

FORM CT-1120CR
COMBINED CORPORATION BUSINESS TAX RETURN

1998

(Rev. 12/98)

ENTER INCOME YEAR BEGINNING _____, 1998 **AND ENDING** _____, 19__

Name of Parent or Designated CT Parent Corporation		
Number and Street		
City or Town	State	ZIP Code

PARENT OR DESIGNATED CT PARENT			
CT TAX REGISTRATION NUMBER			
			000
DATE RECEIVED (For Dept. Use Only)			
FEDERAL EMPLOYER ID NUMBER			

CHECK EACH APPLICABLE BOX

- CHANGE OF:** Mailing Address Closing Month
- RETURN STATUS:** Amended Return Initial Return Final Return Short Period
- IF THIS IS A SHORT PERIOD, PLEASE CHECK CORRESPONDING BOX:** Merger or Acquisition Change of Filing Status
- IF THIS IS A FINAL RETURN, HAS THE CORPORATION:**
 DISSOLVED WITHDRAWN MERGED / REORGANIZED (Enter Survivor's CT Tax Registration Number) _____

PART I - SEPARATE TAXES OF CORPORATIONS INCLUDED IN THE COMBINED RETURN If additional lines are needed, attach a worksheet.

	CORPORATION NAME	* CT TAX REGISTRATION NUMBER	SEPARATE TAX (Form CT-1120, Sch. C, Line 1)
1.	COMMON PARENT OR DESIGNATED CONNECTICUT PARENT	—000	
2.		—000	
3.		—000	
4.		—000	
5.		—000	
6.		—000	
7.		—000	
8.	TOTAL SEPARATE TAXES (Add Lines 1 through 7) Enter here and on Part IV, Line 1		

* Tax registration numbers must be included for parent and all subsidiaries.

Notice is hereby given to the Commissioner of Revenue Services that the affiliated corporations listed above have elected to be included in this Combined Corporation Business Tax Return pursuant to the provisions of Conn. Gen. Stat. §12-223a(1). **Attach Forms CT-1120CC if applicable.**

ENTER the total number of corporations, including the parent corporation, in this combined return _____

Check here for Addition of Affiliates (Attach explanation) Deletion of Affiliates (Attach explanation)

Affiliate Name CT Tax Registration Number Federal Employer ID Number

PART IV - Complete Parts I, II, III and Schedule KC before completing Part IV.

Computation of Amount Payable

1. TOTAL SEPARATE TAXES (Part I, Line 8)		1.	
COMBINED TAX COMPUTATION:			
2a. Tax on Combined Net Income (Part II, Combined Total Column, Line 16)	2a		
2b. Tax on Combined Minimum Tax Base (Part III, Combined Total Column, Line 7)	2b		
2c. Tax (Largest of Line 2a or Line 2b or \$250)	2c		
2d. Tax on the number of companies included in the combined return less one, multiplied by \$250	2d		
2. COMBINED TAX (Add Line 2c and Line 2d)		2.	
3. PREFERENCE TAX (Subtract Line 2 from Line 1. Enter amount not less than zero or more than \$25,000)		3.	
4. TOTAL TAX (Add Line 2 and Line 3)		4.	
5. TAX CREDITS (Schedule KC, Part III, Line 13)		5.	
6. BALANCE OF TAX PAYABLE (Subtract Line 5 from Line 4, but not less than zero)		6.	
TAX PAYMENTS:			
7a. Paid with Application for Extension, Form CT-1120 EXT	7a		
7b. Paid with Estimates: Forms CT-1120 ESA, ESB, ESC and ESD	7b		
7c. Overpayment from prior year	7c		
7. TOTAL TAX PAYMENTS (Add Lines 7a, 7b and 7c)		7.	
8. BALANCE OF TAX DUE (overpaid) (Subtract Line 7 from Line 6)		8.	
9. Add: Penalty ▶(9a) _____ Interest ▶(9b) _____ CT-1120I Interest ▶(9c) _____		9.	
10. Amount to be credited to 1999 Estimated Tax (10a) ▶ _____ Refunded (10b) ▶ _____		10.	
11. BALANCE DUE WITH THIS RETURN (Add Line 8 and Line 9)		11.	

Make check payable to: Commissioner of Revenue Services
Mail to: Department of Revenue Services, PO Box 2974, Hartford CT 06104-2974

1.	
PARENT OR DESIGNATED CT PARENT CORPORATION	
ENTER CORPORATION NAMES ENTER CONNECTICUT TAX REGISTRATION NUMBERS ENTER FEDERAL EMPLOYER ID NUMBERS	
- 000	

PART II	A D D	1. Form CT-1120, Computation of Net Income, 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 Form CT-1120, Schedule F, Line 8)	3			
		4. TOTAL (Add Lines 1, 2 and 3)	4			
		5. Dividends (a) Dividends from domestic companies less than 20% owned Limited to 70% deduction _____ (less related expenses)	5a			
			(b) Other dividends _____ (less related expenses)	5b		
			(c) Intercorporate dividends from corporations included in this combined return	5c		
6. Capital loss carryover if not deducted in computing federal capital gain (<i>Attach schedule</i>)	6					
7. TOTAL (Add Lines 5a, 5b, 5c and 6)	7					
COMPUTATION OF COMBINED NET INCOME	D E D U C T	8. NET INCOME (Loss) Subtract Line 7 from Line 4. If 100% Connecticut, enter also on Line 10	8			
		9. Apportionment fraction (Form CT-1120A, Schedule Q or R. <i>Carry to six places.</i>)	9	0.		
		10. Connecticut net income (Line 8, or Line 8 multiplied by Line 9)	10			
		11. Operating loss carryover from separate return year (Cannot exceed amount on Line 10. <i>Attach schedule</i>)	11			
		12. Net income (Subtract Line 11 from Line 10)	12			
		13. Combined net income (Add all amounts on Line 12. Enter on Page 3, Combined Total Column, Line 13.)	13			
		14. Operating loss carryover from combined return year (Cannot exceed amount on Line 13. <i>Attach schedule</i>)	14			
		15. Income subject to tax (Subtract Line 14 from Line 13)	15			
		16. TAX: Multiply Line 15 by 9.50% (.095) (Enter here and on Part IV, Line 2a)	16			
		PART III	C O M P U T A T I O N O F C O M B I N E D M I N I M U M T A X B A S E	1. Form CT-1120, Sch. D, Column C, Line 6 (Banks, Form CT-1120/CT-1120S ATT, Sch. J, Column D, Line 5. If 100% CT, enter also on Line 3)	1	
2. Apportionment fraction (Form CT-1120A, Schedule S. <i>Carry to six places.</i>)	2			0.		
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, divided by 12	5					
6. *Combined minimum tax base (Add all amounts on Line 5. Enter on Page 3, Combined Total Column, Line 6)	6					
7. TAX: Multiply Line 6 by .0031 (3 1/10 mills per dollar)	7					

* If a banking corporation is not included in the combined group, enter the total of all included corporations on Page 3, Combined Total Column, Line 6. Calculate the tax on the combined total of Line 6 at the rate of 3 1/10 mills per dollar (.0031) and enter this amount on Page 3, Combined Total Column, Line 7.

If the combined group includes a banking corporation, **do not enter** any amount on Page 3, Combined Total Column, Line 6. Instead, enter on Page 3, Combined Total Column, Line 7, the sum of the tax due for each individual corporation based on the amount entered on Line 5, using the applicable tax rate for each corporation. (Banks are taxable at the rate of 4% (.04) of Line 3.) (Corporations other than banks are taxable at the rate of 3 1/10 mills per dollar (.0031) of Line 5.)

	2. AFFILIATE	3. AFFILIATE	4. AFFILIATE	5. AFFILIATE	6. AFFILIATE	7. AFFILIATE	COMBINED TOTAL
	- 000	- 000	- 000	- 000	- 000	- 000	
1							
2							
3							
4							
5a							
5b							
5c							
6							
7							
8							
9	0.	0.	0.	0.	0.	0.	
10							
11							
12							
1							
2	0.	0.	0.	0.	0.	0.	
3							
4							
5							
6							
7							

DECLARATION: I declare under the penalties of false statement that I have examined this return and to the best of my knowledge and belief it is true, complete and correct. Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

Sign Here Keep a copy of this return for your records	Signature of Corporate Officer	Title	Date	Telephone Number ()
	Paid Preparer's Signature		Date	Federal Employer ID Number
	Firm's Name and Address			Telephone Number ()

SCHEDULE KC — COMBINED TAX CREDITS

Attach 1998 Form CT-1120K, Business Tax Credit Summary, for each affiliate claiming a business tax credit and enter the combined credit totals on Schedule KC.

PART I - TAX CREDITS FROM 1998 INCOME YEAR

PART I-A Financial Institutions Tax Credit

		A Combined Amount Applied	B Name of Affiliate Computing Credit
1	Financial Institutions		

PART I-B Tax Credits With Carryback Provisions

		A Combined Amount Applied	B Carryback Amount	C Name of Affiliate Computing Credit
2	Neighborhood Assistance Act			
3	Housing Program Contribution (See instructions)			
4	Employer-Assisted Housing (See instructions)			
5	TOTAL PART I-B (Add Lines 2 through 4)			

PART I-C Tax Credits Without Carryback or Carryforward Provisions

		A Combined Amount Applied	B Name of Affiliate Computing Credit
6	Apprenticeship Training		
7	25% Manufacturing Facility - Targeted Investment Community		
8	50% Manufacturing Facility - Enterprise Zone or Entertainment District		
9	Research and Experimental Expenditures (other than biotechnology companies)		
10	Research and Development Grants to Institutions of Higher Education		
11	Machinery and Equipment Expenditure		
12	Traffic Reduction Programs		
13	TOTAL PART I-C (Add Lines 6 through 12)		

PART I-D Tax Credits With Carryforward Provisions

		A Combined Amount Applied	B Carryforward Amount to 1999	C Name of Affiliate Computing Credit
14	Housing Program Contribution (See instructions)			
15	Employer-Assisted Housing (See instructions)			
16	Opportunity Certificate			
17	Clean Alternative Fuel			
18	Research and Experimental Expenditures (biotechnology companies only)			
19	Research and Development			
20	Fixed Capital Investment			
21	Human Capital Investment			
22	TOTAL PART I-D (Add Lines 14 through 21)			

PART I-E Electronic Data Processing Equipment Property Tax Credit

		A Combined Amount Applied	B Carryforward Amount to 1999	C Name of Affiliate Computing Credit
23	Electronic Data Processing Equipment Property Tax Credit			

PART II - CARRYFORWARD CREDITS FROM 1997 INCOME YEAR

		A Combined Amount Applied	B Name of Affiliate Computing Credit
1	Air Pollution		
2	Industrial Waste		
3	Neighborhood Assistance Act		
4	Child Day Care		
5	Housing Program Contribution		
6	Clean Alternative Fuel		
7	Employer-Assisted Housing		
8	Electronic Data Processing Equipment Property Tax		
9	Research and Development		
10	Research and Experimental Expenditures (biotechnology companies only)		
11	Opportunity Certificate		
12	TOTAL PART II (Add Lines 1 through 11)		

PART III - TOTAL TAX CREDITS

		A Combined Amount Applied	B Name of Affiliate Computing Credit
13	TOTAL TAX CREDITS (Add Part I, Lines 1, 5, 13, 22, 23 and Part II, Line 12) (Enter here and on 1998 Form CT-1120CR, Part IV, Line 5)		