

Form CT-1120CR

2004

Combined Corporation Business Tax Return

ENTER INCOME YEAR BEGINNING , 2004, AND ENDING ,

PARENT OR DESIGNATED CT PARENT CONNECTICUT TAX REGISTRATION NUMBER	
DRS USE ONLY - - 20	
FEDERAL EMPLOYER ID NUMBER	

CHECK APPLICABLE BOXES

1. Change of: Closing Month Address 2. Return Status: Initial Return Final Return Short Period Return
3. If this is a short period, check the corresponding box: Merger Acquisition Change of Filing Status
4. If this is a final return, has the corporation: Dissolved Withdrawn Merged/Reorganized (Enter survivor's CT Tax Reg. #) _____
5. Federal return was filed on: Consolidated Basis: Parent Co. Name Parent Co. FEIN
6. Is any corporation exchanging R & D tax credits? Yes (Attach Form CT-1120 XCH) No
7. Is this corporation annualizing its income? Yes (Attach Form CT-1120I) No
8. Is any corporation subject to the interest add back or the intangible expense add back? Yes (Attach Form CT-1120AB) No
9. Is any corporation filing Form CT-1120 PIC? Yes (Attach Form CT-1120 PIC) No

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 pursuant to the provisions of Conn. Gen. Stat. §12-223a(1). **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	— 000	00
2.	— 000	00
3.	— 000	00
4.	— 000	00
5.	— 000	00
6.	— 000	00
7.	— 000	00
8. TOTAL SEPARATE TAXES (Add Lines 1 through 7) 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 Federal Employer ID Number)
 Deletion of Affiliates (Attach schedule showing Affiliate Name, Connecticut Tax Registration Number, and Federal Employer ID Number)

PART IV - COMPUTATION OF AMOUNT PAYABLE

Complete Parts I, II, III, and Schedule KC before completing Part IV.

1. TOTAL SEPARATE TAXES (Part I, Line 8)		1.	00
COMBINED TAX COMPUTATION:			
2a. Tax on Combined Net Income (Part II, Line 25, Combined Total Column)	2a	00	
2b. Tax on Combined Minimum Tax Base (Part III, Line 7, Combined Total 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 BEFORE SURTAX (Add Line 2c and Line 2d)		2.	00
3. SURTAX (Line 2c multiplied by 25% (.25). If Line 2c is \$250, enter zero)		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 zero or more than \$250,000)		6.	00
7. TOTAL TAX (Add Line 5 and Line 6)		7.	00
8. Multiply Line 7 by 30% (.30)	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 (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, Form CT-1120 EXT	14a	00	
14b. Paid with estimates (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) Interest (16b) CT-1120I Interest (16c)		16.	00
17. Amount to be credited to 2005 estimated tax (17a) Refunded (17b)		17.	00
18. BALANCE DUE WITH THIS RETURN (Add Line 15 and Line 16)		18.	00

**COMBINED
TOTAL**

(Enter the sum of all affiliate amounts where applicable)

		1	2	3	4	5	6	7	8a	8b	8c	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25					
PART II	1.	Form CT-1120, Schedule D, Line 1, (federal taxable income (loss) before net operating loss and special deductions)																															
	2.	Interest income wholly exempt from federal tax																															
	3.	Unallowable deduction for corporation tax (Form CT-1120, Schedule F, Line 8)																															
	4.	Interest expenses paid to a related member (Form CT-1120AB, Part I A, Line 1)																															
	5.	Intangible expenses and costs paid to a related member (Form CT-1120AB, Part I B, Line 1)																															
	6.	Federal bonus depreciation (See instructions)																															
	7.	TOTAL (Add Lines 1 through 6)																															
ADJUSTMENT FOR CONNECTICUT TAX BASE	8.	Dividends (a) Dividends from domestic companies less than 20% owned Limited to 70% deduction _____ (less related expenses)																															
		(b) Other dividends _____ (less related expenses)																															
		(c) Intercompany dividends from corporations included in this combined return																															
	9.	Capital loss carryover (if not deducted in computing federal capital gain. Attach schedule.)																															
	10.	Capital gain from sale of preserved land																															
	11.	Federal bonus depreciation recovery (Form CT-1120 ATT, Schedule J, Line 6)																															
	12.	Exceptions to interest add back (Form CT-1120AB, Part II A, Line 1)																															
	13.	Exceptions to interest add back (Form CT-1120AB, Part II A, Line 2)																															
	14.	Exceptions to interest add back (Form CT-1120AB, Part II A, Line 3)																															
	15.	Exceptions to add back of intangible expenses paid to a related member (Form CT-1120 AB, Part II B, Line 1)																															
	16.	Other (Attach explanation)																															
	17.	TOTAL (Add Lines 8 through 16)																															
	COMPUTATION OF COMBINED NET INCOME	18.	NET INCOME (Loss) Subtract Line 17 from Line 7. If 100% Connecticut, enter also on Line 20.																														
		19.	Apportionment fraction (Form CT-1120, Schedule A, Line 2. Carry to six places.)																														
		20.	Connecticut net income (Line 18, or Line 18 multiplied by Line 19.)																														
		21.	Operating loss carryover from separate return year (Cannot exceed amount on Line 20. Attach schedule.)																														
22.		Net income (Subtract Line 21 from Line 20.)																															
23.		Operating loss carryover from combined return year (Part V, Line 6, Column A. Cannot exceed amount on Line 22.)																															
24.		Income subject to tax (Subtract Line 23 from Line 22.)																															
25.		TAX: Multiply Line 24 by 7.5% (.075) (Enter on Part IV, Line 2a.)																															
COMPUTATION OF 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 (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.							
2.							
3.							
4.							
5.							
6.							
7.							
8a.							
8b.							
8c.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.	0.	0.	0.	0.	0.	0.	0.
20.							
21.							
22.							
23.							
24.							
25.							
1.							
2.	0.	0.	0.	0.	0.	0.	0.
3.							
4.							
5.							
6.							
7.							

PART V — CONNECTICUT COMBINED OPERATING LOSS CARRYOVER

	Connecticut Combined Operating Loss	Combined Loss Applied to Income Year 2000	Combined Loss Applied to Income Year 2001	Combined Loss Applied to Income Year 2002	Combined Loss Applied to Income Year 2003	COLUMN A		COLUMN B		
						Loss Applied to Income Year 2004	Remaining Loss Available for 2005			
1.	1999									
2.	2000									
3.	2001									
4.	2002									
5.	2003									
6.	TOTAL (Add Lines 1 through 5 in Column A, and Lines 2 through 5 in Column B, and enter here. Enter the amount from Line 6, Column A on Form CT-1120CR, Part II, Line 23.)							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 to DRS is a fine of not more than \$5,000, or 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, Page 4)	
	Title			Telephone Number ()			
	Paid Preparer's Name (<i>Print</i>)		Paid Preparer's Signature		Date		Preparer's SSN or PTIN
	Firm's Name and Address			FEIN			Telephone Number ()

SCHEDULE KC — COMBINED TAX CREDITS

Attach 2004 **Form CT-1120K** for each affiliate claiming a business tax credit and enter the combined credit totals on *Schedule KC*.

PART I - TAX CREDITS FROM 2004 INCOME YEAR

PART I-A Financial Institutions Tax Credit		^A Amount Applied	
1	Financial Institutions	▶	00

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	Employer-Assisted Housing	▶	00	▶	00
5	TOTAL PART I-B (Add Lines 2 through 4)	▶	00	▶	00

PART I-C Tax Credits Without Carryback or Carryforward Provisions		^A Amount Applied	
6	Apprenticeship Training	▶	00
7	Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zone	▶	00
8	Computer Donation	▶	00
9	Grants to Institutions of Higher Education	▶	00
10	Machinery and Equipment	▶	00
11	Traffic Reduction	▶	00
12	Displaced Electric Worker	▶	00
13	TOTAL PART I-C (Add Lines 6 through 12)	▶	00

PART I-D Tax Credits With Carryforward Provisions		^A Carryforward Amount From Previous Income Years	^B 2004 Credit Amount Claimed	^C Amount Applied to Corporation Tax	^D Carryforward Amount to 2005
14	Housing Program Contribution (See instructions)	00	▨	▶	00
15	Employer-Assisted Housing (See instructions)	00	▨	▶	00
16	Hiring Incentive	00	00	▶	00
17	Clean Alternative Fuel-Vehicles, Equipment, and Related Filling or Recharging Stations	00	00	▶	00
18	Research and Experimental Expenditures	00	00	▶	00
19	Research and Development	00	00	▶	00
20	Fixed Capital Investment	00	00	▶	00
21	Human Capital Investment	00	00	▶	00
22	Insurance Reinvestment Fund	00	00	▶	00
23	Small Business Administration Guaranty Fee	00	00	▶	00
24	Historic Homes Rehabilitation	00	00	▶	00
25	Donation of Open Space Land	00	00	▶	00
26	Air Pollution	00	▨	▶	00
27	TOTAL PART I-D (Add Lines 14 through 26 in Columns A through D, and enter the result in the spaces provided)	00	00	▶	00

PART I-E Electronic Data Processing Equipment Property Tax Credit

		A Carryforward Amount From Previous Income Years	B 2004 Credit Amount Claimed	C Amount Applied to Corporation Tax	D Carryforward Amount to 2005
28	Electronic Data Processing Equipment Property Tax Credit	00	00	00	00

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 <i>Schedule KC</i> , 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 <i>Schedule KC</i> , Part I-B , Line 5, 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 <i>Schedule KC</i> , Part I-C , Line 13, 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 <i>Schedule KC</i> , Part I-D, Line 27, 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 <i>Schedule KC</i> , Part I-E , Line 28, 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, Computation of Amount Payable, 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 Claimed	Column D Amount of Tax Credit Applied
			00
			00
			00
			00
			00
			00
			00