Form CT-1120A-CU
**Apportionment Computation
for Combined Unitary Filers (Form CT-1120CU)**

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

Schedule Q - Net Income Apportionment

		Column A	Column B	Column C
		Member #:	Member #:	Member #:
	Corporation name:			
Total Connecticut Receipts:				
1. Enter in each column each taxable member's Connecticut receipts. Enter zero ("0") for each nontaxable member.	1.	.00	.00	.00
Total				
2. Enter the total of each column on Line 1.	2.	.00		
3. Percentage of taxable member's Connecticut receipts. Divide each taxable member's column on Line 1 by the amount reported on Line 2.	3.	.	.	.
4. Enter in each column each nontaxable member's Connecticut receipts. Enter zero ("0") for each taxable member.	4.	.00	.00	.00
5. Enter the total of each column on Line 4.	5.	.00		
6. Taxable member's pro-rata share of nontaxable member's receipts. Multiply each column on Line 3 by the amount reported on Line 5.	6.	.00	.00	.00
7. Total taxable member's Connecticut receipts. Add the amounts in each column on Line 1 and Line 6 for each taxable member.	7.	.00	.00	.00
Everywhere Receipts:				
8. Enter in each column each taxable and nontaxable member's everywhere receipts.	8.	.00	.00	.00
9. Enter the total of each column on Line 8.	9.	.00		
10. **Apportionment:** Divide each column on Line 7 by the amount reported on Line 9. Enter also each taxable member's apportionment in the appropriate column on Form CT-1120CU-NI, Part III, Line 4.	10.	.	.	.

(A. = Enter corporation name)

	Column D	Column E	Column F	Column G	Column H
	Member #:	Member #:	Member #:	Member #:	Member #:
A.					
1.	.00	.00	.00	.00	.00
2.					
3.	.	.	.	.	.
4.	.00	.00	.00	.00	.00
5.					
6.	.00	.00	.00	.00	.00
7.	.00	.00	.00	.00	.00
8.	.00	.00	.00	.00	.00
9.					
10.	.	.	.	.	.

Schedule S - Minimum Tax Base Apportionment

		Column A	Column B	Column C
		Member #:	Member #:	Member #:
Taxable Members:	Corporation name:			
1. Intangible assets located within Connecticut. .... 1.		.00	.00	.00
2. Tangible property located within Connecticut. .. .. 2.		.00	.00	.00
3. Add Line 1 and Line 2 in each column. .... 3.		.00	.00	.00
Taxable and Nontaxable Members:				
4. Intangible assets located everywhere. .... 4.		.00	.00	.00
5. Tangible property located everywhere. .... 5.		.00	.00	.00
6. Add Line 4 and Line 5 in each column. .... 6.		.00	.00	.00
7. Add the amounts in each column on Line 6 and enter the total. .... 7.	**Total** .00			
8. **Apportionment:** Divide each column on Line 3 by the amount reported on Line 7. Enter also each taxable member's apportionment in the appropriate column on Form CT-1120CU-MTB, Line 8. .... 8.		•	•	•

This apportionment factor must include the average monthly net book value of all assets exclusive of holdings of stock of private (nongovernmental) corporations and intercorporate stockholdings. Assets and liabilities attributable to transactions between members of the unitary group should also be eliminated.

The intangible assets of a company that has its principal place of business within Connecticut are deemed to have a tax situs within Connecticut unless it can be clearly established that some or all of the assets held in connection with business conducted during the income year outside Connecticut.

Financial Service Companies, Real Estate Investment Trusts, and Regulated Investment Companies should enter zero ("0") for their asset values within Connecticut and everywhere.

___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___ ___

(A. = Enter corporation name)

	Column D	Column E	Column F	Column G	Column H
	Member #:	Member #:	Member #:	Member #:	Member #:
A.					
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.					
8.	.	.	.	.	.