

Form CT-1120Q

Connecticut Corporate Unitary Questionnaire

ENTER INCOME YEAR BEGINNING _____, _____, AND ► ENDING _____, _____

Name of Parent or Designated CT Parent Corporation

PARENT OR DESIGNATED CT PARENT CONNECTICUT TAX REGISTRATION NUMBER

Purpose

This questionnaire must be completed by any taxpayer that is subject to the interest add back and is electing to file **Form CT-1120U**, *Unitary Corporation Business Tax Return*.

General Information

The questions should be analyzed for their cumulative effect, not individually. If, after completing this form, questions still exist regarding unitary activity, contact the Department of Revenue Services (DRS), Taxpayer Services Division at 1-800-382-9463 (in-state) or 860-297-5962 (from anywhere).

Affiliated Companies (If additional lines are needed, attach a worksheet.)

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Insert the number of the appropriate affiliate in the proper response block for each question.

	Yes	No	Statement Attached (✓)
1. Does the parent guarantee loans for the affiliate?			
2. Does the parent approve loans for the affiliate?			
3. Do the parent and the affiliate loan or advance money to each other, either by direct loans or intercompany receivable accounts?			
4. Do the parent and affiliate have a written agreement regarding these loans or finances?			
5. Did the parent purchase the affiliate?			
6. Did the parent form the affiliate?			
7. Does the affiliate provide an element of vertical integration for the parent?			
8. Is the affiliate engaged in one specific function (e.g., exploration, transportation, processing, refining, manufacturing, or marketing) for the group?			
9. Does the parent make the decision on or approve any major purchase contract for the affiliate?			
10. Does the parent purchase raw materials for the affiliate?			
11. Does the parent purchase inventory for the affiliate?			
12. Does the parent purchase office equipment and supplies for the affiliate?			
13. Does the parent obtain discounts or other benefits from volume purchases of raw materials or inventory?			
14. Do the parent and the affiliate sell common or similar products?			
15. Do the parent and affiliate make intercompany sales?			
16. Do the parent and affiliate have common customers?			
17. Are there any common shipping or transportation services?			
18. Do the sales and service staffs of the parent perform the same functions for the affiliate?			
19. Do the parent and affiliate have common personnel policies and procedures?			
20. Are employees transferred from the parent to the affiliate or from the affiliate to the parent?			
21. Is there a common or similar pension plan for employees of both the parent and affiliate?			
22. Are common group insurance plans available for employees of both the parent and the affiliate?			
23. Do the parent and the affiliate utilize a common or similar worker's compensation insurance policy?			
24. Do the parent and the affiliate share a common labor union or bargaining unit?			

	Yes	No	Statement Attached (✓)
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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 (<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 ()