Form CT-1120X
Amended Connecticut Corporation Business Tax Return

2017

Complete this form in blue or black ink only. Type or print.

For Income Year Beginning ▶ _ _ MM - DD - YYYY   and Ending ▶ _ _ MM - DD - YYYY

For DRS Use Only ▶ _ _ MM - DD - YYYY

Corporation name

Connecticut Tax Registration Number ▶

Mailing address (number and street)

Federal Employer ID Number (FEIN) ▶

City, town, or post office   State   ZIP code

Check and Complete All Applicable Boxes

Is this return currently under Connecticut audit?   ☐ Yes   ☐ No

Reason for amended return (Check one):

☐ IRS adjustments or federal Form 1120X. Attach a copy of IRS notification or federal Form 1120X.

Enter date of final determination: _ _ MM - DD - YYYY

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

☐ Other: Specify

Schedule A – Computation of Tax on Net Income

	A. Original amount or as previously adjusted	**B.** Net change increase or (decrease)	**C.** Correct amount
1. Net income from Schedule D, Line 22. If 100% Connecticut, also enter on Line 3. ..... 1.			▶ .00
2. Apportionment fraction: Carry to six places. See instructions. .... 2.	.	.	▶ .
3. Connecticut net income: Multiply Line 1 by Line 2. ....3.			▶ .00
4. Operating loss carryover from Form CT-1120 ATT, Schedule H, Line 21, Column E. Do not exceed 50% of Line 3. .... 4.			▶ .00
5. Income subject to tax: Subtract Line 4 from Line 3. ....5.			▶ .00
6. **Tax:** Multiply Line 5 by 7.5% (.075). .... 6.			▶ .00

Schedule B – Computation of Minimum Tax on Capital

	A.	B.	C.
1. Minimum tax base from **Form CT-1120**, *Schedule E*, Line 6, Column C. **If 100% Connecticut, also enter on Line 3**. .... 1.			▶ .00
2. Apportionment fraction: Carry to six places. See instructions. .... 2.	.	.	▶ .
3. Multiply Line 1 by Line 2. .... 3.			▶ .00
4. Number of months covered by this return .... 4.			▶
5. Multiply Line 3 by Line 4, divide the result by 12. .. 5.			▶ .00
6. **Tax (3 and 1/10 mills per dollar):** Multiply Line 5 by .0031. Maximum tax for Schedule B is $1,000,000. .... 6.			▶ .00

Continue on Page 2. Taxpayers must sign declaration on Page 4.

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Schedule C – Computation of Amount Payable

	A. Original amount or as previously adjusted	B. Net change increase or (decrease)	C. Correct amount
1a. Tax: Greater of Schedule A, Line 6; Schedule B, Line 6; or minimum tax ... 1a.		►	.00
1b. Enter the amount of surtax due: See instructions. ... 1b.		►	.00
1c. Recapture of tax credits: See instructions. ... 1c.		►	.00
1. **Total tax:** Enter the total of Lines 1a through 1c. If no tax credits claimed, enter also on Line 6. ... 1.			.00
2. Multiply Line 1 by 49.99% (0.4999)... 2.		►	.00
3. Enter the greater of Line 2 or $250. ... 3.		►	.00
4. Tax credit limitation: Subtract Line 3 from Line 1. .. 4.		►	.00
5a. Tax credits from Form CT-1120K, Part II, Line 9 Do not exceed amount on Line 4. ... 5a.		►	.00
5b. Excess credit utilization from Form CT-1120K, Part II, Line 12. ... 5b.		►	.00
5. **Total tax credits:** Add Line 5a and Line 5b. ... 5.			.00
6. **Balance of tax payable:** Subtract Line 5 from Line 1. ... 6.		►	.00
7a. Paid with application for extension from Form CT-1120 EXT ... 7a.		►	.00
7b. Paid with estimates from Forms CT-1120 ESA, ESB, ESC, & ESD ... 7b.		►	.00
7c. Overpayment from prior year ... 7c.		►	.00
7d. Tax paid with original return plus additional tax paid after original return was filed ... 7d.		►	.00
7. **Tax payments:** Enter the total of Lines 7a through 7d. ... 7.		►	.00
8. Overpayment on original return or as last adjusted ... 8. ►			.00
9. Net payments to date: Subtract Line 8 from Line 7. ... 9. ►			.00
10a. Amount to be credited to estimated tax: If Line 9 is greater than Line 6, enter amount to be credited to estimated tax. ... 10a. ►			.00
10b. Amount to be refunded: If Line 9 is greater than Line 6, enter amount to be refunded. ... 10b. ►			.00
11. **Tax due:** If Line 6 is greater than Line 9, enter amount of tax due. ... 11. ►			.00
12. Interest: See instructions. ... 12. ►			.00
13. **Balance due:** Add Line 11 and Line 12... 13. ►			.00

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Schedule D – Computation of Net Income

		A. Original amount or as previously adjusted	**B.** Net change increase or (decrease)	**C.** Correct amount
1. Federal taxable income (loss) before net operating loss and special deductions	1.			► .00
2. Interest income wholly exempt from federal tax	2.			► .00
3. Unallowable deduction for corporation tax from **Forms CT-1120** *Schedule F*, Line 8	3.			► .00
4. Interest expenses paid to a related member from **Form CT-1120AB**, Part I A, Line 1	4.			► .00
5. Intangible expenses and costs paid to a related member from **Form CT-1120AB**, Part I B, Line 3	5.			► .00
6. Federal bonus depreciation: See instructions.	6.			► .00
7. *Reserved for future use.*	7.			
8. IRC §199 domestic production activities deduction from federal Form 1120, Line 25	8.			► .00
9. Other: Attach explanation.	9.			► .00
10. Total: Add Lines 1 through 9.	10.			► .00
11. Dividend deduction from **Form CT-1120 ATT**, *Schedule I*, Line 5	11.			► .00
12. Capital loss carryover (if not deducted in computing federal capital gain)	12.			► .00
13. Capital gain from sale of preserved land	13.			► .00
14. Federal bonus depreciation recovery from **Form CT-1120 ATT**, *Schedule J,* Line 26	14.			► .00
15. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 1	15.			► .00
16. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 2	16.			► .00
17. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 3	17.			► .00
18. Exceptions to add back of intangible expenses paid to a related member from **Form CT-1120AB**, Part II B, Line 1	18.			► .00
19. Deferred cancellation of debt income. See instructions.	19.			► .00
20. Other: See instructions.	20.			► .00
21. Total: Add Lines 11 through 20.	21.			► .00
22. Net income: Subtract Line 21 from Line 10. Enter here and on *Schedule A*, Line 1.	22.			► .00

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

Schedule or Line Number	Explanation for change

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

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than $5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Sign Here

Keep a copy of this return for your records.

Corporate officer's name *(print)*	Title	Telephone number

Corporate officer's signature | Date

Corporate officer's email address (print)
►

Paid preparer's name (print)	Preparer's SSN or PTIN	Firm's FEIN

Paid preparer's signature	Date	Telephone number

Firm's name, address, and ZIP code