

Form CT-1120U

Unitary Corporation Business Tax Return

2011

Enter Income Year Beginning , 2011, and Ending

| | | | | |
|-------------------------------|---|---|-------------------|----------|
| Total assets | 00 | Name of parent or designated Connecticut parent corporation | | |
| Gross receipts | 00 | Address | number and street | PO Box |
| NAICS code: See instructions. | | City or town | State | ZIP code |
| Audited by | <input type="checkbox"/> F <input type="checkbox"/> O | | | |

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

Check All Applicable Boxes

1. Address change 2. Unitary return status: Final Short period
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 Has any corporation within the group: Dissolved Withdrawn Merged/Reorganized: Enter survivor's CT Tax Reg # _____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, accrue, or incur interest expenses or intangible expenses, costs, and related interest expenses 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. Did the unitary group annualize its estimated tax payments? Yes (Attach **Form CT-1120I.**) No
8. Is any corporation filing Form CT-1120 PIC? Yes (Attach **Form CT-1120 PIC.**) No
9. Did this unitary group have an average monthly net employment gain as calculated on **Form CT-1120 TCE**? Yes No

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

| | | | |
|---|---|---|----|
| 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 from <i>Schedule D</i> , Line 22 | ▶ | 1 | 00 |
| 2. Apportionment fraction from Form CT-1120A , <i>Schedule R</i> | ▶ | 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 from <i>Schedule E</i> , Line 6, Column C | ▶ | 1 | 00 |
| 2. Apportionment fraction from Form CT-1120A , <i>Schedule S</i> | ▶ | 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. | ▶ | 6 | 00 |

| | | | |
|--|--|--|---|
| Schedule C - Computation of Amount Payable | | | |
| 1a. Tax: Enter the greater of <i>Schedule A</i> , Line 6; <i>Schedule B</i> , Line 6; or the minimum tax calculation. | ▶ | 1a | 00 |
| 1b. Surtax: If Line 1a is the minimum tax calculation, enter "0." Otherwise, multiply Line 1a by 10% (.10). | ▶ | 1b | 00 |
| 1c. Recapture of tax credits: See instructions. | ▶ | 1c | 00 |
| 1. Total tax: Enter the total of Lines 1a through 1c. If no tax credits claimed, also enter on Line 6. | ▶ | 1 | 00 |
| 2. Multiply Line 1 by 30% (0.30). If Line 9 above is Yes , see instructions. | ▶ | 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 from 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 from Form CT-1120 EXT | ▶ | 7a | 00 |
| 7b. Paid with estimates from 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) <u>00</u> Interest ▶ (9b) <u>00</u> CT-1120I Interest ▶ (9c) <u>00</u> | ▶ | 9 | 00 |
| 10. Amount to be credited to 2012 estimated tax ▶ (10a) <u>00</u> Refunded ▶ (10b) <u>00</u> | ▶ | 10 | 00 |
| For faster refund, use Direct Deposit by completing Lines 10c, 10d, and 10e. | | | |
| 10c. Checking ▶ <input type="checkbox"/> Savings ▶ <input type="checkbox"/> | | 10d. Routing number ▶ | <input style="width: 50px;" type="text"/> |
| 10e. Account number ▶ | <input style="width: 100px;" type="text"/> | 10f. Will this refund go to a bank account outside the U.S.? ▶ | <input type="checkbox"/> Yes |
| 11. Balance due with this return: Add Line 8 and Line 9. | ▶ | 11 | 00 |

For a faster refund, choose direct deposit (Lines 10c - 10e).

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 from <i>Schedule F</i> , Line 4 | 3 | | 00 |
| 4. Interest expenses paid to a related member from Form CT-1120AB , Part I A, Line 1 | 4 | | 00 |
| 5. Intangible expenses and costs paid to a related member from Form CT-1120AB , Part I B, Line 3 | 5 | | 00 |
| 6. Federal bonus depreciation: See instructions. | 6 | | 00 |
| 7. <i>Reserved for future use</i> | 7 | | |
| 8. IRC §199 domestic production activities deduction from federal Form 1120, Line 25 | 8 | | 00 |
| 9. Other: Attach explanation. | 9 | | 00 |
| 10. Total: Add Lines 1 through 9. | 10 | | 00 |
| 11. Dividend deduction from Form CT-1120 ATT , <i>Schedule I</i> , Line 5 | 11 | | 00 |
| 12. Capital loss carryover (if not deducted in computing federal capital gain) | 12 | | 00 |
| 13. Capital gain from sale of preserved land | 13 | | 00 |
| 14. Federal bonus depreciation recovery from Form CT-1120 ATT , <i>Schedule J</i> , Line 12 | 14 | | 00 |
| 15. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 1 | 15 | | 00 |
| 16. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 2 | 16 | | 00 |
| 17. Exceptions to interest add back from Form CT-1120AB , Part II A, Line 3 | 17 | | 00 |
| 18. Exceptions to add back of intangible expenses paid to a related member from Form CT-1120AB , Part II B, Line 1 | 18 | | 00 |
| 19. <i>Reserved for future use</i> | 19 | | |
| 20. Other: See instructions. | 20 | | 00 |
| 21. Total: Add Lines 11 through 20. | 21 | | 00 |
| 22. Net income: Subtract Line 21 from Line 10. Enter here and on <i>Schedule A</i> , Line 1. | 22 | | 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 | | |
| 1. Capital stock from federal Schedule L, Line 22a and Line 22b | | 00 | | 00 | |
| 2. Surplus and undivided profits from 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 <i>Schedule B</i> , Line 1. | | | | | 00 |

Schedule F – Taxes

| | | | |
|--|---|--|----|
| 1. Connecticut corporation business taxes deducted in the computation of federal taxable income | 1 | | 00 |
| 2. Other taxes: See instructions. | 2 | | 00 |
| 3. 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. | 3 | | 00 |
| 4. Total unallowable deduction for corporation business tax purposes: Add Line 1 and Line 3. Enter here and on <i>Schedule D</i> , Line 3. | 4 | | 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? Yes <input type="checkbox"/> No <input type="checkbox"/> |
| | 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 () |

| | | |
|--|---|---|
| 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 |
|--|---|---|

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 * | FEIN |
|-----|--|----------------------|------------------------------|------|
| 1. | Common parent or designated Connecticut parent | | ▶ - ____ | |
| 2. | | | ▶ - 000 | |
| 3. | | | ▶ - 000 | |
| 4. | | | ▶ - 000 | |
| 5. | | | ▶ - 000 | |
| 6. | | | ▶ - 000 | |
| 7. | | | ▶ - 000 | |
| 8. | | | ▶ - 000 | |
| 9. | | | ▶ - 000 | |
| 10. | | | ▶ - 000 | |
| 11. | | | ▶ - 000 | |
| 12. | | | ▶ - 000 | |
| 13. | | | ▶ - 000 | |
| 14. | | | ▶ - 000 | |
| 15. | | | ▶ - 000 | |
| 16. | | | ▶ - 000 | |
| 17. | | | ▶ - 000 | |
| 18. | | | ▶ - 000 | |
| 19. | | | ▶ - 000 | |
| 20. | | | ▶ - 000 | |
| 21. | | | ▶ - 000 | |
| 22. | | | ▶ - 000 | |
| 23. | | | ▶ - 000 | |
| 24. | | | ▶ - 000 | |
| 25. | | | ▶ - 000 | |
| 26. | | | ▶ - 000 | |
| 27. | | | ▶ - 000 | |
| 28. | | | ▶ - 000 | |
| 29. | | | ▶ - 000 | |
| 30. | | | ▶ - 000 | |
| 31. | | | ▶ - 000 | |
| 32. | | | ▶ - 000 | |
| 33. | | | ▶ - 000 | |
| 34. | | | ▶ - 000 | |
| 35. | | | ▶ - 000 | |
| 36. | | | ▶ - 000 | |
| 37. | | | ▶ - 000 | |
| 38. | | | ▶ - 000 | |
| 39. | | | ▶ - 000 | |
| 40. | | | ▶ - 000 | |
| 41. | | | ▶ - 000 | |
| 42. | | | ▶ - 000 | |
| 43. | | | ▶ - 000 | |
| 44. | | | ▶ - 000 | |
| 45. | | | ▶ - 000 | |
| 46. | | | ▶ - 000 | |
| 47. | | | ▶ - 000 | |
| 48. | | | ▶ - 000 | |
| 49. | | | ▶ - 000 | |
| 50. | | | ▶ - 000 | |

*CT Tax Registration Number must be included for parent and all affiliates, if applicable.