



Form CT-1120CU-NCB
Nexus Combined Base Tax Calculation

Connecticut designated taxable member's CT Tax Registration #

Registration number input field

PART I

Nexus Combined Total

Table with columns for description, line number, and Nexus Combined Total. Includes sections for 'Adjustment for Connecticut Tax Base' (ADD) and 'Computation of Nexus Combined Net Income' (DEDUCT). Rows include items like 'Form CT-1120, Schedule D, Line 1', 'Interest income wholly exempt from federal tax', 'Net income (loss)', and 'Nexus combined minimum tax base'.

PART II
Computation of Nexus Combined Minimum Tax Base



Connecticut designated taxable member's CT Tax Registration #

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PART III – Aggregate Maximum Tax

1. Tax on nexus combined net income from Part I, Line 29, <i>Nexus Combined Total</i> column.	1.		.00
2. Tax on nexus combined minimum tax base from Part II, Line 7, <i>Nexus Combined Total</i> column.	2.		.00
3. Enter the larger of Line 1 or Line 2, <i>Nexus Combined Tax</i>	3.		.00
4. Maximum addition amount.	4.	2,500,000	.00
5. Aggregate Maximum Tax: Add Line 3 and Line 4. Enter here and on Form CT-1120CU, Part I, Line 4.	5.		.00

Allocation of Aggregate Maximum Tax

- 6. Enter in each column the tax reported for each taxable member on Form CT-1120CU-NI, Part III, Line 13.
- 7. Enter the amount reported on Form CT-1120CU-NI, Part III, Line 14.00
- 8. Divide the amount in each column on Line 6 by Line 7.
- 9. **Allocation of aggregate maximum tax:** Multiply the amount on Line 5 by the percentage reported on Line 8 in each column. Enter also in each corresponding column on Form CT-1120CU, Part I, Line 6c.

	Taxable Member	Taxable Member	Taxable Member
Corporation name:	Taxable Member #: <input type="text"/>	Taxable Member #: <input type="text"/>	Taxable Member #: <input type="text"/>
6. Enter in each column the tax reported for each taxable member on Form CT-1120CU-NI, Part III, Line 13.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
7. Enter the amount reported on Form CT-1120CU-NI, Part III, Line 14. <input type="text" value=""/> .00			
8. Divide the amount in each column on Line 6 by Line 7.	<input type="text"/> .	<input type="text"/> .	<input type="text"/> .
9. Allocation of aggregate maximum tax: Multiply the amount on Line 5 by the percentage reported on Line 8 in each column. Enter also in each corresponding column on Form CT-1120CU, Part I, Line 6c.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00

