Department of Revenue Services State of Connecticut (Rev. 12/04)

## Form CT-1120Q

## **Connecticut Corporate Unitary Questionnaire**

| ENTER INCOME YEAR BEGINNING   |  | ,, AND ►ENDING, ,  |          |       |                                |  |  |
|---|--|--|----------|-------|--------------------------------|--|--|
| 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. |  |  |          |       | ED CT PARENT<br>TRATION NUMBER |  |  |
|   |  | 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 1-800-382-946 (in-state) or 860-297-5962 (from anywhere). |          |       |                                |  |  |
| Aff   | iliated Companies (If additional lines are needed, attach a workshe  | et.)   |          |       |                                |  |  |
| 1.  |  |  |          |       |                                |  |  |
| 2.  |  |  |          |       |                                |  |  |
| 3.  |  |  |          |       |                                |  |  |
| $\vdash$  |  |  |          |       |                                |  |  |
| 4.  |  |  |          |       |                                |  |  |
| 5.  |  |  |          |       |                                |  |  |
| 6.  |  |  |          |       |                                |  |  |
| 7.  |  |  |          |       |                                |  |  |
| 8.  |  |  |          |       |                                |  |  |
| 9.  |  |  |          |       |                                |  |  |
| F.  |  |  |          |       |                                |  |  |
| 10.   |  |  |          |       |                                |  |  |
|   | Insert the number of the appropriate affiliate in  | n the proper response block for ea   | ach ques | tion. | T-                             |  |  |
|   |  |  | Yes      | No    | Statement (                    |  |  |
| 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 intercompany receivable accounts?                  | er, either by direct loans or  |          |       |                                |  |  |
| 4   | Do the parent and affiliate have a written agreement regarding the   | se loans or finances?  | +        |       |                                |  |  |
|   | Did the parent purchase the affiliate?   |  |          |       |                                |  |  |
|   | 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, t manufacturing, or marketing) for the group?    | ransportation, processing, refining,   |          |       |                                |  |  |
| 9.  | Does the parent make the decision on or approve any major purch  | nase 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 af  |  | -        |       |                                |  |  |
| 13.   | Does the parent obtain discounts or other benefits from volume purch   | nases of raw materials or inventory?   |          |       |                                |  |  |
| 14.<br>15.  | Do the parent and the affiliate sell common or similar products?  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?  |  | 1        |       |                                |  |  |
| 18.   | Do the sales and service staffs of the parent perform the same fur   | nctions for the affiliate?   |          |       |                                |  |  |
| 19.   | Do the parent and affiliate have common personnel policies and p   | rocedures?   |          |       |                                |  |  |
| 20.   | Are employees transferred from the parent to the affiliate or from t   | he affiliate to the parent?  |          |       |                                |  |  |
| 21.   | Is there a common or similar pension plan for employees of both t  | <u> </u>   |          |       |                                |  |  |
| 22.   | Are common group insurance plans available for employees of bo   | <u> </u>   |          |       |                                |  |  |
|   | Do the parent and the affiliate utilize a common or similar worker's   |  | -        |       |                                |  |  |
| 24.   | Do the parent and the affiliate share a common labor union or bard   | uammu umit?  | 1        | 1     | 1                              |  |  |

|            |   |   |  |  |                         | Yes         | No                                 | Statement ( ✓ )    |  |
|------------|---|---|--|--|-------------------------|-------------|------------------------------------|--------------------|--|
| 25.        |   | e parent and the affiliate have commo   | n hiring policies or pre-employme  | nt tests or sc                               | reening                 |             |                                    | Attaoned           |  |
| 26.        | Do th   | e parent and the affiliate have any cor   | nmon training programs?  |  |                         |             |                                    |                    |  |
| 27.        | Do ex   | recutives of the parent travel to location  |  |  |                         |             |                                    |                    |  |
| 28.        | Do ex<br>paren  | recutives from locations of the affiliate at:   | travel to the corporate headquart  | ers or other I                               | ocations of the         |             |                                    |                    |  |
| 29.        | Do th   | e parent and the affiliate utilize or sha   | re common research and develop   | ment facilitie                               | s?                      |             |                                    |                    |  |
| 30.        | Does  | the parent perform the research and o   | development for the affiliate?   |  |                         |             |                                    |                    |  |
| 31.        | Do th   | e parent and affiliate utilize common p   | planning, engineering, and researd   | ch and develo                                | pment data?             |             |                                    |                    |  |
| 32.        |   | e parent and the affiliate use any com  |  |  |                         |             |                                    |                    |  |
| 33.        | or tra  | Do the parent and the affiliate advertise its products under a common brand name, company name, symbol or trademark, regardless of which company produces, sells, services, or fabricates the products? |  |  |                         |             |                                    |                    |  |
| 34.        | the af  | such brand name, company name, syr<br>filiate?  |  | tationery of th                              | ne parent and           |             |                                    |                    |  |
| 35.        |   | the parent pay for the affiliate's adver  |  |  |                         |             |                                    |                    |  |
| 36.        | Does  | the parent perform the accounting fur   | nction for the affiliate?  |  |                         |             |                                    |                    |  |
| 37.        |   | e parent and affiliate use the same ch  |  |  |                         |             |                                    |                    |  |
| 38.        |   | e parent and affiliate use the same da  | <u> </u>   |  |                         |             |                                    |                    |  |
| 39.        | syste   |   |  | arent's data p                               | processing              |             |                                    |                    |  |
| 40.        |   | the affiliate prepare any operations re   | · · · · · · · · · · · · · · · · · · ·  |  |                         |             |                                    |                    |  |
| 41.        |   | e parent and the affiliate use the same   |  |  |                         |             |                                    |                    |  |
| 42.        |   | the parent prepare income tax returns   |  |  |                         |             |                                    |                    |  |
| 43.        |   | payroll prepared by the parent or the   |  | for the affiliat                             | te?                     |             |                                    |                    |  |
| 44.        |   | e parent and the affiliate have any cor   | mmon officers or directors?  |  |                         |             |                                    |                    |  |
| 45.        |   | nere any intercompany dividends?  |  |  |                         |             |                                    |                    |  |
| 46.        | affilia   |   |  |  |                         |             |                                    |                    |  |
| 47.        | If the affiliate pays dividends to the parent, are these funds segregated from the general funds of the parent?   |   |  |  |                         |             |                                    |                    |  |
| 48.        | expenditures, expansions, etc.)?  |   |  |  |                         |             |                                    |                    |  |
| 49.        | Do the parent and affiliate share any common selling facilities?  |   |  |  |                         |             |                                    |                    |  |
| 50.        | Do the parent and affiliate share any common manufacturing facilities?  |   |  |  |                         |             |                                    |                    |  |
| 51.        |   | e parent and the affiliate share any co   |  |  |                         |             |                                    |                    |  |
| 52.        |   | e parent and the affiliate share any co   | · · · · · · · · · · · · · · · · · · ·  |  |                         |             |                                    |                    |  |
| 53.        |   | e parent and the affiliate share any co   |  |  |                         |             |                                    |                    |  |
| 54.        |   | asualty insurance policies for any com  |  | e parent?                                    |                         |             |                                    |                    |  |
| 55.        |   | nere any written lease agreements for   | •  |  |                         |             |                                    |                    |  |
| 56.        |   | nere any intercompany rents or other i  | , , ,  | e parent and                                 | the affiliate?          |             |                                    |                    |  |
| 57.        |   | the parent approve or sign contracts f  |  |  |                         |             |                                    |                    |  |
| 58.<br>59. |   | nanagement fees paid by the affiliate t<br>affiliate charged by the parent for dat  | · · · · · · · · · · · · · · · · · · ·  | ivo tupo funci                               | tions?                  |             |                                    |                    |  |
| 60.        |   | any internal committee of the parent p  | · · · · · · · · · · · · · · · · · · ·  |  |                         |             |                                    |                    |  |
| 61.        |   | ortion of the parent's centralized over   |  | · · · · · · · · · · · · · · · · · · ·        |                         |             |                                    |                    |  |
| 62.        |   |   |  |  | ig purposes:            |             |                                    |                    |  |
| 63.        |   |   |  |  |                         |             |                                    |                    |  |
| 64.        |   |   |  |  |                         |             |                                    |                    |  |
| 65.        | •   | the parent establish goals or formulat  | e policies for the affiliate?  |  |                         |             |                                    |                    |  |
| DEC        |   | TION: I declare under penalty of law that I have exit is true, complete, and correct. I understa  | xamined this return (including any accompa<br>and the penalty for willfully delivering a false | return to DRS is                             | a fine of not more that | an \$5,000, | or impriso                         | nment 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  Corporate Officer's Name ( <i>Print</i> )  Corporate Officer's Signature  Date |   |  |  |                         |             |                                    |                    |  |
| SIGN       | HERE  |   |  |  |                         |             | act the preparer pout this return? |                    |  |
|            |   | Title   |  | Telephone Nu                                 | one Number              |             | Yes                                | □ No □             |  |
| of         | a copy<br>f this<br>urn for   | Paid Preparer's Name (Print)  | Paid Preparer's Signature  | <u>,                                    </u> | Date                    | Prepare     | er's SSN (                         | or PTIN            |  |
|            | records   | Firm's Name and Address   | I  | FEIN   | I                       | Telepho     | one Numb                           | per                |  |