



### Form CT-1120CU-NCB Nexus Combined Base Tax Calculation

Connecticut designated taxable member's CT Tax Registration #

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#### PART I

#### Nexus Combined Total

Adjustment for Connecticut Tax Base	A D D	1. <b>Form CT-1120</b> , 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 from <b>Form CT-1120</b> , Schedule F, Line 8 .....	3.			
		4. Interest expenses paid to a related member from <b>Form CT-1120AB</b> , Part I A, Line 1 .....	4.			
		5. Intangible expenses and costs paid to a related member from <b>Form CT-1120AB</b> , Part I B, Line 3 .....	5.			
		6. Federal bonus depreciation: See instructions. ....	6.			
		7. <i>Reserved for future use</i> .....	7.			
		8. IRC §199 domestic production activities deduction from federal Form 1120, Line 25 .....	8.			
		9. Other: Attach explanation. ....	9.			
		10. <b>Total:</b> Add Lines 1 through 9. ....	10.			
		11a. Dividends from domestic companies less than 20% owned Limited to 70% deduction (less related expenses) .....	11a.			
		11b. Other dividends (less related expenses) .....	11b.			
		11c. Dividends from a captive REIT taxable in Connecticut .....	11c.			
		11d. Intercorporate dividends from corporations included in this combined return .....	11d.			
		12. Capital loss carryover (if not deducted in computing federal capital gain): Attach schedule. ....	12.			
		13. Capital gain from sale of preserved land .....	13.			
		14. Federal bonus depreciation recovery from <b>Form CT-1120 ATT</b> , Schedule J, Line 26 .....	14.			
		15. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 1 .....	15.			
		16. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 2 .....	16.			
		17. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 3 .....	17.			
18. Exceptions to add back of intangible expenses paid to a related member from <b>Form CT-1120AB</b> , Part II B, Line 1 .....	18.					
19. Deferred cancellation of debt income. See instructions. ....	19.					
20. Other: Attach explanation. ....	20.					
21. <b>Total:</b> Add Lines 11 through 20. ....	21.					
Computation of Nexus Combined Net Income	D E D U C T	22. Net income (loss): Subtract Line 21 from Line 10. <b>If 100% Connecticut, enter also on Line 24.</b> .....	22.			
		23. Apportionment fraction. See instructions. Carry to six places. ....	23.			
		24. Connecticut net income: Line 22, or Line 22 multiplied by Line 23. ....	24.	.00		
		25. Operating loss carryover from separate return year: Cannot exceed 50% of amount on Line 24. Attach schedule. ....	25.	.00		
		26. Net income: Subtract Line 25 from Line 24. ....	26.	.00		
		27. Nexus combined operating loss carryover. Cannot exceed 50% of the amount on Line 26, and the sum of Line 25 and Line 27 cannot exceed 50% of the amount on the <i>Nexus Combined Total</i> column, Line 24. Attach schedule. ....	27.	.00		
		28. Nexus combined income subject to tax: Subtract Line 27 from Line 26. ....	28.	.00		
		29. <b>Tax:</b> Multiply Line 28 by 7.5% (.075). Enter here and on Form CT-1120CU-NCB, Part III, Line 1. ....	29.	.00		
		Computation of Nexus Combined Minimum Tax Base	M I N I M U M T A X B A S E	1. <b>Form CT-1120</b> , Schedule E, Line 6, Column C. <b>If 100% Connecticut, enter also on Line 3.</b> See instructions. ....	1.	
				2. Apportionment fraction. See instructions. Carry to six places. ....	2.	
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, divide by 12. ....	5.					
6. Nexus combined minimum tax base: Add all amounts on Line 5. ....	6.			.00		
7. <b>Tax:</b> Multiply Line 6 by 0.0031 (3 <sup>1</sup> / <sub>10</sub> mils per dollar). Maximum \$1,000,000. Enter here and on Form CT-1120CU-NCB, Part III, Line 2. ....	7.			.00		





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**PART III – Aggregate Maximum Tax**

1. Tax on nexus combined net income from Part I, Line 29, <i>Nexus Combined Total</i> column. ....	1.		.00
2. Tax on nexus combined minimum tax base from Part II, Line 7, <i>Nexus Combined Total</i> column. ....	2.		.00
3. Enter the larger of Line 1 or Line 2, <i>Nexus Combined Tax</i> . ....	3.		.00
4. Maximum addition amount. ....	4.	2,500,000	.00
5. Aggregate Maximum Tax: Add Line 3 and Line 4. Enter here and on Form CT-1120CU, Part I, Line 4. ....	5.		.00

**Allocation of Aggregate Maximum Tax**

	Taxable Member		Taxable Member		Taxable Member	
	Taxable Member #:		Taxable Member #:		Taxable Member #:	
6. Enter in each column the tax reported for each taxable member on Form CT-1120CU-NI, Part III, Line 13. ....		.00		.00		.00
7. Enter the amount reported on Form CT-1120CU-NI, Part III, Line 14. ....		.00				
8. Divide the amount in each column on Line 6 by Line 7. ....		.		.		.
9. <b>Allocation of aggregate maximum tax:</b> Multiply the amount on Line 5 by the percentage reported on Line 8 in each column. Enter also in each corresponding column on Form CT-1120CU, Part I, Line 6c. ....		.00		.00		.00

Corporation name:

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(A. = Enter corporation name)

	Taxable Member #:		Taxable Member #:		Taxable Member #:		Taxable Member #:		Taxable Member #:	
A.										
6.		.00		.00		.00		.00		.00
7.										
8.	.		.		.		.		.	
9.		.00		.00		.00		.00		.00