



**SCHEDULE M-LP CONNECTICUT DISTRIBUTIVE SHARE OF LIMITED PARTNERSHIP ASSETS - MINIMUM TAX BASE**

Column A	Column B	Column C	Column D
Name of Limited Partnership	Partnership's Federal Employer Identification Number	Average Value of Partnership	Partnership's Apportionment Fraction (Schedule S-LP)
1.			
2.			
3.			

Column E	Column F	Column G
Partnership's Apportioned Average Value (Multiply Column C by Column D)	Partner's Proportionate Share	Partner's Average Value Multiply Column E by Column F
1.		
2.		
3.		
4.	<b>TOTAL:</b> Add Column G, Lines 1 through 3. Enter here and on <b>Form CT-1120</b> , Schedule B, Line 5	

Column A - Enter the name of each limited partnership.

Column B - Enter the Federal Employer Identification Number of each limited partnership.

Column C - Enter the average value of each partnership.

Column D - Enter the partnership's minimum tax base apportionment fraction from Schedule S-LP, Line 3, Column III. Complete a separate Schedule S-LP, Minimum Tax Base Apportionment for each limited partnership.

Column E - Multiply the amount in Column C by the fraction in Column D.

Column F - Enter the percentage that the partnership used to determine such partner's distributive share of ordinary income or loss of the partnership.

Column G - Multiply the amount in Column E by the percentage in Column F.

**SCHEDULE S-LP MINIMUM TAX BASE APPORTIONMENT**

	COLUMN I CONNECTICUT	COLUMN II EVERYWHERE	COLUMN III
INTANGIBLE ASSETS	1. (a) Cash		Divide Line 3, Column I by Line 3, Column II
	(b) Notes & Accounts Rec.		
	(c) Investments (other than stock)		
(Average Monthly Net Book Value)	(d) Other		
	1. Total		ENTER BELOW AND ON SCHEDULE M-LP, COLUMN D
TANGIBLE PROPERTY	2. (a) Inventories		
	(b) Depreciable Assets		
	(c) Land		
(Average Monthly Net Book Value)	(d) Other		
	2. Total		(Carry to 6 places )
Apportionment Fraction	3. TOTAL (Add Line 1 and line 2)		DECIMAL NOTATION