Form CT-1120CU-MI
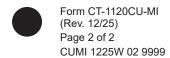Combined Group
Member Information

2025

Connecticut Designated Taxable Member's
Connecticut Tax Registration Number

Part I - Taxable and nontaxable members included in the combined unitary return

	Column A	Column B	Column C
	Member #:	Member #:	Member #:
1. **Corporation name:** 1.			
2. **Connecticut Tax Registration Number**. 2.			
3. **FEIN**. 3.			
4. NAICS Code. 4.			
5. **Connecticut** taxable member. 5.	YES NO	YES NO	YES NO
6. New member **to group**. 6.	YES NO	YES NO	YES NO
7. Financial Service Company. 7.	YES NO	YES NO	YES NO
8. Regulated Investment Company or Real Estate Investment Trust. 8.	YES NO	YES NO	YES NO
9. Taxable member protected by PL 86-272 (only subject to capital base tax). 9.	YES NO	YES NO	YES NO
10. Refundable tax credits from Form CT-1120K, Part I-E, Line 5. 10.	.00	.00	.00
11. Payment made with extension (Form CT-1120 EXT). 11.	.00	.00	.00
12. Estimated payments made (Forms CT-1120 ESA, ESB, ESC, and ESD). 12.	.00	.00	.00
13. Overpayment from prior year. 13.	.00	.00	.00
14. Is only a portion of the business included in this combined unitary return? 14.	YES NO	YES NO	YES NO
15. Is the company filing a separate Form CT-1120 reporting non-unitary business income? 15.	YES NO	YES NO	YES NO
16. Does the company file as part of a different Form CT-1120CU? 16.	YES NO	YES NO	YES NO
17. Enter the FEIN of the designated taxable member of the different Form CT-1120CU. 17.			

Connecticut Designated Taxable Member's
Connecticut Tax Registration Number

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PART II - List any mergers with members listed in Part I.

Column A - Company that has merged with member.		Column B - Member listed in Part I.	
Corporation Name	**FEIN**	**Member #**	**Date of Merger (mm/dd/yyyy)**
1.	►	►	► - -
2.	►	►	► - -
3.	►	►	► - -
4.	►	►	► - -
5.	►	►	► - -

PART III - List all members that left the group during this tax year.
Companies that no longer have common ownership with this group.

	Corporation Name	FEIN	Date member left (mm/dd/yyyy)	Reason for exclusion
1.		►	► - -	
2.		►	► - -	
3.		►	► - -	
4.		►	► - -	
5.		►	► - -	

PART IV - Provide information about excluded members.

	Corporation Name	FEIN	Reason for exclusion
1.		►	
2.		►	
3.		►	
4.		►	
5.		►	

Form CT-1120CU-MI Instructions

Purpose

Use Form CT-1120CU-MI to provide certain member information necessary to complete and process **Form CT-1120CU**, *Combined Unitary Corporation Business Tax Return*.

General Information

Complete and attach Form CT-1120CU-MI as part of Form CT-1120CU.

Each column provides information on each taxable and nontaxable member.

A *taxable member* means a combined group member that is subject to the Connecticut Corporation Business Tax (i.e., a member with nexus in Connecticut).

A *nontaxable member* means a combined group member that is not subject to the Connecticut Corporation Business Tax (i.e., it does not have nexus with Connecticut).

Companies exempt from the Corporation Business Tax are not included in the combined unitary return.

Part I – Taxable and nontaxable members included in the combined unitary return

For each taxable and nontaxable member included in Form CT-1120CU, enter the identifying number assigned to each member beginning with "1" and continuing in ascending order using whole numbers. These unique identifying numbers remain with the particular member assigned throughout the combined unitary series of tax returns.

If a paper Form CT-1120CU is being filed, the member numbers listed on Page 2 of that form must be consistent with the member numbers assigned on Form CT-1120CU-MI.

Line 1

Enter the name of each taxable and nontaxable member.

Line 2

Enter the Connecticut Tax Registration Number for each taxable member. Leave Line 2 blank for each nontaxable member that does not have a Connecticut Tax Registration Number.

Line 3

Enter the Federal Employer Identification Number (FEIN) for each taxable and nontaxable member. Enter *NoFederalID* on Line 3 for each member that does not have a FEIN.

Line 4

Enter the North American Industry Classification System (NAICS) code for each taxable and nontaxable member's principal business activity. General information concerning the classification of principal business activity under NAICS can be found at **www.census.gov/naics**.

Line 5

Check the **Yes** box if the member information provided per column is for a taxable member. Check the **No** box if the member information is for a nontaxable member.

Line 6

If this is a new member joining the combined group that was not included in the previously filed combined unitary return for this combined group, check the **Yes** box. Otherwise, check **No**.

Line 7

Check the **Yes** box if the member is a financial services company. Otherwise, check **No**.

Line 8

Check the **Yes** box if the member is a regulated investment company or real estate investment trust. Otherwise, check **No**.

Line 9

Check the **Yes** box if this is a taxable member that conducts business in Connecticut, but is protected from taxation on its net income by Public Law 86-272. Otherwise, check **No**.

Taxable members that are protected by Public Law 86-272 are treated as a nontaxable member for net income base purposes, but as a taxable member for all other purposes.

Line 10

Enter in the appropriate column the amount of Refundable tax credits claimed by each member on **Form 1120K**, Part 1-E, Line 5.

Line 11

Enter in the appropriate column the amount of the extension payment made by each member on **Form CT-1120 EXT**, *Application for Extension of Time to File Connecticut Corporation Business Tax Return*.

Line 12

Enter in the appropriate column the amount of the total estimated tax payments made by each member on **Form CT-1120 ESA, ESB, ESC, or ESD**, *Estimated Connecticut Corporation Business Tax*.

Line 13

Enter in the appropriate column the amount of each overpayment from the prior income year tax filing to be credited to the current period as estimated tax.

Line 14

Check **Yes** if only a portion of a member's business is included in this combined unitary return. Commonly owned companies may be engaged in more than one unitary business, and any tax due from non-unitary operations is calculated separately. If only a portion of a member's operations are included, only the income, capital and apportionment factors related to that portion should be included in the calculation of the combined group's tax.

Line 15

Check **Yes** if the member will file a separate **Form CT-1120**, *Corporation Business Tax Return*, to report the tax due from business operations that are not included in this combined unitary return.

Line 16

Check **Yes** if the member will file as part of a different combined group on a different Form CT-1120CU to report tax due from business operations that are not included in this combined unitary return.

Line 17

If the member checked **Yes** on Line 16, indicate the Connecticut Tax Registration Number of the designated taxable member of the different combined group.

Part II – List any mergers with members listed in Part I

Column A

If a member that was included in a previously filed Form CT-1120CU has since merged with another member of the same previously filed Form CT-1120CU, indicate the name and federal employer identification number of the corporation that merged out of existence.

Column B

For each member listed in Column A, indicate the member number of the merged entity reported on the previously filed Form CT-1120CU and the date of merger.

Part III – List all members that left the group during this tax year

If any member left the combined group since the last Form CT-1120CU was filed for any reason other than a merger with another combined group member reported in Part II, list the name of the corporation, its federal employer identification number, the date the member left the group, and the reason for not being included along with its previous combined group.

Part IV – Provide information about excluded members

List the domestic (U.S.) companies that are not included in this Form CT-1120CU, but have common ownership with this combined group. Explain why these companies are not included.