

Form CT-1120CR

Combined Corporation Business Tax Return

2012

Enter Income Year Beginning , 2012, and Ending ,

Corporation name		
Address	Number and street	PO Box
City or town	State	ZIP code

Parent or Designated CT Parent Connecticut Tax Registration Number	
DRS use only	- - 20
Federal Employer ID Number (FEIN)	

Check Applicable Boxes

1. Address change
2. Return status: Initial Final Short period Amended
3. If this is a final return, has the corporation: Dissolved Withdrawn Merged/reorganized:
 Enter survivor's CT Tax Reg. #
4. Federal return was filed on: Consolidated Basis: Parent Co. Name Parent Co. FEIN
5. Is any corporation exchanging R & D tax credits? Yes (Attach Form CT-1120 XCH.) No
6. Did this combined group annualize its estimated tax payments? Yes (Attach Form CT-1120I.) No
7. Does any corporation pay, accrue, or incur interest expenses or intangible expenses, costs, and related interest expenses to a related member? Yes (Attach Form CT-1120AB.) No
8. Is any corporation filing Form CT-1120 PIC? Yes (Attach Form CT-1120 PIC.) No
9. Did this combined group have an average monthly net employment gain as calculated on Form CT-1120 TCE? Yes No

Visit the DRS Taxpayer Service Center (TSC) at www.ct.gov/TSC to pay this return electronically.

Part IV - Computation of Amount Payable Complete Parts I, II, III, and Schedule KC before completing Part IV.

1. Total separate taxes from Part I, Line 51			00
Combined tax computation:			
2a. Tax on combined net income from Part II, Line 29, <i>Combined Total</i> column	2a.	00	For a faster refund choose direct deposit (Lines 17c, 17d, and 17e).
2b. Tax on combined minimum tax base from Part III, Line 7, <i>Combined Total</i> column	2b.	00	
2c. Tax: Largest of Line 2a, Line 2b, or \$250	2c.	00	
2d. Tax on companies included in the combined return less one, multiplied by \$250	2d.	00	
2. Combined tax: Add Line 2c and Line 2d.	2.	00	
3. Surtax: Line 2c multiplied by 20% (.20). If Line 2c is \$250, enter "0."	3.	00	
4. Recapture of tax credits: See instructions.	4.	00	
5. Total combined tax: Add Lines 2 through 4.	5.	00	
6. Preference tax: Subtract Line 5 from Line 1. Enter amount not less than "0" or more than \$500,000.	6.	00	
7. Total tax: Add Line 5 and Line 6.	7.	00	
8. Multiply Line 7 by 30% (.30). If Line 9 above is Yes , see instructions.	8.	00	
9. Multiply the number of companies included by \$250.	9.	00	
10. Enter the greater of Line 8 or Line 9.	10.	00	
11. Tax credit limitation: Subtract Line 10 from Line 7.	11.	00	
12. Tax credits from Schedule KC, Part II, Line 11: Do not exceed amount on Line 11.	12.	00	
13. Balance of tax payable: Subtract Line 12 from Line 7.	13.	00	
14a. Paid with application for extension from Form CT-1120 EXT	14a.	00	
14b. Paid with estimates from Forms CT-1120 ESA, ESB, ESC, and ESD	14b.	00	
14c. Overpayment from prior year	14c.	00	
14. Tax payments: Add Lines 14a, 14b, and 14c.	14.	00	
15. Balance of tax due: Subtract Line 14 from Line 13.	15.	00	
16. Add: Penalty (16a) <input type="text"/> Interest (16b) <input type="text"/> CT-1120I Interest (16c) <input type="text"/>	16.	00	
17. Amount to be credited to 2013 estimated tax (17a) <input type="text"/> Refunded (17b) <input type="text"/>	17.	00	
For faster refund, use Direct Deposit by completing Lines 17c, 17d, and 17e.			
17c. Checking <input type="checkbox"/> Savings <input type="checkbox"/> 17d. Routing number <input type="text"/>			
17e. Account number <input type="text"/> 17f. Will this refund go to a bank account outside the U.S.? <input type="checkbox"/> Yes			
18. Balance due with this return: Add Line 15 and Line 16.	18.	00	

Part I - Separate Taxes of Corporations Included in the Combined Return - If additional lines are needed, attach a worksheet. Notice is hereby given to the Commissioner of Revenue Services that the affiliated corporations listed below have elected to be included in this Combined Corporation Business Tax Return according to the provisions of Conn. Gen. Stat. §12-223a. **Attach Forms CT-1120CC, if applicable.**

Corporation Name		* CT Tax Registration Number	Separate Tax (Form CT-1120, Sch. C, Line 1)
1.	Common parent or designated Connecticut parent	▶ -	00
2.		▶ - 000	00
3.		▶ - 000	00
4.		▶ - 000	00
5.		▶ - 000	00
6.		▶ - 000	00
7.		▶ - 000	00
8.		▶ - 000	00
9.		▶ - 000	00
10.		▶ - 000	00
11.		▶ - 000	00
12.		▶ - 000	00
13.		▶ - 000	00
14.		▶ - 000	00
15.		▶ - 000	00
16.		▶ - 000	00
17.		▶ - 000	00
18.		▶ - 000	00
19.		▶ - 000	00
20.		▶ - 000	00
21.		▶ - 000	00
22.		▶ - 000	00
23.		▶ - 000	00
24.		▶ - 000	00
25.		▶ - 000	00
26.		▶ - 000	00
27.		▶ - 000	00
28.		▶ - 000	00
29.		▶ - 000	00
30.		▶ - 000	00
31.		▶ - 000	00
32.		▶ - 000	00
33.		▶ - 000	00
34.		▶ - 000	00
35.		▶ - 000	00
36.		▶ - 000	00
37.		▶ - 000	00
38.		▶ - 000	00
39.		▶ - 000	00
40.		▶ - 000	00
41.		▶ - 000	00
42.		▶ - 000	00
43.		▶ - 000	00
44.		▶ - 000	00
45.		▶ - 000	00
46.		▶ - 000	00
47.		▶ - 000	00
48.		▶ - 000	00
49.		▶ - 000	00
50.		▶ - 000	00
51.	Total separate taxes: Add Lines 1 through 50. Enter total here and on Part IV, Line 1.		00

* Tax registration numbers must be included for parent and all subsidiaries.

ENTER the total number of corporations, including the parent corporation, in this combined return ▶ _____

- Check here for: Addition of Affiliates: Attach schedule showing Affiliate Name, Connecticut Tax Registration Number, and FEIN.
 Deletion of Affiliates: Attach schedule showing Affiliate Name, Connecticut Tax Registration Number, and FEIN.

**Combined
Total**

Enter the sum of all affiliate amounts where applicable.

Part II	Adjustment for Connecticut Tax Base	Combined Total
1	Form CT-1120, Schedule D , Line 1 (Federal taxable income (loss) before net operating loss and special deductions)	00
2	Interest income wholly exempt from federal tax	00
3	Unallowable deduction for corporation tax from Form CT-1120, Schedule F , Line 8	00
4	Interest expenses paid to a related member from Form CT-1120AB , Part I A, Line 1	00
5	Intangible expenses and costs paid to a related member from Form CT-1120AB , Part I B, Line 3	00
6	Federal bonus depreciation: See instructions.	00
7	<i>Reserved for future use</i>	00
8	IRC §199 domestic production activities deduction from federal Form 1120, Line 25.	00
9	Other: Attach explanation	00
10	Total: Add Lines 1 through 9.	00
11a	11. Dividends (a) Dividends from domestic companies less than 20% owned Limited to 70% deduction _____ (less related expenses)	00
11b	(b) Other dividends _____ (less related expenses)	00
11c	(c) Dividends from a captive REIT taxable in Connecticut	00
11d	(d) Intercorporate dividends from corporations included in this combined return	00
12	Capital loss carryover (if not deducted in computing federal capital gain): Attach schedule.	00
13	Capital gain from sale of preserved land	00
14	Federal bonus depreciation recovery from Form CT-1120 ATT, Schedule J , Line 13	00
15	Exceptions to interest add back from Form CT-1120AB , Part II A, Line 1	00
16	Exceptions to interest add back from Form CT-1120AB , Part II A, Line 2	00
17	Exceptions to interest add back from Form CT-1120AB , Part II A, Line 3	00
18	Exceptions to add back of intangible expenses paid to a related member from Form CT-1120 AB , Part II B, Line 1	00
19	<i>Reserved for future use</i>	00
20	Other: Attach explanation	00
21	Total: Add Lines 11 through 20.	00
22	22. Net income (loss): Subtract Line 21 from Line 10. If 100% Connecticut, enter also on Line 24.	00
23	Apportionment fraction from Form CT-1120, Schedule A , Line 2: Carry to six places.	00
24	Connecticut net income: Line 22, or Line 22 multiplied by Line 23.	00
25	Operating loss carryover from separate return year: Cannot exceed amount on Line 24. Attach schedule.	00
26	Net income: Subtract Line 25 from Line 24.	00
27	Operating loss carryover from combined return year from Part V, Line 14, Column D. Cannot exceed amount on Line 26.	00
28	Income subject to tax: Subtract Line 27 from Line 26.	00
29	Tax: Multiply Line 28 by 7.5% (.075). Enter on Part IV, Line 2a.	00

Part III	Computation of Combined Net Income
1	Form CT-1120, Schedule E , Line 6, Column C. If 100% Connecticut, enter also on Line 3. See instructions.
2	Apportionment fraction from Form CT-1120, Schedule B , Line 2: Carry to six places.
3	Line 1, or Line 1 multiplied by Line 2
4	Number of months covered by this return
5	Line 3 multiplied by Line 4, divided by 12
6	Combined minimum tax base: Add all amounts on Line 5.
7	Tax: Multiply Line 6 by .0031 (3 1/10 mills per dollar). Enter on Part IV, Line 2b.

Part III	Computation of Combined Minimum Tax Base
1	Form CT-1120, Schedule E , Line 6, Column C. If 100% Connecticut, enter also on Line 3. See instructions.
2	Apportionment fraction from Form CT-1120, Schedule B , Line 2: Carry to six places.
3	Line 1, or Line 1 multiplied by Line 2
4	Number of months covered by this return
5	Line 3 multiplied by Line 4, divided by 12
6	Combined minimum tax base: Add all amounts on Line 5.
7	Tax: Multiply Line 6 by .0031 (3 1/10 mills per dollar). Enter on Part IV, Line 2b.

^A Enter corporation names.
^B Enter Connecticut Tax Registration Numbers.
^C Enter Federal Employer ID Numbers.

	1. Parent or Designated CT Parent Corporation	2. Affiliate	3. Affiliate	4. Affiliate	5. Affiliate	6. Affiliate	7. Affiliate	
A								
B	-	- 000	- 000	- 000	- 000	- 000	- 000	- 000
C								
1								1
2								2
3								3
4								4
5								5
6								6
7								7
8								8
9								9
10								10
11a								11a
11b								11b
11c								11c
11d								11d
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19								19
20								20
21								21
22								22
23	0.	0.	0.	0.	0.	0.	0.	23
24								24
25								25
26								26
27								27
28								28
29								29
1								1
2	0.	0.	0.	0.	0.	0.	0.	2
3								3
4								4
5								5
6								6
7								7

Part V – Connecticut Combined Operating Loss Carryover

	Column A Connecticut Apportioned Income (Loss)	Column B Connecticut Apportioned Loss Carryover Applied 2001 to 2011	Column C Carryover to 2012 Subtract Column B from Column A.	Column D Connecticut Apportioned Loss Carryover Applied to 2012	Column E Remaining Apportioned Carryover Available for 2013
1. 2000	00	00	00	00	00
2. 2001	00	00	00	00	00
3. 2002	00	00	00	00	00
4. 2003	00	00	00	00	00
5. 2004	00	00	00	00	00
6. 2005	00	00	00	00	00
7. 2006	00	00	00	00	00
8. 2007	00	00	00	00	00
9. 2008	00	00	00	00	00
10. 2009	00	00	00	00	00
11. 2010	00	00	00	00	00
12. 2011	00	00	00	00	00
13. 2012	<i>Reserved for future use</i>				
14. Total: Add Lines 1 through 12 in Column D and Column E. Enter the result from Column D here and on Form CT-1120CR, Part II, Line 27, Combined Total column.				00	00

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) 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.

Sign Here Keep a copy of this return for your records.	Corporate officer's name (<i>print</i>)		Corporate officer's signature		Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No See instructions.
	Corporate officer's email address (<i>print</i>)					
	Title		Telephone number ()		Date	Preparer's SSN or PTIN Telephone number ()
	Paid preparer's name (<i>print</i>)		Paid preparer's signature			
Firm's name and address						
Mail paper return with payment to: Department of Revenue Services State of Connecticut PO Box 2974 Hartford CT 06104-2974		Mail paper return without payment to: Department of Revenue Services State of Connecticut PO Box 150406 Hartford CT 06115-0406		Make check payable to: Commissioner of Revenue Services Attach check to return with paper clip. Do not staple.		

Schedule KC — Combined Tax Credits

Attach 2012 Form CT-1120K for each affiliate claiming a business tax credit and enter the combined credit totals on this schedule.

Part I - Tax Credits From 2012 Income Year

Part I-A Financial Institutions Tax Credit

A
Amount Applied

1.	Financial Institutions	00
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Part I-B Tax Credits With Carryback Provisions

A Amount Applied **B** Carryback Amount

2.	Neighborhood Assistance	00	00
3.	Housing Program Contribution	00	00
4.	Total Part I-B: Add Line 2 and Line 3 in Column A and Column B.	00	00

Part I-C Tax Credits Without Carryback or Carryforward Provisions

A
Amount Applied

5.	Apprenticeship Training	00
6.	Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zone	00
7.	Computer Donation	00
8.	Grants to Institutions of Higher Education	00
9.	Machinery and Equipment	00
10.	Qualified Small Business Job Creation	00
11.	Displaced Worker or Displaced Electric Worker	00
12.	Service Facility	00
13.	New Jobs Creation	00
14.	Vocational Rehabilitation Job Creation	00
15.	Film Production	00
16.	Digital Animation	00
17.	Film Production Infrastructure	00
18.	Job Expansion	00
19.	Total Part I-C: Add Lines 5 through 18.	00

Part I-D Tax Credits With Carryforward Provisions

A Carryforward Amount From Previous Income Years **B** 2012 Credit Amount Claimed **C** Amount Applied to Corporation Tax **D** Carryforward Amount to 2013

20.	Housing Program Contribution: See instructions.	00		00	00
21.	Hiring Incentive	00	00	00	00
22.	Research and Experimental Expenditures	00	00	00	00
23.	Research and Development	00	00	00	00
24.	Fixed Capital Investment	00	00	00	00
25.	Human Capital Investment	00	00	00	00
26.	Insurance Reinvestment Fund	00	00	00	00
27.	Small Business Administration Guaranty Fee	00	00	00	00
28.	Historic Homes Rehabilitation	00	00	00	00
29.	Donation of Land	00	00	00	00
30.	Historic Structures Rehabilitation	00	00	00	00
31.	Historic Preservation	00	00	00	00
32.	Urban and Industrial Site Reinvestment	00	00	00	00
33.	Green Buildings		00	00	00
34.	<i>Reserved for future use</i>				
35.	Total Part I-D: Add Lines 20 through 33 in Columns A through D.	00	00	00	00

Part I-E Electronic Data Processing Equipment Property Tax Credit

A
Carryforward Amount
From Previous
Income Years

B
2012 Credit
Amount
Claimed

C
Amount
Applied to
Corporation Tax

D
Carryforward
Amount to
2013

36.	Electronic Data Processing Equipment Property		00		00		00		00
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Part II - Total Tax Credits Applied

1.	Enter amount from Form CT-1120CR , Part IV, Line 11.		00
2.	Financial Institutions Credit: Enter amount from Part I-A , Line 1, Column A. Do not exceed amount on Line 1.		00
3.	Creditable corporation business tax balance: Subtract Line 2 from Line 1.		00
4.	Tax Credits With Carryback Provisions: Enter amount from Part I-B , Line 4, Column A. Do not exceed amount on Line 3.		00
5.	Creditable corporation business tax balance: Subtract Line 4 from Line 3.		00
6.	Tax Credits Without Carryback or Carryforward Provisions: Enter amount from Part I-C , Line 19, Column A. Do not exceed amount on Line 5.		00
7.	Creditable corporation business tax balance: Subtract Line 6 from Line 5.		00
8.	Tax Credits With Carryforward Provisions: Carryforward credits that expire first should be claimed before any credit carryforward that will expire later or not at all. Enter amount from Part I-D , Line 35, Column C. Do not exceed amount on Line 7.		00
9.	Creditable corporation business tax balance: Subtract Line 8 from Line 7.		00
10.	Electronic Data Processing Equipment Property Tax Credit: Enter amount from Part I-E , Line 36, Column C. Do not exceed amount on Line 9.		00
11.	Total tax credits applied: Add Part II, Lines 2, 4, 6, 8, and 10. Enter total here and on Form CT-1120CR , Part IV, <i>Computation of Amount Payable</i> , Line 12. Do not exceed amount on Line 1.		00

Part III - Credit Reconciliation If additional lines are required, attach a worksheet.

Column A Name of Affiliate Computing Credit	Column B Connecticut Tax Registration Number	Column C Name of Tax Credit Applied	Column D Amount of Tax Credit Applied
			00
			00
			00
			00
			00
			00