

Form CT-1120U

Unitary Corporation Business Tax Return

2004

(Rev. 12/04)AE

ENTER INCOME YEAR BEGINNING _____, 2004, **AND ENDING** _____

Total Assets	00	Name of Parent or Designated Connecticut Parent Corporation	
Gross Receipts	00	Address	Number and Street
NAICS Code (see instructions)			PO Box
Audited By <input type="checkbox"/> F <input type="checkbox"/> O		City or Town	State ZIP Code

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

- CHECK ALL APPLICABLE BOXES**
1. Change of: Closing Month Address
2. Unitary Return Status: Final Return Short Period Return
3. Has any corporation within the group: Dissolved Withdrawn Merged/Reorganized (Enter survivor's CT Tax Reg#) _____
4. Is this the first year this group is filing a unitary return? Yes (Attach Form CT-1120Q and Form CT-1120CC) No
5. Does any nexus company pay interest to a related member? Yes (Attach Form CT-1120AB) No
6. Is the unitary group exchanging R & D tax credits? Yes (Attach Form CT-1120 XCH) No
7. Is the unitary group annualizing its income? Yes (Attach Form CT-1120I) No
8. Is any corporation filing Form CT-1120 PIC? Yes (Attach Form CT-1120 PIC) No

SCHEDULE OF CORPORATIONS INCLUDED IN THE UNITARY RETURN (If additional lines are needed, attach a schedule.)

CORPORATION NAME	NEXUS WITH CT (✓)	CT TAX REGISTRATION NUMBER	FEDERAL EMPLOYER ID NUMBER
1. COMMON PARENT OR DESIGNATED CONNECTICUT PARENT		- 000	
2.		- 000	
3.		- 000	

Tax registration number must be included for parent and all affiliates (if applicable).

Minimum Tax Calculation

1. Enter the total number of corporations included in this unitary return.	▶ 1	
2. MINIMUM TAX (Multiply Line 1 by \$250)	▶ 2	00

- ATTACH A COMPLETE COPY OF FORM 1120 INCLUDING ALL SCHEDULES AS FILED WITH THE INTERNAL REVENUE SERVICE -

SCHEDULE A - COMPUTATION OF TAX ON NET INCOME

1. Net income (Schedule D, Line 18)	▶ 1	
2. Apportionment fraction (Form CT-1120A, Schedule R)	▶ 2	0.
3. Connecticut net income (Multiply Line 1 by Line 2)	▶ 3	00
4. Operating loss carryover (See instructions)	▶ 4	00
5. Income subject to tax (Subtract Line 4 from Line 3)	▶ 5	00
6. TAX: Multiply Line 5 by 7.5% (.075)	▶ 6	00

SCHEDULE B - COMPUTATION OF MINIMUM TAX ON CAPITAL

1. Minimum tax base (Schedule E, Line 6, Column C)	▶ 1	
2. Apportionment fraction (Form CT-1120A, Schedule S)	▶ 2	0.
3. Multiply Line 1 by Line 2	▶ 3	00
4. Number of months covered by this return	▶ 4	
5. Multiply Line 3 by Line 4, divide the result by 12	▶ 5	00
6. TAX: (3 and 1/10 mills per dollar) Multiply Line 5 by .0031. (Maximum tax for Sch. B is \$1,000,000)	▶ 6	00

SCHEDULE C - COMPUTATION OF AMOUNT PAYABLE (MINIMUM TAX \$250)

1a. Tax (Greater of Schedule A, Line 6; Schedule B, Line 6; or Minimum Tax)	▶ 1a	
1b. Surtax (Line 1a multiplied by 25% (.25). If Line 1a equals Minimum Tax, enter zero.)	▶ 1b	00
1c. Recapture of Tax Credits (See instructions)	▶ 1c	00
1. TOTAL TAX (Enter the total of Line 1a, Line 1b, and Line 1c. If no tax credits claimed, also enter on Line 6.)	▶ 1	00
2. Multiply Line 1 by 30% (0.30)	▶ 2	00
3. Enter the greater of Line 2 or Minimum Tax	▶ 3	00
4. Tax Credit Limitation (Subtract Line 3 from Line 1)	▶ 4	00
5. Tax Credits (Form CT-1120K, Part II, Line 11. See instructions. Do not exceed amount on Line 4.)	▶ 5	00
6. Balance of tax payable (Subtract Line 5 from Line 1)	▶ 6	00
7a. Paid with application for extension (Form CT-1120 EXT)	▶ 7a	00
7b. Paid with estimates (Forms CT-1120 ESA, ESB, ESC, & ESD)	▶ 7b	00
7c. Overpayment from prior year	▶ 7c	00
7. TAX PAYMENTS (Enter the total of Lines 7a, 7b, and 7c)	▶ 7	00
8. Balance of tax due (overpaid) (Subtract Line 7 from Line 6)	▶ 8	00
9. Add Penalty ▶ (9a) _____ .00 Interest ▶ (9b) _____ .00 CT-1120I Interest ▶ (9c) _____ .00	▶ 9	00
10. Amount to be credited to 2005 estimated tax ▶ (10a) _____ .00 Refunded ▶ (10b) _____ .00	▶ 10	00
11. Balance due with this return (Add Line 8 and Line 9)	▶ 11	00

Make check payable to: **Commissioner of Revenue Services** (Attach check to return with paper clip. Do not staple.)

Mail to: **Department of Revenue Services
PO Box 2974, Hartford CT 06104-2974**

SCHEDULE D - COMPUTATION OF NET INCOME

1. Federal taxable income (loss) before net operating loss and special deductions	▶ 1	00
2. Interest income wholly exempt from federal tax	▶ 2	00
3. Unallowable deduction for corporation tax (Schedule F, Line 8)	▶ 3	00
4. Interest expenses paid to a related member (Form CT-1120AB, Part I A, Line 1)	▶ 4	00
5. Intangible expenses and costs paid to a related member (Form CT-1120AB, Part I B, Line 1)	▶ 5	00
6. Federal bonus depreciation (See instructions)	▶ 6	00
7. TOTAL (Add Lines 1 through 6)	▶ 7	00
8. Dividend deduction (Form CT-1120 ATT, Schedule I, Line 4)	▶ 8	00
9. Capital loss carryover (if not deducted in computing federal capital gain)	▶ 9	00
10. Capital gain from sale of preserved land	▶ 10	00
11. Federal bonus depreciation recovery (Form CT-1120 ATT, Schedule J, Line 6)	▶ 11	00
12. Exceptions to interest add back (Form CT-1120AB, Part II A, Line 1)	▶ 12	00
13. Exceptions to interest add back (Form CT-1120AB, Part II A, Line 2)	▶ 13	00
14. Exceptions to interest add back (Form CT-1120AB, Part II A, Line 3)	▶ 14	00
15. Exceptions to add back of intangible expenses paid to a related member (Form CT-1120AB, Part II B, Line 1)	▶ 15	00
16. Other (Attach explanation)	▶ 16	00
17. TOTAL (Add Lines 8 through 16)	▶ 17	00
18. NET INCOME (Subtract Line 17 from Line 7. Enter here and on Schedule A, Line 1.)	▶ 18	00

SCHEDULE E - COMPUTATION OF MINIMUM TAX BASE
(See instructions)

	COLUMN A		COLUMN B		COLUMN C <i>(COLUMN A plus COLUMN B) DIVIDED BY 2</i>
	BEGINNING OF YEAR	END OF YEAR	END OF YEAR	BEGINNING OF YEAR	
1. Capital stock (federal Schedule L, Line 22a and Line 22b)	00		00		
2. Surplus and undivided profits (federal Schedule L, Lines 23, 24, and 25)	00		00		
3. Surplus reserves (Attach schedule)	00		00		
4. Total (Add Lines 1, 2, and 3.) Enter average in Column C	00		00		00
5. Holdings of stock of private corporations (attach schedule). Enter average in Column C	00		00		00
6. Balance (Subtract Line 5, Column C, from Line 4, Column C. Enter here and on Schedule B, Line 1.)					00

SCHEDULE F - TAXES

	COLUMN A	COLUMN B
1. Payroll	00	
2. Real property	00	
3. Personal property	00	
4. Sales and use	00	
5. Other (See instructions)	00	
6. Connecticut corporation business (Deducted in the computation of federal taxable income)		00
7. Tax on or measured by income or profits imposed by other states or political subdivisions (Deducted in the computation of federal taxable income). ATTACH SCHEDULE		00
8. Total unallowable deduction for corporation business tax purposes (Add Line 6 and Line 7, Column B. Enter here and on Schedule D, Line 3.)		00

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 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	Corporate Officer's Name (Print)	Corporate Officer's Signature	Date	May DRS contact the preparer shown below about this return? Yes <input type="checkbox"/> No <input type="checkbox"/>
	Title	Telephone Number ()		
	Paid Preparer's Name (Print)	Paid Preparer's Signature	Date	Preparer's SSN or PTIN
	Firm's Name and Address	FEIN		Telephone Number ()