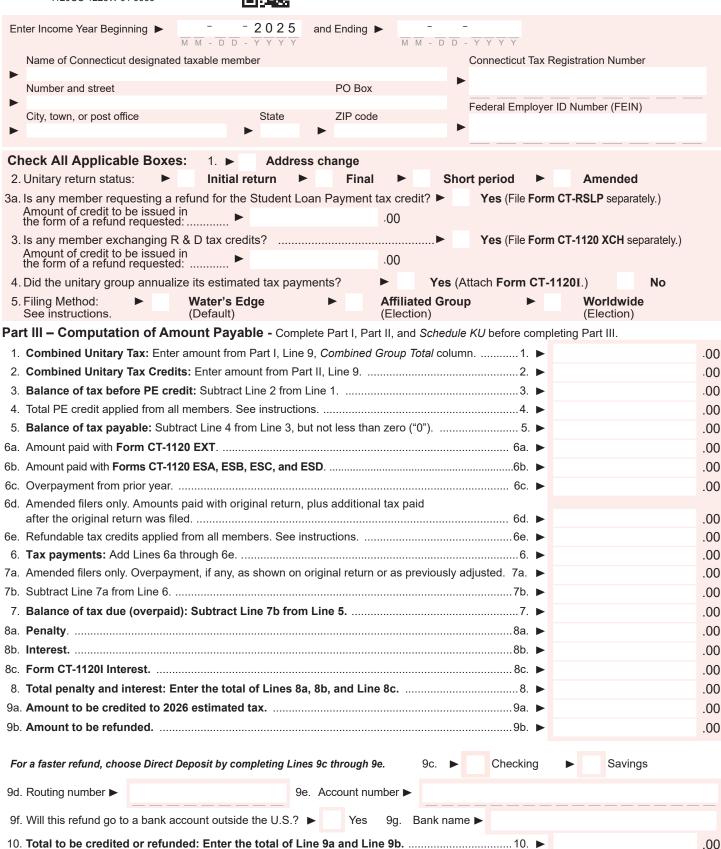




Form CT-1120CU

2025

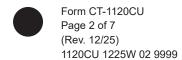
Combined Unitary Corporation Business Tax Return



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).



.00





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.)

ember #	Corporation Name	Taxable (Y/N)	CT Tax Registration Number	* FEIN
1.	Designated Taxable Member	Υ		
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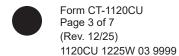
Enter the **total number of members** in this combined unitary return.

En in

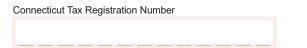
Enter the **total number of taxable members** in this combined unitary return.









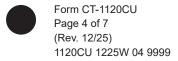


		Column A	Column B	Column C
PART I – Combined Group Total Tax		Taxable Member #:	Taxable Member #:	Taxable Member #:
	Corporation name:			
	Combined Group Total			
Tax on combined group net income from Form CT-1120CU-NI, Part III, Line 14.	•	.00		
2. Tax on combined group minimum tax base				
from Form CT-1120CU-MTB, Line 14.	•	.00		
3. reserved for future use				
4. reserved for future use				
5. Enter the larger of Line 1 or Line 2.	•	.00		
-				

On Lines 6a and 6b, 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.
- 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.
- 6c. reserved for future use
- 7. Surtax: Multiply each applicable tax amount on Line 6a or Line 6b, 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 Combined Group Total column.
- 8. Recapture of tax credits: Enter the total of all columns on Line 8 in *Combined Group Total* column.
- Total tax: Add Lines 6a or 6b, 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 Combined Group Total column. Enter the Combined Group Total on Part III, Line 1.

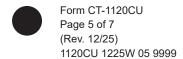
		.00	.00	.00
		.00	.00	.00
•	.00	.00	.00	.00
•	.00	.00	.00	.00
	.00	.00	.00	.00
•	.00	.00	.00	.00





Connecticut Tax Registration Number

Column D	Column E	Column F	Column G	Column H	
Taxable Member #:					
Wellibel #.	Wellibel #.	Wellibel #.	Wellibel #.	Wiellibel #.	
1.					
2.					
3.					
4.					
5.					
0.					
6a.	.00	.00	.00	.00	.00
6b.	.00	.00	.00	.00	.00
OD.	.00	.00	.00	.00	.00
6c.					
7.	.00	.00	.00	.00	.00
	00	00		00	0.5
8.	.00	.00	.00	.00	.00
9.	.00	.00	.00	.00	.00



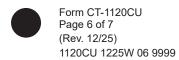


Connecticut Tax Registration Number

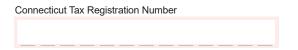
	Column A	Column B	Column C	Column D	
PART II – Combined Group Unitary Tax Credit Computation	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:	
Corporation name:					
Enter each member's separate tax liability as reported on Part I, Line 9.		.00	.00	.00	.00
2. Enter the lesser of Line 1 multiplied by 50.01% (.5001) or Line 1 minus \$250. If negative, enter zero ("0").		.00	.00	.00	.00
Tax credits applied. Do not exceed the amount reported on Line 2 in any column.		.00	.00	.00	.00
4. Subtract Line 3 from Line 1.		.00	.00	.00	.00
5. Enter the lesser of Line 1 multiplied by 19.99% (.1999) or Line 4 minus \$250. If negative, enter zero ("0").		.00	.00	.00	.00
6. Enter lesser of Line 1 multiplied by 30% (.30) or Line 4 minus \$250. If negative, enter zero ("0").		.00	.00	.00	.00
7. Excess credit utilization. See instructions.		.00	.00	.00	.00
8. Add Line 3 and Line 7 in each column.		.00	.00	.00	.00
9. Combined Unitary Tax Credits. Add the amour	its in each column on	Line 8, enter the total he	ere and on Part III, Line 2.	•	.00
Combined Unitary Group Net Operati	ng Loss Summ	ary			
Total apportioned net operating loss applied by comb	oined unitary group mer	mbers in 2025 from Form (CT-1120CU-NI, Part III, Line	11. 1. ▶	.00
2. Total apportioned net operating loss carryover ava	ailable for use in 2026	by all combined unitary of	group members.	2.	.00
Combined Unitary Group Pass-Throu	gh Entity (PE) 1	Tax Credit Summa	ary		
1. PE credit carryforward from 2024.				1. ▶	.00
2. PE credit applied to the Corporation Business Tax				2. ▶	.00
3. PE credit carryforward: Subtract Line 2 from Line	e 1.			3. ▶	.00
DECLARATION: I declare under the penalty of law					

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.

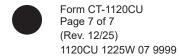
	Corporate officer's name (print)			Corporate officer's signature				Date		
Sign Here								<u>-</u>	-	
Keep a	Title	Telephone number			May DRS contact	M M - D D - Y Y Y lay DRS contact the preparer				
copy of							Yes w about this return?		Yes No	
this return	Paid preparer's name (print)	Paid preparer's si	gnature		Date		Preparer's	SSN or I	PTIN	
for your records.						D - Y Y Y Y				
records.	Firm's name and address		Fi	irm's FEIN	IVI IVI - D	D - Y Y Y	Telephone	number		
			_							







Column E	Column F	Column G	Column H	Column I	
Taxable Member #:					
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.	.00	.00	.00	.00	.00
8.	.00	.00	.00	.00	.00





Connecticut Tax Registration Number

Schedule KU – Combined Unitary Tax Credits

Attach 2025 Form CT-1120K for each member claiming, using, or sharing a business tax credit and enter the combined credit totals.

Attach 2025 Form CT-1120K for each member	er clai		ess tax	credit and enter the co	
Part A Tax Credits With Carryback Provisions		Column A Carryback Amount		Column B Amount Applied	Column C Carryforward Amount
1. Neighborhood Assistance.	1.	.00	>	.0	0
2. Housing Program Contribution.	2.	.00		.0	0
Workforce Housing Opportunity Development.	3.	.00	•	.0	0
Tax Credits Without Carryback or Carryforward Provisions					
Apprenticeship Training. Manufacturing Facility Credit for Facilities located in a Targeted Investment Community/Enterprise Zone.	4.5.		>	.0	
6. Machinery and Equipment.	6.		•	.0	0
7. Service Facility.	7.		•	.0	
8. Student Loan Payment.	8.		•	.0	
9. Film Production.	9.		•	.0	
10. Digital Animation.	10.		•	.0	
11. Film Production Infrastructure.	11.		•	.0	
12. ABLE Account Contribution.	12.		•	.0	
Youth Development Organization Contribution.	13.		•	.0	
14. Employer CHET Contributions.	14.		•	.0	0
Tax Credits With Carryforward Provision	าร				
15. Housing Program Contribution.	15.			.0	.00. ■
Research and Experimental Expenditures.	16.		>	.0	.00
17. Research and Development.	17.		•	.0	.00
18. Fixed Capital Investment.	18.		>	.0	.00
19. Human Capital Investment.	19.		•	.0	.00
20. University of Connecticut Incentive Program.	20.		>	.0	.00
21. Accredited Theater Production.	21.		>	.0	.00
22. Historic Homes Rehabilitation.	22.		>	.0	.00
23. Donation of Land.	23.		•	.0	.00
24. Workforce Housing Opportunity Development.	24.		>	.0	.00
25. reserved for future use	25.				
26. Urban and Industrial Site Reinvestment.	26.		>	.0	.00
27. Green Buildings.	27.		>	.0	.00
28. Historic Rehabilitation.	28.		>	.0	.00
 Electronic Data Processing Equipment Property Tax Credit. 	29.		>	.0	.00
30. Total Part A: Add Lines 1 through 29 in Columns A through C.	30.	.00	>	.0	.00
Part B Refundable Tax Credits				Column A Amount Applied	
1. JobsCT Tax Rebate.	1.		•	.0	0
2. reserved for future use	2.			.0	
3. Total Part B: Add Line 1 and Line 2 in Column A.	3.		>	.0	0