



**Form CT-1120CU**  
**Combined Unitary Corporation**  
**Business Tax Return**  
Complete this form in blue or black ink only.

**2018**  
(Rev. 12/18)

Enter Income Year Beginning ▶      and Ending ▶

Name of Connecticut designated taxable member ▶

Connecticut Tax Registration Number ▶

Number and street ▶  PO Box ▶

Federal Employer ID Number (FEIN) ▶

City, town, or post office ▶  State ▶  ZIP code ▶

**Check All Applicable Boxes:**

1.  Address change

2. Unitary return status:  Initial return  Final  Short period  Amended

3. Is any member exchanging R & D tax credits?  Yes (File Form CT-1120 XCH separately).  
If Yes, enter the amount of credit refund requested:  .00

4. Did the unitary group annualize its estimated tax payments?  Yes (Attach Form CT-1120I).  No

5. Filing Method:  Water's Edge (Default)  Affiliated Group (Election)  Worldwide (Election)  
See instructions.

**Part III – Computation of Amount Payable** - Complete Part I, Part II, and *Schedule KU* before completing Part III.

1. <b>Combined Unitary Tax:</b> Enter amount from Part I, Line 9, <i>Combined Group Total</i> column. ....	1.	<input type="text"/>	.00
2. <b>Combined Unitary Tax Credits:</b> Enter amount from Part II, Line 8. ....	2.	<input type="text"/>	.00
3. <b>Balance of tax payable:</b> Subtract Line 2 from Line 1. ....	3.	<input type="text"/>	.00
4. Total PE credit applied from all members. See instructions. ....	4.	<input type="text"/>	.00
5. <b>Balance of tax payable:</b> Subtract Line 4 from Line 3, but not less than zero ("0"). ....	5.	<input type="text"/>	.00
6a. Amount paid with <b>Form CT-1120 EXT.</b> ....	6a.	<input type="text"/>	.00
6b. Amount paid with <b>Forms CT-1120 ESA, ESB, ESC, and ESD.</b> ....	6b.	<input type="text"/>	.00
6c. Overpayment from prior year. ....	6c.	<input type="text"/>	.00
6. <b>Tax payments:</b> Add Lines 6a, 6b, and 6c. ....	6.	<input type="text"/>	.00
7. <b>Balance of tax due (overpaid):</b> Subtract Line 6 from Line 5. ....	7.	<input type="text"/>	.00
8a. <b>Penalty.</b> ....	8a.	<input type="text"/>	.00
8b. <b>Interest.</b> ....	8b.	<input type="text"/>	.00
8c. <b>Form CT-1120I Interest.</b> ....	8c.	<input type="text"/>	.00
8. <b>Total penalty and interest:</b> Enter the total of Lines 8a, 8b, and Line 8c. ....	8.	<input type="text"/>	.00
9a. <b>Amount to be credited to 2019 estimated tax.</b> ....	9a.	<input type="text"/>	.00
9b. <b>Amount to be refunded.</b> ....	9b.	<input type="text"/>	.00
<i>For a faster refund, choose Direct Deposit by completing Lines 9c through 9e.</i>			
	9c.	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings
9d. Routing number ▶ <input type="text"/>	9e. Account number ▶ <input type="text"/>		
9f. Will this refund go to a bank account outside the U.S.? <input type="checkbox"/> Yes	9g. Bank name ▶ <input type="text"/>		
10. <b>Total to be credited or refunded:</b> Enter the total of Line 9a and Line 9b. ....	10.	<input type="text"/>	.00
11. <b>Balance due with this return:</b> Add Line 7 and Line 8. ....	11.	<input type="text"/>	.00

Please note that each form is year specific. To prevent any delay in processing your return and/or refund, the correct year's form must be submitted to DRS.





CT Tax Registration Number

**PART I – Combined group total tax**

		Taxable Member #:	Taxable Member #:	Taxable Member #:
<b>Corporation name:</b>				
<b>Combined Group Total</b>				
1. Tax on combined group net income from <b>Form CT-1120CU-NI</b> , Part III, Line 14. ....>	.00			
2. Tax on combined group minimum tax base from <b>Form CT-1120CU-MTB</b> , Line 14. ....>	.00			
3. Enter the larger of Line 1 or Line 2. If greater than \$2,500,000, complete <b>Form CT-1120CU-NCB</b> . ....>	.00			
4. Aggregate maximum tax: If Line 3 exceeds \$2,500,000, enter the amount from Form CT-1120CU-NCB, Part III, Line 5. Otherwise, enter zero ("0"). ....>	.00			
5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3 or Line 4. ....>	.00			

**On Lines 6a, 6b, and 6c, enter each taxable member's share of amount shown on Line 5, as applicable:**

6a. If amount on Line 5 is based on combined group net income from Line 1, enter the corresponding amounts in each column as reported on Form CT-1120CU-NI, Part III, Line 13. Otherwise leave Line 6a blank. ....	.00	.00	.00
6b. If amount on Line 5 is based on combined group minimum tax base from Line 2, enter the corresponding amounts in each column as reported on Form CT-1120CU-MTB, Line 10 (or Line 12, if applicable). Otherwise leave Line 6b blank. ....	.00	.00	.00
6c. If amount on Line 5 is based on the aggregate maximum tax from Line 4, enter the corresponding amounts in each column as reported on Form CT-1120CU-NCB, Part III, Line 9. Otherwise leave Line 6c blank. ....	.00	.00	.00
7. Surtax: Multiply each applicable column on Line 6a, Line 6b, or Line 6c, by 10% (.10). If the amount in any column is \$250 or less, enter zero ("0"). Enter the total of all columns on Line 7 in <i>Combined Group Total</i> column. ....>	.00	.00	.00
8. Recapture of tax credits: Enter the total of all columns on Line 8 in <i>Combined Group Total</i> column. ....>	.00	.00	.00
9. <b>Total tax:</b> Add Lines 6a, 6b, or 6c, and Lines 7 and 8. Enter the amount in each column on Part II, Line 1, and enter the total of all columns on Line 9 in <i>Combined Group Total</i> column. Enter the Combined Group Total on Part III, Line 1. ....>	.00	.00	.00





CT Tax Registration Number

**PART II – Combined Group unitary tax credit computation.**

Corporation name:

	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:
1. Enter each member's separate tax liability as reported on Part I, Line 9. ....	.00	.00	.00	.00
2. Enter the lesser of Line 1 multiplied by 50.01% (.5001) or Line 1 minus \$250. If negative, enter zero ("0"). ....	.00	.00	.00	.00
3. Tax credits applied. Do not exceed the amount reported on Line 2 in any column. ....	.00	.00	.00	.00
4. Subtract Line 3 from Line 1. ....	.00	.00	.00	.00
5. Enter the lesser of Line 1 multiplied by 14.99% (.1499) or Line 4 minus \$250. If negative, enter zero ("0"). ....	.00	.00	.00	.00
6. Excess credit utilization. Do not exceed the amount reported on Line 5 in any column. ....	.00	.00	.00	.00
7. Add Line 3 and Line 6 in each column. ....	.00	.00	.00	.00
8. <b>Combined unitary tax credits:</b> Add the amounts in each column on Line 7 and enter the total here and on Part III, Line 2. ....				.00

**Combined Unitary Group Net Operating Loss Summary**

1. Total apportioned net operating loss applied by combined unitary group members in 2018 from Form CT-1120CU-NI, Part III, Line 11. ....	1.	.00
2. Total apportioned net operating loss carryover available for use in 2019 by all combined unitary group members. ....	2.	.00

**Combined Unitary Group Pass-Through Entity ("PE") Tax Credit Summary**

1. <i>Reserved for future use.</i> ....	1.	
2. Total 2018 PE credit available. Enter the sum of PE credits reported in each column on Form CT-1120CU-MI, Part I, Line 10. ....	2.	.00
3. PE credit applied in 2018 from Form CT-1120CU, Part III, Line 4. ....	3.	.00
4. <b>PE credit carryforward:</b> Subtract Line 3 from Line 2. ....	4.	.00

**DECLARATION:** I declare under the penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

<p><b>Sign Here</b></p> <p>Keep a copy of this return for your records.</p>	Corporate officer's name (print)	Corporate officer's signature	Date (MMDDYYYY)
	Title	Telephone number	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Paid preparer's name (print)	Paid preparer's signature	Date (MMDDYYYY)
	Firm's name and address	Firm's FEIN	Preparer's SSN or PTIN





CT Tax Registration Number

**Schedule KU - Combined Unitary Tax Credits**

Attach 2018 Form CT-1120K for each member claiming, using, or sharing a business tax credit and enter the combined credit totals.

		Column A Carryback Amount		Column B Amount Applied		Column C Carryforward Amount
<b>Tax Credits With Carryback Provisions</b>						
1. Neighborhood Assistance. ....	1. ▶	.00	▶	.00		
2. Housing Program Contribution. ....	2. ▶	.00	▶	.00		
<b>Tax Credits Without Carryback or Carryforward Provisions</b>						
3. Apprenticeship Training. ....	3.		▶	.00		
4. Manufacturing Facility Credit for Facilities located in a Targeted Investment Community/Enterprise Zone. ....	4.		▶	.00		
5. Machinery and Equipment. ....	5.		▶	.00		
6. Service Facility. ....	6.		▶	.00		
7. <i>Reserved for future use.</i> ....	7.					
8. Film Production. ....	8.		▶	.00		
9. Digital Animation. ....	9.		▶	.00		
10. Film Production Infrastructure. ....	10.		▶	.00		
<b>Tax Credits With Carryforward Provisions</b>						
11. Housing Program Contribution. ....	11.		▶	.00	▶	.00
12. Research and Experimental Expenditures. ....	12.		▶	.00	▶	.00
13. Research and Development. ....	13.		▶	.00	▶	.00
14. Fixed Capital Investment. ....	14.		▶	.00	▶	.00
15. Human Capital Investment. ....	15.		▶	.00	▶	.00
16. Insurance Reinvestment Fund. ....	16.		▶	.00	▶	.00
17. <i>Reserved for future use.</i> ....	17.					
18. Historic Homes Rehabilitation. ....	18.		▶	.00	▶	.00
19. Donation of Land. ....	19.		▶	.00	▶	.00
20. Historic Structures Rehabilitation. ....	20.		▶	.00	▶	.00
21. Historic Preservation. ....	21.		▶	.00	▶	.00
22. Urban and Industrial Site Reinvestment. ....	22.		▶	.00	▶	.00
23. Green Buildings. ....	23.		▶	.00	▶	.00
24. Historic Rehabilitation. ....	24.		▶	.00	▶	.00
25. Electronic Data Processing Equipment Property Tax Credit. ....	25.		▶	.00	▶	.00
26. Add the amounts in Column A, Column B, and Column C. ....	26. ▶	.00	▶	.00	▶	.00