

FORM CT-1120A-BMC

(Rev. 12/00)

Corporation Business Tax Return Apportionment Computation - Motor Bus and Motor Carrier Companies

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

CT TAX REGISTRATION NUMBER

Corporation Name

0 0 0																					

INSTRUCTIONS

PURPOSE

Complete **Form CT-1120A-BMC** and file it as part of **Form CT-1120**, *Corporation Business Tax Return*, only if the company was taxable both within and outside Connecticut during the income year and was engaged in either:

- Carrying passengers for hire, as a **motor bus company** within and outside Connecticut, or
- Carrying property for hire, as a **motor carrier** within and outside Connecticut.

SCHEDULE R-BMC - NET INCOME APPORTIONMENT

Complete *Schedule R-BMC* and enter the resulting apportionment fraction from Line 3 on **Form CT-1120**, *Corporation Business Tax Return*, *Schedule A*, Line 2, only if the corporation's entire net income is derived from either:

- Carrying passengers for hire, as a **motor bus company** within and outside Connecticut, or
- Carrying property for hire, as a **motor carrier** within and outside Connecticut.

1. Total number of miles operated within Connecticut	1	
2. Total number of miles operated everywhere	2	
3. Proportion of miles operated in Connecticut (Divide Line 1 by Line 2)	3	0. <small>(Carry to six places)</small>

SCHEDULE A-1 - COMPUTATION OF CONNECTICUT NET INCOME

Complete *Schedule A-1* if the taxable net income for a bus company or a motor carrier is derived in part from sources other than the carrying of passengers for hire or carrying property for hire.

	TOTAL NET INCOME	Column A BUS COMPANY Net income derived from carrying passengers for hire	Column B MOTOR CARRIER Net income derived from carrying property for hire	Column C BUS COMPANY/ MOTOR CARRIER Net income derived from sources other than carrying passengers or property for hire
1. Net Income from Form CT-1120 , <i>Computation of Net Income</i> , Line 11.				
2. (a) MOTOR BUS COMPANY apportionment fraction from <i>Schedule R-BMC</i> , Line 3.		0. <small>(Carry to six places)</small>		
(b) MOTOR CARRIER apportionment fraction from <i>Schedule R-BMC</i> , Line 3.			0. <small>(Carry to six places)</small>	
3. (a) MOTOR BUS COMPANY apportionment fraction from Form CT-1120A , <i>Schedule Q</i> or <i>R</i> .				0. <small>(Carry to six places)</small>
(b) MOTOR CARRIER apportionment fraction from Form CT-1120A , <i>Schedule Q</i> or <i>R</i> .				0.
4. MOTOR BUS COMPANY balances after apportionment (Multiply Line 1, Column A, by Line 2a, Column A; Multiply Line 1, Column C, by Line 3a, Column C).				
5. MOTOR CARRIER balances after apportionment (Multiply Line 1, Column B, by Line 2b, Column B; Multiply Line 1, Column C, by Line 3b, Column C).				
6. Connecticut Net Income: MOTOR BUS COMPANIES , add Line 4, Column A, and Line 4, Column C. MOTOR CARRIERS , add Line 5, Column B, and Line 5, Column C. Enter this amount here and on Form CT-1120 , <i>Schedule A</i> , Line 3. Make no entries on Form CT-1120 , <i>Schedule A</i> , Line 1 and Line 2.				