

# Form CT-1120U

## Unitary Corporation Business Tax Return

# 2014

Enter Income Year Beginning , 2014, and Ending

Total assets	00	Name of parent or designated Connecticut parent corporation		
Gross receipts	00	Address <span style="margin-left: 50px;">Number and street</span> <span style="float: right;">PO Box</span>		
NAICS code: See instructions.		City or town	State	ZIP code

This return MUST be filed electronically!  
 DO NOT MAIL paper return to DRS.

<b>Parent or Designated CT Parent</b>	
Connecticut Tax Registration Number	
DRS use only	- - 20
Federal Employer ID Number (FEIN)	

- Check All Applicable Boxes**
1.  Address change      2. Unitary return status:  Final     Short period
3. Has any corporation within the group:  Dissolved  Withdrawn  Merged/Reorganized: Enter survivor's CT Tax Reg # \_\_\_\_\_
4. Is this the first year this group is filing a unitary return?       Yes (Attach **Form CT-1120CC.**)       No
5. Does any nexus company pay, accrue, or incur interest expenses or intangible expenses, costs, and related interest expenses to a related member?       Yes (Attach **Form CT-1120AB.**)       No
6. Is the unitary group exchanging R & D tax credits?       Yes (Attach **Form CT-1120 XCH.**)       No
7. Did the unitary group annualize its estimated tax payments?       Yes (Attach **Form CT-1120I.**)       No
8. Is any corporation filing Form CT-1120 PIC?       Yes (Attach **Form CT-1120 PIC.**)       No

Visit [www.ct.gov/TSC](http://www.ct.gov/TSC)  
 to file and pay  
 this return  
 electronically.

<b>Minimum Tax Calculation</b>		
1. Enter the total number of corporations included in this unitary return. ....	▶ 1	
2. Minimum tax: Multiply Line 1 by \$250. ....	▶ 2	00

- Attach a complete copy of Form 1120 including all schedules as filed with the Internal Revenue Service -

<b>Schedule A – Computation of Tax on Net Income</b>		
1. Net income from <i>Schedule D</i> , Line 22 .....	▶ 1	00
2. Apportionment fraction from <b>Form CT-1120A</b> , <i>Schedule R</i> .....	▶ 2	0.
3. Connecticut net income: Multiply Line 1 by Line 2. ....	▶ 3	00
4. Operating loss carryover: See instructions. ....	▶ 4	00
5. Income subject to tax: Subtract Line 4 from Line 3. ....	▶ 5	00
6. Tax: Multiply Line 5 by 7.5% (.075). ....	▶ 6	00

<b>Schedule B – Computation of Minimum Tax on Capital</b>		
1. Minimum tax base from <i>Schedule E</i> , Line 6, Column C .....	▶ 1	00
2. Apportionment fraction from <b>Form CT-1120A</b> , <i>Schedule S</i> .....	▶ 2	0.
3. Multiply Line 1 by Line 2. ....	▶ 3	00
4. Number of months covered by this return .....	▶ 4	
5. Multiply Line 3 by Line 4. Divide the result by 12. ....	▶ 5	00
6. Tax (3 and 1/10 mills per dollar): Multiply Line 5 by .0031. ....	▶ 6	00

<b>Schedule C – Computation of Amount Payable</b>		
1a. Tax: Enter the greater of <i>Schedule A</i> , Line 6; <i>Schedule B</i> , Line 6; or the minimum tax calculation. ....	▶ 1a	00
1b. Surtax: If Line 1a is the minimum tax calculation, enter "0." Otherwise, multiply Line 1a by 20% (.20). ....	▶ 1b	00
1c. Recapture of tax credits: See instructions. ....	▶ 1c	00
1. <b>Total tax:</b> Enter the total of Lines 1a through 1c. If no tax credits claimed, also enter on Line 6. ....	▶ 1	00
2. Multiply Line 1 by 30% (0.30). ....	▶ 2	00
3. Enter the greater of Line 2 or minimum tax. ....	▶ 3	00
4. Tax credit limitation: Subtract Line 3 from Line 1. ....	▶ 4	00
5. Tax credits from <b>Form CT-1120K</b> , Part II, Line 9. See instructions. <b>Do not exceed amount on Line 4...</b>	▶ 5	00
6. Balance of tax payable: Subtract Line 5 from Line 1. ....	▶ 6	00
7a. Paid with application for extension from <b>Form CT-1120 EXT</b> .....	▶ 7a	00
7b. Paid with estimates from <b>Forms CT-1120 ESA, ESB, ESC, &amp; ESD</b> .....	▶ 7b	00
7c. Overpayment from prior year .....	▶ 7c	00
7. <b>Tax payments:</b> Enter the total of Lines 7a, 7b, and 7c. ....	▶ 7	00
8. Balance of tax due (overpaid): Subtract Line 7 from Line 6. ....	▶ 8	00
9. Add: Penalty ▶ (9a) _____ .00 Interest ▶ (9b) _____ .00 <b>CT-1120I</b> Interest ▶ (9c) _____ .00	▶ 9	00
10. Amount to be credited to 2015 estimated tax ▶ (10a) _____ .00 Refunded ▶ (10b) _____ .00	▶ 10	00
<p style="text-align: center;"><b>For faster refund, use Direct Deposit by completing Lines 10c, 10d, and 10e.</b>    10c. Checking ▶ <input type="checkbox"/> Savings ▶ <input type="checkbox"/></p> <p>10d. Routing number ▶ _____      10e. Account number ▶ _____</p> <p>10f. Will this refund go to a bank account outside the U.S.? ▶ <input type="checkbox"/> Yes      10g. Bank name ▶ _____</p>		
11. <b>Balance due with this return:</b> Add Line 8 and Line 9. ....	▶ 11	00

**Schedule D – Computation of Net Income**

1. Federal taxable income (loss) before net operating loss and special deductions	▶	1		00
2. Interest income wholly exempt from federal tax	▶	2		00
3. Unallowable deduction for corporation tax from <i>Schedule F</i> , Line 4	▶	3		00
4. Interest expenses paid to a related member from <b>Form CT-1120AB</b> , Part I A, Line 1	▶	4		00
5. Intangible expenses and costs paid to a related member from <b>Form CT-1120AB</b> , Part I B, Line 3	▶	5		00
6. Federal bonus depreciation: See instructions.	▶	6		00
7. <i>Reserved for future use</i>	▶	7		
8. IRC §199 domestic production activities deduction from federal Form 1120, Line 25	▶	8		00
9. Other: Attach explanation.	▶	9		00
10. Total: Add Lines 1 through 9.	▶	10		00
11. Dividend deduction from <b>Form CT-1120 ATT</b> , <i>Schedule I</i> , Line 5	▶	11		00
12. Capital loss carryover (if not deducted in computing federal capital gain)	▶	12		00
13. Capital gain from sale of preserved land	▶	13		00
14. Federal bonus depreciation recovery from <b>Form CT-1120 ATT</b> , <i>Schedule J</i> , Line 15	▶	14		00
15. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 1	▶	15		00
16. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 2	▶	16		00
17. Exceptions to interest add back from <b>Form CT-1120AB</b> , Part II A, Line 3	▶	17		00
18. Exceptions to add back of intangible expenses paid to a related member from <b>Form CT-1120AB</b> , Part II B, Line 1	▶	18		00
19. Deferred cancellation of debt income. See instructions.	▶	19		00
20. Other: See instructions.	▶	20		00
21. Total: Add Lines 11 through 20.	▶	21		00
22. Net income: Subtract Line 21 from Line 10. Enter here and on <i>Schedule A</i> , Line 1.	▶	22		00

**Schedule E – Computation of Minimum Tax Base**  
See instructions.

	Column A Beginning of Year	Column B End of Year	Column C <i>(Column A plus Column B) Divided by 2</i>
1. Capital stock from federal Schedule L, Line 22a and Line 22b	00	00	
2. Surplus and undivided profits from federal Schedule L, Lines 23, 24, and 25	00	00	
3. Surplus reserves: Attach schedule.	00	00	
4. Total: Add Lines 1, 2, and 3. Enter average in Column C.	00	00	00
5. Holdings of stock of private corporations: Attach schedule. Enter average in Column C.	00	00	00
6. Balance: Subtract Line 5, Column C, from Line 4, Column C. Enter here and on <i>Schedule B</i> , Line 1.			00

**Schedule F – Taxes**

1. Connecticut corporation business taxes deducted in the computation of federal taxable income	▶	1		00
2. Other taxes: See instructions.	▶	2		00
3. Tax on or measured by income or profits imposed by other states or political subdivisions deducted in the computation of federal taxable income: Attach schedule.	▶	3		00
4. Total unallowable deduction for corporation business tax purposes: Add Line 1 and Line 3. Enter here and on <i>Schedule D</i> , Line 3.	▶	4		00

**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 or document to the Department of Revenue Services (DRS) is a fine of not more than \$5,000, 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.

<b>Sign Here</b>  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"/>
	This return <b>MUST</b> be filed electronically! DO NOT MAIL paper return to DRS.			
	Corporate officer's email address ( <i>print</i> )			
	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 ( )	

**Schedule of Corporations Included in the Unitary Return**

If additional lines are needed, attach a schedule.

	Corporation Name	Nexus With CT (✓)	CT Tax Registration Number *	FEIN
1.	Common parent or designated Connecticut parent		▶ --	
2.			▶ --	
3.			▶ --	
4.			▶ --	
5.			▶ --	
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46.			▶ --	
47.			▶ --	
48.			▶ --	
49.			▶ --	
50.			▶ --	

\*CT Tax Registration Number must be included for parent and all affiliates, if applicable.