

Form CT-1120CC Combined Return Consent

General Instructions

Part A must be completed and attached to **Form CT-1120CR**, *Combined Corporation Business Tax Return*, for the initial income year in which each affiliate corporation included in a consolidated return for federal income tax purposes consents to the election by the common parent corporation (or designated Connecticut parent) to file a Combined Corporation Business Tax Return. When an election to file a combined return is made, each member of the combined group is jointly and severally liable for payment of the entire tax, including penalties and interest. (Conn. Gen. Stat. §12-223d)

Part B (see reverse) must be completed and attached to **Form CT-1120**, *Corporation Business Tax Return*, for the income year in which each affiliate corporation included in a consolidated return for federal income tax purposes consents to the revocation of election by the common parent corporation (or designated Connecticut parent) to file a Combined Corporation Business Tax Return.

PART A

Election and Consent to File Combined Corporation Business Tax Return

For Income Year Beginning _____, _____, and Ending _____, _____.

Election for Combined Filing

The common parent corporation (or designated Connecticut parent) named below elects to file a Combined Corporation Business Tax Return for this income year on behalf of itself and its Connecticut taxpayer affiliates. This election is irrevocable for the next five succeeding income years.

_____ Name of Common Parent Corporation (or designated CT parent)	_____ Connecticut Tax Registration Number	_____ Federal Employer ID Number
_____ Name of Authorized Officer	_____ Signature of Authorized Officer	
_____ Title	_____ Date	

Consent to Election for Combined Filing

The affiliate corporation named below consents to the election by the common parent corporation (or designated Connecticut parent) named above to file a Combined Corporation Business Tax Return on its behalf for this income year. This election is irrevocable for the next five succeeding income years.

_____ Name of Affiliate	_____ Connecticut Tax Registration Number	_____ Federal Employer ID Number
_____ Number and Street	_____ State of Incorporation	_____ Date Incorporated
_____ City or Town, State, Zip Code	_____ Type of Business	_____ Current Status (Active/Inactive)
_____ Name of Authorized Officer	_____ Signature of Authorized Officer	
_____ Title	_____ Date	

Attach a separate Consent to Election for each affiliate included in the combined return.

PART B

Revocation of Election and Consent to File Combined Corporation Business Tax Return

For Income Year Beginning _____, _____, and Ending _____, _____.

Revocation of Election for Combined Filing

The common parent corporation (or designated Connecticut parent) named below hereby revokes its election to file a Combined Corporation Business Tax Return that was submitted for the income year _____ on behalf of itself and its Connecticut taxpayer affiliates. This revocation is irrevocable for the next five succeeding income years.

_____ Name of Common Parent Corporation (or designated CT parent)	_____ Connecticut Tax Registration Number	_____ Federal Employer ID Number
_____ Name of Authorized Officer	_____ Signature of Authorized Officer	
_____ Title	_____ Date	

Consent to Revocation of Election for Combined Filing

The affiliate corporation named below hereby consents to the revocation of election by the common parent corporation (or designated Connecticut parent) named above to file a Combined Corporation Business Tax Return for the income year for which this form is submitted. This consent to revocation of election is irrevocable for the next five succeeding income years.

_____ Name of Affiliate	_____ Connecticut Tax Registration Number	_____ Federal Employer ID Number
_____ Number and Street	_____ State of Incorporation	_____ Date Incorporated
_____ City or Town, State, Zip Code	_____ Type of Business	_____ Current Status (Active/Inactive)
_____ Name of Authorized Officer	_____ Signature of Authorized Officer	
_____ Title	_____ Date	

Attach a separate Consent to Revocation of Election for each affiliate formerly included in the combined return.