



**Form CT-1120CU**  
**Combined Unitary Corporation**  
**Business Tax Return**

**2025**

Enter Income Year Beginning ▶ - - 2 0 2 5 and Ending ▶ - -  
M M - D D - Y Y Y Y M M - D D - Y Y Y Y

Name of Connecticut designated taxable member			Connecticut Tax Registration Number		
Number and street			PO Box		
City, town, or post office			Federal Employer ID Number (FEIN)		
State			ZIP code		

**Check All Applicable Boxes:**

1. ☐ Address change

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

3a. Is any member requesting a refund for the Student Loan Payment tax credit? ☐ Yes (File Form CT-RSLP separately.)  
Amount of credit to be issued in the form of a refund requested: ..... .00

3. Is any member exchanging R & D tax credits? ..... ☐ Yes (File Form CT-1120 XCH separately.)  
Amount of credit to be issued in the form of a 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 (Default) ☐ Affiliated Group (Election) ☐ Worldwide (Election)  
See instructions.

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

1. <b>Combined Unitary Tax:</b> Enter amount from Part I, Line 9, <i>Combined Group Total</i> column. .... 1.	▶		.00
2. <b>Combined Unitary Tax Credits:</b> Enter amount from Part II, Line 9. .... 2.	▶		.00
3. <b>Balance of tax before PE credit:</b> Subtract Line 2 from Line 1. .... 3.	▶		.00
4. Total PE credit applied from all members. See instructions. .... 4.	▶		.00
5. <b>Balance of tax payable:</b> Subtract Line 4 from Line 3, but not less than zero ("0"). .... 5.	▶		.00
6a. Amount paid with <b>Form CT-1120 EXT.</b> .... 6a.	▶		.00
6b. Amount paid with <b>Forms CT-1120 ESA, ESB, ESC, and ESD.</b> .... 6b.	▶		.00
6c. Overpayment from prior year. .... 6c.	▶		.00
6d. Amended filers only. Amounts paid with original return, plus additional tax paid after the original return was filed. .... 6d.	▶		.00
6e. Refundable tax credits applied from all members. See instructions. .... 6e.	▶		.00
6. <b>Tax payments:</b> Add Lines 6a through 6e. .... 6.	▶		.00
7a. Amended filers only. Overpayment, if any, as shown on original return or as previously adjusted. 7a.	▶		.00
7b. Subtract Line 7a from Line 6. .... 7b.	▶		.00
7. <b>Balance of tax due (overpaid):</b> Subtract Line 7b from Line 5. .... 7.	▶		.00
8a. <b>Penalty.</b> .... 8a.	▶		.00
8b. <b>Interest.</b> .... 8b.	▶		.00
8c. <b>Form CT-1120I Interest.</b> .... 8c.	▶		.00
8. <b>Total penalty and interest:</b> Enter the total of Lines 8a, 8b, and Line 8c. .... 8.	▶		.00
9a. <b>Amount to be credited to 2026 estimated tax.</b> .... 9a.	▶		.00
9b. <b>Amount to be refunded.</b> .... 9b.	▶		.00

For a faster refund, choose Direct Deposit by completing Lines 9c through 9e.

9c. ☐ Checking ☐ Savings

9d. Routing number ▶		9e. Account number ▶	
9f. Will this refund go to a bank account outside the U.S.? <input type="checkbox"/> Yes		9g. Bank name ▶	
10. <b>Total to be credited or refunded:</b> Enter the total of Line 9a and Line 9b. .... 10.	▶		.00
11. <b>Balance due with this return:</b> Add Line 7 and Line 8. .... 11.	▶		.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](https://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		
2.					
3.					
4.					
5.					
6.					
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49.					
50.					

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.

Visit us at [portal.ct.gov/DRS](https://portal.ct.gov/DRS) for more information.



Connecticut Tax Registration Number

## PART I – Combined Group Total Tax

	Column A	Column B	Column C
	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. reserved for future use			
4. reserved for future use			
5. Enter the larger of Line 1 or Line 2.			

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.		.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. 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.		.00		.00		.00
8. Recapture of tax credits: Enter the total of all columns on Line 8 in Combined Group Total column.		.00		.00		.00
9. 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



Connecticut Tax Registration Number

	Column D		Column E		Column F		Column G		Column H
	Taxable Member #:		Taxable Member #:		Taxable Member #:		Taxable Member #:		Taxable Member #:
	<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>
1.									
2.									
3.									
4.									
5.									
6a.	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>
6b.	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>
6c.									
7.	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>
8.	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>
9.	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>	.00	<input type="text"/>



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 #:
1. Enter each member's separate tax liability as reported on Part I, Line 9.				
2. Enter the lesser of Line 1 multiplied by 50.01% (.5001) or Line 1 minus \$250. If negative, enter zero ("0").				
3. Tax credits applied. Do not exceed the amount reported on Line 2 in any column.				
4. Subtract Line 3 from Line 1.				
5. Enter the lesser of Line 1 multiplied by 19.99% (.1999) or Line 4 minus \$250. If negative, enter zero ("0").				
6. Enter lesser of Line 1 multiplied by 30% (.30) or Line 4 minus \$250. If negative, enter zero ("0").				
7. Excess credit utilization. See instructions.				
8. Add Line 3 and Line 7 in each column.				
9. <b>Combined Unitary Tax Credits.</b> Add the amounts in each column on Line 8, enter the total here and on Part III, Line 2.				

## Combined Unitary Group Net Operating Loss Summary

1. Total apportioned net operating loss applied by combined unitary group members in 2025 from Form CT-1120CU-NI, Part III, Line 11.	1.		.00
2. Total apportioned net operating loss carryover available for use in 2026 by all combined unitary group members.	2.		.00

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

1. PE credit carryforward from 2024.	1.		.00
2. PE credit applied to the Corporation Business Tax.	2.		.00
3. <b>PE credit carryforward:</b> Subtract Line 2 from Line 1.	3.		.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.

Sign Here  Keep a copy of this return for your records.	Corporate officer's name (print)		Corporate officer's signature		Date		
					- -		
					M M - D D - Y Y Y Y		
	Title		Telephone number		May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Paid preparer's name (print)		Paid preparer's signature		Date		Preparer's SSN or PTIN	
Firm's name and address		Firm's FEIN		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	.00	.00	.00	.00
2.	.00	.00	.00	.00	.00	.00	.00	.00	.00
3.	.00	.00	.00	.00	.00	.00	.00	.00	.00
4.	.00	.00	.00	.00	.00	.00	.00	.00	.00
5.	.00	.00	.00	.00	.00	.00	.00	.00	.00
6.	.00	.00	.00	.00	.00	.00	.00	.00	.00
7.	.00	.00	.00	.00	.00	.00	.00	.00	.00
8.	.00	.00	.00	.00	.00	.00	.00	.00	.00



## 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.

### Part A

#### Tax Credits With Carryback Provisions

		Column A Carryback Amount		Column B Amount Applied		Column C Carryforward Amount
1. Neighborhood Assistance.	1.	▶	.00	▶	.00	
2. Housing Program Contribution.	2.	▶	.00	▶	.00	
3. Workforce Housing Opportunity Development.	3.	▶	.00	▶	.00	

#### Tax Credits Without Carryback or Carryforward Provisions

4. Apprenticeship Training.	4.	▶	.00			
5. Manufacturing Facility Credit for Facilities located in a Targeted Investment Community/Enterprise Zone.	5.	▶	.00			
6. Machinery and Equipment.	6.	▶	.00			
7. Service Facility.	7.	▶	.00			
8. Student Loan Payment.	8.	▶	.00			
9. Film Production.	9.	▶	.00			
10. Digital Animation.	10.	▶	.00			
11. Film Production Infrastructure.	11.	▶	.00			
12. ABLE Account Contribution.	12.	▶	.00			
13. Youth Development Organization Contribution.	13.	▶	.00			
14. Employer CHET Contributions.	14.	▶	.00			

#### Tax Credits With Carryforward Provisions

15. Housing Program Contribution.	15.	▶		.00 ▶		.00
16. Research and Experimental Expenditures.	16.	▶		.00 ▶		.00
17. Research and Development.	17.	▶		.00 ▶		.00
18. Fixed Capital Investment.	18.	▶		.00 ▶		.00
19. Human Capital Investment.	19.	▶		.00 ▶		.00
20. University of Connecticut Incentive Program.	20.	▶		.00 ▶		.00
21. Accredited Theater Production.	21.	▶		.00 ▶		.00
22. Historic Homes Rehabilitation.	22.	▶		.00 ▶		.00
23. Donation of Land.	23.	▶		.00 ▶		.00
24. Workforce Housing Opportunity Development.	24.	▶		.00 ▶		.00
25. <i>reserved for future use</i>	25.					
26. Urban and Industrial Site Reinvestment.	26.	▶		.00 ▶		.00
27. Green Buildings.	27.	▶		.00 ▶		.00
28. Historic Rehabilitation.	28.	▶		.00 ▶		.00
29. Electronic Data Processing Equipment Property Tax Credit.	29.	▶		.00 ▶		.00
30. <b>Total Part A:</b> Add Lines 1 through 29 in Columns A through C.	30.	▶	.00 ▶	.00 ▶		.00

### Part B

#### Refundable Tax Credits

		Column A Amount Applied
1. JobsCT Tax Rebate.	1.	▶ .00
2. <i>reserved for future use</i>	2.	
3. <b>Total Part B:</b> Add Line 1 and Line 2 in Column A.	3.	▶ .00