

Form CT-1120CU-NI
Tax on Combined Group
Net Income

2020

Complete this form in blue or black ink only. Do not use staples. See instructions.

Please note that each form is year specific. To prevent any delay in processing, the correct year's form **must** be submitted to the Department of Revenue Services (DRS).

Connecticut Designated Taxable Member's
 Connecticut Tax Registration Number

PART I – Computation of Adjusted Federal Taxable Income

Column A

Member #:

Corporation name:

| | Combined Group Total | Adjustments | Eliminations | | |
|--|----------------------|-------------|--------------|-----|-----|
| 1. Net receipts or sales | 1. | .00 | .00 | .00 | .00 |
| 2. Cost of goods sold | 2. | .00 | .00 | .00 | .00 |
| 3. Gross profit: Subtract Line 2 from Line 1. | 3. | .00 | .00 | .00 | .00 |
| 4. Dividends and inclusions | 4. | .00 | .00 | .00 | .00 |
| 5. Interest | 5. | .00 | .00 | .00 | .00 |
| 6. Gross rents | 6. | .00 | .00 | .00 | .00 |
| 7. Gross royalties | 7. | .00 | .00 | .00 | .00 |
| 8. Capital gain net income | 8. | .00 | .00 | .00 | .00 |
| 9. Net gain or (loss) from Form 4797, Part II, Line 17 | 9. | .00 | .00 | .00 | .00 |
| 10. Other income | 10. | .00 | .00 | .00 | .00 |
| 11. Total income: Add Lines 3 through 10. | 11. | .00 | .00 | .00 | .00 |
| 12. Compensation of officers | 12. | .00 | .00 | .00 | .00 |
| 13. Salaries and wages | 13. | .00 | .00 | .00 | .00 |
| 14. Repairs and maintenance | 14. | .00 | .00 | .00 | .00 |
| 15. Bad debts | 15. | .00 | .00 | .00 | .00 |
| 16. Rents | 16. | .00 | .00 | .00 | .00 |
| 17. Taxes and licenses | 17. | .00 | .00 | .00 | .00 |
| 18. Interest | 18. | .00 | .00 | .00 | .00 |
| 19. Charitable contributions | 19. | .00 | .00 | .00 | .00 |
| 20. Depreciation | 20. | .00 | .00 | .00 | .00 |
| 21. Depletion | 21. | .00 | .00 | .00 | .00 |
| 22. Advertising | 22. | .00 | .00 | .00 | .00 |
| 23. Pension, profit-sharing, etc., plans | 23. | .00 | .00 | .00 | .00 |
| 24. Employee benefit programs | 24. | .00 | .00 | .00 | .00 |
| 25. <i>Reserved for future use</i> | 25. | | | | |
| 26. Other deductions | 26. | .00 | .00 | .00 | .00 |
| 27. Total deductions: Add Lines 12 through 26. | 27. | .00 | .00 | .00 | .00 |
| 28. Taxable income: Subtract Line 27 from Line 11. | 28. | .00 | .00 | .00 | .00 |
| 29. Enter amount reported on Line 8, Capital gain net income. | 29. | .00 | .00 | .00 | .00 |
| 30. <i>Reserved for future use</i> | 30. | | | | |
| 31. Adjusted federal taxable income: Subtract Line 29 from Line 28. | 31. | .00 | .00 | .00 | .00 |

Connecticut Designated Taxable Member's
Connecticut Tax Registration Number

(A. = Enter corporation name)

| | Column B | Column C | Column D | Column E | Column F |
|-----|-----------|-----------|-----------|-----------|-----------|
| | Member #: | Member #: | Member #: | Member #: | Member #: |
| A. | | | | | |
| 1. | | .00 | .00 | .00 | .00 |
| 2. | | .00 | .00 | .00 | .00 |
| 3. | | .00 | .00 | .00 | .00 |
| 4. | | .00 | .00 | .00 | .00 |
| 5. | | .00 | .00 | .00 | .00 |
| 6. | | .00 | .00 | .00 | .00 |
| 7. | | .00 | .00 | .00 | .00 |
| 8. | | .00 | .00 | .00 | .00 |
| 9. | | .00 | .00 | .00 | .00 |
| 10. | | .00 | .00 | .00 | .00 |
| 11. | | .00 | .00 | .00 | .00 |
| 12. | | .00 | .00 | .00 | .00 |
| 13. | | .00 | .00 | .00 | .00 |
| 14. | | .00 | .00 | .00 | .00 |
| 15. | | .00 | .00 | .00 | .00 |
| 16. | | .00 | .00 | .00 | .00 |
| 17. | | .00 | .00 | .00 | .00 |
| 18. | | .00 | .00 | .00 | .00 |
| 19. | | .00 | .00 | .00 | .00 |
| 20. | | .00 | .00 | .00 | .00 |
| 21. | | .00 | .00 | .00 | .00 |
| 22. | | .00 | .00 | .00 | .00 |
| 23. | | .00 | .00 | .00 | .00 |
| 24. | | .00 | .00 | .00 | .00 |
| 25. | | | | | |
| 26. | | .00 | .00 | .00 | .00 |
| 27. | | .00 | .00 | .00 | .00 |
| 28. | | .00 | .00 | .00 | .00 |
| 29. | | .00 | .00 | .00 | .00 |
| 30. | | | | | |
| 31. | | .00 | .00 | .00 | .00 |

PART II – Computation of Combined Group Net Income

Combined Group Total

| | | |
|--|-----|-----|
| 1. Form CT-1120CU-NI, Part I, Line 31, <i>Combined Group Total</i> column | 1. | .00 |
| 2. Interest exempt from federal tax | 2. | .00 |
| 3. State and local income taxes | 3. | .00 |
| 4. Interest expenses paid to a related member | 4. | .00 |
| 5. Intangible expenses and costs paid to a related member | 5. | .00 |
| 6. Federal bonus depreciation | 6. | .00 |
| 7. Business interest expense carried forward under IRC § 163(j) and deducted for federal tax purposes in the current year. See instructions. | 7. | .00 |
| 8. 80% of IRC § 179 deduction | 8. | .00 |
| 9. Other: Attach explanation. | 9. | .00 |
| 10. Total: Add Lines 1 through 9. | 10. | .00 |
| 11. Dividend deduction | 11. | .00 |
| 12. Federal bonus depreciation recovery | 12. | .00 |
| 13. Exceptions to add back of interest expenses paid to a related member. | 13. | .00 |
| 14. Exceptions to add back of intangible expenses paid to a related member | 14. | .00 |
| 15. 25% of IRC § 179 deduction added back in the preceding two years. | 15. | .00 |
| 16. IRC § 163(j) business interest deduction disallowed for federal tax purposes | 16. | .00 |
| 17. Contributions from Connecticut or its municipalities included in Part II, Line 1 above | 17. | .00 |
| 18. Other: Attach explanation. | 18. | .00 |
| 19. Total: Add Lines 11 through 18. | 19. | .00 |
| 20. Combined Group net income (loss): Subtract Line 19 from Line 10. Enter here and on Part III, Line 1. | 20. | .00 |

PART III – Tax on Combined Group Net Income

| | Column A | Column B | Column C |
|---|-------------------|-------------------|-------------------|
| | Taxable Member #: | Taxable Member #: | Taxable Member #: |
| Corporation name: | | | |
| Combined Group Total | | | |
| 1. Combined group net income (loss) from Part II, Line 20, <i>Combined Group Total</i> column. 1. | | .00 | |
| 2. Combined group net income (loss) included in Line 1 subject to special apportionment rules. 2. | | .00 | |
| 3. Combined group net income (loss) included in Line 1 subject to the standard apportionment method. Subtract Line 2 from Line 1. 3. | | .00 | |
| 4. Standard apportionment fraction from Form CT-1120A-CU, <i>Schedule Q</i> , Line 10. 4. | . | . | . |
| 5. Standard apportioned Connecticut net income (loss). Multiply Line 3 by Line 4 in each column. 5. | | .00 | .00 |
| 6. Special apportioned income (loss) from the appropriate special apportionment form. 6. | | .00 | .00 |
| 6a. Add the amounts on Line 5 and Line 6 in each column. 6a. | | .00 | .00 |
| 7. Other. 7. | | .00 | .00 |
| 8. Connecticut net income (loss): Add the amounts on Line 6a and Line 7 in each column. 8. | | .00 | .00 |
| 9. Add the amounts in each column on Line 8 and enter the total. 9. | | .00 | |
| 10. Operating loss carryover. Do not exceed 50% (.50) of Line 8 in each column. 10. | | .00 | .00 |
| 11. Add the amounts in each column on Line 10 and enter the total. 11. | | .00 | |
| 12. Net income (loss): Subtract the amounts in each column on Line 10 from the amounts in the same column on Line 8. 12. | | .00 | .00 |
| 13. Tax: Multiply each column on Line 12 by 7.5% (.075) or enter \$250, whichever is greater. 13. | | .00 | .00 |
| 14. Add the amounts in each column on Line 13 and enter the total here and on Form CT-1120CU, Part I, Line 1. 14. | | .00 | |

Connecticut Designated Taxable Member's
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(A. = Enter corporation name)

| | Column D | Column E | Column F | Column G | Column H |
|-----|-------------------|-------------------|-------------------|-------------------|-------------------|
| | Taxable Member #: | Taxable Member #: | Taxable Member #: | Taxable Member #: | Taxable Member #: |
| A. | | | | | |
| 1. | | | | | |
| 2. | | | | | |
| 3. | | | | | |
| 4. | . | . | . | . | . |
| 5. | | .00 | .00 | .00 | .00 |
| 6. | | .00 | .00 | .00 | .00 |
| 6a. | | .00 | .00 | .00 | .00 |
| 7. | | .00 | .00 | .00 | .00 |
| 8. | | .00 | .00 | .00 | .00 |
| 9. | | | | | |
| 10. | | .00 | .00 | .00 | .00 |
| 11. | | | | | |
| 12. | | .00 | .00 | .00 | .00 |
| 13. | | .00 | .00 | .00 | .00 |