

Form CT-1120CR

Combined Corporation Business Tax Return

2010


Enter Income Year Beginning , 2010, and Ending ,

Corporation name		
Address	number and street	PO Box
City or town	State	ZIP code

Parent or Designated CT Parent	
Connecticut Tax Registration Number	
DRS use only	- 20
Federal Employer ID Number (FEIN)	

- Check Applicable Boxes**
1. Address change 2. Return status: Initial Final Short period Amended
3. If this is a final return, has the corporation: Dissolved Withdrawn Merged/reorganized: Enter survivor's CT Tax Reg. # _____
4. Federal return was filed on: Consolidated Basis: Parent Co. Name Parent Co. FEIN
5. Is any corporation exchanging R & D tax credits? Yes (Attach Form CT-1120 XCH.) No
6. Is this corporation annualizing its income? Yes (Attach Form CT-1120I.) No
7. Does any corporation pay, accrue, or incur interest expenses or intangible expenses, costs, and related interest expenses to a related member? Yes (Attach Form CT-1120AB.) No
8. Is any corporation filing Form CT-1120 PIC? Yes (Attach Form CT-1120 PIC.) No

Visit the DRS Taxpayer Service Center (TSC) at www.ct.gov/TSC to pay this return electronically.



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 according 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	—	00
2.	— 000	00
3.	— 000	00
4.	— 000	00
5.	— 000	00
6.	— 000	00
7.	— 000	00
8. Total separate taxes: Add Lines 1 through 7. Enter total here and on Part IV, Line 1.		00

* 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 FEIN.
 Deletion of Affiliates: Attach schedule showing Affiliate Name, Connecticut Tax Registration Number, and FEIN.

Part IV - Computation of Amount Payable Complete Parts I, II, III, and *Schedule KC* before completing Part IV.

1. Total separate taxes from Part I, Line 8	1.		00
Combined tax computation:			
2a. Tax on combined net income from Part II, Line 29, <i>Combined Total</i> column	2a.	00	
2b. Tax on combined minimum tax base from Part III, Line 7, <i>Combined Total</i> column	2b.	00	
2c. Tax: Largest of Line 2a, Line 2b, or \$250	2c.	00	
2d. Tax on companies included in the combined return less one, multiplied by \$250	2d.	00	
2. Combined tax: Add Line 2c and Line 2d.	2.		00
3. Surtax: Line 2c multiplied by 10% (.10). If Line 2c is \$250, enter "0."	3.		00
4. Recapture of tax credits: See instructions.	4.		00
5. Total combined tax: Add Lines 2 through 4.	5.		00
6. Preference tax: Subtract Line 5 from Line 1. Enter amount not less than "0" or more than \$500,000.	6.		00
7. Total tax: Add Line 5 and Line 6.	7.		00
8. Multiply Line 7 by 30% (.30).	8.	00	
9. Multiply the number of companies included by \$250.	9.	00	
10. Enter the greater of Line 8 or Line 9.	10.		00
11. Tax credit limitation: Subtract Line 10 from Line 7.	11.		00
12. Tax credits from <i>Schedule KC</i> , Part II, Line 11: Do not exceed amount on Line 11.	12.		00
13. Balance of tax payable: Subtract Line 12 from Line 7.	13.		00
14a. Paid with application for extension from Form CT-1120 EXT	14a.	00	
14b. Paid with estimates from Forms CT-1120 ESA, ESB, ESC, and ESD	14b.	00	
14c. Overpayment from prior year	14c.	00	
14. Tax payments: Add Lines 14a, 14b, and 14c.	14.		00
15. Balance of tax due: Subtract Line 14 from Line 13.	15.		00
16. Add: Penalty (16a) Interest (16b) CT-1120I Interest (16c)	16.		00
17. Amount to be credited to 2011 estimated tax (17a) Refunded (17b)	17.		00
18. Balance due with this return: Add Line 15 and Line 16.	18.		00

Mail return with payment to: Department of Revenue Services, State of Connecticut, PO Box 2974, Hartford CT 06104-2974. **Mail return without payment to:** Department of Revenue Services, State of Connecticut, PO Box 150406, Hartford CT 06115-0406. Make check payable to **Commissioner of Revenue Services.**

**Combined
Total**
Enter the sum of all affiliate amounts where applicable.

		Combined Total	
		Enter the sum of all affiliate amounts where applicable.	
Part II	A D D	1. Form CT-1120, Schedule D , Line 1 (federal taxable income (loss) before net operating loss and special deductions) ▶	00
		2. Interest income wholly exempt from federal tax ▶	00
		3. Unallowable deduction for corporation tax from Form CT-1120, Schedule F , Line 8 ▶	00
		4. Interest expenses paid to a related member from Form CT-1120AB , Part I A, Line 1 ▶	00
		5. Intangible expenses and costs paid to a related member from Form CT-1120AB , Part I B, Line 3 ▶	00
		6. Federal bonus depreciation: See instructions. ▶	00
		7. Cancellation of debt income deferred on IRC §108(i) election statement ▶	00
		8. IRC §199 domestic production activities deduction from federal Form 1120, Line 25 ▶	00
		9. Other: Attach explanation ▶	00
		10. Total: Add Lines 1 through 9. ▶	00
D E D U C T	Adjustment for Connecticut Tax Base	11. Dividends (a) Dividends from domestic companies less than 20% owned Limited to 70% deduction _____ (less related expenses) _____ ▶	00
		(b) Other dividends _____ (less related expenses) _____ ▶	00
		(c) Dividends from a captive REIT taxable in Connecticut ▶	00
		(d) Intercorporate dividends from corporations included in this combined return ▶	00
		12. Capital loss carryover (if not deducted in computing federal capital gain): Attach schedule. ▶	00
		13. Capital gain from sale of preserved land ▶	00
		14. Federal bonus depreciation recovery from Form CT-1120 ATT, Schedule J , Line 11 ▶	00
		15. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 1 ▶	00
		16. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 2 ▶	00
		17. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 3 ▶	00
		18. Exceptions to add back of intangible expenses paid to a related member from Form CT-1120 AB , Part II B, Line 1 ▶	00
19. <i>Reserved for future use</i> ▶			
20. Other: Attach explanation. ▶	00		
21. Total: Add Lines 11 through 20. ▶	00		
Computation of Combined Net Income		22. Net income (loss): Subtract Line 21 from Line 10. If 100% Connecticut, enter also on Line 24. ▶	00
		23. Apportionment fraction from Form CT-1120, Schedule A , Line 2: Carry to six places. ▶	
		24. Connecticut net income: Line 22, or Line 22 multiplied by Line 23. ▶	00
		25. Operating loss carryover from separate return year: Cannot exceed amount on Line 24. Attach schedule. ▶	00
		26. Net income: Subtract Line 25 from Line 24. ▶	00
		27. Operating loss carryover from combined return year from Part V, Line 14, Column D. Cannot exceed amount on Line 26...▶	00
		28. Income subject to tax: Subtract Line 27 from Line 26. ▶	00
		29. Tax: Multiply Line 28 by 7.5% (.075). Enter on Part IV, Line 2a. ▶	00
		Part III	Computation of Combined Minimum Tax Base
2. Apportionment fraction from Form CT-1120, Schedule B , Line 2: Carry to six places. ▶			
3. Line 1, or Line 1 multiplied by Line 2 ▶			
4. Number of months covered by this return ▶			
5. Line 3 multiplied by Line 4, divided by 12 ▶			
6. Combined minimum tax base: Add all amounts on Line 5. ▶	00		
7. Tax: Multiply Line 6 by .0031 (3 1/10 mills per dollar). Enter on Part IV, Line 2b. ▶	00		

^AEnter corporation names.
^BEnter Connecticut Tax Registration Numbers.
^CEnter Federal Employer ID Numbers.

1. Parent or Designated CT Parent Corporation	2. Affiliate	3. Affiliate	4. Affiliate	5. Affiliate	6. Affiliate	7. Affiliate
A						
B - ____	- 000	- 000	- 000	- 000	- 000	- 000
C						
1						1
2						2
3						3
4						4
5						5
6						6
7						7
8						8
9						9
10						10
11a						11a
11b						11b
11c						11c
11d						11d
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
22						22
23	0.	0.	0.	0.	0.	23
24						24
25						25
26						26
27						27
28						28
29						29
1						1
2	0.	0.	0.	0.	0.	2
3						3
4						4
5						5
6						6
7						7

Part V – Connecticut Combined Operating Loss Carryover

	Column A Connecticut Apportioned Income (Loss)	Column B Connecticut Apportioned Loss Carryover Applied 2001 to 2009	Column C Carryover to 2010 Subtract Column B from Column A.	Column D Connecticut Apportioned Loss Carryover Applied to 2010	Column E Remaining Apportioned Carryover Available for 2011
1. 2000	00	00	00	00	00
2. 2001	00	00	00	00	00
3. 2002	00	00	00	00	00
4. 2003	00	00	00	00	00
5. 2004	00	00	00	00	00
6. 2005	00	00	00	00	00
7. 2006	00	00	00	00	00
8. 2007	00	00	00	00	00
9. 2008	00	00	00	00	00
10. 2009	00		00	00	00
11. 2010	<i>Reserved for future use</i>				
12. 2011	<i>Reserved for future use</i>				
13. 2012	<i>Reserved for future use</i>				
14. Total:	Add Lines 1 through 10 in Column D and Column E. Enter the result from Column D here and on Form CT-1120CR, Part II, Line 27, Combined Total column.			00	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 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 (<i>print</i>)	Corporate officer's signature	Date	May DRS contact the preparer shown below about this return? <input type="checkbox"/> Yes <input type="checkbox"/> No See instructions, Page 4.
	Title	Telephone number ()		
	Paid preparer's name (<i>print</i>)	Paid preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name and address	FEIN		Telephone number ()

Schedule KC — Combined Tax Credits

Attach 2010 Form CT-1120K for each affiliate claiming a business tax credit and enter the combined credit totals on this schedule.

Part I - Tax Credits From 2010 Income Year

Part I-A Financial Institutions Tax Credit

A
Amount Applied

1.	Financial Institutions	▶	00
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Part I-B Tax Credits With Carryback Provisions

A
Amount Applied B
Carryback Amount

2.	Neighborhood Assistance	▶	00	▶	00
3.	Housing Program Contribution	▶	00	▶	00
4.	Total Part I-B: Add Line 2 and Line 3 in Column A and Column B.	▶	00	▶	00

Part I-C Tax Credits Without Carryback or Carryforward Provisions

A
Amount Applied

5.	Apprenticeship Training	▶	00
6.	Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zone	▶	00
7.	Computer Donation	▶	00
8.	Grants to Institutions of Higher Education	▶	00
9.	Machinery and Equipment	▶	00
10.	Small Business Job Creation	▶	00
11.	Displaced Worker or Displaced Electric Worker	▶	00
12.	Service Facility	▶	00
13.	New Jobs Creation	▶	00
14.	Vocational Rehabilitation Job Creation	▶	00
15.	Film Production	▶	00
16.	Digital Animation	▶	00
17.	Total Part I-C: Add Lines 5 through 16.	▶	00

		A Carryforward Amount From Previous Income Years	B 2010 Credit Amount Claimed	C Amount Applied to Corporation Tax	D Carryforward Amount to 2011
18.	Housing Program Contribution: See instructions.	00		00	00
19.	Employer-Assisted Housing: See instructions.	00		00	00
20.	Hiring Incentive	00	00	00	00
21.	Clean Alternative Fuel Tax Credit for vehicles, Equipment, and Related Filling or Recharging Stations	00		00	
22.	Research and Experimental Expenditures	00	00	00	00
23.	Research and Development	00	00	00	00
24.	Fixed Capital Investment	00	00	00	00
25.	Human Capital Investment	00	00	00	00
26.	Insurance Reinvestment Fund	00	00	00	00
27.	Small Business Administration Guaranty Fee	00	00	00	00
28.	Historic Homes Rehabilitation	00	00	00	00
29.	Donation of Land	00	00	00	00
30.	Historic Structures Rehabilitation	00	00	00	00
31.	Historic Preservation	00	00	00	00
32.	Urban and Industrial Site Reinvestment	00	00	00	00
33.	Film Production Infrastructure	00	00	00	00
34.	<i>Reserved for future use</i>				
35.	Total Part I-D: Add Lines 18 through 33 in Columns A through D.	00	00	00	00

Part I-E Electronic Data Processing Equipment Property Tax Credit		A Carryforward Amount From Previous Income Years	B 2010 Credit Amount Claimed	C Amount Applied to Corporation Tax	D Carryforward Amount to 2011
36.	Electronic Data Processing Equipment Property	00	00 ▶	00 ▶	00

Part II - Total Tax Credits Applied

1.	Enter amount from Form CT-1120CR , Part IV, Line 11.				00
2.	Financial Institutions Credit: Enter amount from Part I-A , Line 1, Column A. Do not exceed amount on Line 1.				00
3.	Creditable corporation business tax balance: Subtract Line 2 from Line 1.				00
4.	Tax Credits With Carryback Provisions: Enter amount from Part I-B , Line 4, Column A. Do not exceed amount on Line 3.				00
5.	Creditable corporation business tax balance: Subtract Line 4 from Line 3.				00
6.	Tax Credits Without Carryback or Carryforward Provisions: Enter amount from Part I-C , Line 17, Column A. Do not exceed amount on Line 5.				00
7.	Creditable corporation business tax balance: Subtract Line 6 from Line 5.				00
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 Part I-D , Line 35, Column C. Do not exceed amount on Line 7.				00
9.	Creditable corporation business tax balance: Subtract Line 8 from Line 7.				00
10.	Electronic Data Processing Equipment Property Tax Credit: Enter amount from Part I-E , Line 36, Column C. Do not exceed amount on Line 9.				00
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, <i>Computation of Amount Payable</i> , Line 12. Do not exceed amount on Line 1.			▶	00

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 Applied	Column D Amount of Tax Credit Applied
			00
			00
			00
			00
			00
			00