



# Form CT-1120CU-NI

## Tax on Combined Group Net Income

# 2018

Complete this form in blue or black ink only. Please note that each form is year specific.  
 To prevent any delay in processing, the correct year's form must be submitted to DRS.

Member #:

### PART I – Computation of adjusted federal taxable income.

Corporation name:

	Combined Group Total	Adjustments	Eliminations		
1. Net receipts or sales .....	1. .00	.00	.00	.00	.00
2. Cost of goods sold .....	2. .00	.00	.00	.00	.00
3. <b>Gross profit:</b> Subtract Line 2 from Line 1 .....	3. .00	.00	.00	.00	.00
4. Dividends .....	4. .00	.00	.00	.00	.00
5. Interest .....	5. .00	.00	.00	.00	.00
6. Gross rents .....	6. .00	.00	.00	.00	.00
7. Gross royalties .....	7. .00	.00	.00	.00	.00
8. Capital gain net income .....	8. .00	.00	.00	.00	.00
9. Net gain or (loss) from Form 4797, Part II, Line 17 .....	9. .00	.00	.00	.00	.00
10. Other income .....	10. .00	.00	.00	.00	.00
11. <b>Total income:</b> Add Lines 3 through 10. ....	11. 00	.00	.00	.00	.00
12. Compensation of officers .....	12. .00	.00	.00	.00	.00
13. Salaries and wages .....	13. .00	.00	.00	.00	.00
14. Repairs and maintenance .....	14. .00	.00	.00	.00	.00
15. Bad debts .....	15. .00	.00	.00	.00	.00
16. Rents .....	16. .00	.00	.00	.00	.00
17. Taxes and licenses .....	17. .00	.00	.00	.00	.00
18. Interest .....	18. .00	.00	.00	.00	.00
19. Charitable contributions .....	19. .00	.00	.00	.00	.00
20. Depreciation .....	20. .00	.00	.00	.00	.00
21. Depletion .....	21. .00	.00	.00	.00	.00
22. Advertising .....	22. .00	.00	.00	.00	.00
23. Pension, profit-sharing, etc., plans .....	23. .00	.00	.00	.00	.00
24. Employee benefit programs .....	24. .00	.00	.00	.00	.00
25. Reserved for future use .....	25. .00	.00	.00	.00	.00
26. Other deductions .....	26. .00	.00	.00	.00	.00
27. <b>Total deductions:</b> Add Lines 12 through 26 .....	27. .00	.00	.00	.00	.00
28. <b>Taxable income:</b> Subtract Line 27 from Line 11. ....	28. .00	.00	.00	.00	.00
29. Enter amount reported on Line 8, Capital gain net income. ....	29. .00	.00	.00	.00	.00
30. <i>Reserved for future use</i> .....	30. .00	.00	.00	.00	.00
31. <b>Adjusted federal taxable income:</b> Subtract Line 29 from Line 28. ....	31. .00	.00	.00	.00	.00

Connecticut Designated Taxable  
 Member's CT Tax Registration #



	Member #:		Member #:		Member #:		Member #:		Member #:	
1.		.00		.00		.00		.00		.00
2.		.00		.00		.00		.00		.00
3.		.00		.00		.00		.00		.00
4.		.00		.00		.00		.00		.00
5.		.00		.00		.00		.00		.00
6.		.00		.00		.00		.00		.00
7.		.00		.00		.00		.00		.00
8.		.00		.00		.00		.00		.00
9.		.00		.00		.00		.00		.00
10.		.00		.00		.00		.00		.00
11.		.00		.00		.00		.00		.00
12.		.00		.00		.00		.00		.00
13.		.00		.00		.00		.00		.00
14.		.00		.00		.00		.00		.00
15.		.00		.00		.00		.00		.00
16.		.00		.00		.00		.00		.00
17.		.00		.00		.00		.00		.00
18.		.00		.00		.00		.00		.00
19.		.00		.00		.00		.00		.00
20.		.00		.00		.00		.00		.00
21.		.00		.00		.00		.00		.00
22.		.00		.00		.00		.00		.00
23.		.00		.00		.00		.00		.00
24.		.00		.00		.00		.00		.00
25.										
26.		.00		.00		.00		.00		.00
27.		.00		.00		.00		.00		.00
28.		.00		.00		.00		.00		.00
29.		.00		.00		.00		.00		.00
30.										
31.		.00		.00		.00		.00		.00



**PART II – Computation of combined group net income.**

**Combined Group Total**

1. Form CT-1120CU-NI, Part I, Line 31, <i>Combined Group Total</i> column .....	1.	.00
2. Interest exempt from federal tax .....	2.	.00
3. State and local income taxes .....	3.	.00
4. Interest expenses paid to a related member .....	4.	.00
5. Intangible expenses and costs paid to a related member .....	5.	.00
6. Federal bonus depreciation .....	6.	.00
7. <i>Reserved for future use</i> .....	7.	
8. 80% of IRC § 179 deduction .....	8.	.00
9. Other: Attach explanation. ....	9.	.00
10. Total: Add Lines 1 through 9. ....	10.	.00
11. Dividend deduction .....	11.	.00
12. Federal bonus depreciation recovery .....	12.	.00
13. Exceptions to add back of interest expenses paid to a related member. ....	13.	.00
14. Exceptions to add back of intangible expenses paid to a related member .....	14.	.00
15. Deferred cancellation of debt income. ....	15.	.00
16. IRC § 163(j) interest deduction disallowed for federal tax purposes .....	16.	.00
17. Contributions from Connecticut or its municipalities included in Part II, Line 1 above .....	17.	.00
18. Other: Attach explanation. ....	18.	.00
19. Total: Add Lines 11 through 18. ....	19.	.00
20. Combined Group net income (loss): Subtract Line 19 from Line 10. Enter here and on Part III, Line 1. ....	20.	.00



Connecticut Designated Taxable Member's CT Tax Registration #

**PART III – Tax on combined group net income**

		Taxable Member #: <input type="text"/>	Taxable Member #: <input type="text"/>	Taxable Member #: <input type="text"/>
	Corporation name:	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<b>Combined Group Total</b>			
1. Combined group net income (loss) from Part II, Line 20, <i>Combined Group Total</i> column. ....	<input type="text"/> .00			
2. Combined group net income (loss) included in Line 1 subject to special apportionment rules. ....	<input type="text"/> .00			
3. Combined group net income (loss) included in Line 1 subject to the standard apportionment method. Subtract Line 2 from Line 1. ....	<input type="text"/> .00			
4. Standard apportionment fraction from Form CT-1120A-CU, Schedule Q, Line 10. ....	<input type="text"/> .	<input type="text"/> .	<input type="text"/> .	
5. Standard apportioned Connecticut net income (loss). Multiply Line 3 by Line 4 in each column.....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
6. Special apportioned income (loss) from the appropriate special apportionment form. ....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
6a. Add the amounts on Line 5 and Line 6 in each column. ....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
7. Other. ....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
8. Connecticut net income (loss): Add the amounts on Line 6a and Line 7 in each column. ....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
9. Add the amounts in each column on Line 8 and enter the total. ....	<input type="text"/> .00			
10. Operating loss carryover. Do not exceed 50% (.50) of Line 8 in each column.. ....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
11. Add the amounts in each column on Line 10 and enter the total. ....	<input type="text"/> .00			
12. Net income (loss): Subtract the amounts in each column on Line 10 from the amounts in the same column on Line 8. ....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
13. <b>Tax:</b> Multiply each column on Line 12 by 7.5% (.075) or enter \$250, whichever is greater. ....	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
14. Add the amounts in each column on Line 13 and enter the total here and on Form CT-1120CU, Part I, Line 1. ....	<input type="text"/> .00			



Connecticut Designated Taxable Member's CT Tax Registration #

Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:	Taxable Member #:
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

1.				
2.				
3.				
4.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
6.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
6a.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
7.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
8.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
9.				
10.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
11.				
12.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00
13.	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00	<input type="text"/> .00