



For Income Year Beginning:	-	-	2018	and Ending:	-	-	
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Corporation name				Form CT-1120CU Filers <b>ONLY</b> :	Connecticut Tax Registration Number		
				Taxable Member #	-		

**Part I - Computation of PE Credit and Carryforward Amounts**

1. Reserved for future use	1.	
<b>2018 PE credits:</b>		
FEIN of Pass-Through Entity		Pass-Through Entity Credit Amount
2a.	2a.	.00
2b.	2b.	.00
2c.	2c.	.00
2d.	2d.	.00
2e.	2e.	.00
2f. Subtotal of attachments (if applicable).	2f.	.00
2. <b>Total 2018 PE credits:</b> Add Lines 2a through 2f and enter total here. Attach replicas of this schedule as needed. <b>Form CT-1120CU filers:</b> STOP HERE. See instructions.	2. ▶	.00
3. PE credit applied on 2018 <b>Form CT-1120</b> , <i>Schedule C</i> , Line 7.	3. ▶	.00
4. <b>Carryforward to 2019:</b> Subtract Line 3 from Line 2.	4. ▶	.00

Complete this form in blue or black ink only.

Use **Form CT-1120PE**, *Pass-Through Entity Tax Credit*, to calculate the tax credit available to offset a corporate partner's 2018 Corporation Business Tax liability under Conn. Pub. Acts 18-49. If the Pass-Through Entity ("PE") tax credit exceeds the tax liability, this form also calculates the carryforward amount to be applied to succeeding years until fully utilized.

**Additional Information**

See **Special Notice 2018(4)**, *Guidance on 2018 Estimated Payments for the Newly Enacted Pass-Through Entity Tax*, **OCG-6**, *Office of the Commissioner Guidance Regarding the Calculation of the Pass-Through Entity Tax* and **OCG-7**, *Office of the Commissioner Guidance Regarding the Pass-Through Entity Tax Credit*, available on the Department of Revenue Services (DRS) website at [portal.ct.gov/DRS](http://portal.ct.gov/DRS), or contact DRS at **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only) or **860-297-5962** (from anywhere).

**Line Instructions**

**Line 2** - Enter on Lines 2a through 2e, as applicable, the FEIN of each Pass-Through Entity and the amount of the resulting credit allocated to the corporation. Attach additional sheets if necessary. If additional sheets are required, enter the total PE credits from those sheets on Line 2f. Add Lines 2a through 2f and enter the total on Line 2.

Form CT-1120CU filers, do not complete Line 3 or Line 4. Enter the amount on Line 2 in the appropriate column on **Form CT-1120CU-MI**, Part I, Line 10.

**Line 3** - Enter the amount of PE credit applied on 2018 **Form CT-1120**, *Schedule C*, Line 7. Any PE credit that exceeds the balance of tax due after other tax credits are applied may be carried forward to succeeding income years. Do not exceed the amount reported on Form CT-1120, *Schedule C*, Line 6.

**Line 4** - Carryforward to 2019: Subtract Line 3 from Line 2.