

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 or a Unitary Corporation Business Tax Return. The affiliated corporation named below authorizes its common parent corporation to include it in a combined return or a unitary return for the initial income year indicated. This election is irrevocable for the five succeeding income years.

General Instructions

Complete and attach this form to **Form CT-1120CR**, *Combined Corporation Business Tax Return* or **Form CT-1120U**, *Unitary Corporation Business Tax Return*, for the initial income year in which each affiliated corporation consents to the election by the common parent corporation (or designated Connecticut parent) to file a Combined Corporation Business Tax Return or a Unitary Corporation Business Tax Return. When an election to file a combined return is made, each member of the combined or unitary group is jointly and severally liable for payment of the entire tax, including penalties and interest.

For Income Year Beginning _____, _____, and Ending _____, _____.

Election to File: ☐ Combined Return ☐ Unitary Return

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 or a Unitary Corporation Business Tax Return for this income year. This election is irrevocable for the five succeeding income years.

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

Affiliated Corporation

The affiliated corporation named below consents to the election by the common parent corporation named above to file a Combined Corporation Business Tax Return or a Unitary Corporation Business Tax Return. This election is irrevocable for the 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
OR A UNITARY CORPORATION BUSINESS TAX RETURN.**