

Form CT-1120AT

Apprenticeship Training Tax Credit

2016

(Rev. 12/16)

For Income Year Beginning: _____, **2016** and Ending: _____.

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

Use Form CT-1120AT to claim the credit available under Conn. Gen. Stat. §12-217g. Attach completed Form CT-1120AT to **Form CT-1120K, Business Tax Credit Summary.**

The Apprenticeship Training tax credit is administered by the Connecticut Department of Labor (DOL) and may not be claimed until DOL issues a tax credit certification letter to a taxpayer. The tax credit certification letter lists the amount of the available tax credit and should be attached to Form CT-1120AT.

Assignment

For income years beginning on or after January 1, 2015, S Corporations, limited liability companies, limited liability partnerships, and limited partnerships may also earn and assign the credit for apprenticeships in manufacturing trades. For income years beginning on or after January 1, 2016, Apprenticeship Training tax credits earned in manufacturing trades may be applied against the Corporation Business Tax (Chapter 208), Utilities Companies Tax (Chapter 212), and Petroleum Gross Earnings Tax (Chapter 227). Credits allowed may not be sold, transferred, or assigned more than three times. A corporation that earns a credit may not assign the credit to another corporation. Only credits earned for the manufacturing portion of the Apprenticeship Training tax credit may be assigned, and not for the plastics and construction trades portions. An assignee must claim the credit in the same year that the assignor would have been eligible to claim the credit.

Additional Information

See the *Guide to Connecticut Business Tax Credits* available on the Department of Revenue Services (DRS) website at www.ct.gov/drs, or contact DOL at Connecticut Department of Labor, Office of Apprenticeship Training, 200 Folly Brook Boulevard, Wethersfield, CT 06109 or 860-263-6085.

Part I - Credit Computation		
1.	Amount of Apprenticeship Training tax credit claimed as listed on the tax credit certification letter issued by the DOL or the amount received by assignment. Enter here and on Form CT-1120K, Part I-B, Column A.	1.
<p>The Apprenticeship Training tax credit is being claimed by:</p> <p style="text-align: center;"> <input type="checkbox"/> Entity hiring apprentices <input type="checkbox"/> An assignee </p> <p>Type of apprenticeship:</p> <p style="text-align: center;"> <input type="checkbox"/> Manufacturing trades <input type="checkbox"/> Plastic Trades <input type="checkbox"/> Construction Trades </p> <p>If credit is being claimed by an assignee, enter the name and Connecticut Tax Registration Number (if available) of the assignor below. Only the portion of the credit attributable to manufacturing trades may be assigned.</p>		
	Owner/Assignor's Name	Assignor's Connecticut Tax Registration Number
Initial owner		
Second assignor		
Third assignor		