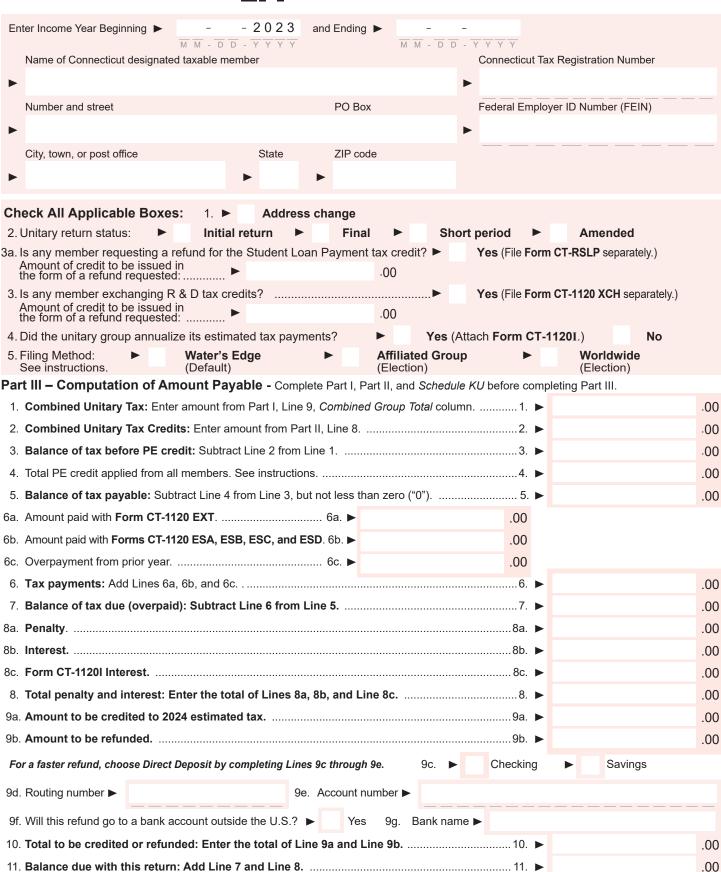


## Form CT-1120CU

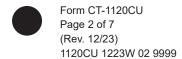
2023

**Combined Unitary Corporation Business Tax Return** 



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 the Department of Revenue Services (DRS).







Conn	ectic	ut Ta	x Re	gistr	ation	Nur	nber			

For more than 50 members, attach replicas of this page as needed, with the same information and begin numbering with 51.

Schedule of Members Included in the Combined Unitary Return. (Enter taxable members first.)

Member #	Corporation Name	Taxable (Y/N)	CT Tax Registration Number	per * FEIN
1.	Designated Taxable Member	Υ		
		<b>&gt;</b>		<b>•</b>
		<b>&gt;</b>		<b>•</b>
		<b>&gt; &gt;</b>		<b>•</b>
		<b>&gt; &gt;</b>		<b>•</b>
		<b>&gt;</b>		•
		<b>&gt;</b>		<b>•</b>
		<b>&gt;</b>		•
		<b>•</b>		<b>&gt;</b>
				•
				<u> </u>
		<b>&gt;</b>		<b>•</b>
		<b>•</b>		•
		<b>&gt;</b>		•
		<b>&gt;</b>		•
		<b>&gt;</b>		<b>•</b>
		<b>&gt;</b>		<b>&gt;</b>
		<b>&gt;</b>		•
		<b>&gt;</b>		<b>•</b>
		<b>&gt;</b>		<b>&gt;</b>
		<b>&gt; &gt;</b>		<b>&gt;</b>
		<b>&gt; &gt;</b>		<b>&gt;</b>
		<b>•</b>		•
		<b>&gt;</b>		<b>•</b>
		<b>•</b>		<b>•</b>
				<b>•</b>
				•
				•
				<b>•</b>
				<b>•</b>
		<b>•</b>		<b>•</b>
		<b>&gt;</b>		<b>•</b>
		<b>&gt;</b>		•
		<b>&gt;</b>		•
		<b>&gt;</b>		<b>&gt;</b>
		<b>&gt;</b>		<b>•</b>
		<b>&gt;</b>		<b>&gt;</b>
		<b>&gt;</b>		<b>•</b>
		<b>&gt;</b>		<b>&gt;</b>
		<b>&gt;</b>		<b>&gt;</b>
		<b>&gt; &gt;</b>		<b>•</b>
		<b>&gt; &gt;</b>		<b>•</b>
				•
		<b>&gt;</b>		<b>&gt;</b>
		<b>&gt;</b>		<b>&gt;</b>
		<b>&gt;</b>		<b>&gt;</b>
		<b>•</b>		<b>&gt;</b>

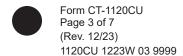


Enter the **total number of members** in this combined unitary return.

Enter the **total number of taxable members** in this combined unitary return.









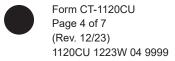
Conne	ectic	ut Ta	x Re	egistr	atior	n Nur	mber			

PART I – Combined Group Total Tax  Corporation name: Combined Group Total  1. Tax on combined group net income from Form CT-1120CU-NI, Part III, Line 14.  2. Tax on combined group minimum tax base from Form CT-1120CU-MTB, Line 14.  3. Enter the larger of Line 1 or Line 2.If greater than \$2,500,000, complete Form CT-1120CU-NCB.  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").  5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3 or Line 4.			Oolullii	Oolulliii D	Oolullii O
Combined Group Total  1. Tax on combined group net income from Form CT-1120CU-NI, Part III, Line 14.  2. Tax on combined group minimum tax base from Form CT-1120CU-MTB, Line 14.  3. Enter the larger of Line 1 or Line 2.If greater than \$2,500,000, complete Form CT-1120CU-NCB.  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").  5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3	PART I – Combined Group Total Tax				
1. Tax on combined group net income from Form CT-1120CU-NI, Part III, Line 14.  2. Tax on combined group minimum tax base from Form CT-1120CU-MTB, Line 14.  3. Enter the larger of Line 1 or Line 2.If greater than \$2,500,000, complete Form CT-1120CU-NCB.  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").  5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3		Corporation name:			
Form CT-1120CU-NI, Part III, Line 14.  2. Tax on combined group minimum tax base from Form CT-1120CU-MTB, Line 14.  3. Enter the larger of Line 1 or Line 2.If greater than \$2,500,000, complete Form CT-1120CU-NCB.  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").  5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3		<b>Combined Group Total</b>			
from Form CT-1120CÜ-MTB, Line 14.  3. Enter the larger of Line 1 or Line 2.If greater than \$2,500,000, complete Form CT-1120CU-NCB.  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").  5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3		•	.00		
greater than \$2,500,000, complete Form CT-1120CU-NCB.  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").  5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3	2. Tax on combined group minimum tax base from Form CT-1120CU-MTB, Line 14.	•	.00		
\$2,500,000, enter the amount from Form CT-1120CU-NCB, Part III, Line 5. Otherwise, enter zero ("0").  5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3	greater than \$2,500,000, complete Form	•	.00		
Otherwise, enter zero ("0").  5. If Line 4 is zero ("0"), enter the amount from Line 3. Otherwise, enter the lesser of Line 3	\$2,500,000, enter the amount from				
Line 3. Otherwise, enter the lesser of Line 3		<b>•</b>	.00		
$^{\prime}$					
	,	<b>•</b>	.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.
- 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.
- 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.
- 7. Surtax: Multiply each applicable tax amount on Line 6a, Line 6b, or Line 6c, by 10% (.10). If the tax amount in any column is \$250, enter zero ("0"). Enter the total of all columns on Line 7 in *Combined Group Total* column.
- 8. Recapture of tax credits: Enter the total of all columns on Line 8 in *Combined Group Total* column.
- Total tax: 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 Combined Group Total column. Enter the Combined Group Total on Part III, Line 1.

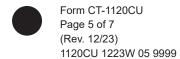
	.00	.00	.00
	.00	.00	.00
	.00	.00	.00
.000	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00





Connecticut Tax Registration Number

	Column D	Column E			umn G Column H			
Ta	axable lember #:	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:			
IV	lember #.	Welliber #.	Welliber #.	Welliber #.	Welliber #.			
1.								
2.								
3.								
4.								
5.								
6a.		.00	.00	.00	.00	.00		
6b.		.00	.00	.00	.00	.00		
6c.		.00	.00	.00	.00	.00		
7.		.00	.00	.00	.00	.00		
8.		.00	.00	.00	.00	.00		
9.		.00	.00	.00	.00	.00		
9.		.00	.00	.00	.00	.00		



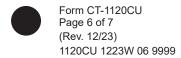


Connecticut Tax Registration Number		

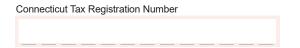
	Column A Column B		Column C	Column D	
PART II – Combined Group Unitary Tax Credit Computation	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:	
Corporation name:					
Enter each member's separate tax liability     as reported on Part I, Line 9.		.00	.00	.00	.00
2. Enter the lesser of Line 1 multiplied by 50.01% (.5001) or Line 1 minus \$250. If negative, enter zero ("0").		.00	.00	.00	.00
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
<ol> <li>Enter the lesser of Line 1 multiplied by 19.99% (.1999) or Line 4 minus \$250. If negative, enter zero ("0").</li> </ol>		.00	.00	.00	.00
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. Combined unitary tax credits: Add the amounts	s in each column on Line	e 7 and enter the total he	re and on Part III, Line 2.	<b>&gt;</b>	.00
Combined Unitary Group Net Operating	ng Loss Summar	у			
Total apportioned net operating loss applied by comb	ined unitary group membe	ers in 2023 from Form CT-1	120CU-NI, Part III, Line 11.	1. ▶	.00
2. Total apportioned net operating loss carryover ava	ilable for use in 2024 by	all combined unitary grou	p members.	2. ▶	.00
Combined Unitary Group Pass-Through	gh Entity (PE) Tax	x Credit Summary			
PE credit carryforward from 2022.				1.	.00
2. Enter the sum of 2023 PE credits reported in each	column on 2023 Form (	CT-1120CU-MI, Part I, Line	e 10.	2.	.00
3. Total 2023 PE credit available. Add Line 1 and Line	e 2.			3. ▶	.00
4. PE credit applied in 2023 from Form CT-1120CU,	Part III, Line 4.			4.	.00
5. <b>PE credit carryforward:</b> Subtract Line 4 from Line	e 3.			5. ▶	.00
DECLARATION: I declare under the penalty of law I understand the penalty for willfully delivering a false re					

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.

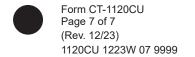
	Corporate officer's name (print)		Corporate officer's	s signature		Date	
Sign							
Here	Title		Telephone numb	ber		W W D D 1 1	′ Y Y
Keep a copy of			-	_	May DRS contact the p shown below about thi		No
this return	Paid preparer's name (print)	Paid preparer's si	gnature	Date	 Prepa	arer's SSN or PTIN	
for your				-	-		
records.	Firm's name and address		Firm's FEI	N M M - D	Telep	hone number	







Column E	Column F	Column G	Column H	Column I	
Taxable Member #:					
1.	.00	.00	.00	.00	.00
1.	.00	.00	.00	.00	.00
2.	.00	.00	.00	.00	.00
3.	.00	.00	.00	.00	.00
4.	.00	.00	.00	.00	.00
5.	.00	.00	.00	.00	.00
6.	.00	.00	.00	.00	.00
7.	.00	.00	.00	.00	.00





Connecticut Tax Registration Number

Schedule KU – Combined Unitary Tax Credits

Attach 2023 Form CT-1120K for each member claiming, using, or sharing a business tax credit and enter the combined credit totals.

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