S. Postal Service cancellation date, or the date recorded or marked by a designated private delivery service (PDS) using a designated type of service, is on or before the due date. Not all services provided by these designated PDSs qualify.

The following are the designated PDSs and designated types of service at the time of publication:

Federal Express (FedEx)	United Parcel Service (UPS)
<ul style="list-style-type: none">• FedEx Priority Overnight• FedEx Standard Overnight• FedEx 2Day• FedEx International Priority• FedEx International First	<ul style="list-style-type: none">• UPS Next Day Air• UPS Next Day Air Saver• UPS 2nd Day Air• UPS 2nd Day Air A.M.• UPS Worldwide Express Plus• UPS Worldwide Express

This list is subject to change. See **Policy Statement 2008(3)**, *Designated Private Delivery Services and Designated Types of Service*.

If Form CT-1120 is filed late, see *Interest and Penalties* to determine if interest and penalty should be reported with this return.

Extension Request

To get an extension of time to file the annual return, the corporation must file **Form CT-1120 EXT**, *Application for Extension of Time to File Corporation Business Tax Return*, not later than the first day of the month following the due date of the company's corresponding federal income tax return for the income year (April 1 for calendar year taxpayers). In the case of any company not required to file a federal income tax return for the income year, the extension request must be filed on or before the first day of the fourth month following the end of the income year. Payment of the total tax due must be included with the request. The timely filing of Form CT-1120 EXT will automatically extend the due date for six months.

Form CT-1120 EXT extends only the time to file the tax return. It does not extend the time to pay the corporation business tax. Interest on any tax not paid by the original due date is computed at 1% per month or fraction of a month until the tax is paid in full.

Electronically File Form CT-1120

Form CT-1120 can be filed electronically through the DRS **Taxpayer Service Center (TSC)**. The TSC is an interactive tool that can be accessed through the DRS website at www.ct.gov/DRS for a free, fast, easy, and secure way to conduct business with DRS. Visit the DRS website to register and file electronically. If you file electronically you must also pay electronically.



Payment Options

Pay Electronically

Visit the DRS *TSC* and follow the prompts to make a direct payment. Doing this, authorizes DRS to transfer funds from your bank account (checking or savings) to a DRS account by entering your bank account number and your bank routing transit number. You can file your return anytime before the due date and designate the amount of payment and date of transfer. Your bank account will be debited on the date you indicate. You must pay the balance due on or before the due date above to avoid penalty and interest.

Pay by Credit Card or Debit Card

You may elect to pay your expected 2008 corporation business tax liability using your American Express® card, Discover® card, MasterCard® card, VISA® card, or comparable debit card. A convenience fee will be charged by the credit card service provider. The fee is 2.49% of your total tax payment. You will be informed of the amount of the fee and you may elect to cancel the transaction. At the end of the transaction you will be given a confirmation number for your records.

- Call Official Payments Corporation toll-free at **1-800-2PAY-TAX** (1-800-272-9829) and follow the instructions. You will be asked to enter the Connecticut Jurisdiction Code: 1777; **or**
- Visit: www.officialpayments.com and select Payment Center.

Your payment will be effective on the date you make the charge.

Pay by Mail

Make your check payable to: **Commissioner of Revenue Services**. To ensure payment is applied to your account, write "2008 Form CT-1120 EXT" and the corporation's Connecticut Tax Registration Number on the front of the check. DRS may submit your check to your bank electronically.

Mail paper returns to:

**Department of Revenue Services
State of Connecticut
PO Box 2974
Hartford CT 06104-2974**

Amended Returns

Form CT-1120

For income years beginning on or after January 1, 2006, any corporation that fails to include items of income or deduction or makes any other error on a return must file an amended return using **Form CT-1120X**, *Amended Corporation Business Tax Return*.

Form CT-1120CR

For income years beginning on or after January 1, 2006, any corporation that was included in a combined corporation business tax return must file its amended combined return on **Form CT-1120CR**, *Combined Corporation Business Tax Return*, and check the “Amended” box to indicate they are filing an amended return.

If a corporation is amending Form CT-1120CR for income years beginning prior to January 1, 2006, an amended return should be filed using Form CT-1120X.

A copy of federal Form 1120X, Amended U.S. Corporation Income Tax Return, must be attached to all amended returns to substantiate any changes to federal net income.

Internal Revenue Service Changes

Corrections to taxable income by the Internal Revenue Service (IRS) must be reported to the Commissioner of Revenue Services on or before 90 days after the final determination of the change. All federal adjustments must be reported as discussed above. An extension request for reporting federal audit changes may be submitted in writing to the Commissioner of Revenue Services stating the reason additional time is required.

Estimated Tax Payments

Every corporation carrying on or having the right to carry on business in Connecticut whose estimated current year tax exceeds \$1,000 must pay estimated tax payments in four installments. See instructions on **Forms CT-1120 ESA, ESB, ESC, and ESD**, *Estimated Corporation Business Tax*. DRS mails four preprinted estimated tax payment coupons with instructions to corporations that paid estimated tax or had a Connecticut corporation tax liability exceeding \$1,000 in the prior taxable year. If a corporation is not required to pay its estimated tax electronically, using these preprinted forms will ensure accuracy and timeliness in processing the corporation’s estimated tax payments. A corporation that does not receive preprinted estimated payment coupons should use the estimated payment coupons available on the DRS website.

The required annual payment is the lesser of:

- 90% of the tax shown on the return for the income year, or, if no return is filed, 90% of the tax for such year; **or**
- 100% of the tax shown on the return for the previous income year without regard to any credit, if the previous income year was an income year of 12 months and if the company filed a return for the previous income year showing a liability for tax.

Estimated tax due dates (for calendar year filers):

1st Installment - March 15, 2009
30% of prior year tax or 27% of current year tax
2nd Installment - June 15, 2009
70% of prior year tax or 63% of current year tax
3rd Installment - September 15, 2009
80% of prior year tax or 72% of current year tax
4th Installment - December 15, 2009
100% of prior year tax or 90% of current year tax

If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is the due date.

The above table indicates the amount due for each installment under the regular installment method. For more information regarding estimated corporation business tax payments, including information regarding the annualized installment method, see **Informational Publication 2008(15)**, *Q & A on Estimated Corporation Business Tax and Worksheet CT-1120AE*.

Interest and Penalties

Interest is computed at 1% per month or fraction of a month on the underpayment of tax from the original due date of the return through the date of payment. Interest due on the underpayment of estimated tax is computed using **Form CT-1120I**, *Computation of Interest Due on Underpayment of Estimated Tax*. Interest on underpayment or late payment of tax **cannot** be waived.

Penalty for Late Payment or Late Filing

The penalty for late payment or underpayment of corporation business tax is 10% of the tax due or \$50, whichever is greater. If a request for a filing extension has been granted, a corporation may avoid a penalty for failure to pay the full amount due by the original due date if it pays:

- At least 90% of the tax shown to be due on the return on or before the original due date of the return; **and**
- The balance due with the filing of Form CT-1120, on or before the extended due date.

If no tax is due, DRS may impose a \$50 penalty for the late filing of any return or report required by law to be filed.

Penalty for Willful Failure to File or Pay

Anyone who willfully fails to pay the tax or file a return will be fined up to \$1,000 or imprisoned up to one year, or both, in addition to any other penalty.

Penalty for Willful Filing of a Fraudulent or Materially False Return

If you willfully file a tax return you know to be fraudulent or false in any material matter, you may be fined up to \$5,000 or imprisoned from one to five years, or both.

Penalty for Failure to Disclose Listed Transaction

For audits of corporation business tax returns beginning on or after January 1, 2006, a penalty of 75% of the amount of the deficiency may be imposed when it appears that any part of the deficiency is due to failure to disclose a listed transaction, as defined in I.R.C. §6707A.

Waiver of Penalty

A corporation may be able to have its penalty waived if the failure to file or pay tax on time was due to a reasonable cause and was not intentional or due to neglect. Interest cannot be waived. Before a penalty waiver can be granted, all tax and interest must be paid. All requests must include:

- A clear and complete written explanation;
- The corporation name, Connecticut Tax Registration Number, and Federal Employer Identification Number (FEIN) if applicable;
- The name of the original form filed or billing notice received;
- The taxable filing period; **and**
- Documentation supporting your explanation.

Attach the request to the **front** of the tax return or mail separately to:

**Department of Revenue Services
Penalty Waiver Unit
PO Box 5089
Hartford CT 06102-5089**

Status Letter Requests

Requests for status letters must be submitted in writing on the business's letterhead and must include:

- Name and address of the business;
- Connecticut Tax Registration Number;
- Tax types for which the tax status is being requested;
- A statement that clearly explains the reason for the status letter request;
- The mailing address for the status letter if it is different from the address of the business;
- The original signature and title of the authorized representative making the request; **and**
- A properly executed **Form LGL-001**, *Power of Attorney*, signed by an authorized representative of the business if the status letter is requested by anyone other than an authorized representative of the business.

Mail your status letter request to:

**Department of Revenue Services
Collection & Enforcement Division-Lien Unit
Request for Status Letter
25 Sigourney St Ste 2
Hartford CT 06106-5032**

DRS accepts hand-delivered status letter requests from businesses. However, DRS does not accept status letter requests made by email, fax, or telephone. See **Informational Publication 2004(9)**, *Status Letters*.

Recordkeeping

Keep a copy of the tax return, worksheets, and records of all items appearing on the return until the statute of limitations expires for that return. Usually, this is three years from the date the return was due or filed, whichever is later. However, if the corporation reports a net operating loss or credit carryforward or carryback, the statute of limitations may expire later.

Copies of Returns

A corporation may request a copy of a previously filed tax return from DRS by completing Form **LGL-002**, *Request for Disclosure of Tax Return or Tax Return Information*. In general, the copy will be received in three weeks.

Form CT-1120 General Instructions

Attach to Form CT-1120 a completed copy of the corporation's federal income tax return, including all schedules and attachments as filed with the IRS.

Required Information

Print in blue or black ink, or type the information requested in the space provided at the top of Form CT-1120. Enter the beginning and ending dates of the corporation's income year regardless of whether the corporation is a calendar year or fiscal year filer. Also, enter the corporation's Connecticut Tax Registration Number; FEIN; total assets from the corporation's federal Form 1120, U.S. Corporation Income Tax Return, Schedule L, Line 15, Column (d); gross receipts, net of returns and allowances from federal Form 1120, Line 1c; and North American Industry Classification System (NAICS) code for principal business activity, in the spaces provided at the top of Form CT-1120.

NAICS Code for Principal Business Activity

Form CT-NAICS, *NAICS Codes for Principal Business Activity for Connecticut Tax Purposes*, is available on the DRS website. General information concerning the classification of principal business activity under NAICS can also be found at www.census.gov.

Check and Complete all Applicable Boxes

1. Change of Address

Check the *address change* box, and file **Form CT-8822C**, *Corporation Business Tax Change of Address* (available on the DRS website). If the *address change* box is checked, a completed Form CT-8822C must be attached to Form CT-1120.

2. Return Status

Check the corresponding box to indicate the type of return being filed.

If this is the first time the corporation is filing Form CT-1120, check the *initial* box.

If the corporation is filing a final return, check the *final* box and complete Line 3, below.

If the corporation is filing a short period return, check the *short period* box.

3. Final Return

Check the corresponding box providing the reason for the final return:

- **Dissolution**

To properly dissolve a domestic corporation you must file a Certificate of Dissolution with the Connecticut Office of the Secretary of the State. A dissolved

corporation **must** file a return for the period up to the date of legal dissolution or the date of the final liquidation of assets, whichever is later.

Any dissolved corporation that continues to conduct business **must** file Form CT-1120 and pay any taxes due. If a corporation has been dissolved by forfeiture and wishes to be reinstated, it must submit a written request for a tax clearance to:

**Department of Revenue Services
State of Connecticut
Corporation Office Audit Unit
25 Sigourney St Ste 2
Hartford CT 06106-5032**

The tax clearance and certificate of reinstatement must be filed with the Connecticut Office of the Secretary of the State.

- **Withdrawal From State**

A foreign corporation that wishes to withdraw from Connecticut must file a written application for withdrawal with the Connecticut Office of the Secretary of the State. Any corporation that has withdrawn must file Form CT-1120 up to the date of withdrawal and pay any taxes due.

- **Mergers and Reorganizations**

A corporation that has merged must file a written application with the Connecticut Office of the Secretary of the State. Any corporation that has merged must file Form CT-1120 covering the period up to the date of merger and pay any tax due.

Any corporation that is reorganized must submit the details concerning the reorganization in writing and disclose the survivor's Connecticut Tax Registration Number. Mail to:

**Department of Revenue Services
State of Connecticut
PO Box 2937
Hartford CT 06104-2937**

For further information about withdrawal from the state, mergers and reorganizations, or dissolutions, contact the Connecticut Office of the Secretary of the State at 860-509-6000.

4. Type of Federal Return Filed

Check the appropriate box for the type of federal return filed. If the *Consolidated Basis* box is checked, you must enter the parent company's name and FEIN.

An S corporation should file **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, and **Form OP-424**, *Business Entity Tax Return*. A Limited Liability

Company (LLC) should file Form CT-1120 only if the company elects to be taxed as a corporation for federal income tax purposes.

5. Exchange of Research and Development Tax Credit

Check this box if the corporation is exchanging Research and Development tax credits available under Conn Gen. Stat. §§12-217j or 12-217n, for a credit refund equal to 65% of the value of the credit subject to certain limitations. Attach **Form CT-1120RC**, *Research and Experimental Expenditures Credit*, or **Form CT-1120 RDC**, *Research and Development Credit*, and **Form CT-1120 XCH**, *Application for Exchange of Research and Development or Research and Experimental Expenditures Tax Credits by a Qualified Small Business*.

6. Previous Combined or Unitary Return

If the corporation was included in **Form CT-1120CR**, *Combined Corporation Business Tax Return*, or **Form CT-1120U**, *Unitary Corporation Business Tax Return*, for the previous year and is filing a separate return this year, or if this is the first year the corporation is electing combined or unitary status, check the corresponding box and attach **Form CT-1120CC**, *Combined Return Consent*, or **Form CT-1120CC-R**, *Revocation of Election and Consent to File Combined Corporation Business Tax Return*.

7. Combined or Unitary Return

Check the corresponding box if the corporation is included in Form CT-1120CR or Form CT-1120U for this year.

8. Principal Place of Business

If the principal place of business is located outside Connecticut, enter the name of the state where it is located.

Enter the state in which the corporation filed its Articles of Incorporation and the date of organization. If incorporated outside of Connecticut, enter the date qualified to do business in Connecticut. A corporation must enter the date it began business operations in Connecticut.

9. Exempt Corporation

If the corporation is exempt from Connecticut corporation business tax, check this box and attach an explanation of the exemption and a statutory cite for the exemption. See *Who is Exempt From Corporation Business Tax* on Page 5.

10. Annualization

Check the corresponding box if the corporation used the annualized installment method to calculate its estimated tax payments for this year.

Complete **Form CT-1120I**, *Computation of Interest Due on Underpayment of Estimated Tax*, and attach it to Form CT-1120.

See IP 2008(15).

11. Interest Add Back

Check the corresponding box if the corporation paid, accrued, or incurred interest expenses or intangible expenses, costs, and related interest expenses to a related member. Complete **Form CT-1120AB**, *Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses*, and attach it to Form CT-1120.

12. Passive Investment Companies

Check the corresponding box if this corporation is filing **Form CT-1120 PIC**, *Information Return for Passive Investment Companies*. If this box is checked, Form CT-1120 PIC must be attached. A passive investment company must be related to a financial services company or to an insurance company. Passive investment companies are exempt from the corporation business tax, but must file Form CT-1120 PIC.

Form CT-1120 Line Instructions

Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, DRS will disregard the cents. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents.

However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off **only** the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Schedule A - Computation of Tax on Net Income

A corporation entitled to apportion its income must complete either **Form CT-1120A**, *Corporation Business Tax Return Apportionment Computation*, or one of the special apportionment forms listed below:

- Air carriers use **Form CT-1120A-A**, *Corporation Business Tax Return Apportionment Computation – Air Carriers*.
- Motor bus companies and motor carriers engaged in multistate business use **Form CT-1120A-BMC**, *Corporation Business Tax Return Apportionment Computation – Motor Bus and Motor Carrier Companies*.
- Financial service companies use **Form CT-1120A-FS**, *Corporation Business Tax Return Apportionment Computation of Income From Financial Service Company Activities*.
- Manufacturers use **Form CT-1120A-MFG**, *Corporation Business Tax Return Apportionment Computation – Manufacturing Companies*.
- Broadcasters and production entities use **Form CT-1120A-BPE**, *Corporation Business Tax Return Apportionment Computation – Broadcasters and Production Entities*.
- Corporations that receive income from rendering securities brokerage services use **Form CT-1120A-SBC**, *Corporation Business Tax Return Apportionment Computation – Securities Brokerage Services*.
- Corporations that receive income from credit card activities use **Form CT-1120A-CCA**, *Corporation Business Tax Return Apportionment Computation of Income From Credit Card Activities*.
- If a corporation is a limited partner in one or more limited partnerships, other than an investment partnership, and is not otherwise carrying on or doing business in Connecticut, the partnership may

elect for any income year to apportion its net income inside and outside the state as provided under the corporation business tax. Use **Form CT-1120A-LP**, *Corporation Business Tax Return Apportionment of Limited Partnership Interests*.

Line 2 - Enter the appropriate apportionment fraction from Form CT-1120A, *Schedule Q*, Line 2; *Schedule R*, Line 6, Column C; or from the appropriate forms previously referenced. The fraction must be expressed as a decimal and carried to six places.

Line 3 - Enter the amount from Line 1 multiplied by Line 2, or enter the amount from Line 1, if not entitled to apportion.

Line 4 - Enter the amount of any unused losses from **Form CT-1120 ATT**, *Corporation Business Tax Return Attachment, Schedule H*, Line 14, Column D, attributable to Connecticut business operations as reported in years ending December 31, 2000, and thereafter.

Net operating losses incurred for income years beginning on or after January 1, 2000, may be carried forward for 20 successive income years. Losses may not be carried back. The loss entered here is limited to the loss attributed to Connecticut according to the method of apportionment prescribed in Conn. Gen. Stat. §12-218.

See Form CT-1120CR instructions for information about using carryforward losses on a combined return.

Schedule B - Computation of Minimum Tax on Capital

Use *Schedule B* to compute the minimum tax on the capital of a corporation. The minimum tax on capital does not apply to real estate investment trusts, regulated investment companies, or interlocal risk management agencies formed under Chapter 113a of the Connecticut General Statutes. The minimum tax on capital for financial service companies is \$250.

Line 2 - Corporations, other than air carriers, enter the apportionment fraction from Form CT-1120A, *Schedule S*, Line 3, Column C. The fraction must be expressed as a decimal and carried to six places.

Line 3 - Enter the amount from Line 1 multiplied by Line 2, or enter the amount from Line 1, if not entitled to apportion.

Line 4 - Enter the number of months the corporation carried on business or had the right to carry on business in Connecticut, whichever is greater. A fractional part of a month is counted as a full month.

Line 6 - Multiply Line 5 by 0.31%. The maximum tax for *Schedule B* is \$1,000,000.

Schedule C - Computation of Amount Payable

Payment made by corporations on behalf of their corporate partners should be claimed on **Form CT-1065/CT-1120SI**, *Connecticut Composite Income Tax Return*, **not** on Form CT-1120.

Line 1(a) - Enter the amount from *Schedule A*, Line 6; *Schedule B*, Line 6; or \$250, whichever is greater.

Line 1(c) - Enter the total tax credit that must be recaptured. The following tax credits are subject to recapture:

- Employer-Assisted Housing Tax Credit
- Fixed Capital Investment Tax Credit
- Insurance Reinvestment Tax Credit
- New Jobs Creation Tax Credit
- Urban and Industrial Site Reinvestment Tax Credit

In most cases, other than the Fixed Capital Investment Tax Credit, the corporation will have been advised by the agency administering the tax credit that recapture is required. A corporation is required to recapture the Fixed Capital Investment Tax Credit when the fixed capital is not held and used in Connecticut by the corporation for five full years following its acquisition. See **Form CT-1120 FCIC**, *Fixed Capital Investment Tax Credit*, to calculate the amount of tax credit that must be recaptured. See **Informational Publication 2007(31)**, *Guide to Connecticut Business Tax Credits*.

Line 5 - Enter the total tax credits applied from **Form CT-1120K**, *Business Tax Credit Summary*, Part II, Line 11. Do not exceed the amount on Line 4.

Line 7(a) - Enter the amount paid with **Form CT-1120 EXT**.

Line 7(b) - Enter the amount(s) paid with **Form CT-1120 ESA, ESB, ESC, or ESD**.

Line 7(c) - Enter the amount of any overpayment from the prior year.

Line 7 - Add Lines 7(a), 7(b), and 7(c).

Line 9(a) - Enter penalty if applicable. See *Interest and Penalties*.

Line 9(b) - Enter interest due on tax not paid by the original due date. See *Interest and Penalties*.

Line 9(c) - Enter interest due on underpayment of estimated tax. Complete and attach Form CT-1120I.

Line 9 - Add Lines 9(a), 9(b), and 9(c).

Line 10(a) - Enter the amount of overpayment to be credited to 2009 estimated tax.

Overpayment of tax liability for a preceding income year is credited against the current estimated tax liability as of the receipt date of a completed tax return and **not** a tentative tax return. An overpayment cannot be determined to exist until

a completed return is filed. Overpayments will be treated as estimated tax paid on the fifteenth day of the third month (March 15 for calendar year filers), if the tax return is filed by the fifteenth day of the third month following the close of the income year. **A request to apply an overpayment to the following income year is irrevocable.**

Line 10(b) - Enter the amount of overpayment to be refunded.

Line 10 - Add Line 10(a) and Line 10(b).

Schedule D - Computation of Net Income

Line 1 - Enter your federal taxable income (loss) before net operating loss and special deductions as filed on your federal return.

Line 2 - Enter all interest income exempt from federal taxation.

Line 4 - Enter the amount of interest expenses paid to a related member as reported on **Form CT-1120AB**, *Summary of Add Back and Exceptions to Add Back of Interest and Intangible Expenses*, Part I A, Line 1.

Line 5 - Enter the amount of intangible expenses paid to a related member as reported on Form CT-1120AB, Part I B, Line 1.

Line 6 - Enter the amount of the federal bonus depreciation allowed under I.R.C. §168(k) and claimed on federal Form 4562, Depreciation and Amortization.

Line 8 - Enter the dividend deduction calculated on Form CT-1120 ATT, *Schedule I*, Line 4.

Line 9 - Enter the amount of any available capital loss carryover not deducted in computing federal capital gain. This amount is limited to the amount of the capital gain reported on the federal return as described in Conn. Gen. Stat. §12-217.

Line 10 - Enter the value of any capital gain realized from the sale of any land, or interest in land, to the state, any political subdivision of the state, or to any nonprofit land conservation organization where such land is to be permanently preserved as protected open space or to a water company, as defined in Conn. Gen. Stat. §25-32a, where such land is to be permanently preserved as protected open space or as Class I or Class II water company land.

Line 11 - Enter the federal bonus depreciation recovery amount from Form CT-1120 ATT, *Schedule J*, Line 10.

Line 12 - Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 1.

Line 13 - Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 2.

Line 14 - Enter the amount of exceptions to interest add back as reported on Form CT-1120AB, Part II A, Line 3.

Line 15 - Enter the amount of exceptions to the add back of intangible expenses paid to a related member as reported on Form CT-1120AB, Part II B, Line 1.

Line 16 - Enter the amount received from a related member attributable to intangible expenses and costs or to interest expenses and costs, provided such income was:

- Included on *Schedule D*, Line 1 of this return;
- Received from a related member who filed a Connecticut corporation business tax return for the same income year; **and**
- Required to be added back by the related member under Conn. Gen. Stat. §§12-218c or 12-218d and was not entitled to an exception of the add back.

Line 18 - Subtract Line 17 from Line 7. Enter the result here and on *Schedule A*, Line 1.

Schedule E - Computation of Minimum Tax Base

Line 1 - Enter the beginning (Column A) and ending (Column B) values of the issued and outstanding capital stock including treasury stock at par or face value, fractional shares, scrip certificates, and payments on subscriptions. See federal Form 1120, Schedule L, Line 22a and Line 22b.

Line 2 - Enter the beginning (Column A) and ending (Column B) values of paid-in or capital surplus, including retained earnings. Any deficit must be reported as a negative number. See federal Form 1120, Schedule L, Lines 23, 24, and 25.

Line 3 - Enter the beginning (Column A) and ending (Column B) values of all surplus reserves, including deferred taxes. Attach a schedule of all surplus reserves to support the amounts shown on Line 3.

A reserve is an amount set aside or deducted from current or retained earnings for meeting future liabilities.

Line 4 - Add Lines 1, 2, and 3 in both Column A and Column B. Enter in Column C the average of Column A and Column B.

Line 5 - Enter the total holdings of stock in Column A and Column B. Enter the average of Column A and Column B on Line 5, Column C.

Attach a schedule that lists the beginning and ending book values of total holdings of stock of **private corporations**, including treasury stock. The total book value of shares must equal the amount claimed as a deduction on *Schedule E*, Line 5. The book value of stock does not include the value of other assets acquired and held in connection with or incidental to the ownership of such stock.

Private corporations means all non-governmental corporations, whether closely or publicly held.

Line 6 - Subtract Line 5, Column C, from Line 4, Column C. Enter the result here and on Form CT-1120, *Schedule B*, Line 1.

Schedule F - Taxes

Conn. Gen. Stat. §12-217 disallows any deduction for the Connecticut corporation business tax and any deduction for taxes imposed on or measured by income or profits by any state, political subdivision, or the District of Columbia.

Line 1 - Enter in Column A all payroll taxes deducted in arriving at federal taxable income.

Line 2 - Enter in Column A all real property taxes deducted in arriving at federal taxable income.

Line 3 - Enter in Column A all personal property taxes deducted in arriving at federal taxable income.

Line 4 - Enter in Column A all sales and use taxes deducted in arriving at federal taxable income.

Line 5 - Enter in Column A any other taxes not based on income or profits deducted in arriving at federal taxable income.

Line 6 - Enter in Column B the amount of Connecticut corporation business tax deducted in arriving at federal taxable income.

Line 7 - Enter in Column B any corporate tax imposed on or measured by income or profits by any state (other than Connecticut) or political subdivision, or the District of Columbia, deducted in the computation of federal taxable income.

Line 8 - Add the amounts on Line 6 and Line 7 in Column B. Enter the total here and on *Schedule D*, Line 3.

Schedule G - Additional Required Information

Attach a schedule of corporate officers' names, complete home addresses, and corporate titles.

Line 1 - Enter the Connecticut towns in which the corporation owns or leases, as lessee, real or tangible personal property or performed any services.

Line 2(a) - If the corporation transferred a controlling interest in an entity where the entity owns, directly or indirectly, an interest in Connecticut real property, the corporation (the transferor) may be subject to the controlling interest transfer tax. Enter the name and FEIN of the entity in which a controlling interest was transferred. The transferor is required to file **Form AU-330**, *Controlling Interest Transfer Taxes*.

Line 2(b) - If this corporation owned Connecticut real property and was the entity in which a direct or indirect controlling interest was transferred, enter the name and FEIN of the transferor. The transferor may be subject to the controlling interest transfer tax.

The entity in which a direct or indirect controlling interest was transferred is required to file **Form AU-331**, *Controlling Interest Transfer Taxes Informational Return*.

Line 3 - If any other corporation owns a majority of the voting stock of this corporation, enter the name and FEIN of the corporation.

Line 4 - Enter the last taxable year this corporation was audited by the IRS. Corrections to taxable income by the IRS must be reported to the Commissioner of Revenue Services on or before 90 days after the final determination of the change.

All federal adjustments must be reported using Form CT-1120X.

Signature

The return must be signed by a duly authorized officer.

Paid Preparer Signature

A paid preparer must sign and date Form CT-1120. Paid preparers must also enter their Social Security Number (SSN) or Preparer Tax Identification Number (PTIN) and their firm's FEIN in the spaces provided.

Paid Preparer Authorization

If the corporation wants to authorize DRS to contact the paid preparer who signed the 2008 Connecticut Corporation Business Tax Return to discuss it, check the **Yes** box in the signature area of the return. This authorization applies only to the individual whose signature appears in the *paid preparer's signature* section of the return. It does not apply to the firm, if any, shown in that section.

If the **Yes** box is checked, the corporation is authorizing DRS to call the paid preparer to answer any questions that may arise during the processing of the 2008 Connecticut Corporation Business Tax Return. The corporation is also authorizing the paid preparer to:

- Give DRS any information that is missing from the return;
- Call DRS for information about the processing of the corporation's return or the status of the corporation's refund or payment; **and**
- Respond to certain DRS notices that the corporation may have shared with the preparer regarding math errors, offsets, and return preparation. The notices will not be sent to the preparer.

The corporation is **not** authorizing the paid preparer to receive any refund check, bind the corporation to anything, including additional tax liability, or otherwise represent the corporation before DRS. The authorization cannot be revoked. However, the authorization will automatically end no later than the due date, without regard to extensions, for filing the 2009 Connecticut Corporation Business Tax Return. This is on or before the first day of the month following the due date of the corporation's corresponding federal income tax return for the income year (April 1 for calendar year filers).

Form CT-1120K 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 a prior year.

Additional information about Connecticut tax credits is available in **Informational Publication 2007(31)**, *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 credit.
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 credit. 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.

Limits on Credits: The amount of tax credits otherwise allowable against the corporation business tax for any income year shall not exceed 70% of the amount of tax due prior to the application of the tax credit.

No tax credit can be applied against the minimum tax of \$250.

Form CT-1120K must be attached to the tax returns covered under the following Connecticut General Statutes chapters, 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;
- 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.

Any credit balance that remains after applying the credits to the current year tax may be carried forward or carried back as provided in the Connecticut General Statutes, if the credit has not expired.

Part I-A — Financial Institutions Tax Credit

Line 1 - Enter in Part I-A, Column A the credit earned in 2008. Enter in Column B the amount actually applied to the corporation business tax. The total amount applied in Column B cannot exceed the amount in Part II, Line 1.

Part I-B — Tax Credits With Carryback Provisions

Enter in Part I-B, Column A all of the credits earned in 2008 that have a carryback provision. The credits indicated here are applied to the current year tax first. Any remaining balance may be claimed against a preceding year tax by filing **Form CT-1120X**, *Amended Corporation Business Tax Return*, or the appropriate amended tax return. If you are carrying forward a housing program contribution tax credit, also complete Part I-D.

Enter in Column B the amount actually applied to the corporation business tax. The total of Column B cannot exceed the amount in Part II, Line 3.

Enter in Column C the amount applied to taxes other than the corporation business tax. The total of Column C cannot exceed the amount in Part III, Line 1.

Enter in Column D the amount of credit carried back to prior years.

Line 2 - Enter the Neighborhood Assistance Act (NAA) Credit. Any remaining balance may be carried back to the two immediately preceding income years.

Line 3 - Enter the Housing Program Contribution Credit computed on **Form CT-1120 HPC**, *Housing Program Contribution Tax Credit*. Any remaining balance may be carried back to the five immediately preceding income

years. If you are claiming a carryforward, also complete Part I-D, Line 16. See *Part I-D, Line 16* instructions.

Part I-C — Tax Credits Without Carryback or Carryforward Provisions

Enter in Part I-C, Column A all of the credits earned in 2008 that can only be applied to the current year tax.

Enter in Column B the amount actually applied to the corporation business tax. The total of Column B cannot exceed the amount in Part II, Line 5.

Enter in Column C the amount applied to taxes other than the corporation business tax. The total of Column C cannot exceed the amount in Part III, Line 3.

Lines 6 through 14 - Enter the applicable tax credit amounts in the spaces provided on each line.

Part I-D — Tax Credits With Carryforward Provisions

Part I-D enables a corporation to account for any credits with carryforward provisions. This section also identifies any amounts of Research and Development or Research and Experimental Expenditures tax credits exchanged with the state for a credit refund.

Enter in Column A the credit carryforward amount from previous income years. Enter in Column B the credit amount claimed for the current income year. Enter in Column C the credit amount applied to the corporation business tax for the current income year. Enter in Column D the credit amount applied to taxes other than the corporation business tax, if applicable, in the current income year or the amount of Research and Development or Research and Experimental Expenditures tax credits exchanged with the state for a credit refund. Enter in Column E the tax credit carryforward amount.

Line 16 - If claiming the Housing Program Contribution Credit, Part I-B, Line 3, must be completed first. Enter the applicable tax credit amounts in the spaces provided.

Line 17 - The Employer-Assisted Housing Tax Credit was repealed effective June 7, 2006. Enter in Column A the amount of the tax credit carryforward from previous income years. Enter in Column C the amount applied to the corporation business tax for the current income year. Enter in Column D any amount applied to taxes other than the corporation business tax. Enter in Column E the tax credit carryforward amount.

Line 18 - Enter the applicable tax credit amounts in the spaces provided on each line.

Line 19 - For income years beginning on or after January 1, 2008, the Clean Alternative Fuel Tax Credit for Vehicles, Equipment, and Related Filling or Recharging Stations is no longer available.

Lines 20 through 33 - Enter the applicable tax credit amounts in the spaces provided on each line.

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

Enter in Column A the amount of tax credit carried forward from previous income years. Enter in Column B the amount of credit claimed in the current income year. Enter in Column C the amount applied to the corporation business tax. The amount in Column C cannot exceed the amount in Part II, Line 9. Enter in Column D any amount applied to taxes other than the corporation business tax. Enter in Column E the tax credit carryforward amount.

The Electronic Data Processing Equipment Property Tax Credit may be applied only after all other tax credits have been applied and must be applied first to the corporation business tax and then to any other applicable taxes.

Line 35 - Enter the applicable tax credit amount in the spaces provided.

Part II — Tax Credits Applied to the Corporation Business Tax

If the corporation is filing a combined return, complete **Form CT-1120CR, Schedule KC**, and do not complete this part.

This section enables a corporation to apply its tax credits in the order required by Conn. Gen. Stat. §12-217aa. This section also limits the amount of tax credits that may be applied to the corporation business tax.

Part III — 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;
- 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 III for each tax type and attach to Form CT-1120K.

If you are claiming a tax credit against more than one tax type, attach a duplicate Form CT-1120K and applicable tax credit forms.

Notes

Connecticut Taxpayer Assistance

Taxpayer Service Center

Connecticut tax filers can file most tax returns, extensions, and estimates, at no charge over the Internet using the **Taxpayer Service Center (TSC)**. Also visit the **TSC** to pay amounts due and review or modify your Connecticut tax account information online.

Visit the DRS website at www.ct.gov/DRS for more information about the **TSC**.



	Tax Information	Forms and Publications
Telephone	For telephone assistance, call our Taxpayer Services Division at 1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) or 860-297-5962 (from anywhere) and select Option 6 during business hours to speak with a representative.	1-800-382-9463 (Connecticut calls outside the Greater Hartford calling area only) and select Option 2 ; or 860-297-4753 (from anywhere).
Write	Department of Revenue Services Taxpayer Services Division 25 Sigourney St Ste 2 Hartford CT 06106-5032	Department of Revenue Services Forms Unit 25 Sigourney St Ste 2 Hartford CT 06106-5032

Walk-in Offices

Free personal taxpayer assistance and forms are available by visiting our offices. Walk-in assistance at ALL DRS locations is available Monday through Friday, 8:30 a.m. to 4:30 p.m.

Bridgeport
10 Middle St.
203-336-7890

Norwich
2 Cliff St.
860-425-4123

Hamden
3074 Whitney Ave.
Building #2
203-287-8243

Waterbury
55 West Main St.
Suite 100
203-805-6789

Hartford
25 Sigourney St.
860-297-5962

All calls are answered at our Customer Service Center in Hartford, not at the local office. Call for directions to DRS offices. If you require special accommodations, please advise the DRS representative.

<p>Federal Tax Information</p> <p>For questions about federal taxes, visit www.irs.gov or call the Internal Revenue Service (IRS) at 1-800-829-1040.</p> <p>To order federal tax forms, call 1-800-829-3676.</p>	<p>Statewide Services</p> <p>Visit the ConneCT website at www.ct.gov for information on statewide services and programs.</p>
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Department of Revenue Services
25 Sigourney St Ste 2
Hartford CT 06106-5032