

Form CT-1120CR
Combined Corporation Business Tax Return

2002

ENTER INCOME YEAR BEGINNING _____, **2002, AND ENDING** _____,

Name of Parent or Designated CT Parent Corporation		
Address	Number and Street	PO Box
City or Town	State	ZIP Code

PARENT OR DESIGNATED CT PARENT		
CONNECTICUT TAX REGISTRATION NUMBER		
		000
DRS USE ONLY		
		- 20
FEDERAL EMPLOYER ID NUMBER		

- CHECK APPLICABLE BOXES**
1. Change of: Closing Month Address 2. Return Status: Initial Return Final Return Short Period Return
3. If this is a short period, check the corresponding box: Merger Acquisition Change of Filing Status
4. If this is a final return, has the corporation: Dissolved Withdrawn Merged/Reorganized (Enter survivor's Connecticut Tax Registration Number) _____
5. Federal return was filed on: Consolidated Basis: Parent Co. Name ▶ _____ Parent Co. FEIN ▶ _____
6. Is any corporation exchanging R & D tax credits? Yes (Attach **Form CT-1120 XCH**) No
7. Is this corporation annualizing its income? Yes (Attach **Form CT-1120I**) No

PART I - SEPARATE TAXES OF CORPORATIONS INCLUDED IN THE COMBINED RETURN If additional lines are needed, attach a worksheet. Notice is hereby given to the Commissioner of Revenue Services that the affiliated corporations listed below have elected to be included in this Combined Corporation Business Tax Return pursuant to the provisions of Conn. Gen. Stat. §12-223a(1). **Attach Forms CT-1120CC, if applicable.**

	CORPORATION NAME	* CT TAX REGISTRATION NUMBER	SEPARATE TAX (Form CT-1120, Sch. C, Line 1)
1.	COMMON PARENT OR DESIGNATED CONNECTICUT PARENT	— 000	
2.		— 000	
3.		— 000	
4.		— 000	
5.		— 000	
6.		— 000	
7.		— 000	
8.	TOTAL SEPARATE TAXES (Add Lines 1 through 7) Enter total here and on Part IV, Line 1.		

* Tax registration numbers must be included for parent and all subsidiaries.

ENTER the total number of corporations, including the parent corporation, in this combined return ▶ _____

- Check here for: Addition of Affiliates (Attach schedule showing Affiliate Name, Connecticut Tax Registration Number, and Federal Employer ID Number)
 Deletion of Affiliates (Attach schedule showing Affiliate Name, Connecticut Tax Registration Number, and Federal Employer ID Number)

PART IV - COMPUTATION OF AMOUNT PAYABLE

Complete Parts I, II, III, and *Schedule KC* before completing Part IV.

1.	TOTAL SEPARATE TAXES (Part I, Line 8)		1.	
COMBINED TAX COMPUTATION:				
2a.	Tax on Combined Net Income (Part II, Line 21, Combined Total Column)	2a		
2b.	Tax on Combined Minimum Tax Base (Part III, Line 7, Combined Total Column)	2b		
2c.	Tax (Largest of Line 2a, Line 2b, or \$250)	2c		
2d.	Tax on companies included in the combined return less one, multiplied by \$250	2d		
2.	COMBINED TAX (Add Line 2c and Line 2d)		2.	
3.	PREFERENCE TAX (Subtract Line 2 from Line 1. Enter amount not less than zero or more than \$25,000)		3.	
4a.	Tax (Add Line 2 and Line 3)	4a		
4b.	Recapture of Tax Credits (See Instructions)	4b		
4.	TOTAL TAX (Enter total of Lines 4a and 4b)		4.	
5.	Multiply Line 4 by 30% (.30)	5.		
6.	Multiply the number of companies included by \$250	6.		
7.	Enter the greater of Line 5 or Line 6		7.	
8.	Tax Credit Limitation (Subtract Line 7 from Line 4)		8.	
9.	TAX CREDITS (<i>Schedule KC</i> , Part II, Line 11. Do not exceed amount on Line 8)		9.	
10.	BALANCE OF TAX PAYABLE (Subtract Line 9 from Line 4)		10.	
11a.	Paid with application for extension, Form CT-1120 EXT	11a		
11b.	Paid with estimates (Forms CT-1120 ESA, ESB, ESC, and ESD)	11b		
11c.	Overpayment from prior year	11c		
11.	TAX PAYMENTS (Add Lines 11a, 11b, and 11c)		11.	
12.	BALANCE OF TAX DUE (overpaid) (Subtract Line 11 from Line 10)		12.	
13.	Add: Penalty ▶ (13a) _____ Interest ▶ (13b) _____ CT-1120I Interest ▶ (13c) _____		13.	
14.	Amount to be credited to 2003 estimated tax (14a) ▶ _____ Refunded (14b) ▶ _____		14.	
15.	BALANCE DUE WITH THIS RETURN (Add Line 12 and Line 13)		15.	

		1.		
		PARENT OR DESIGNATED CT PARENT CORPORATION		
		ENTER CORPORATION NAMES		
		ENTER CONNECTICUT TAX REGISTRATION NUMBERS	- 000	
		ENTER FEDERAL EMPLOYER ID NUMBERS		
PART II	A D D	1. Form CT-1120, Schedule D , Line 1, (federal taxable income (loss) before net operating loss and special deductions)	1	
		2. Interest income wholly exempt from federal tax	2	
		3. Unallowable deduction for corporation tax (Form CT-1120, Schedule F , Line 8)	3	
		4. Intangible expenses and interest expenses paid to a related member (See instructions)	4	
		5. 30% federal bonus depreciation	5	
		6. TOTAL (Add Lines 1, 2, 3, 4, and 5)	6	
	D E D U C T	7. Dividends (a) Dividends from domestic companies less than 20% owned Limited to 70% deduction _____ (less related expenses)	7a	
		(b) Other dividends _____ (less related expenses)	7b	
		(c) Intercorporate dividends from corporations included in this combined return	7c	
		8. Capital loss carryover if not deducted in computing federal capital gain (Attach schedule)	8	
		9. Capital gain from sale of preserved land	9	
		10. Federal bonus depreciation recovery (Form CT-1120 ATT, Schedule J , Line 4)	10	
		11		
		12		
		13		
COMPUTATION OF COMBINED NET INCOME	13. NET INCOME (Loss) Subtract Line 12 from Line 6. If 100% Connecticut, enter also on Line 15.	13		
	14. Apportionment fraction (Form CT-1120, Schedule A , Line 2. Carry to six places.)	14	0.	
	15. Connecticut net income (Line 13, or Line 13 multiplied by Line 14.)	15		
	16. Operating loss carryover from separate return year (Cannot exceed amount on Line 15. Attach schedule.)	16		
	17. Net income (Subtract Line 16 from Line 15.)	17		
	18. Combined net income (Add all amounts on Line 17.)*	18		
	19. Operating loss carryover from combined return year (Cannot exceed amount on Line 18. Attach schedule.)*	19		
	20. Income subject to tax (Subtract Line 19 from Line 18.)*	20		
	21. TAX: Multiply Line 20 by 7.5% (.075) (Enter on Part IV, Line 2a.)*	21		
PART III	COMPUTATION OF COMBINED MINIMUM TAX BASE	1. Form CT-1120, Schedule E , Line 6, Column C. If 100% Connecticut, enter also on Line 3. (See instructions)	1	
		2. Apportionment fraction (Form CT-1120, Schedule B , Line 2. Carry to six places.)	2	0.
		3. Line 1, or Line 1 multiplied by Line 2	3	
		4. Number of months covered by this return	4	
		5. Line 3 multiplied by Line 4, divided by 12	5	
		6. Combined minimum tax base (Add all amounts on Line 5.)*	6	
		7. TAX: Multiply Line 6 by .0031 (3 1/10 mills per dollar) (Enter on Part IV, Line 2b)*	7	

*Part II, Lines 18 through 21 - Enter amounts in *Combined Total* Column, Lines 18 through 21.

Part III, Line 6 and Line 7 - Enter amounts in *Combined Total* Column, Line 6 and Line 7.

	2. AFFILIATE	3. AFFILIATE	4. AFFILIATE	5. AFFILIATE	6. AFFILIATE	7. AFFILIATE	COMBINED TOTAL
	- 000	- 000	- 000	- 000	- 000	- 000	
1							
2							
3							
4							
5							
6							
7a							
7b							
7c							
8							
9							
10							
11							
12							
13							
14	0.	0.	0.	0.	0.	0.	
15							
16							
17							
18							
19							
20							
21							
1							
2	0.	0.	0.	0.	0.	0.	
3							
4							
5							
6							
7							

DECLARATION: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or 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

Signature of Corporate Officer
Date
Title
Telephone Number ()
Paid Preparer's Signature
Date
Firm's Name and Address
FEIN

Preparer's SSN or PTIN
Telephone Number ()

May DRS contact the preparer shown below about this return?
 Yes No
(See instructions, Page 4)

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SCHEDULE KC — COMBINED TAX CREDITS

Attach 2002 Form CT-1120K for each affiliate claiming a business tax credit and enter the combined credit totals on Schedule KC.

PART I - TAX CREDITS FROM 2002 INCOME YEAR

PART I-A Financial Institutions Tax Credit

^A
Amount Applied

1	Financial Institutions	▶	
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PART I-B Tax Credits With Carryback Provisions

^A
Amount Applied

^B
Carryback Amount

2	Neighborhood Assistance	▶		▶	
3	Housing Program Contribution	▶		▶	
4	Employer-Assisted Housing	▶		▶	
5	TOTAL PART I-B (Add Lines 2 through 4)	▶		▶	

PART I-C Tax Credits Without Carryback or Carryforward Provisions

^A
Amount Applied

6	Apprenticeship Training	▶	
7	Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zone	▶	
8	Computer Donation	▶	
9	Grants to Institutions of Higher Education	▶	
10	Machinery and Equipment	▶	
11	Traffic Reduction	▶	
12	Displaced Electric Worker	▶	
13	TOTAL PART I-C (Add Lines 6 through 12)	▶	

PART I-D Tax Credits With Carryforward Provisions

^A
Carryforward
Amount From
Previous
Income Years

^B
2002
Credit
Amount
Claimed

^C
Amount Applied
to
Corporation
Tax

^D
Carryforward
Amount
to
2003

14	Housing Program Contribution (See instructions)				▶		▶	
15	Employer-Assisted Housing (See instructions)				▶		▶	
16	Hiring Incentive				▶		▶	
17	Clean Alternative Fuel-Vehicles, Equipment, and Related Filling or Recharging Stations				▶		▶	
18	Research and Experimental Expenditures				▶		▶	
19	Research and Development				▶		▶	
20	Fixed Capital Investment				▶		▶	
21	Human Capital Investment				▶		▶	
22	Insurance Reinvestment Fund				▶		▶	
23	Small Business Administration Guaranty Fee				▶		▶	
24	Historic Homes Rehabilitation				▶		▶	
25	Donation of Open Space Land				▶		▶	
26	Air Pollution				▶		▶	
27	Child Day Care				▶			▶
28	TOTAL PART I-D (Add Lines 14 through 27 in Columns A through D, and enter the result in the spaces provided)				▶		▶	

PART I-E Electronic Data Processing Equipment Property Tax Credit		A Carryforward Amount From Previous Income Years	B 2002 Credit Amount Claimed	C Amount Applied to Corporation Tax	D Carryforward Amount to 2003
29	Electronic Data Processing Equipment Property Tax Credit			▶	▶

PART II - TOTAL TAX CREDITS APPLIED

1	Enter amount from Form CT-1120CR , Part IV, Line 8)				
2	Financial Institutions Credit (Enter amount from <i>Schedule KC</i> , Part I-A , Line 1, Column A. Do not exceed amount on Line 1.)				
3	Creditable corporation business tax balance (Subtract Line 2 from Line 1)				
4	Tax Credits With Carryback Provisions (Enter amount from <i>Schedule KC</i> , Part I-B , Line 5, Column A. Do not exceed amount on Line 3.)				
5	Creditable corporation business tax balance (Subtract Line 4 from Line 3)				
6	Tax Credits Without Carryback or Carryforward Provisions (Enter amount from <i>Schedule KC</i> , Part I-C , Line 13, Column A. Do not exceed amount on Line 5.)				
7	Creditable corporation business tax balance (Subtract Line 6 from Line 5)				
8	Tax Credits With Carryforward Provisions (Carryforward credits that expire first should be claimed before any credit carryforward that will expire later or not at all. Enter amount from <i>Schedule KC</i> , Part I-D, Line 28, Column C. Do not exceed amount on Line 7.)				
9	Creditable corporation business tax balance (Subtract Line 8 from Line 7)				
10	Electronic Data Processing Equipment Property Tax Credit (Enter amount from <i>Schedule KC</i> , Part I-E , Line 29, Column C. Do not exceed amount on Line 9.)				
11	TOTAL TAX CREDITS APPLIED (Add Part II, Lines 2, 4, 6, 8, and 10. Enter total here and on Form CT-1120CR , Part IV, Computation of Amount Payable, Line 9. Do not exceed amount on Line 1.)			▶	

PART III - CREDIT RECONCILIATION (If additional lines are required, attach a worksheet)

Column A Name of Affiliate Computing Credit	Column B Connecticut Tax Registration Number	Column C Name of Tax Credit Claimed	Column D Amount of Tax Credit Applied