

Schedule CT-1040BA
Nonresident Business Apportionment

Formula basis apportionment of Connecticut income derived from business carried on both inside and outside Connecticut



For the year January 1 – December 31, 2023, or other tax year beginning _____, 2023, and ending _____.

Purpose: Nonresidents and part-year residents (for the nonresidency portion of the year) must complete Schedule CT-1040BA if they are carrying on business both in and outside Connecticut and are required to allocate or apportion business income. Complete in blue or black ink only. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form **must** be attached to Form CT-1040NR/PY and submitted to the Department of Revenue Services (DRS).

First name and middle initial	Last name	Social Security Number ____-____-____ : : : : : : : :
If a joint return, spouse's first name and middle initial	Last name	Spouse's Social Security Number ____-____-____ : : : : : : : :
Name of business	Doing business as	Federal Employer Identification Number ____-____-____ : : : : : :

Schedule A List all places, both inside and outside Connecticut, where you carry on business.

(1) Street Address	(2) City and State	(3) Description: See Instructions.

Check this box if Connecticut income was determined from separate books and records. Do not complete *Schedule B*.

Schedule B Formula basis apportionment of income or (loss) if separate books and records do not satisfactorily disclose the portion of business income derived from or connected with Connecticut sources.

(Market Based Sourcing effective for 2017. See **Special Notice 2017(1)**, *Legislative Changes Regarding Single-Sales Factor Apportionment and Market-Based Sourcing*.)

	Column A Totals - All Locations	Column B Connecticut Only
1. Gross receipts from the sale or disposition of tangible personal property held for sale in the ordinary course of trade or business 1.		
2. Gross receipts from services 2.		
3. Gross receipts from the rental, lease or license of tangible personal property 3.		
4. Gross receipts from the rental, lease or license of intangible property 4.		
5. Gross receipts from the sale or disposition of intangible property held for sale in the ordinary course of trade or business 5.		
6. Other 6.		
7. Total: Add Lines 1 through 6 in Column A and Column B 7.		
8. Apportionment fraction: Divide Line 7, Column B, by Line 7, Column A, and carry to six places 8.		

Do not include receipts from the sale or disposition of tangible personal property or intangible property if the property is not held for sale in the ordinary course of business.

Do not include receipts from the sale, rental, lease, or license of real property.

Apply the apportionment fraction on Line 8 to certain items of business income or loss to determine the amounts to be reported on Schedule CT-SI. See instructions for Schedule CT-SI for details.

Complete and attach to Form CT-1040NR/PY. Do not use staples.