



Form CT-1120CU
Combined Unitary Corporation
Business Tax Return

2021
(Rev. 12/21)

Enter Income Year Beginning ▶ and Ending ▶

Name of Connecticut designated taxable member ▶

Connecticut Tax Registration Number ▶

Number and street ▶ PO Box ▶

Federal Employer ID Number (FEIN) ▶

City, town, or post office ▶ State ▶ ZIP code ▶

Check All Applicable Boxes: 1. **Address change**

2. Unitary return status: **Initial return** **Final** **Short period** **Amended**

3. Is any member exchanging R & D tax credits? **Yes (File Form CT-1120 XCH separately.)**

If Yes, enter the **amount of credit refund requested:** .00

4. Did the unitary group annualize its estimated tax payments? **Yes (Attach Form CT-1120I.)** **No**

5. Filing Method: **Water's Edge** **Affiliated Group** **Worldwide**
See instructions. (Default) (Election) (Election)

Part III – Computation of Amount Payable - Complete Part I, Part II, and *Schedule KU* before completing Part III.

1. Combined Unitary Tax: Enter amount from Part I, Line 9, <i>Combined Group Total</i> column.	1.	▶	<input type="text"/>	.00
2. Combined Unitary Tax Credits: Enter amount from Part II, Line 4.	2.	▶	<input type="text"/>	.00
3. Balance of tax before PE credit: Subtract Line 2 from Line 1.	3.	▶	<input type="text"/>	.00
4. Total PE credit applied from all members. See instructions.	4.	▶	<input type="text"/>	.00
5. Balance of tax payable: Subtract Line 4 from Line 3, but not less than zero ("0").	5.	▶	<input type="text"/>	.00
6a. Amount paid with Form CT-1120 EXT.	6a.	▶	<input type="text"/>	.00
6b. Amount paid with Forms CT-1120 ESA, ESB, ESC, and ESD.	6b.	▶	<input type="text"/>	.00
6c. Overpayment from prior year.	6c.	▶	<input type="text"/>	.00
6. Tax payments: Add Lines 6a, 6b, and 6c.	6.	▶	<input type="text"/>	.00
7. Balance of tax due (overpaid): Subtract Line 6 from Line 5.	7.	▶	<input type="text"/>	.00
8a. Penalty.	8a.	▶	<input type="text"/>	.00
8b. Interest.	8b.	▶	<input type="text"/>	.00
8c. Form CT-1120I Interest.	8c.	▶	<input type="text"/>	.00
8. Total penalty and interest: Enter the total of Lines 8a, 8b, and Line 8c.	8.	▶	<input type="text"/>	.00
9a. Amount to be credited to 2022 estimated tax.	9a.	▶	<input type="text"/>	.00
9b. Amount to be refunded.	9b.	▶	<input type="text"/>	.00
<i>For a faster refund, choose Direct Deposit by completing Lines 9c through 9e.</i>				
9c. <input type="checkbox"/> Checking <input type="checkbox"/> Savings	9c.	▶	<input type="checkbox"/>	<input type="checkbox"/>
9d. Routing number ▶ <input type="text"/>	9e. Account number ▶ <input type="text"/>			
9f. Will this refund go to a bank account outside the U.S.? <input type="checkbox"/> Yes	9g. Bank name ▶ <input type="text"/>			
10. Total to be credited or refunded: Enter the total of Line 9a and Line 9b.	10.	▶	<input type="text"/>	.00
11. Balance due with this return: Add Line 7 and Line 8.	11.	▶	<input type="text"/>	.00

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).

Visit us at portal.ct.gov/DRS for more information.



Connecticut Tax Registration Number

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.)

Line	Member #	Corporation Name	Taxable (Y/N)	CT Tax Registration Number *	FEIN
1.	1.	Designated Taxable Member	Y		
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This page should only be completed and submitted if filing a paper return.

*CT Tax Registration Number must be included for parent and all taxable members.

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

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



PART I – Combined Group Total Tax

	Column A	Column B	Column C
Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:
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.			

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.		.00		.00		.00
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.		.00		.00		.00
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.		.00		.00		.00
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 <i>Combined Group Total</i> column.		.00	.00	.00		.00
8. Recapture of tax credits: Enter the total of all columns on Line 8 in <i>Combined Group Total</i> column.		.00	.00	.00		.00
9. 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 <i>Combined Group Total</i> column. Enter the Combined Group Total on Part III, Line 1.		.00	.00	.00		.00



Connecticut Tax Registration Number

	Column D	Column E	Column F	Column G	Column H
	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:
1.					
2.					
3.					
4.					
5.					
6a.		.00	.00	.00	.00
6b.		.00	.00	.00	.00
6c.		.00	.00	.00	.00
7.		.00	.00	.00	.00
8.		.00	.00	.00	.00
9.		.00	.00	.00	.00



Connecticut Tax Registration Number

PART II – Combined Group Unitary Tax Credit Computation

Corporation name:

	Column A	Column B	Column C	Column D
Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:
1. 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
3. Tax credits applied. Do not exceed the amount reported on Line 2 in any column.	.00	.00	.00	.00
4. Combined unitary tax credits: Add the amounts in each column on Line 3 and enter the total here and on Part III, Line 2.				.00

Combined Unitary Group Net Operating Loss Summary

1. Total apportioned net operating loss applied by combined unitary group members in 2021 from Form CT-1120CU-NI, Part III, Line 11.	1.	.00
2. Total apportioned net operating loss carryover available for use in 2022 by all combined unitary group members.	2.	.00

Combined Unitary Group Pass-Through Entity (PE) Tax Credit Summary

1. PE credit carryforward from 2020.	1.	.00
2. Enter the sum of 2021 PE credits reported in each column on 2021 Form CT-1120CU-MI, Part I, Line 10.	2.	.00
3. Total 2021 PE credit available. Add Line 1 and Line 2.	3.	.00
4. PE credit applied in 2021 from Form CT-1120CU, Part III, Line 4.	4.	.00
5. PE credit carryforward: Subtract Line 4 from Line 3.	5.	.00

DECLARATION: I declare under the penalty of law that I have examined this return 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 or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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.

<p>Sign Here</p> <p>Keep a copy of this return for your records.</p>	Corporate officer's name (print)	Corporate officer's signature	Date	
	Title	Telephone number	MM - DD - YYYY	
	Paid preparer's name (print)	Paid preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name and address	Firm's FEIN	MM - DD - YYYY	Telephone number



Connecticut Tax Registration Number

	Column E	Column F	Column G	Column H	Column I
	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:
1.	.00	.00	.00	.00	.00
2.	.00	.00	.00	.00	.00
3.	.00	.00	.00	.00	.00



Schedule KU – Combined Unitary Tax Credits

Attach 2021 Form CT-1120K for each member claiming, using, or sharing a business tax credit and enter the combined credit totals.

		Column A Carryback Amount	Column B Amount Applied	Column C Carryforward Amount
Tax Credits With Carryback Provisions				
1. Neighborhood Assistance.	1.	<input type="text"/> .00	<input type="text"/> .00	
2. Housing Program Contribution.	2.	<input type="text"/> .00	<input type="text"/> .00	
Tax Credits Without Carryback or Carryforward Provisions				
3. Apprenticeship Training.	3.		<input type="text"/> .00	
4. Manufacturing Facility Credit for Facilities located in a Targeted Investment Community/Enterprise Zone.	4.		<input type="text"/> .00	
5. Machinery and Equipment.	5.		<input type="text"/> .00	
6. Service Facility.	6.		<input type="text"/> .00	
7. <i>Reserved for future use.</i>	7.			
8. Film Production.	8.		<input type="text"/> .00	
9. Digital Animation.	9.		<input type="text"/> .00	
10. Film Production Infrastructure.	10.		<input type="text"/> .00	
Tax Credits With Carryforward Provisions				
11. Housing Program Contribution.	11.		<input type="text"/> .00	<input type="text"/> .00
12. Research and Experimental Expenditures.	12.		<input type="text"/> .00	<input type="text"/> .00
13. Research and Development.	13.		<input type="text"/> .00	<input type="text"/> .00
14. Fixed Capital Investment.	14.		<input type="text"/> .00	<input type="text"/> .00
15. Human Capital Investment.	15.		<input type="text"/> .00	<input type="text"/> .00
16. Insurance Reinvestment Fund.	16.		<input type="text"/> .00	<input type="text"/> .00
17. <i>Reserved for future use.</i>	17.			
18. Historic Homes Rehabilitation.	18.		<input type="text"/> .00	<input type="text"/> .00
19. Donation of Land.	19.		<input type="text"/> .00	<input type="text"/> .00
20. Historic Structures Rehabilitation.	20.		<input type="text"/> .00	<input type="text"/> .00
21. Historic Preservation.	21.		<input type="text"/> .00	<input type="text"/> .00
22. Urban and Industrial Site Reinvestment.	22.		<input type="text"/> .00	<input type="text"/> .00
23. Green Buildings.	23.		<input type="text"/> .00	<input type="text"/> .00
24. Historic Rehabilitation.	24.		<input type="text"/> .00	<input type="text"/> .00
25. Electronic Data Processing Equipment Property Tax Credit.	25.		<input type="text"/> .00	<input type="text"/> .00
26. Add the amounts in Column A, Column B, and Column C.	26.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00