

Form CT-1120A-BMC

(Rev. 02/04)

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

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

CT TAX REGISTRATION NUMBER

Corporation Name																			
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Instructions

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**, *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>Schedule A</i> , Line 1.				
2. (a) MOTOR BUS COMPANY apportionment fraction from <i>Schedule R-BMC</i> , Line 3.		(Carry to six places) 0.		
(b) MOTOR CARRIER apportionment fraction from <i>Schedule R-BMC</i> , Line 3.			(Carry to six places) 0.	
3. (a) MOTOR BUS COMPANY apportionment fraction from Form CT-1120A , <i>Schedule Q</i> or <i>R</i> .				(Carry to six places) 0.
(b) MOTOR CARRIER apportionment fraction from Form CT-1120A , <i>Schedule Q</i> or <i>R</i> .				(Carry to six places) 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 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.				