Department of Revenue Services
State of Connecticut
(Rev. 12/13)

Form CT-1120CR
Combined Corporation Business Tax Return

2013

Enter Income Year Beginning ▶ _____ , 2013, and Ending ▶ _____ , _____

Corporation name	**Parent or Designated CT Parent**
	Connecticut Tax Registration Number ▶
Address Number and street PO Box ▶	**DRS use only** – _____ – 20
City or town State ZIP code ▶	**Federal Employer ID Number (FEIN)**

Check Applicable Boxes

1. ☐ Address change

Visit the DRS **Taxpayer Service Center** *(TSC)* at **www.ct.gov/TSC** to pay this return electronically.

2. Return status: ☐ Initial   ☐ Final   ☐ Short period   ☐ **Amended**

3. If this is a final return, has the corporation: ▶☐ Dissolved ▶☐ Withdrawn ▶☐ Merged/reorganized:
Enter survivor's CT Tax Reg.# _____

4. Federal return was filed on: ▶☐ Consolidated Basis: Parent Co. Name ▶ _____ Parent Co. FEIN ▶ _____

5. Is any corporation exchanging R & D tax credits? .... ▶ ☐ Yes (Attach **Form CT-1120 XCH**.)   ☐ No

6. Did this combined group annualize its estimated tax payments?................................ ▶ ☐ Yes (Attach **Form CT-1120I**.)   ☐ No

7. Does any corporation pay, accrue, or incur interest expenses or intangible expenses,
costs, and related interest expenses to a related member?... ☐ Yes (Attach **Form CT-1120AB**.)   ☐ No

8. Is any corporation filing **Form CT-1120 PIC**? .... ▶ ☐ Yes (Attach **Form CT-1120 PIC**.)   ☐ No

Part IV - Computation of Amount Payable Complete Parts I, II, III, and *Schedule KC* before completing Part IV.

1. Total separate taxes from Part I, Line 51 ....▶		1.		00
Combined tax computation:				
2a. Tax on combined net income from Part II, Line 29, *Combined Total* column ....▶	2a.		00	**For a faster refund choose direct deposit** (Lines 17c, 17d, and 17e).
2b. Tax on combined minimum tax base from Part III, Line 7, *Combined Total* column ....▶	2b.		00	
2c. Tax: Largest of Line 2a, Line 2b, or $250 ....▶	2c.		00	
2d. Tax on companies included in the combined return less one, multiplied by $250 ....▶	2d.		00	
2. Combined tax: Add Line 2c and Line 2d. ....▶		2.		00
3. Surtax: Line 2c multiplied by 20% (.20). If Line 2c is $250, enter "0." ....▶		3.		00
4. Recapture of tax credits: See instructions. ....▶		4.		00
5. Total combined tax: Add Lines 2 through 4. ....▶		5.		00
6. Preference tax: Subtract Line 5 from Line 1. Enter amount not less than "0" or more than $500,000. ..▶		6.		00
7. Total tax: Add Line 5 and Line 6. ....▶		7.		00
8. Multiply Line 7 by 30% (.30)........................▶	8.		00	
9. Multiply the number of companies included by $250. ....▶	9.		00	
10. Enter the greater of Line 8 or Line 9. ....▶		10.		00
11. Tax credit limitation: Subtract Line 10 from Line 7. ....▶		11.		00
12. Tax credits from *Schedule KC*, Part II, Line 11: **Do not exceed amount on Line 11**. ....▶		12.		00
13. Balance of tax payable: Subtract Line 12 from Line 7. ....▶		13.		00
14a. Paid with application for extension from **Form CT-1120 EXT** ▶	14a.		00	
14b. Paid with estimates from **Forms CT-1120 ESA, ESB, ESC,** and **ESD** ▶	14b.		00	
14c. Overpayment from prior year ▶	14c.		00	
14. Tax payments: Add Lines 14a, 14b, and 14c. ....▶		14.		00
15. Balance of tax due: Subtract Line 14 from Line 13. ....▶		15.		00
16. Add: Penalty ▶ (16a) _____ Interest ▶ (16b) _____ **CT-1120I** Interest ▶ (16c) _____		16.		00
17. Amount to be credited to 2014 estimated tax ▶ (17a)_____ Refunded ▶ (17b) _____		17.		00

For faster refund, use Direct Deposit by completing Lines 17c, 17d, and 17e.

17c. Checking ▶☐   Savings ▶☐   17d. Routing number ▶ _____

17e. Account number ▶ _____   17f. Will this refund go to a bank account outside the U.S.? ▶☐ Yes

18. **Balance due with this return:** Add Line 15 and Line 16. ....▶ | 18. | 00

Part I - Separate Taxes of Corporations Included in the Combined Return - If additional lines are needed, attach a worksheet. Notice is hereby given to the Commissioner of Revenue Services that the affiliated corporations listed below have elected to be included in this Combined Corporation Business Tax Return according to the provisions of Conn. Gen. Stat. §12-223a. **Attach Forms CT-1120CC, if applicable.**

	Corporation Name	* CT Tax Registration Number	Separate Tax (Form CT-1120, *Sch. C*, Line 1)
1.	Common parent or designated Connecticut parent	▶ − ___	00
2.		▶ − 000	00
3.		▶ − 000	00
4.		▶ − 000	00
5.		▶ − 000	00
6.		▶ − 000	00
7.		▶ − 000	00
8.		▶ − 000	00
9.		▶ − 000	00
10.		▶ − 000	00
11.		▶ − 000	00
12.		▶ − 000	00
13.		▶ − 000	00
14.		▶ − 000	00
15.		▶ − 000	00
16.		▶ − 000	00
17.		▶ − 000	00
18.		▶ − 000	00
19.		▶ − 000	00
20.		▶ − 000	00
21.		▶ − 000	00
22.		▶ − 000	00
23.		▶ − 000	00
24.		▶ − 000	00
25.		▶ − 000	00
26.		▶ − 000	00
27.		▶ − 000	00
28.		▶ − 000	00
29.		▶ − 000	00
30.		▶ − 000	00
31.		▶ − 000	00
32.		▶ − 000	00
33.		▶ − 000	00
34.		▶ − 000	00
35.		▶ − 000	00
36.		▶ − 000	00
37.		▶ − 000	00
38.		▶ − 000	00
39.		▶ − 000	00
40.		▶ − 000	00
41.		▶ − 000	00
42.		▶ − 000	00
43.		▶ − 000	00
44.		▶ − 000	00
45.		▶ − 000	00
46.		▶ − 000	00
47.		▶ − 000	00
48.		▶ − 000	00
49.		▶ − 000	00
50.		▶ − 000	00
51.	Total separate taxes: Add Lines 1 through 50. Enter total here and on Part IV, Line 1.		00

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

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

Check here for: ☐ Addition of Affiliates: Attach schedule showing Affiliate Name, Connecticut Tax Registration Number, and FEIN.
☐ Deletion of Affiliates: Attach schedule showing Affiliate Name, Connecticut Tax Registration Number, and FEIN.

			Combined Total	
Part II — Adjustment for Connecticut Tax Base — **ADD**	1. **Form CT-1120**, *Schedule D*, Line 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 **Form CT-1120**, *Schedule F*, Line 8 ....▶	3		00
	4. Interest expenses paid to a related member from **Form CT-1120AB**, Part I A, Line 1 ....▶	4		00
	5. Intangible expenses and costs paid to a related member from **Form CT-1120AB**, Part I B, Line 3 ....▶	5		00
	6. Federal bonus depreciation: See instructions. ....▶	6		00
	7. *Reserved for future use* ....▶	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
DEDUCT	11. Dividends (a) Dividends from domestic companies less than 20% owned			
	Limited to 70% deduction_____ (less related expenses)_____ ....▶	11a		00
	(b) Other dividends _____ (less related expenses) _____ ....▶	11b		00
	(c) Dividends from a captive REIT taxable in Connecticut..▶	11c		00
	(d) Intercorporate dividends from corporations included in this combined return ....▶	11d		00
	12. Capital loss carryover (if not deducted in computing federal capital gain): Attach schedule. ....▶	12		00
	13. Capital gain from sale of preserved land ....▶	13		00
	14. Federal bonus depreciation recovery from **Form CT-1120 ATT**, *Schedule J*, Line 14 ....▶	14		00
	15. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 1 ....▶	15		00
	16. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 2 ....▶	16		00
	17. Exceptions to interest add back from **Form CT-1120AB**, Part II A, Line 3 ....▶	17		00
	18. Exceptions to add back of intangible expenses paid to a related member from **Form CT-1120 AB**, Part II B, Line 1 ....▶	18		00
	19. *Reserved for future use* ....▶	19	///////////	
	20. Other: Attach explanation. ....▶	20		00
	21. **Total:** Add Lines 11 through 20. ....▶	**21**		00
Computation of Combined Net Income	22. Net income (loss): Subtract Line 21 from Line 10. **If 100% Connecticut, enter also on Line 24.** ....▶	22		00
	23. Apportionment fraction from **Form CT-1120**, *Schedule A,* Line 2: Carry to six places. ....▶	23	///////////	
	24. Connecticut net income: Line 22, or Line 22 multiplied by Line 23. ....▶	24		00
	25. Operating loss carryover from separate return year: Cannot exceed amount on Line 24. Attach schedule. ....▶	25		00
	26. Net income: Subtract Line 25 from Line 24. ....▶	26		00
	27. Operating loss carryover from combined return year from Part V, Line 14, Column D. Cannot exceed amount on Line 26...▶	27		00
	28. Income subject to tax: Subtract Line 27 from Line 26. ....▶	28		00
	29. **Tax:** Multiply Line 28 by 7.5% (.075). Enter on Part IV, Line 2a. ....▶	**29**		00
Part III — Computation of Combined Minimum Tax Base	1. **Form CT-1120**, *Schedule E*, Line 6, Column C. **If 100% Connecticut, enter also on Line 3.** See instructions.	1	///////////	
	2. Apportionment fraction from **Form CT-1120**, *Schedule B,* Line 2: Carry to six places.	2	///////////	
	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. ....▶	6		00
	7. **Tax:** Multiply Line 6 by .0031 (3 1/10 mills per dollar). Enter on Part IV, Line 2b. ....▶	**7**		00

	1. Parent or Designated CT Parent Corporation	2. Affiliate	3. Affiliate	4. Affiliate	5. Affiliate	6. Affiliate	7. Affiliate	
	A							
	B - ___	- 000	- 000	- 000	- 000	- 000	- 000	
	C							
1								1
2								2
3								3
4								4
5								5
6								6
7	/////	/////	/////	/////	/////	/////	/////	7
8								8
9								9
10								10
11a								11a
11b								11b
11c								11c
11d								11d
12								12
13								13
14								14
15								15
16								16
17								17
18								18
19	/////	/////	/////	/////	/////	/////	/////	19
20								20
21								21
22								22
23	0.	0.	0.	0.	0.	0.	0.	23
24								24
25								25
26								26
27	/////	/////	/////	/////	/////	/////	/////	27
28	/////	/////	/////	/////	/////	/////	/////	28
29	/////	/////	/////	/////	/////	/////	/////	29
1								1
2	0.	0.	0.	0.	0.	0.	0.	2
3								3
4								4
5								5
6	/////	/////	/////	/////	/////	/////	/////	6
7	/////	/////	/////	/////	/////	/////	/////	7

Part V − Connecticut Combined Operating Loss Carryover

		Column A Connecticut Apportioned Income (Loss)		Column B Connecticut Apportioned Loss Carryover Applied 2001 to 2012		Column C Carryover to 2013 Subtract Column B from Column A.		Column D Connecticut Apportioned Loss Carryover Applied to 2013		Column E Remaining Apportioned Carryover Available for 2014	
1.	2000		00		00		00		00		00
2.	2001		00		00		00		00		00
3.	2002		00		00		00		00		00
4.	2003		00		00		00		00		00
5.	2004		00		00		00		00		00
6.	2005		00		00		00		00		00
7.	2006		00		00		00		00		00
8.	2007		00		00		00		00		00
9.	2008		00		00		00		00		00
10.	2009		00		00		00		00		00
11.	2010		00		00		00		00		00
12.	2011		00		00		00		00		00
13.	2012		00	////////////			00		00		00
14.	**Total:** Add Lines 1 through 13 in Column D and Column E. Enter the result from Column D here and on **Form CT-1120CR**, Part II, Line 27, *Combined Total* column.							▶	00	▶	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.

Sign Here Keep a copy of this return for your records.	Corporate officer's name *(print)*	Corporate officer's signature	Date	May DRS contact the preparer shown below about this return?
	Corporate officer's email address *(print)* ▶			☐ Yes ☐ No
	Title	Telephone number ( )		See instructions.
	Paid preparer's name *(print)*	Paid preparer's signature	Date	Preparer's SSN or PTIN
	Firm's name and address		FEIN	Telephone number ( )

Mail paper return with payment to:
Department of Revenue Services
State of Connecticut
PO Box 2974
Hartford CT 06104-2974

Mail paper return without payment to:
Department of Revenue Services
State of Connecticut
PO Box 150406
Hartford CT 06115-0406

Make check payable to:
Commissioner of Revenue Services
Attach check to return with paper clip.
Do not staple.

Schedule KC — Combined Tax Credits

Attach 2013 **Form CT-1120K** for each affiliate claiming a business tax credit and enter the combined credit totals on this schedule.

Part I - Tax Credits From 2013 Income Year

Part I-A Financial Institutions Tax Credit

		A Amount Applied
1.	Financial Institutions	► 00

Part I-B Tax Credits With Carryback Provisions

		A Amount Applied	B Carryback Amount
2.	Neighborhood Assistance	► 00	► 00
3.	Housing Program Contribution	► 00	► 00
4.	**Total Part I-B:** Add Line 2 and Line 3 in Column A and Column B.	► 00	► 00

Part I-C Tax Credits Without Carryback or Carryforward Provisions

		A Amount Applied
5.	Apprenticeship Training	► 00
6.	Manufacturing Facility Credit for Facilities Located in a Targeted Investment Community/Enterprise Zone	► 00
7.	Computer Donation	► 00
8.	Grants to Institutions of Higher Education	► 00
9.	Machinery and Equipment	► 00
10.	Qualified Small Business Job Creation	► 00
11.	Displaced Worker or Displaced Electric Worker	► 00
12.	Service Facility	► 00
13.	New Jobs Creation	► 00
14.	*Reserved for future use*	
15.	Film Production	► 00
16.	Digital Animation	► 00
17.	Film Production Infrastructure	► 00
18.	Job Expansion	► 00
19.	**Total Part I-C:** Add Lines 5 through 18.	► 00

Part I-D Tax Credits With Carryforward Provisions

		A Carryforward Amount From Previous Income Years	B 2013 Credit Amount Claimed	C Amount Applied to 2013 Corporation Business Tax	D Carryforward Amount to 2014
20.	Housing Program Contribution: See instructions.	00		► 00	► 00
21.	*Reserved for future use*				
22.	Research and Experimental Expenditures	00	00	► 00	► 00
23.	Research and Development	00	00	► 00	► 00
24.	Fixed Capital Investment	00	00	► 00	► 00
25.	Human Capital Investment	00	00	► 00	► 00
26.	Insurance Reinvestment Fund	00	00	► 00	► 00
27.	Small Business Administration Guaranty Fee	00	00	► 00	► 00
28.	Historic Homes Rehabilitation	00	00	► 00	► 00
29.	Donation of Land	00	00	► 00	► 00
30.	Historic Structures Rehabilitation	00	00	► 00	► 00
31.	Historic Preservation	00	00	► 00	► 00
32.	Urban and Industrial Site Reinvestment	00	00	► 00	► 00
33.	Green Buildings	00	00	► 00	► 00
34.	*Reserved for future use*				
35.	**Total Part I-D:** Add Lines 20 through 33 in Columns A through D.	00	00	► 00	► 00

Part I-E Electronic Data Processing Equipment Property Tax Credit	A Carryforward Amount From Previous Income Years	B 2013 Credit Amount Claimed	C Amount Applied to 2013 Corporation Business Tax	D Carryforward Amount to 2014
36. Electronic Data Processing Equipment Property	00	00 ►	00 ►	00

Part II - Total Tax Credits Applied

1.	Enter amount from **Form CT-1120CR**, Part IV, Line 11.		00
2.	**Financial Institutions Credit:** Enter amount from **Part I-A**, Line 1, Column A. **Do not exceed amount on Line 1**.		00
3.	Creditable corporation business tax balance: Subtract Line 2 from Line 1.		00
4.	**Tax Credits With Carryback Provisions:** Enter amount from **Part I-B**, Line 4, Column A. **Do not exceed amount on Line 3**.		00
5.	Creditable corporation business tax balance: Subtract Line 4 from Line 3.		00
6.	**Tax Credits Without Carryback or Carryforward Provisions:** Enter amount from **Part I-C**, Line 19, Column A. **Do not exceed amount on Line 5**.		00
7.	Creditable corporation business tax balance: Subtract Line 6 from Line 5.		00
8.	**Tax Credits With Carryforward Provisions:** Carryforward credits that expire first should be claimed before any credit carryforward that will expire later or not at all. Enter amount from **Part I-D**, Line 35, Column C. **Do not exceed amount on Line 7**.		00
9.	Creditable corporation business tax balance: Subtract Line 8 from Line 7.		00
10.	**Electronic Data Processing Equipment Property Tax Credit:** Enter amount from **Part I-E**, Line 36, Column C. **Do not exceed amount on Line 9**.		00
11.	**Total tax credits applied:** Add Part II, Lines 2, 4, 6, 8, and 10. Enter total here and on **Form CT-1120CR**, Part IV, *Computation of Amount Payable*, Line 12. **Do not exceed amount on Line 1**.	►	00

Part III - Credit Reconciliation If additional lines are required, attach a worksheet.

Column A Name of Affiliate Computing Credit	Column B Connecticut Tax Registration Number	Column C Name of Tax Credit Applied	Column D Amount of Tax Credit Applied
			00
			00
			00
			00
			00
			00