

# FORM CT-1120CC

## Combined Return Consent

### Purpose

Use **Form CT-1120CC, Combined Return Consent**, to authorize and consent to be included in a Combined Corporation Business Tax Return. The subsidiary corporation named below authorizes its common parent corporation to include it in a combined return for the initial income year indicated. This election is irrevocable for the next five succeeding income years.

### General Instructions

Complete and attach this form to **Form CT-1120CR, Combined Corporation Business Tax Return**, for the initial income year in which each affiliate corporation included in a consolidated return for federal income tax purposes consents to the election by the common parent corporation (or designated Connecticut parent) to file a Combined Corporation Business Tax Return. When an election to file a combined return is made, each member of the combined group is jointly and severally liable for payment of the entire tax, including penalties and interest. (Conn. Gen. Stat. §12-223d)

**FOR INCOME YEAR BEGINNING** \_\_\_\_\_, \_\_\_\_\_, **AND ENDING** \_\_\_\_\_, \_\_\_\_\_.

### Common Parent Corporation (or Designated Connecticut Parent)

The common parent corporation (or designated Connecticut parent) named below elects to file a Combined Corporation Business Tax Return for this income year with its Connecticut taxpayer affiliates. This election is irrevocable for the next five succeeding income years.

Name of Common Parent Corporation (or Designated CT Parent)		Connecticut Tax Registration Number
Name of Authorized Officer	Signature of Authorized Officer	Federal Employer ID Number
Title		Date

### Affiliate Corporation

The affiliate corporation named below consents to the election by the common parent corporation (or Connecticut parent) named above to file a Combined Corporation Business Tax Return. This election is irrevocable for the next five succeeding income years.

Name of Affiliate			Connecticut Tax Registration Number
Address (No., Street, City or Town, State, and ZIP Code)			Federal Employer ID Number
State of Incorporation	Date Incorporated	Type of Business	Current Status (Active/Inactive)
Name of Authorized Officer		Signature of Authorized Officer	
Title			Date

**ATTACH A SEPARATE CONSENT TO ELECTION FOR EACH AFFILIATE FOR THE INITIAL INCOME YEAR THE AFFILIATE ELECTS TO FILE A COMBINED CORPORATION BUSINESS TAX RETURN.**