ALABAMA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Suppress print of Election to file consolidated return.		X		
Indicate if the parent and subsidiaries filed an Alabama Privilege Return		X	X	
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, Federal Income Tax, Pollution Control, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Alabama.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Consolidated Information Enter signature information for 20C-CRE.	X			
Eliminating Entries				X
Indicate if the parent and subsidiaries are new to Federal Consolidated Group (default to NO).	X			
If necessary, enter the overrides to indicate if the parent and subsidiaries filed an Alabama Privilege Return.	X			

Data Requirements for Forms to Print

FORM BIT-V

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax Options**, or in **Organizer > States > Alabama > Overpayment and Estimate Options > Estimated Tax**.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You must not have marked the option to suppress print if no payments are due after the overpayment.

FORM 20C-C

- The return must be marked as a Top or Sub consolidation.
- The return must not be a Financial Institution in **Tax Forms > States > Alabama > Selected Options > Filing Type**.

FORM 20C-CRE

- The return must be marked a Top or Sub consolidation.
- The form must not be suppressed on **Organizer > States > Alabama > Consolidated Information**.
- The return must not be a Financial Institution in **Tax Forms > States > Alabama > Selected Options > Filing Type**.

Listing of Consolidated Forms and Schedules

- Form BIT-V: Estimate Vouchers
- Form 20C-C: Consolidated Corporation Income Tax Return
- Form 20C-CRE: Election to File Consolidated

ALABAMA FINANCIAL

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Suppress print of Election to file consolidated return		X		
Penalty and Interest, Extension information.		X		
Credits, Federal Income Tax, and State Adjustments		X	X	
Allocation and Apportionment		X	X	
Activate the State of Alabama		X	X	X
State Tax Accrual Enter options on the consolidated return if using our automatic state tax accrual computations.	X			

Listing of Consolidated Forms and Schedules

- Form ET-1C: Consolidated Financial Institution Excise Tax Return

ALASKA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, Underpayment Information, and NOL		X		
Estimate Payments, Credits, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Alaska.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Information Enter affiliated Taxpayer information for Alaska.	X			
Eliminating Entries				X
Education Credits	X			

Tips for Preparing a Combined Return

On the parent return, ensure you have answered all of the questions on Form 0405-611, Page 1 in **Organizer > States > Alaska > Return Data**. These questions are very important for the consolidation.

Data Requirements for Forms to Print

FORM 0405-6240

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM 0405-6240

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount is on the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM 0405-6000, PAGES 1-7

You said *No* to *Is this an information report for an inactive corporation?* in **Organizer > States > Alaska > General Information**.

FORM 0405-6100, PAGES 1-7

You said *No* to *Is this an information report for an inactive corporation?* in **Organizer > States > Alaska > General Information**.

FORM 0405-6150, PAGES 1-9

You said *No* to *Is this an information report for an inactive corporation?* in **Organizer > States > Alaska > General Information**.

FORM 0405-6220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Options > Print Suppression > Suppression Options**.
- You did not select the option to Suppress computation and printing of Form 0405-6220 in **Organizer > States > Alaska > Underpayment Options**.
- Penalty is due on line 17 of the form, or you have selected second or third option to always print the underpayment form in **Organizer > States > Alaska > Underpayment Options**.
- You selected no override for the underpayment penalty in **Organizer > States > Alaska > Underpayment Options**.

Listing of Combined Forms and Schedules

- Form 0405-6220: Payment of Estimated Corp. Tax / Payment of Tentative Tax
- Form 0405-6000: Corporation Net Income Tax, Pages 1-6
- Form 0405-6100: Oil and Gas Corporation Net Income Tax, Pages 1-7
- Form 0405-6150: Oil and Gas Corporation Net Income Tax Under 15 AAC 20.421, Pages 1-9
- Form 0405-6220: Underpayment of Estimated Tax
- 1120 Schedule D: Capital Gains/Losses
- Form 4797: Sales of Business Property

ARIZONA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Combined Return Information Enter information for the authorized members for Form 122. Information entered here overrides what we automatically allow to flow based upon the consolidation listing screen.	X			
Affiliation Information Enter information for the members on Sections I, II, and III of Form 51. You would only fill out Section I if you have not done so for the previous year. Section II and III are only completed if not using Section I.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM 120ES

- You must not have marked the second option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax Options**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax Options**, you have not marked the option to suppress print if no payments are due.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the fourth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax Options**.

FORM 120EXT

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount paid is on line 5 of the form.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Estimates and Extensions**.

FORM 120

The return is marked as a top consolidation.

FORM 122

Information exists on the company name for Form 122, Page 1.

FORM 51

The return is a top consolidation or marked to print Form 51, even if you are not filing a combined or consolidated return in **Organizer > States > Arizona > Return Options**.

FORM 220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the forth option to suppress computation and printing of Form 220 in **Organizer > States > Arizona > Underpayment Options**.
- Form 220, Part B, line 37- total penalty must have data.

Listing of Combined Forms and Schedules

- Form 120ES: Estimated Vouchers
- Form 120EXT: Extension
- Form 120, Pages 1-4: Tax Return
- Form 51: Affiliation Schedule
- Form 122: Subsidiary Agreement
- Form 220: Underpayment of Estimated Tax

ARKANSAS

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate Payments, Credits, NOL, State Adjustments, and A&A Information		X	X	
Add/Activate the State of Arkansas.		X	X	X
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Combined Return Information Enter information for the authorized members for Form 122. Information entered here will override what we automatically allow to flow based upon the consolidation listing screen.	X			
Consolidated Return Options Suppress the printing of the parent and subreturns.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM AR1100ESCT

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM AR1155

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > General Information > Basic Return Information > Return Information tab > Return on Extension Column**.

FORM AR1100CT

- You marked the return as a top consolidation or a subconsolidation.
- In **Organizer > States > Common State > General Information > Filling Status tab > State Filing method** column, and select *Consolidated Return* from the drop-down list.

FORM AR2220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the forth option to suppress computation and print of the underpayment form in **Organizer > States > Arkansas > Underpayment Options**.
- There is a penalty due, or you selected the second or third to always print AR2220 in **Organizer > States > Arkansas > Underpayment Options**.

Listing of Combined Forms and Schedules

- Form AR1100ESCT, Pages 1-2: Estimated Vouchers
- Form AR1155: Extension
- Form AR1100CT, Pages 1-2: Corporate Tax Return
- Form AR2220: Underpayment
- Form AR2220A: Annualized Income for Underpayment

CALIFORNIA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, State Adjustments, Depreciation, Capital Gains and Losses, Dividend Income, AMT, ACE, and NOL		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Allocation and Apportionment Allocation and Apportionment information should not be entered on the elimination return. If there is a factor in the elimination return, this causes the combined income to be apportioned to a nonentity. The effects of intercompany transactions need to be pushed back to the individual companies prior to A&A. Indicate the unitary group is in agricultural and extractive industries, banking and financial industries, or a savings and loan institution on the topcon company.		X	X	
Add / Activate the state of California.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
California Tax Method		X	X	
California NOL The California NOL entries must be made on an entity by entity basis.		X	X	
Schedule R-7 Electing Affiliated Corporations	X			
List of Taxpayers No Longer Included	X			
Non Electing Affiliated Corporations	X			

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Capital Loss Limitation Schedule Enter information for CA Sch. D-1 and CA Sch. D by assets, and indicate if an asset relates to nonbusiness income. Enter other related information on the state Gains and Losses Organizer.		X	X	
Credit Forms All credit forms should be entered in the parent and subsidiary returns.		X	X	
Form 3544 - Election to Assign Credit Within Combined Reporting Group	X			
Form 3726 - DISA and Capital Gains Information	X			
Combined Overrides	X			
Eliminating Entries				X

Tips for Preparing a Combined Return

GENERAL INFORMATION

- In **Organizer > States > California > General Information > General Information**, answering *Yes* to *Is corporation to be treated as a credit union* stops the minimum tax on Form 100, Page 1, line 24.
- The default for the tax method, is a tax rate of 8.84% with a minimum tax of $800. If *Income tax (no minimum)* is chosen, the system will apply a tax rate of 8.84% with no minimum. If *Bank* or *Financial Corporation* is chosen, then the system will apply a rate of 10.84% with a minimum of $800. A minimum tax of $25 is applied, instead of $800, if the line for **Minimum tax is $25 instead of $800** is checked.

FORM 100, LINES 6 AND 12

Depreciation and amortization adjustment is computed on a combined basis. If some unitary members have this adjustment on line 6 and others on line 12, offsetting adjustments will print on the white paper. These should be ignored.

FORM 100, LINE 23

Tax is calculated separately for each unitary member and added together to carry to line 23. On a combined return, line 23 is not equal to line 22 multiplied by tax rate. You can review the tax computation by drilling down from line 23.

SCHEDULE D

Capital gain/ loss is calculated separately for each unitary member. One unitary member's capital loss is not used to offset another member's capital gain. To calculate capital gain/ loss on a combined basis, you can check the option *Calculate capital gain/ loss on a combined basis* in the **Combined Information** screen. Selecting this option will result in no difference between federal and California capital gain/loss.

SCHEDULES L, M-1, AND M-2

All information on these schedules carries from the federal return without any adjustments. You can use input in **Organizer > States > California > CA to Federal\M-1 Reconciliation** to change some M-1 amounts on the member return(s).

COMPUTED CREDIT FORMS

The computed credits do not carry automatically to Schedule P, Page 2. All credits must be entered in **Organizer > States > California > Credits > General Credits > Credits, General**.

NOL-FORM 3805Q

Each unitary member's NOL is calculated separately. One unitary member's NOL is not used to offset another member's income. Enter NOL information at the member level. From the combined return, Form 3805Q prints for each applicable member, following the summary 3805Q for the unitary group.

SCHEDULE P, PAGE 1

AMT is calculated separately for each unitary member. To review amounts on Schedule P, Page 1, go to **Tax Forms > Combined Report > Combined AMT and AC**E, under California tax forms. Amounts from the combined totals column carry to combined Schedule P, Page 1. AMT calculation detail prints on a white paper. The ACE worksheet does not print for the combined return since ACE is computed separately for each unitary member. A columnar white paper prints showing each unitary member's ACE computation.

SCHEDULE P, PAGE 2

Credits are computed separately for each unitary member. Credit allowed for one member is not used to reduce another member's tax liability. Credit information should be entered at the member level. Leftover credit(s) from Section A is not carried automatically to Section B even if qualified. Each section's information should be entered on the **General Credits** screen. This may require multiple computes of the tax return.

SCHEDULE R-1

If a unitary member has no property, payroll, or sales in California, we compute apportionment and relative percent for the member as *NONE*. Relative percent for a unitary member is the member's apportionment percentages divided by the total apportionment percentages of all the members.

SCHEDULE R-5

To suppress compute and print of interest offset on Schedule R-5, go to the California Organizer, Schedule R-5, and enter *NONE* on the **Interest Offset (Override)** field.

SCHEDULE R-7

Part I automatically includes members of a unitary group from the subsidiary listing. To exclude a member from this listing (in the parent or subsidiary locator), go to **Organizer > States > California > Combined Information > Combined Information**, and check the box to exclude this member from Part 1, Section A. Alternatively, if in the top consolidation, go to **Organizer > States > California > Allocation & Apportionment > Schedule R-7 > Electing Corporations > Corporation Name**, and select the check box for the appropriate member listed.

All information for Schedule R-7, Part I, Section B and Section II should be entered in the top consolidation locator by going to **Organizer > States > California > Allocation & Apportionment > Schedule R-7**.

COMBINED DATA TRANSFER

Some information is transferred to the combined return from the members of the unitary group. To review this information, go to **Combined Report > Combined Data Transfer** under California tax forms. Any changes you make here will be deleted if you reconsolidate the return. To prevent deletion, lock the changed information by right-clicking the mouse and selecting the **Lock** option.

DIVISIONAL ROLLUP

Take the following steps to make Divisional Rollup work for California.

1. Do not activate California on the Division's returns. Activate California on the Divisional Rollup return.
2. In Consolidation Step 1, do not mark California to combine on the Divisional rollup return. If you did not follow these instructions and combined California, you must clear this option, delete California, and add it back.
3. On the Divisional Rollup return, change the California entity type to parent or subsidiary, whichever is applicable. This step is not necessary if you are rolling up divisions into a single entity. To change the entity type, select **Organizer > States > Common State > General Information > Return Entity/ Entity Type**.
4. Enter California specific information such as California corporation number, state adjustments, and so forth on the Division Rollup return.
5. Enter (and preferably lock) detail for items such as other income, other expenses, and so forth on the Divisional Rollup return.

The above steps are necessary since California requires several items such as tax, NOL, and capital gain/ loss to be computed separately for each unitary member.

If you do not change the entity type for California on the Divisional Rollup return, divisions will be treated as separate unitary members, and serious computational errors will occur.

No special steps are necessary to enter Allocation and Apportionment information for Divisional Rollups.

STATE ADJUSTMENTS

In **Organizer > States > California > State Adjustments**, an entry on **Amount deducted for foreign or domestic tax** and **Amount deducted for tax under California Corporate Tax Law** lines are added to the federal if the *Accrue to California income tax return* option is marked. If the accrual option is not used, you must enter the amount of California tax.

An entry on the **Capital gain from federal (override)** line will override Form 100, Page 1, line 13 for all returns. An entry here will not print on Schedule D, line 11 or Schedule F.

BAD DEBTS

In **Organizer > States > California > Bad Debts**, the option *Print Schedule G* must be chosen for a Schedule G detail statement to print. Schedule G detail will print on a Top Consolidation or sub-consolidation return from the parent, subsidiary, and eliminations return whenever there is reserve for bad debts at the end of the year on these returns, and the option to Print Schedule G is checked on the Parent return.

FEDERAL RECONCILIATION

In **Organizer > States > California > California to Federal Reconciliation**, if entries are not made on the lines titled **Capital gain net income (override)** and/or **Ordinary gain/loss (override)**, the system will carry the respective entries from **Organizer > States > California > Consolidated Overrides** to Form 100, Page 3, Schedule F, lines 8 and/or 9.

If entries are made on the lines titled **Capital gain net income (override)** and/or **Ordinary gain/loss (override)**, we will use these entries (on Schedule F only).

> These entries will function on all types of C corporation returns (that is, Top Consolidations, single company, and so forth), so use caution when using these entries.

COMBINED INFORMATION

In **Organizer > States > California > Combined Information**, if the option *Corporation pays its own minimum tax* is chosen, Form 100, Page 1, line 29 will equal the maximum of Form 100, Page 1, line 24 less line 28 or the minimum tax. This option will never cause line 29 to be less than zero. This option does not affect Form 100, Page 1, line 23 on a subsidiary, parent, or elimination return. If this option is not chosen, line 29 will be blank on subsidiary, parent, and elimination returns. Line 23 may be overridden on the line titled **Tax (override)** underneath **Organizer > State > California > Tax Computation**.

If the option *Corporation is not subject to tax in California* is selected, relative percent will compute as NONE, and only minimum tax will result for the unitary member. In most cases, you will select this option for the member of a unitary group not taxable in California under PL 86-272.

If the option *Corporation is not subject to minimum tax* is chosen and taxable income for that subsidiary or parent is greater than zero, then the consolidated return, Form 100, Page 1, line 23 will equal the total of taxable income multiplied by the tax rate for that respective return's computation. Form 100, Page 1, line 23 will equal zero for the eliminations return computation on the consolidated return if this option is chosen.

The options *Corporation is not subject to minimum tax* and *Corporation pays its own minimum tax* are to be used at the member level only.

CHARITABLE CONTRIBUTIONS

The option *Calculate charitable contributions on a single company basis* in the Organizer can be used on a parent return to make Form 100, Page 1, line 14 equal to the total of the subsidiaries, parent, and eliminations companies. This option will not affect line 14, if an entry is made in **Organizer > States > California > Adjustments, State for Contributions (override)**.

OVERRIDES

Enter combined overrides on State Top Consolidation Return only.

In **Organizer > States > California > Consolidated Overrides**, at the top consolidated or sub-consolidated return level, an entry on the line titled **Total allowable credit** will override Form 100, Page 1, line 28. An entry on this line does not flow into Schedule P.

At the top consolidated or sub-consolidated return level, an entry on the line titled **Adjusted AMT after credits** will carry to Schedule P, Page 2, Section C, line 18. This entry will not flow into Form 100, Page 1, line 30. At the top consolidated or sub-consolidated return level, Form 100, Page 1, line 30 is computed from entries on the parent, subsidiary, and eliminations returns.

RETURN OPTIONS

In **Organizer > States > California > Return Options**, Schedule R for Schedule P (AMT) will print if there is an average apportionment percentage on Schedule R for Schedule P, line 13a (AMT). Schedule R for Schedule P (AMT) will not print if an entry is made in the Organizer window to Suppress Schedule P or to suppress Schedule R for Schedule P AMT and ACE. Also, this applies to Schedule R for Schedule P (ACE) only the Schedule R for Schedule P, line 13a (ACE) is marked.

Schedule R, Pages 1-3 (Apportionment and Allocation of Income) will not print if the option to suppress Schedule R is chosen. This option will not affect the Schedule R for Schedule P (AMT or ACE) or Schedule R, Page 4 (R-7).

Schedule R, Page 2 will not print if Schedule R, Page 1, line 13a is blank unless an entry is made in the Organizer to force calculation or print Schedule R-5 or to force calculation or print Schedule R-6.

Schedule R, Page 2, Schedule R-5 will not print unless there is an amount on Schedule R, Page 1, line 2 (Dividends), Schedule R, Page 1, line 3 (Interest), or an entry is made in the Organizer to force calculation or print Schedule R-5.

In **Organizer > States > California > Allocation and Apportionment**, Schedule R, Page 1 detail will not print on the form if an entry is made in the Organizer to override Net income for state purposes. However, the override will print on Schedule R, Page 1, line 24.

Schedule R, Page 2, and Schedules R-1 and R-2 detail will not print on the form if an entry is made in the Organizer to override the **Apportionment factor**. However, the override will print on Schedule R-1, Page 5.

Data Requirements for Forms to Print

FORM 100-ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM 100 W

You have selected the option in the **Combined Information** Organizer to indicate filing of Form 100 W.

FORM 3539

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount is on line 1 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You marked the return on extension in **Organizer > States > Common State > Extensions and Estimates**.

FORM 100-WE

You have selected the option to complete Form 100-WE on the **Water's-Edge** Organizer in California.

SCHEDULE H

There is an amount for deductible dividends from Part I, Part II, Part III, or Part IV, and the name of the dividend payer is entered in the **Dividend Detail** Organizer in California.

SCHEDULE P

You have not suppressed in **Organizer > States > California > Return Options**.

SCHEDULE R

- You have not suppressed in **Organizer > States > California > Return Options**.
- Schedule R, Page 1, line 13a has data.
- You did not override net income for state purposes on California **State Adjustments** screen.
- For Schedule R-7 to print, you must not have suppressed print in **Organizer > States > California > Return Options**. Schedule R-7 will print if the unitary member's names are entered.

FORM 3523

Form will print if line 46, or line 47, or line 48 has an amount.

FORM 3802

If you indicated the corporation is a PSC or Closely Held Corporation in the **General Information** Organizer in the federal area and there is an amount on line 4 or line 9 of Form 3802.

FORM 3805 Q

Form 3805Q does not print for the combined return. Form 3805Q will print for each Unitary Member it applies to. Print conditions are as follows.

- You have not suppressed in **Organizer > States > California > Return Options**.
- Part I, Line 7 or Part III, line 1 or line 3 has an amount.
- Part III, lines 1 and 3 are blank, and the option to force print is selected in **Organizer > States > California > Return Options**.

FORM AMT 3805 Q

Form AMT 3805 Q does not print for the combined return. AMT 3805 Q will print for each Unitary Member it applies to. Print conditions are as follows.

- You have not suppressed in **Organizer > States > California > Return Options**.
- Part I, Line 7 or Part III, line 1 or line 3 has an amount.
- Part III, lines 1 and 3 are blank, and the option to force print is selected in **Organizer > States > California > Return Options**.

FORM 3885

There is an amount on lines 16, 17, 20, or 21 of the form.

FORM 5806

If not suppressed in **Common State** for **Underpayment Options**, ***and***

- If line 22b of the form has an amount, ***or***
- The second option is selected in **Common State** for **Underpayment Options**. This can also be selected in California **Underpayment Options** Organizer, ***or***
- The third option is selected in **Common State** for **Underpayment Options**. This can also be selected in California **Underpayment Options** Organizer, ***or***
- It is a short year return and **Number of Installments due** is entered in the **Underpayment Options** Organizer in California, ***and***
- The fourth option is not selected in **Common State** for **Underpayment Options**. This can also be selected in California **Underpayment Options** Organizer.

Listing of Combined Forms and Schedules

- Top combined return
- State adjustments
- Income and expense summary
- Balance sheet and reconciliation
- Schedule D-1, Sale of Business Property
- Schedules P and R
- Apportionment factors
- Capital loss limitation schedule
- Detail from sub-consolidations for pages 1-4
- Company by company detail for Schedule P – ACE worksheet
- Form 3523
- Form 3527

- Form 3544
- Form 3802
- Form 3805 Q
- Form AMT 3805 Q
- Form 3805Z
- Form 3885
- Form 5806

COLORADO

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, and State Adjustments		X	X	
Allocation and Apportionment		X	X	
Add / Activate the state of Colorado.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Schedule C- Affiliations Schedule Respond to the questions and general information for each parent and sub return.	X	X		
Enter owned by corporation number.		X		
Respond if there was a change in ownership percentage.		X		
Enter percentage of ownership at end of year.		X		
Enter inactive sub name, address info and FEIN in federal **Affiliations Schedule Form 851** Organizer. Answer the questions for each inactive sub in the Colorado Organizer.	X			
Eliminating Entries				X

Tips for Preparing this Combined Return

On the **Allocation and Apportionment** screen, select the method for apportionment of income. The default is *Schedule SF – Apportion income* per Colorado law.

Tips for Preparing Schedule C for Nonconsolidated Entities

If you have to prepare Schedule C, but you are not using the consolidation feature, you need to check the option to prepare the affiliations schedule for nonconsolidated entities, exit the return, then open it again. You will then be able to enter parent and subsidiaries information under the folder for Schedule C.

Data Requirements for Forms to Print

FORM 112-EP

- The return is marked as a C corporation.
- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM DR-158C

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.
- There is an amount due on the extension form.

FORM 112

- For Pages 1-7, make sure the return is marked as a C corporation.
- For Page 4 and 5, you must select the option on Page 1 of Form 112, Section A, if the return is being filed for *An interstate business apportioning income using a single-factor*. If data is on Page 4, line 10, is an everywhere amount, then do not suppress 112 Sch SF/106, Part IV, on the **Return Options** screen.

FORM 112-CR

- The return is marked as a C corporation.
- There is a total **Allowable Credits** on the workpaper you can hyperlink to from the last field on Form 112CR, Page 2, or force to print after pressing the **112CR** button on the **Return Options** screen.

FORM 205

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the Colorado Organizer on the **Underpayment Options** screen.
- There is a penalty due on line 16, or you selected the second or third option to always print Form 205 on the **Underpayment Options** screen in the Colorado Organizer.

Listings of Combined Forms and Schedules

- Form 112 EP: Estimated Tax Vouchers
- Form DR158C: Extension Payment
- Form 112, Pages 1-7: Corporation Income Tax Return
- Form 112 CR: Credit Form
- Form 205: Underpayment of Estimated Tax

CONNECTICUT C CORPORATION

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X	X	
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, Additional Tax Base, and State Adjustments		X	X	
Allocation and Apportionment		X	X	
Add / Activate the state of Connecticut.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Enter General Information for the CT-1120CU.		X	X	
Enter the Tax Credits for the CT-1120K.		X	X	
Enter the Intercorporate Dividends and NOL carryover.		X	X	
Eliminating Entries		X	X	

Tips for Preparing this Combined Return

Separate Forms CT1120ATT, CT1120K, and CT1120A will print for each parent and subsidiary if data exists. It will not print a consolidated form since it is by company.

How does the CT-1120CU pull up the information from the parent and subsidiaries?

The CT-1120CU Combined Unitary return uses transfers to pull up data and pushes down data as well. If you change the data entry to blank in a parent/subsidiary after consolidating, it is highly recommended you delete Connecticut transfers, or delete Connecticut in the Topcon and re-consolidate to make sure that the blank amounts/check boxes override the prior data.

To delete transfers for Connecticut:

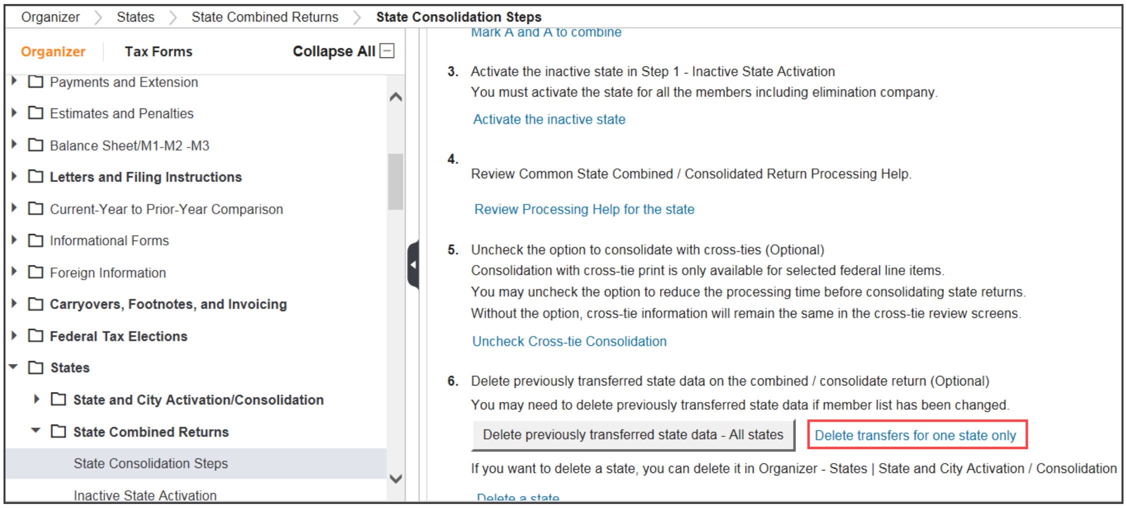


Figure 2:4

1. Go to **Organizer > States > State Combined Returns > State Consolidation Steps**.
2. On Step 6, select *Delete transfers for one state only*.

3. On the **Delete Previously Transferred Data** page, select *Connecticut*.

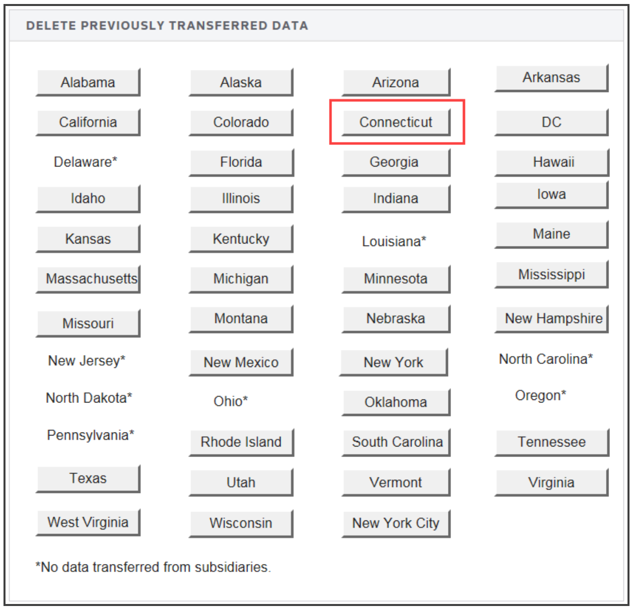


Figure 2:5

How do I setup the designated taxable member?

The parent you entered in the **What to Consolidate** screen will be used as the Designated taxable member.

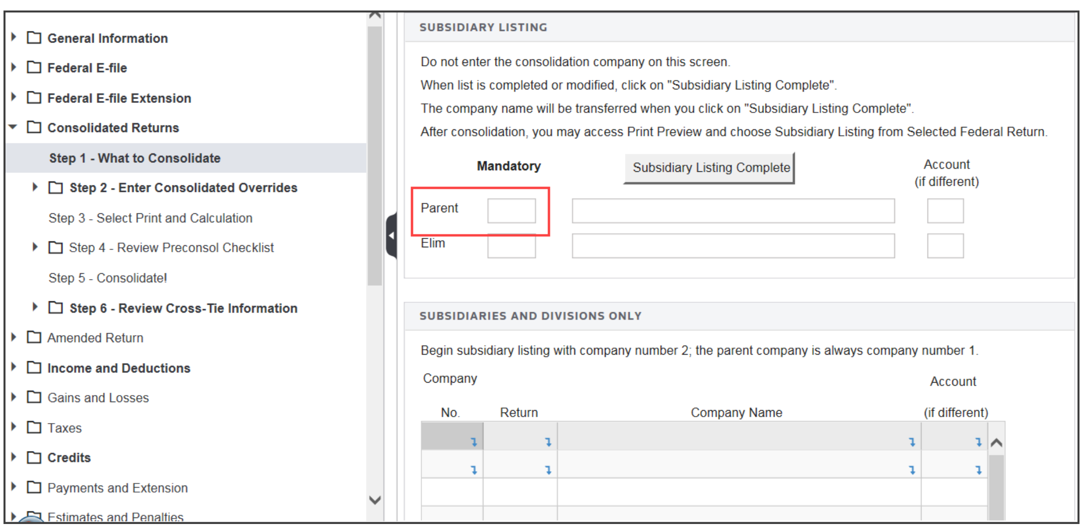


Figure 2:6

1. Go to **Organizer > Combined Returns > Step 1 - What to Consolidate**.
2. On the **Subsidiary Listing** pane, on the **Parent** line, enter the **ID**, **Subsidiary Listing**, and **Account** (if different).
3. On the **Subsidiaries and Divisions Only** pane, enter the **Number**, **Return**, **Company Name**, and **Account** (if different).

Where and when do I need to enter the state tax registration number?

The state tax registration number is entered in **Organizer > States > Common State > General Information> State City ID** screen. The Connecticut **ID** is made up of two fields. The first field can be a minimum of seven digits to a maximum of ten digits, and the next field is three digits which may be left blank if not applicable and will default to *000*.

1. Each “taxable member” needs to enter the tax registration number.
2. The filer (Topcon – transfers up from the parent) must have a valid tax registration number.

How do the selections on the CT-1120CU-MI affect the tax calculation?

CT-1120CU-MI, the members will default to taxable members unless you select not a taxable member in **Organizer > States > Connecticut > General Information**.

This is a very important selection, because the members are computed based on whether they are taxable or not in each schedule.

If the member is selected as RIC, REIT, Financial Service Company or subject to PL86-272, this selection will make a difference on how it calculates each schedule. Review the CT-1120CU-MI.

If PL-86-272 is checked for parent/sub. then the parent/sub. must be checked taxable. Do not select *not taxable*, as this selecton will cause rejection at the state.

Where do I enter the CT-1120CU-MI, page 2, information?

Enter the information on the Topcon.

How is the filing method selected?

The Filing Method will default to water’s edge unless you change it in **Organizer > States > Connecticut > General Information**.

Where does the CT-1120CU-NI, page 1, pull in the information from?

CT-1120CU-NI, Page 1, pulls in the information from the federal return. Compare the consolidated column in **Tax Forms > 1120 Consolidated** review to the combined column in CT.

Where do I enter the CT-1120CU-NI, Part III, line 2 information?

CT-1120CU-NI, Part III, line 2, enter the combined group income(loss) included in line 1 subject to special apportionment rules in the parent or subs' **Organizer > States > Connecticut > Combined Return Information**.

Where do I enter the CT-1120CU-NI, Part III, line 6 information?

CT-1120CU-NI, Part III, line 6, special apportioned income (loss), drill down to the review screen. Drill down further on the group screen to the individual amount found in **Organizer > States > Connecticut > Combined Return Information**. This amount will calculate if amounts are entered in some (not all) special apportionment forms for each company, otherwise, select **Subview** on this field and enter the amount in the parent and subs. When you consolidate the amount will pull to the top consolidated return.

How do I suppress/compute CT-1120CU-NI, Part III, Line 7, Gains adjustment?

CT-1120CU-NI, Part III, Line 7, Gains adjustment will compute unless it is suppressed in **Organizer > States > Connecticut > Return Options**. Drill down on line 7, gains adjustment to the worksheet to review or override. You can also override the gains adjustment by entering it in each company on **Organizer > States > Connecticut > State Adjustments**. After consolidating, it will pull up to the Topcon.

How do I share the current year loss with other members?

CT-1120CU-NI, Part III, Line 7, drill down to the worksheet. Per state if at least one taxable member reports positive net income on Line 6a and at least one other taxable member reports a loss on Line 6a, report the sharing of the current year loss(es) on Line 7. This adjustment is explained in the footnote to Example 3b of Office of Commissioner Guidance, OCG-3, Combined Unitary Frequently Asked Questions.

How much NOL can I use and where do I enter the NOL?

CT-1120CU-NI, Part III, NOL - To view the amount of NOL that can be utilized, look at CT-1120CU-NI, page 4, line 8 and 10. The NOL cannot be more than 50% of line 8, net income. The NOL calculation on the combined group income is an offline calculation that the client maintains, since some NOLs can be shared and the carryover is based on combined income. See the instructions. Enter the NOL to be utilized in each company on **Organizer > States > Connecticut > Net Operating Loss** – Operating loss carryover on combined income used in CT-1120CU-NI for each parent/sub. Consolidate to transfer up to Topcon. Drill down on line 10 to review the NOL or override.

Is the CT-1120ATT, Schedule H - NOL used in the CT-1120CU return?

Form CT-1120ATT, Schedule H:

- Does not support the NOL for CT-1120CU-NI.
- Prints for parent/subs if it has data.
- Can be suppressed in **Organizer > Return Options** - Parent/subsidiary attachments with CT-1120CU.
- Does not print at the Topcon.
- Per state it is to be used as a guide – the NOL needs to be maintained offline since it can be shared.

How much credit can be used and where do I enter the credit?

To view the amount of credit that can be utilized, look at CT-1120CU, Page 5, line 2 and line 6. To enter the credit utilized, select **Subview** for the appropriate company and enter the credit in Schedule K. Consolidate to pull up the credit to the Topcon.

Where does the information transfer in from on the CT-1120CU-MTB, lines 1 and 4?

CT-1120CU-MTB pulls in the information from the federal balance sheet. Enhancement for 2017 - added an option to **Organizer > States > Connecticut > Return Options** to pull in the amounts from CT-1120, Schedule E for lines 1 and 4 instead of the balance sheet. Check this option at the Topcon and elimination locator if applicable and compute all locators and consolidate. If the option is checked, it will not print the detail, since the detail is made up of overrides. Also, detail is not required in e-file.

What affects how the CT-1120CU-MTB calculates?

Depending on whether company is marked as REIT/RIC or Financial Service Company or not a taxable member in CT-1120CU-MI, will affect how the CT-1120CU-MTB is calculated.

CT-1120CU-MTB, Part A, adjustments column is a data entry column and does not automatically compute.

Where do I enter the information for the Schedule Q on the CT-1120A-CU?

CT-1120A-CU, Schedule Q, enter the amounts in the A&A for each company.

Where do I enter the information for the Schedule S on the CT-1120A-CU?

CT-1120A-CU, Schedule S, enter the intangible assets within and everywhere amounts in each company in **Organizer > A&A > A&A Options > Miscellaneous Items > Connecticut**.

Tangible property within and everywhere will be pulled in from the **Allocation and Apportionment (A&A)** area.

How can I compute Connecticut in a mixed group return?

To compute the CT-1120CU in a mixed group return, you need a flat Nonlife Topcon.

Data Requirements for Forms to Print

FORM CT-1120ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM CT-1120EXT

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on line 1 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORMS CT-1120K, CT-1120A, CT-1120ATT

- Prints from the top or sub consolidated return for each parent and subsidiary.
- You must not select the option to suppress print of parent and subsidiary attachments on **Organizer > Return Options** - Parent/subsidiary attachments with CT-1120CU.

FORM CT-1120I

- The return must be marked as a top or sub consolidation. If it is marked as a sub consolidation, it cannot be also marked as a single company.
- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the Connecticut Organizer on the **Underpayment Options** screen.
- There is a total interest due on the form.

FORM CT-1120CU

- The return must be marked as a top consolidation.
- Form CT-1120CU-NI, Part III, line 2 - Combined group net income (loss) included in line 1 and subject to special apportionment rules. Enter the amount in the parent - combined group Organizer screen. The amount will transfer to the topcon.
- Form CT-1120CU-NI, Part III, line 7 - Gains adjustment, enter the amount in the parent and subsidiaries **Organizer > General Information** screen, and the amount will transfer up to the topcon.
- CT-1120CU-MI, page 2 complete at the topcon level.
- Enter Apportionment for each company in the parent and subsidiaries. The amounts are computed on CT-1120A-CU, Schedule Q, for each company at the topcon level.
- Separate Forms CT1120ATT, CT1120K, and credit forms will print for each parent and subsidiary if data exists. It will not print a consolidated form since it is calculated for each company.

Listing of Combined Forms and Schedules

- Form CT-1120ES: Estimated Corporation Business Tax
- Form CT-1120EXT: Extension Application
- Form CT-1120K: Corporation Business Tax Credit Summary (parent and subs)
- Form CT-1120I: Underpayment Interest

- Form CT-1120CU Combined Unitary Corporation Business Tax Return
- Form CT-1120CU-MTB Tax on Combined Group Minimum Tax Base
- Form CT-1120CU-NI Tax on Combined Group Net Income
- Form CT-1120CU-NCB Nexus Combined Base Tax Calculation
- Form CT-1120CU-MI Combined Group Member Information
- Form CT-1120A-CU Apportionment Computation for Combined Unitary Filers

CONNECTICUT S CORPORATION

Election for Combined Filing Optional

If you are using the Combined Election, Optional on Page 1, select one of the following:

- All pass-through entities (PE). Select **Y** in the parent and subs.
- The pass-through entity (PE) is the Designated Combined Reporting PE. Select **Y** in the parent from the **What to Consolidate** screen. All other subsidiary locators must select **No**.
- All except the designated PE. Select **Y** in the subsidiaries and enter the needed information. Do not enter for the parent - the designated PE.

The return computation will be based on the selection.

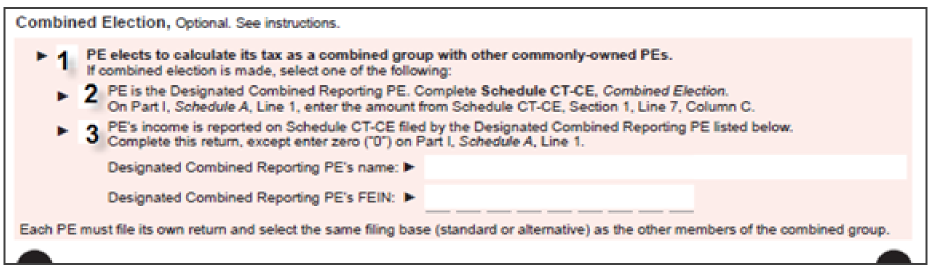

Combined Election, Optional. See instructions.
1 **PE elects to calculate its tax as a combined group with other commonly-owned PEs.**
If combined election is made, select one of the following:
2 PE is the Designated Combined Reporting PE. Complete **Schedule CT-CE**, *Combined Election*.
On Part I, *Schedule A*, Line 1, enter the amount from Schedule CT-CE, Section 1, Line 7, Column C.
3 PE's income is reported on Schedule CT-CE filed by the Designated Combined Reporting PE listed below.
Complete this return, except enter zero ("0") on Part I, *Schedule A*, Line 1.
Designated Combined Reporting PE's name:
Designated Combined Reporting PE's FEIN:
Each PE must file its own return and select the same filing base (standard or alternative) as the other members of the combined group.

Figure 2:7

Drill down and make the selection in the Organizer.

Example of subsidiary entry

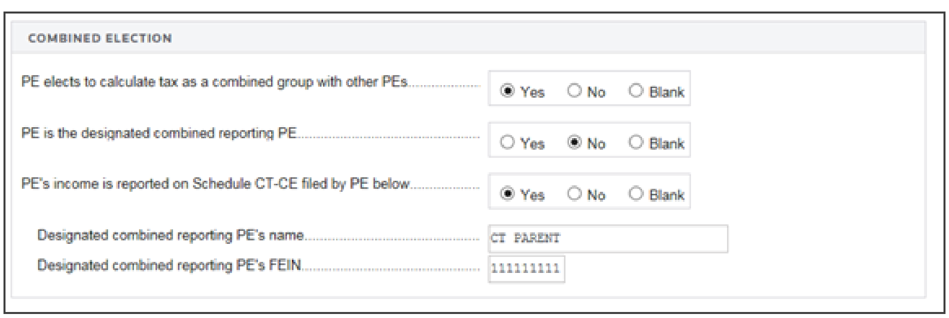
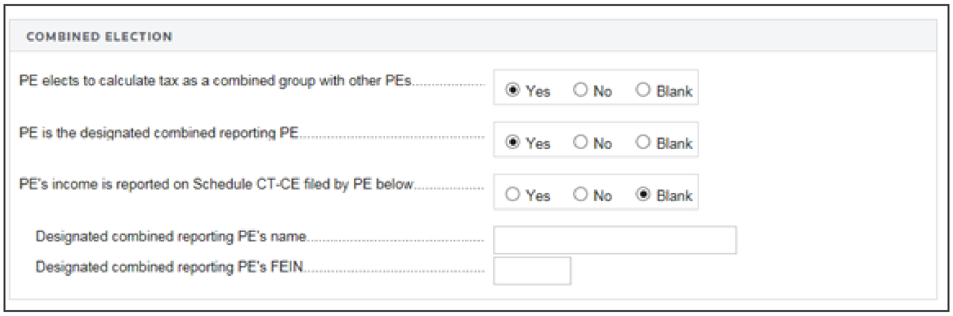

COMBINED ELECTION
PE elects to calculate tax as a combined group with other PEs — Yes (selected) / No / Blank
PE is the designated combined reporting PE — Yes / No (selected) / Blank
PE's income is reported on Schedule CT-CE filed by PE below — Yes (selected) / No / Blank
Designated combined reporting PE's name: CT PARENT
Designated combined reporting PE's FEIN: 111111111

Figure 2:8

Example of parent entry



COMBINED ELECTION

PE elects to calculate tax as a combined group with other PEs.................. (•) Yes ( ) No ( ) Blank

PE is the designated combined reporting PE.. (•) Yes ( ) No ( ) Blank

PE's income is reported on Schedule CT-CE filed by PE below.................. ( ) Yes ( ) No (•) Blank

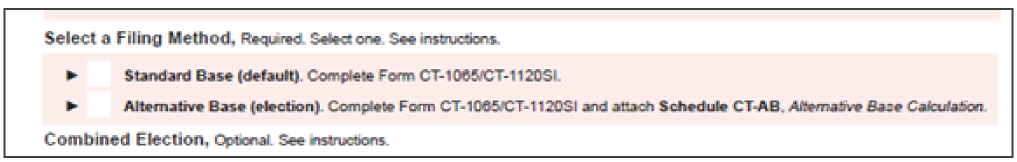
Designated combined reporting PE's name..

Designated combined reporting PE's FEIN..

Figure 2:9

Filing Method

On a combined return, the filing method needs to be the same for all parent and subsidiaries. The standard base is the default.



Select a Filing Method, Required. Select one. See instructions.

▶ **Standard Base (default).** Complete Form CT-1065/CT-1120SI.

▶ **Alternative Base (election).** Complete Form CT-1065/CT-1120SI and attach **Schedule CT-AB**, *Alternative Base Calculation.*

Combined Election, Optional. See instructions.

Figure 2:10

Consolidation

- The designated combined reporting PE must be in the **Parent** slot in the **Consolidation** wizard in the **What to Consolidate** screen.
- You need to consolidate to create Schedule CT-CE for combined information in the top con locator. The consolidated CT-1065/CT-1120SI, Pages 1-9, and Schedule CT-AB return information is not filed from the top con locator. The Schedule CT-CE is filed from the top con locator. Look at the parent locator for the amounts to be filed. You need to consolidate to transfer up the parent and subsidiary information to the Schedule CT-CE, Section 1 and shareholders to Section 2.

- Enter Section 2 of Schedule CT-CE in the parent locator, and consolidate.

Department of Revenue Services
State of Connecticut
(New 12/18)
CE 1218W 01 9999

Schedule CT-CE
Combined Election

Pass-through entity's Federal Employer Identification Number

Only Designated Combined Reporting PEs should complete this schedule. Please note that each form is year specific. To prevent any delay in processing your return, the correct year's form must be submitted to DRS.

Section 1 - PE Combination

	Column A Pass-Through Entity Included in the Combined Return	Column B FEIN	Column C Total Income/(Loss) Subject to Tax	Column D Indirect PE Tax Credit From Subsidiary PE(s)
1.	(Designated Combined Reporting PE) ►	►	.00 ►	.00
2.	►	►	.00 ►	.00
3.	►	►	.00 ►	.00
4.	►	►	.00 ►	.00
5.	►	►	.00 ►	.00
6.	Subtotal(s) from supplemental attachment(s)	6. ►	.00 ►	.00
7.	Combined Income/(Loss) Subject to Tax. Add Lines 1 through 6, Column C.	7. ►	.00	
8.	Combined Tax: Multiply Line 7 by 6.99% (.0699). If Line 7 is zero or less, enter zero ("0").	8. ►	.00	
9.	Total Direct PE Tax Credit Available to Members: Multiply Line 8 by 93.01% (.9301).	9. ►	.00	
10.	Total Indirect PE Tax Credit Available to Members: Add Lines 1 through 6, Column D.		10. ►	.00

Section 2 - Allocation of PE Tax Credit to Combined Group Members

	Column A Member Name	Column B SSN/FEIN	Column C Member Type	Column D Direct PE Tax Credit	Column E Indirect PE Tax Credit	Column F Total PE Tax Credit
1.	►			.00	.00 ►	.00
2.	►			.00	.00 ►	.00
3.	►			.00	.00 ►	.00
4.	►			.00	.00 ►	.00
5.	►			.00	.00 ►	.00
6.	►			.00	.00 ►	.00
7.	►			.00	.00 ►	.00
8.	►			.00	.00 ►	.00
9.	►			.00	.00 ►	.00
10.	►			.00	.00 ►	.00
11.	Subtotal(s) from supplemental attachment(s)		11.	.00	.00 ►	.00
12.	Total		12. ►	.00 ►	.00 ►	.00

Figure 2:11

- Each parent and subsidiary need to file their own separate returns.
- Print from the top con locator, and you will see the Parent return, followed by the subsidiaries and the Schedule CT-CE. You must print the parent return from the top con locator to print Schedule CT-CE with it. If not, you can print from the parent and then go to the top con locator and print Schedule CT-CE separately.
- Print from each subsidiary separately if you need the filing instructions.

E-file

You must submit separate returns for the parent and each subsidiary.

TOPCON

- Create the e-file in the top con locator. It will create separate e-files for the parent and subsidiaries.
- The information you see in the top consolidated locator, CT-1065/CT-1120SI is not e-filed except for the Schedule CT-CE (which can only be calculated in the top con locator), but what you see in the parent return will be e-filed with the Schedule CT-CE from the top con locator.
- Only the Schedule CT-CE is filed from the top con locator with the parent return.
- Enter bank information in the top con locator.
- Any validation errors related to the return header section and financial transactions section that are generated when creating the e-file at the top con will have to be cleared in the top con locator.
- E-file attachments for the parent should be attached in the top con locator and not in the parent locator.

PARENT

- Create the e-file for the parent in the top con locator. E-file will be created automatically for the subsidiaries as well.
- You cannot create the e-file in the parent locator because Schedule CT-CE does not exist in the parent. You must consolidate in top con locator to flow the information into Schedule CT-CE.
- E-file includes parent CT-1065/CT-1120SI return information from parent with Schedule CT-CE from the top con locator. Page 1 of CT-1065/CT-1120SI parent has the combined taxable income and tax from Schedule CT-CE.
- Enter bank information in the top con locator, not in the parent locator.
- E-file attachments for the parent should be attached in the top con locator, not in the parent locator.
- You must resolve most return validation errors relating to return data in the parent locator even though the validation errors appear in the top con locator. You will not see the validation errors in the parent.

- Any validation errors related to the return header section and financial transactions section that are generated when creating the e-file at the top con will have to be cleared in the top con locator.
- Make sure to consolidate after entering data in the lower level locators.
- Re-create the e-file from the top con locator.

SUBSIDIARY

- You can e-files Form CT-1065/CT-1120SI return and Schedule CT-AB if elected. You cannot e-file Schedule CT-CE.
- You can also create e-file from the subsidiary locator.
- Clear the validation errors for the subsidiary in the subsidiary.
- Enter bank information in the subsidiary.
- E-file attachments can be attached in the subsidiary locator.

DISTRICT OF COLUMBIA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X	X	X
Estimate Payments and Credits		X	X	X
State Adjustments		X	X	X
Allocation and Apportionment		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Return Information Enter the affiliated Taxpayer Information for the District of Columbia		X	X	
Eliminating Entries				X

Tips for Preparing this Combined Return

Qualified High Technology Companies (QHTC) cannot be consolidated.

- Make sure on the parent return you have answered all of the questions on Form D-20, Page 6, under **Supplemental Information**.
- To generate the combined forms, go to **Organizer > States > State Combined Returns > Options for Combined States > District of Columbia**, and select *Each member of the group contributes to the combined unitary income*. Click the **Transfer to ALL** button. To mark each entity individually, go to **Organizer > States > District of Columbia > Combined Return Information**.
- The District of Columbia does not allow any adjustments or amounts in an elimination company for their Combined Schedule 2A Apportionment Factors Computation. However, they do allow intercompany transactions to be entered on a company-by-company basis. For each Parent and/or Subsidiary, enter applicable intercompany transactions for apportionment information in **Organizer > States > District of Columbia > Allocation and Apportionment**, in the **Intercompany Adjustments for Combined Returns** section.

Listing of Combined Forms and Schedules

- Worldwide Combined Reporting Election Form
- Combined Group Members' Schedule
- Schedule 1A: DC Combined Reporting (Combined Group Report)
- Schedule 1B: DC Combined Reporting (Designated Agent/Members)
- Schedule 2A: Apportionment Factors Computation (Combined Group Report)
- Schedule 2B: Apportionment Factors Computation (Designated Agent/Members)

FLORIDA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

If this return is a subconsolidation, it must be marked as a parent or subsidiary for Florida purposes in **Common State**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X		
Allocation and Apportionment		X	X	X
Add / Activate the state of Florida.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Information Enter the information if the corporations comprise an affiliated group of corporations within the meaning of Section 1504 of the IRC and Section 220.131, Florida status.		X	X	
General Information Is this a consolidated return? This question must be answered if the Florida return is being filed differently than the federal return.		X		
The federal common parent has sales, property or payroll in Florida.		X		
Corporation is a qualified subchapter S subsidiary for this tax year.			X	
Extension Information Does this application also cover subsidiaries to be included in a Florida consolidated return? If yes, list subsidiaries included in extension.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM F-1120ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM F-7004

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount is on line 1 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM F-1120

- You have not suppressed the print of the tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Schedule III will not print if the apportionment factor is overridden in the Florida Organizer.

FORM F-2220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the forth option to suppress computation and print of the underpayment form in the Florida Organizer on the **Underpayment Options** screen.
- Penalty is due on line 14 of the form, or you have selected the second or third option to always print the F-2220 on the **Underpayment Options** screen in the Florida Organizer.

FORM F-851

The return is marked as a consolidated return.

Listing of Combined Forms and Schedules

- Form F-1120ES: Estimated Tax Vouchers
- Form F-7004: Extension
- Form F-1120, Pages 1-6 and data pages 1 & 2: Tax Return
- Form F-2220: Underpayment Penalty
- Form F-1122: Authorization and Consent of Sub to be Included
- Form F-851: Affiliations Schedule

GEORGIA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

If this return is a subconsolidation and will be used as the parent return for a Georgia top consolidation, it must be marked as a parent for Georgia purposes in **Common State**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X		
Allocation and Apportionment		X	X	X
Add / Activate the state of Georgia.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Information Place an *X* to suppress the print of subsidiary attachments. (an entry on the parent will transfer to the top).		X		
Eliminating Entries				X

Tips for Preparing this Combined Return

Place an *X* to suppress the print of subsidiary attachments. In an affiliated group, the subsidiary return(s) are filed separately to report net worth tax. This option is selected on the parent return.

Data Requirements for Forms to Print

CONSOLIDATED GROUP FORM 600

- Required information: Parent (designated member's) **Name**, federal **EIN**, **Address**, and so forth.
- The **Consolidated GA Parent Return** field must be marked, and the **GA Consolidated Subsidiary** field must be blank.
- Schedule 1: Lines 1-4 must be blank. Line 5 will show the total of the amounts from Schedule 1, line 7, the group members. A schedule showing the name, EIN, and separate company income or loss for each member corporation must be attached. Consolidated net operating loss is reported on line 6, and is included in the consolidated group taxable income or loss calculated on line 7.
- Schedule 2: Parent corporation's net worth tax computation is reported.
- Schedule 3: Columns A, B, and C must be completed. The amount on line 2 of Column C must be the amount allocated to the corporation as listed on the payment transfer schedule.
- Schedule 4, Schedule 5, Schedule 6, and Schedule 7 must be blank.
- Schedule 8: Parent corporation net worth tax apportionment is reported.

PARENT CORPORATION FORM 600

- Required information: Parent (designated member's) **Name**, federal **EIN**, **Address**, and so forth.
- The **Consolidated GA Parent Return** field must be marked, and the **GA Consolidated Subsidiary** field must be blank.
- Parent (designated member) EIN should be printed in the **Consolidated Parent FEIN** box on Page 1.
- Schedule 1: Complete all lines of Schedule 1 on a separate company basis. Separate company income or loss on line 7 should be the amount from Schedule 7, line 9. No amount should be reported on line 8.
- Schedule 2 and Schedule 3 must be blank since the parent net worth tax is reported on the consolidated group From 600.
- Schedule 4, Schedule 5, Schedule 6, and Schedule 7 should be completed with separate company amounts.
- Schedule 8 must be blank since the parent net worth tax is reported on the consolidated group From 600.
- Schedule 9 should be completed if the parent corporation has tax credits. Line 6 should be left blank.

SUBSIDIARY CORPORATION FORM 600

- Required information: Parent (designated member's) **Name**, federal **EIN**, **Address**, and so forth.
- The **Consolidated GA Parent Return** check box must be selected, and the **GA Consolidated Subsidiary** check box must be cleared.
- Parent (designated member) EIN should be printed in the **Consolidated Parent FEIN** box on page 1.
- Schedule 1: Complete all lines of Schedule 1 on a separate company basis. Separate company income or loss on line 7 should be the amount from Schedule 7, line 9. No amount should be reported on line 8.
- Schedule 2 and Schedule 3: Columns B and C should be completed to report the subsidiary corporation net worth tax computation. The amount on Schedule 3, Column C, line 2, must be the amount allocated to the corporation on the payment transfer schedule.
- Schedule 4, Schedule 5, Schedule 6, and Schedule 7 should be completed with separate company amounts.
- Schedule 8 should be completed to report the subsidiary corporation net worth tax apportionment.
- Schedule 9 should be completed if the subsidiary corporation has tax credits. Line 10 should be left blank.

FORM IT-CONSOL PAGES 1-4

You must select the **Print form IT-CONSOL** check box on the top consolidation or subconsolidation locator in **Organizer > States > Georgia > Application for Consolidation**.

FORM 602 ES PAGES 1-4

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM IT-303 EXTENSION

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM IT-560-C EXTENSION PAYMENT

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the forth option to suppress computation and print of the underpayment form in the Georgia Organizer on the **Underpayment Options** screen.
- There is a penalty due on line 17 of form, or you selected the second or third option to always print the underpayment form on the **Underpayment Options** screen in the Georgia Organizer.
- No override exists for the underpayment penalty in the Georgia Organizer on the **Underpayment Options** screen.

Listing of Combined Forms and Schedules

- Form 602 ES, Pages 1-4
- Form IT-303 Extension
- Form IT-560-C Extension Payment
- Form IT-CONSOL Application for Permission.

HAWAII

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

> * Make the selection in **Organizer > States > Common State > General Information > Basic Return Information > Filing Status > State Filing Method**.

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
* A separate return of a member corporation of a combined group.		X		
* A combined return of a unitary group of corporations.		X		
* A consolidated return.		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Estimate Payments, Credits, Income from Dividends, Sales of Property, Capital Gains and Losses, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Hawaii.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Return Information Use the Hawaii **Combined Report** Organizer to enter data for Forms N-303 and N-304.	X			
On the parent return, indicate if the group has elected to adjust earnings and profits and remarks.	X			
Enter information for stock holdings and any changes in stock holdings during the year.	X			
In order to print Form N-303, the following information needs to be entered for each subsidiary: active or inactive status, Hawaii GE/ Federal ID number of the parent corporation. Enter the Hawaii GE/Federal ID number of the parent corporation in **Organizer > States > Common State > General Information > Basic Return Information > Filing Status > Common Parent EIN**.		X		
Eliminating Entries				X

Data Requirements for Forms to Print

FORM N-30

- You have not suppressed the print of state forms for Hawaii in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The return is marked as consolidated.

SCHEDULE D

- There is an amount on line 16 of the form.
- The return is marked as consolidated.

SCHEDULE D-1

- There is an amount on line 8 or line 19 or line 33 of the form.
- The return is marked as a C corporation under Hawaii Selected Options.
- The return is marked as consolidated.

SCHEDULE O

For Hawaii combined/consolidated returns, Schedule O does not print a combined Schedule O in the TopCon. Instead, Schedule O prints in the TopCon for each and every subsidiary/parent that has:

- A percentage amount on Schedule P, line 5, in **Tax Forms > States > Hawaii > Combined Report > N-30, Sch P > line 5**. Note that entering *NONE* does not work and causes Schedule O not to print for that entity.
- A greater than zero amount on Schedule O, line 24, in **Tax Forms > States > Hawaii > Combined Report > N-30, Sch O, Page 1 > line 24**. Any negative amounts causes Schedule O to not print for that entity.

SCHEDULE P

- There is an amount on line 5 of Schedule P.
- The return is marked as consolidated.

FORM N-220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the Hawaii Organizer on the **Underpayment Options** screen.
- You selected the second or third option to always print the N-220 on the **Underpayment Options** screen in the Hawaii Organizer.

FORM N-312

- There is an amount on Part I, line 7 or Part II, line 13 of the form N-312.
- The return is marked as consolidated.

FORM N-304

- The return is a top consolidation.
- The return is marked, A consolidated return. (Domestic (Hawaii) corporations only) on Form N-30, Page 1.

Listing of Combined Forms and Schedules

- Form N-30, Pages 1-2: Corporation Income Tax Return
- Schedule D: Capital Gains and Losses
- Schedule O: Allocations / Apportionment of Income
- Schedule P: Apportionment Formula
- Schedule D-1, Pages 1-2: Sales of Business Property
- Form N-220: Underpayment of Estimated Tax
- Form N-303: Authorization and Consent
- Form N-304: Affiliation Schedule
- Form N-312: Capital Goods Excise Tax Credit

IDAHO

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Idaho.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Return Information Respond to the questions and enter the general information requested.		X		
Eliminating Entries				X

Data Requirements for Forms to Print

FORM 41 ES (ESTIMATES)

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM 41 ES (EXTENSION)

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on line 3 or 7 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM 42

One of the following three factors must be true:

- There is a factor on Part I, line 21 of the form.
- There is an amount in Part II, line 6 of the form (Water's Edge or Worldwide).
- There is an amount in Part II, line 12 of the form (Water's Edge or Worldwide)

FORM 49

There is an amount on line 1a of the form and one of these:

- line 8 or
- line 9 or
- line 10 or
- S-Corp.

FORM 49C

There is an amount on line 35 of the form.

FORM 49R

There is an amount on line 9 of the form.

FORM 72

There is an amount on Part IV, line 2.

FORM 75

- The return must be marked as a consolidated return and the amount on:
  - Section IV, line 6
  - Section IV, line 7.
- There is an amount in Section V, line 5, column A,
- ***Or*** there is an amount in Section V, line 6, column A,
- ***Or*** there is an amount in Section VI, line 4, column A,
- ***Or*** there is an amount in Section VI, line 5, column A.

FORM 41ESR

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the Idaho Organizer on the **Underpayment Options** screen.
- There is a penalty due on line 19 of form, or you selected the second or third option to always print the form on the **Underpayment Options** screen in the Idaho Organizer.

Listing of Combined Forms and Schedules

- Form 41A: Idaho Supplemental Schedule of Affiliated Entities
- Form 41ES: Idaho Estimated Tax
- Form 41ES: Idaho Extension
- Form 41, Pages 1-2: Idaho Corporate Tax Return
- Form 42: Idaho Multistate/Multinational Businesses
- Form 49: Idaho Investment Tax Credit
- Form 49C: Idaho Investment Tax Credit Carryover
- Form 49R: Recapture of Investment Tax Credit
- Form 69: Idaho Incentive Investment Tax Credit
- Form 69R: Recapture Idaho Incentive Investment Tax Credit
- Form 72: Idaho Hire One Act Credit
- Form 75: Idaho Fuel Use Report

ILLINOIS

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Allocation and Apportionment Write the amounts of any “intercompany” transactions that were eliminated from the apportionment factor in the Illinois Organizer **Combined Information** folder as a negative number in the parent and subsidiary returns--not in the elimination company. If Illinois Schedule UB is not generating, verify that the state is activated on the **States to Combine** screen on the top consolidation company. The check box on Schedule UB populates automatically from a Parent or Subsidiary return, and then it consolidates up to the Top Consolidation. This is automatic.		X	X	
Add / Activate the state of Illinois.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Return Information Enter under the **Combined Information** folder: Name and FEIN of designated agent and controlling corporation (if not the parent).		X		
• Name and FEIN of last year designated agent (if different than above).		X		
• If controlling corporation is not part of the unitary group.		X		
• If group is not electing to file an Illinois Combined return		X		

ORGANIZER TAB	TOP	PAR	SUB	ELIM
• Section A filing structure and apportionment code		X		
• Section B lists any mergers with members listed in Section A		X		
• Section C lists all members that left the group during this tax year		X		
• Section D and Step 5 lists all excluded members		X		
• If a new member or an inactive member, mark inside Section B under the **Combined Information** folder.		X	X	
Business Income Election Designated agent may make an election to treat all of the unitary groups income other than compensation as business income.		X		
If filing Schedule UB/NLD, input data in Organizer screens for NOL-Parent/Subsidiary		X	X	
To disable consolidation of NOL information (manual override), type *X* in the applicable field on the **Return Options** screen.	X			
To suppress UB/NLD, type *X* in the applicable field on the **Return Options** screen.	X			
Combined Overrides Certain fields are available in the Organizer to specifically override a field on the top consolidation.	X			
Eliminating Entries (except for Allocation and Apportionment)				X

Tips for Preparing this Combined Return

SCHEDULE UB/NLD

Enter information on the Schedule UB/NLD sections of Organizer on the parent and subsidiary locators/returns of the group. Do not enter information in the Top Consolidation locator. Do NOT enter this information on the Schedule NLD section of the Organizer. That screen is for a single company only.

SCHEDULE 4255

Type information in same group year order for parent and subsidiaries on **ITC Recapture** folder.

ADDBACK - TAXES

Illinois only adds back the amount of taxes for Illinois.

TIPS FOR VIEWING THE ILLINOIS RETURN

IF YOU WANT TO VIEW	THEN
Listing of all the combined members	Access Schedule UB
Back Allocations to each subsidiary	Access IL-1120 Page 1 for that subsidiary/Parent
Schedule UB group member data	Press the button for Parent and elimination or subsidiary detail on the Top Consolidations Schedule UB.

Data Requirements for Forms to Print

FORM IL-1120-ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.

FORM IL-505-B

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount is on line 3 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM IL-1120

You have not selected the option to suppress print of Form IL-1120 on the top consolidation on the Illinois Organizer.

SCHEDULE J

- You have not selected the option to suppress print of Form IL-1120 on the top consolidation in the Illinois Organizer.
- The amount is on line 15 of the form, and that amount is not equal to *NONE*.

SCHEDULE NB

- You have not selected the option to suppress print of Form IL-1120 on the top consolidation in the Illinois Organizer.
- You have not marked overrides for **Total Nonbusiness Income Everywhere** and **Total Nonbusiness Income Illinois** in the Illinois Organizer.
- The amount is on line 12, **Total Everywhere** column of the form.

SCHEDULE 1299-B

- You have not selected the option to suppress print of Form IL-1120 on the top consolidation in the Illinois Organizer.
- An amount is on line 19, 22, 25, 32, or 35.

SCHEDULE 1299-D

You have not selected the option to suppress print of Form IL-1120 on the top consolidation in the Illinois Organizer.

The amount is on Step 1, line 65 or 68, or on Step 2, line 1.

SCHEDULE 4255

You have not selected the option to suppress print of Form IL-1120 on the top consolidation in the Illinois Organizer.

The amount is on line 16, column A, or column B, or column C of the form.

FORM IL-4562

The amount is on line 4 or line 10 of the form.

FORM IL-477

- You have not selected the option to suppress print of Form IL-1120 on the top consolidation in the Illinois Organizer.
- The amount is on Part I, line 2, column G, or you have marked that your business is new to Illinois in the Illinois Organizer, or an amount is present on Step 2, line 14, column A, or on Step 1, line 11.

FORM IL-2220

- You have not selected the option to suppress print of Form IL-1120 on the top consolidation in the Illinois Organizer.
- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You have not selected the fourth option to suppress computation and print of the underpayment form in the Illinois Organizer on the **Underpayment Options** screen.

SCHEDULE UB, PAGE 1-5

You have marked Illinois to be consolidated/combined on the consolidated return in **Step 1 - What to Consolidate > States to Combine/Consolidate**.

SCHEDULE UB/NLD

- You have marked Illinois to be consolidated/combined on the consolidated return in **Step 1 - What to Consolidate > States to Combine/Consolidate**.
- You have not selected the option to suppress print of UB/NLD in the Illinois Organizer.
- The loss amount on Step 3, line 30, is greater than zero.

Listing of Combined Forms and Schedules

- Form IL-1120-ES: Estimated Tax Payments
- Form IL-505-B: Payment of Extension

- Form IL-1120: Income and Replacement Tax
- Schedule J: Foreign Dividends
- Schedule M: Other Additions and Subtractions
- Schedule NB: Nonbusiness Income
- Schedule 1299-B: Enterprise Zone/Trade Zone
- Schedule 1299-D: Income Tax Credits
- Schedule 4255: Recapture of ITC
- Schedule 4562: Special Depreciation
- Form 80120: Related Party Expenses
- Form IL-477: Replacement Tax Investment Credit
- Form IL-2220: Penalties for Businesses
- Schedule UB, Pages 1-5: Combined Apportionment for Unitary Business Group
- Schedule UB/NLD: Unitary Illinois NOL
- Schedule UB/INS: Tax for a Unitary Business Group with Foreign Insurer Members

INDIANA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

If filing a Consolidated Return (not Unitary), go to **Organizer > States > Indiana > General Information**:

- Check **No** to *Is this return filed on a Combined basis under the Unitary concept?*
- Check **Yes** to *Is this Corporation included in the Consolidated Adjusted income tax return?* (Generates Schedule 8-D)

If filing a Combined Return, go to **Organizer > States > Indiana > General Information**, and check **Yes** to *Is this return filed on a Combined basis under the Unitary concept?* (Generates Unitary Schedule).

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Net Operating Loss (IT20-NOL)	X			
Allocation and Apportionment		X	X	X
Add / Activate the state of Indiana.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Return Information Enter information needed for Combined/Consolidated filing.		X		
Eliminating Entries				X

Data Requirements for Forms to Print

VOUCHER IT-6

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

SCHEDULE F

- The return is marked as a top consolidation return.
- Data must exist on line 11.

SCHEDULE IT-20NOL

You must have an amount on Schedule IT-20NOL, line 23.

FORM IT-2220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the forth option to suppress computation and print of the underpayment form in Indiana Organizer on the **Underpayment Options** screen.
- Penalty is due on line 22 of the form, or you have selected the second or third option to always print the IT-2220 on the **Underpayment Options** screen in the Indiana Organizer.

SCHEDULE 8-D

- Question T on the IT-20, Page 1 cannot be answered *Yes*.
- The return is marked as a consolidated return.

UNITARY SCHEDULE 1 & 2

- Question T on the IT-20, Page 1 must be answered *Yes*.
- The return is marked as a consolidated return.

Listing of Combined Forms and Schedules

- Form IT-6, 1 through 4: Estimated Tax Vouchers
- Form E-6: Request for IT-6
- Form IT-20, Pages 1-4: Corporate Income Tax Return
- Schedule F, Pages 1-2
- Schedule IT-20NOL: Net Operating Loss
- Schedule IT-2220: Penalty for Underpayment
- Form IT-20, Schedule 8-D, Pages 1 through 3 if filing as a consolidated return
- Unitary Schedule 1 and 2 if filing as a combined unitary return

INDIANA FINANCIAL

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Enter the information needed for the Combined/Consolidated filing.		X		
Schedule NOL	X			

Listing of Combined Forms and Schedules

- Form FIT-ES, 1 through 4 – Estimated Tax Vouchers
- Form FIT-20, Pages 1-4 – Corporate Tax Return
- Schedule FIT-NRTC
- Schedule NOL

IOWA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, Foreign Dividend Exclusion, AMT, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Iowa.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Report Enter information for Schedule H and I on the parent return under **Parent Information**.		X		
Enter information for Schedule H and I on the subsidiary return under **Subsidiary Information**.			X	
Enter overrides and consolidating adjustments and elimination amounts.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM 1120ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM IA CORPORATION SCHEDULES F AND G

- There is an amount on the **Total Iowa Loss Incurred or Loss Applied** column of Schedule F.
- There is an amount on the **Total Iowa Loss Incurred or Loss Applied** column of Schedule G.
- There is an amount on line 12 or 13 of Form IA4626.

FORM IA CORPORATION SCHEDULE H

This form will print if the filing status on Page 1 of Form IA 1120 is selected as filing status 2 or 3. If data is entered from the Organizer for a single company, this form also will print.

FORM IA CORPORATION SCHEDULE I

This form will print if the filing status on Page 1 of Form IA 1120 is selected as filing status 3.

FORM IA CORPORATION SCHEDULE J1 AND J2

This form will print if the filing status on Page 1 of Form IA 1120 is selected as filing status 3.

FORM IA CORPORATION SCHEDULE L

This form will print if the filing status on Page 1 of Form IA 1120 is selected as filing status 3.

FORM IA-2220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation, and print of the underpayment form in the Iowa Organizer on the **Underpayment Options** screen.
- There is a penalty due on line 20 of the form, or you selected the second or third option to always print the IA-2220 on the **Underpayment Options** screen in the Iowa Organizer.

FORM 42-019

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

Listing of Combined Forms and Schedules

- Form IA-1120ES: Estimated Tax
- Form IA-1120, Pages 1-4: Corporate Income Tax Return
- Schedules F and G: Net Operating Loss and AMT Loss Carryover
- Schedule H: Computation of Federal Tax Refund/Deduction
- Schedule I: IA 851: Affiliation Schedule
- Schedules J1 and J2: Consolidated Business Activity Ratio
- Schedule L: Iowa Nexus Adjustment
- Form IA-2220: Underpayment of Estimated Tax
- Form 42-019: Corporation Income Tax Payment Voucher

KANSAS

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

On all the returns involved in the consolidation, you need to mark a method used to determine income on the **Allocation & Apportionment** screen under the Kansas Organizer. If applicable, select qualified elective two-factor method and input the year qualified.

You can select the combined income method on the top consolidation and push this option down to all the companies involved in the combination. This makes it easier to determine if you marked the option on all entities. This can be found on the top consolidation in the Common State Organizer on the **Options for Combined States** screen.

If all companies do business only within Kansas, select activity wholly within Kansas. If at least one company does business outside of Kansas, select a combined income method.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, Foreign Dividend Exclusion, AMT, NOL, and State Adjustments		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Allocation and Apportionment Enter on the parent and subsidiary binders/locators. Kansas does not allow for elimination entries in computing Allocation and Apportionment. Therefore, any elimination entries for allocation and apportionment purposes should be made on the parent and/or subsidiary return(s).		X	X	
Add / Activate the state of Kansas.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Parent and Subsidiary Federal NOL Addback Enter on the parent and subsidiary returns on the state adjustments screen.		X	X	
Combined Report Enter the explanation of eliminations.		X		
Eliminating Entries				X

Tips for Preparing this Combined Return

For viewing the combined/consolidated return, from the Top Consolidation or the Subconsolidation return:

- If activity is wholly within Kansas, review the consolidated Form K-120, Pages 1-2, Schedule K-220, and Form K-120ES;
- If combined income method, review combined Form K-120, Pages 1-2, Schedule K-121, Pages 1-2, Schedule K-220, and Form K-120ES;
- If combined income method, a summary is provided for Schedule K-121, pages 1-2, on combined amounts and detail of parent and subsidiary returns. Individual changes must be made on the individual return.

From the Parent return, Subsidiary/Division returns, and State Elimination return, if combined income method, review the Form K-120, Pages 1-2, Schedule K-220, and Form K-120ES for the combined entity. Review individual information for Form K-121, Pages 1-2.

Data Requirements for Forms to Print

FORM K120-ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM K-120

For Pages 3 and 4, you do not file a K-121 and you have an average percent on line E.

FORM K-121

You are printing from the top or subconsolidation return and you have selected a combined income method on the **Allocation & Apportionment** screen. Please see the *Required Entries* section.

FORM K-220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the Kansas Organizer on the **Underpayment Options** screen.
- Penalty is due on line 15 of form, or you have selected the second or third option to always print the K-220 on the **Underpayment Options** screen in the Kansas Organizer.

Listing of Combined Forms and Schedules

- Form K-120ES: Estimated Vouchers
- Form K-120, Pages 1-2: Tax Return
- Schedule K-121, Pages 1-2 from the Top Consolidation
- Schedule K-220: Underpayment

KENTUCKY

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Indicate the reason code an income tax return or a license tax return is not required.		X	X	
Is this a consolidated income tax return? This question must be answered if the Kentucky return is different from the federal return.	X			
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, State Adjustments, and A&A information		X	X	
Add / Activate the state of Kentucky.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Consolidated Return Information Indicate if any of the affiliated group members have changed from the prior year.		X		
Indicate if one single check will be used for the consolidated group		X		
Indicate the reason code an income tax return or a license tax return is not required.		X	X	
Net Operating Loss Schedule NOL (Single, Parent or Subsidiary)		X	X	
Schedule NOL-CF	X			
Eliminating Entries				X

Tips for Preparing this Consolidated Return

Form 720, Page 1 Item A, boxes for consolidated return will automatically be checked on the top consolidation return. This can be overridden by going to **Organizer > States > State and City Activation > Entity Type** column. Change the entity type for Kentucky to single company.

Data Requirements for Forms to Print

FORM 720ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM 720SL

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount is on total payments of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM 720

The reason code in section B or C determines if either or both the license and income tax sections of the return prints.

FORM 722

Income tax is marked as consolidated on the top return in Section C. (This form does not print with the application).

FORM 851-K

Income tax is marked as consolidated on the top return in Section A.

Listing of Consolidated Forms and Schedules

- Form 720ES: Estimates
- Form 720SL: Extension
- Form 720, Pages 1-2: Corporate Income Tax Return
- Form 720 Schedule A: Apportionment
- Form 722: Election to File as Consolidated
- Form 851-K: Affiliations Schedule.

MAINE

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Maine.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Return Information Enter if the corporation has nexus in Maine. The default is *Yes*. Also, enter a corporation return option. The default is a Unitary Member. Also enter unitary NOL deduction, special deductions and Line 16 adjustments		X	X	
Enter the taxable income brackets information. All of the information on this screen is automatic except the section on the assignment of the taxable income brackets.		X	X	
Eliminating Entries				X

Tips for Preparing this Combined Return

On the top consolidation return, you will view the combined Maine return under the **Combined** folder.

Data Requirements for Forms to Print

FORM 1120EXT-ME

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount of payment is completed, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM 1120ES-ME

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM 1120ME

Return is a top consolidation or a subconsolidation and there is data on line 1 (Federal Taxable Income).

FORM CR CONSOLIDATED RETURN

Return is marked as a C Corporation and is a top consolidation or a subconsolidation.

FORM 2220ME

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the Maine Organizer on the **Underpayment Options** screen.
- Penalty is due on line 4 or line 13 of the form, or you have selected the second or third option to always print the 2220ME on the **Underpayment Options** screen in the Maine Organizer.

FORM CR

- Member of affiliated group reporting a separate return
- Return is marked as a C corporation.
- Allowable adjustments or federal taxable income of unitary members is entered.
- The form is not suppressed.

Listing of Combined Forms and Schedules

- Form 1120EXT-ME: Estimated Tax Vouchers
- Form 1120ES-ME: Extension Voucher
- Form 1120ME, Page 1-4: Corporate Income Tax Return
- Form CR, Pages 1 and 2
- Form 2220ME: Underpayment of Estimated Tax

MASSACHUSETTS

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.) You need to mark on both the parent and sub returns the state corporation type of Domestic or Foreign.		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, Balance Sheet, Value of Taxable Massachusetts Property, Dividends, Loss Carryover Deduction, Taxable Income, and State Adjustments		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Allocation and Apportionment Schedule F is completed on an separate company basis without regard to elimination entries. For Schedule U-MSI eliminating entries for within the state should be entered on the member companies not in the elimination company. Member company eliminations entries are made on **States > Massachusetts > Allocation and Apportionment**. Everywhere entries included in Schedule U-E may be made in the eliminations company.		X	X	
Add / Activate the state of Massachusetts.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions. (Mark on each parent and sub return for the net worth tax).	X			
Combined Return Information Suppress the print of the subsidiary returns on the top or sub consolidation.		X		
Eliminating Entries				X

Data Requirements for Forms to Print

FORM 355-7004

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on line 3 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM 355-ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM 355U

The return is marked as a top consolidation.

FORM M-2220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is no override underpayment penalty amount entered in the Organizer on the **Underpayment Options** screen.
- The amount on line 5 of the form is greater than the total payments made for the year.

SCHEDULE VP

- There is an amount on line 4 of the form.
- There is no override of the Vanpool credit in the Organizer on the **General Credits, Schedule H** screen.

SCHEDULE EOA

There is an amount on line 9 of the form.

Listing of Combined Forms and Schedules

FORM	TOP	PAR	SUB	ELIM
Form 355-7004 - Extension	X			
Form 355 -ES - Estimated Tax Vouchers	X			
Form 355-U - Excise for Taxpayers Subject to Combined Filing	X			
Schedule CIR - Consolidated Income Reconciliation	X	X	X	
Schedule CG - Combined Group Allocation Schedule	X			

FORM	TOP	PAR	SUB	ELIM
Schedule DRE - Disclosure of Disregarded Entity		X	X	
Schedule EOA - Economic Opportunity Area Credit		X	X	
Schedule F - Income Apportionment		X	X	
Schedule FE - Report with Respect to Foreign Entities		X	X	
Schedule NOL - Net Operating Loss Carryover		X	X	
Schedule RC - Research Credit		X	X	
Schedule VP - Vanpool Credit		X	X	
Schedule U-CI - Combined Income	X			
Schedule U-CS - Credits Shared from Other Members		X	X	
Schedule U-E - Unitary or Affiliated Group Income	X			
Schedule U-IC - Member's Individual Credits		X	X	
Schedule U-INS - Payment to Insurance Companies under Common Ownership		X	X	
Schedule U-M - Member's Income and Expenses		X	X	X
Schedule U-MSI - Member's Apportioned Share of Group Income		X	X	
Schedule U-MTI - Member's Taxable Income from Sources Other Than the Unitary Business		X	X	

FORM	TOP	PAR	SUB	ELIM
Schedule U-NOLS - Member's Shared Loss Carryover		X	X	
Schedule U-ST - Member's Separate Income Tax		X	X	
Schedule U-TM - Tax by Member	X			

Basic Setup

Use the following steps to set up a Massachusetts return:

1. If the Massachusetts member list is different from the one found in the federal return, then create a separate top consolidation (topcon) locator for Massachusetts filing purposes.
2. All entities must be included in the member list of the top consolidation locator.
3. Select the check box **Filing combined Forms 355 U (required for every member of the combined group)** in the **Combined Report Options** section. This option ***MUST*** be selected to enter the **Combined State Information** on the 355U forms.

   You can verify that this option is marked for all companies by going to the Top Consolidation return in **Organizer > States > Massachusetts > Combined Return Information**, selecting the option for Massachusetts, and transferring it down.
4. Enter the **Principal Reporting Corporation Name** by making an applicable entry in the field below the check box.
5. Enter the **FID (Federal ID number)** of the Principal Reporting Corporation in the field below the check box.
6. Verify the parent locator is marked as a *Parent* for Massachusetts' purposes, and each of the subsidiaries is marked as a *Subsidiary*.
7. For each return that does not have a nexus in Massachusetts, select *No*. For each return that does not have a nexus in Massachusetts, select *No* for the option labeled **Taxable in Massachusetts**.
8. On each Financial member, mark the option labeled **Financial**.
9. Compute all subsidiaries.

10. Consolidate.
11. Perform a full recompute.

FORM 355U

Form 355U (Top Con) is the main form for the income tax excise for the group. It gathers information from the following sources:

- For Combined Return Information (Parent): **States > Massachusetts > Combined Return Information**.
- For Contributions (Parent): **States > Massachusetts > Contributions**.
- Schedule U-ST (Entity Level).
- Schedule CG (topcon).

SCHEDULE NOL

Schedule NOL uses as its source **Organizer > States > Massachusetts > Net Operating Loss**.

> The date of ownership is required for most returns. If there has been no change, use the date of incorporation.

SCHEDULE U-ST

Schedule U-ST (Entity Level) calculates the income tax for the entity from the following forms:

- Schedule U-MSI
- Schedule U-MTI
- Schedule U-IC
- Schedule U-NOL
- Schedule U-NOLS.

SCHEDULE U-M

Schedule U-M is completed at the entity level whether or not an affiliated group election is made.

Schedule U-M pulls lines 1-28 from the federal return. Entries for the Schedule U-M can be made in **Organizer > States > Massachusetts > M-1/U-M Adjustments**.

SCHEDULE U-CI

Schedule U-CI (topcon) pulls in the amounts from the Schedule(s) U-M at the entity level.

SCHEDULE U-E

Schedule U-E calculates the taxable income for the group. It gathers information from the following sources:

- For Allocation and Apportionment: **Organizer > States > Allocation and Apportionment. For certain financial organizations and overrides, see the Organizer > States > Massachusetts > Allocation &Apportionment**.
- For Unitary Group Income: **Organizer > States > Massachusetts > Unitary > group number > Unitary Group Income**.
- State Adjustments: **Organizer > States > Massachusetts > State Adjustments**.
- Schedule U-CI (topcon).
- Schedule ABI (Entity Level).
- Schedule ABIE (Entity Level).
- Schedule U-MSI (Entity Level).

SCHEDULE U-MSI

Schedule U-MSI (Entity Level) calculates the entity's portion of the combined taxable income from **Organizer > States > Allocation and Apportionment**. For certain financial organizations and overrides, see **Organizer > States > Massachusetts > Allocation &Apportionment** or from **Organizer > States > Massachusetts > Unitary > group number > Allocation & Apportionment**, and the Schedule U-E (Top Con), as is appropriate.

SCHEDULE U-MTI

Schedule U-MTI (Entity Level) reports the nonunitary taxable income from **Organizer > States > Massachusetts > Unitary > description > Nonunitary Income**.

> Schedule U-MTI cannot be used for groups making an affiliated group election.

SCHEDULE U-NOLS

Schedule U-NOLS is used to share NOLs between entities from the source in **Organizer > States > Massachusetts > Loss Carryover Deduction**.

> Losses before 01/01/2009 cannot be shared.

SCHEDULE U-IC

Schedule U-IC (Entity Level) list all the credits taken by the entity from **Organizer > States > Massachusetts > General Credits** for the following:

- Schedule EOAC
- Schedule H
- Schedule VP
- Schedule BC.

SCHEDULE U-CS

To add additional Schedule U-Cs:

1. Go to **Organizer > States > Massachusetts > General Credits > Credit Shared**.
2. Click **Add new Credits Shared**.
3. Enter the amount of the credit (such as *200.00*) in the dialog box field and this amount is transferred to the **Amount of credit being shared between these corporations** field on the **Credits Shared** screen.
4. Enter the **Name** of the corporation whose credits are being used in the field provided. Enter the **Federal Identification number** (FID), and select the option for the **Type of Credit** and the **Type of Corporation** if taking ITC when appropriated, or else select the *None Selected* option.

> Credits for ITC, VP, HMTC, FEC, LSITC, LSRC, and LSFDA cannot be shared if generated prior to 01/01/2009.

Massachusetts Unitary Return FAQs

UNITARY GROUP MEMBER NOT TAXABLE IN MASSACHUSETTS

Q: What input is required to indicate that one of the unitary group member companies is not taxable in Massachusetts?

A: To indicate that one of the unitary group member companies is not taxable in Massachusetts:

1. Go to **Organizer > States > Massachusetts > Combined Return Information**.
2. Select *No* for the option labeled **Taxable in Massachusetts**.
3. Checking this box will suppress calculations for Massachusetts, so it should not be checked if Massachusetts calculations are needed for that group member.

GROUP MEMBER FORM 355 PRINT

Q: In past years a separate return for each combined group member could be printed from the top consolidation locator. Is this functionality still available?

A: The non-income measure of excise is now included with the Form 355U. A business corporation will only file a separate Form 355 or 355S to calculate its non-income measure of excise if its separate federal taxable year ends at a different time than the common year used to determined combined group income. A Massachusetts S corporation that is included in a 355U will also continue to file Form 355S but that return will be informational only and will include Schedules SK-1. A separate return is only needed for members that have a different common year or are S-Corps and need to file an informational return. This return should be printed from the member level. The e-file for these entities should also be created at the member level.

ALLOCATION AND APPORTIONMENT

Q: Where should allocation and apportionment amounts be entered to flow to the Massachusetts unitary return?

A: Common state allocation and apportionment entries for Massachusetts and everywhere are used in the Massachusetts unitary return calculations when there is only one unitary group basket included in the return. When more than one unitary group basket is present, the allocation and apportionment amounts must be entered under each unitary group basket in **Organizer > States > Massachusetts > Unitary > (unitary group basket number) > Allocation and Apportionment**.

Q: Massachusetts allocation and apportionment and Massachusetts apportioned income amounts are not being reported on Schedule U-NI, Schedule U-MSI, and Schedule U-ST. What input is required to get those schedules to be completed?

A: Once the Schedule U-E Part 2 Apportionment Denominators and Schedule U-E Part 3 Total of Massachusetts Numerators amounts are present, the allocation and apportionment and apportioned income amounts should compute and flow to the listed Massachusetts schedules. Unitary group member amounts are forward-allocated to the top consolidation and are then back-allocated to each unitary group member.

SCHEDULE U-MSI

Q: There is no Schedule U-MSI printing for my combined group at the Top Consolidation level. Should there be a Schedule U-MSI for the combined group?

A: Schedule U-MSI is used only to report the entity's portion of the combined taxable income. Schedule U-MSI will be blank in Tax Forms on the Top Consolidation locator. Each unitary group member's Schedule U-MSI is printed at the Top Consolidation level.

ADDING MASSACHUSETTS UNITARY GROUPS

Q: How can additional unitary groups be added to a Massachusetts unitary return?

A: On the Massachusetts unitary group parent locator, navigate to **Organizer > States > Massachusetts > Combined Return Information**. In the **Unitary Groups** section, enter the **Number of Unitary Group (enter on parent)** in the left box.

If no value is present in the left box, the calculated box on the right shows s that there is one unitary group. Enter a value in the left box and recompute, then that value is displayed as a computed value in the right box. Under **Organizer > States > Massachusetts > Unitary** numbered folders (such as *01*) are displayed for all unitary group members after reconsolidating.

MASSACHUSETTS FINANCIAL UNITARY GROUP MEMBERS

Q: Should Massachusetts Financial be activated for financial unitary group members filing Form 355U?

A: No. Massachusetts Financial should only be activated for single returns that are filing a Form 63FI. Financial should be selected as the **Tax Type** in **Organizer > Massachusetts > General Information > General Information** section for unitary group members that are included in a Form 355U filing.

UNITARY GROUPS WITH AN S CORPORATION MEMBER

Q: How should a Massachusetts unitary return be setup when S Corporations are included in the unitary group?

A: The top consolidation must be a C Corporation for Massachusetts purposes. The parent and subsidiaries that are S Corporations should be marked as S Corporations for Massachusetts purposes. The unitary group top consolidation Subsidiary Listing may contain both C Corporations and S Corporations.

MICHIGAN

Required Entries

Michigan combined groups are referred to as Unitary Business Groups. For 2016, the following forms should be used to disclose and aggregate certain items for this reporting:

- Form 4580 - Michigan Business Tax Unitary Business Group Combined Schedule for Standard Taxpayers.
- Form 4752 - Michigan Business Tax Unitary Business Group Combined Schedule for Financial Institutions.
- Form 4896 - Michigan Corporate Income Tax Data on Unitary Members
- Form 4910 - Michigan Corporate Income Tax Financial Combined Report

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	
Add / Activate the state of Michigan.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries		X	X	

Steps to Complete a Michigan Combined Return

1. Every member of the Michigan combined group should be set up in a Schedule 1120-C corporation return. If there are certain members of the group that are Schedule 1120-S corporations, or Schedule 1065 Partnerships, the information will need to be brought into a 1120-C corporation return locator/binder.
2. Create a top consolidation locator/binder for Michigan purposes. Use these 1120 returns to set up the consolidated group.
3. Mark Michigan to combine in the Topcon locator/binder.
4. Go to **Organizer > States > Michigan > Return Options**. Complete the **Name of Designated Member** and **FEIN or TR Number of Designated Member** fields. These are required entries for form header print purposes.
5. Consolidate.
6. Perform a full recompute.
7. Review the Michigan return and corresponding combined report.

TRANSFERRING INFORMATION FROM 1065 APPLICATION INTO 1120 APPLICATION FOR CONSOLIDATION PURPOSES

The following steps outline the procedure to follow when a Schedule 1065 entity-type is part of a consolidation where the designated member is an Schedule 1120 return-type.

In the 1065 application:

1. Prepare the return in the 1065 application.
2. Finalize the information, ensuring that the Tax Forms and print is as intended for filing purposes.

In the 1120 application:

1. Create a new 1120 corporation locator/binder. It should be set up as a 1120-C corporation, with either a parent or a subsidiary designation, as appropriate.
2. Activate Michigan.
3. On the **Transfer** screen (navigation: **Organizer > States > Michigan**, first screen), enter the source locator number and, if appropriate, the account number of the 1065 locator (if different than the target 1120 locator).
4. Select the **Transfer** button.
5. Perform a full recompute.

MINNESOTA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Choose Combined return (Mandatory for unitary group) in the (Parent) **Organizer > States > Common State > General Information > Basic Return Information > Filing Status > State Filing Method**. Also, an entry in the Minnesota Organizer on the **Combined Information** screen for the parent return is required for Schedule AFF.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.) The system will automatically assume the return has Nexus in Minnesota if the Minnesota ID number is entered under **Organizer > States > Common State > General Information > State/City ID Numbers**.		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Allocation and Apportionment Enter the eliminating entries in the member companies, not in the elimination company. On a Minnesota state unitary return, if some of the amounts are not flowing to the top consolidation, verify that the state is activated in each member company, and also that it has a Minnesota ID number.		X	X	
Form M4A - Apportionment/Fee Calculation		X	X	
Add / Activate the state of Minnesota.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries				X

Tips for Preparing this Combined Return

ADDBACK - TAXES

Minnesota adds back the amount from the federal return, line 17, pertaining to other state and local taxes.

VIEWING THIS RETURN

When viewing this return from the top consolidation, access the **Combined Report** folder under Minnesota in Tax Forms. Changes can be made in the consolidation return if there is no need to reconsolidate. If a reconsolidation is necessary, make the changes in the parent and subsidiary returns.

Data Requirements for Forms to Print

FORM M-18

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM PV-80

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount is on the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM PV-41

- Payment is made by check.
- An amount of payment data exists.
- The return is not on extension.

FORMS M4, M4-A, M4-T

This return is marked as a top consolidation or a subconsolidation.

FORM M4-I

The form has federal income.

FORM M15C

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in Minnesota Organizer on the **Underpayment Options** screen.
- Penalty is due on line 17 of the form, or you have selected the second or third option to always print the underpayment form on the **Underpayment Options** screen in the Minnesota Organizer.
- You have not marked an override for the underpayment penalty in the Minnesota Organizer on the **Underpayment Options** screen.

FORM AFF

- Prints each company that has nexus in Minnesota. Nexus is indicated if a Minnesota ID number has been entered in **Organizer > States > Common State > General Information > State/City ID Numbers** for Minnesota or A&A information has been entered for that return.
- You have not selected the option on the **Combined Information** screen to exclude this company as part of the Affiliation Schedule.

FORM NOL

A year has been entered on the **NOL** screen in the Minnesota Organizer, or an amount has been entered.

FORM AMT

An AMT credit has been calculated and you have nexus in Minnesota.

FORM REC

An amount of the federal taxable income is present on line 1, or line 2, or line 3 of the form.

FORM ETP

An amount of the employer transit pass credit is present on line 4 of the form.

SCHEDULE RD

An amount of credit for increasing research activities is present on line 33 of the form.

Listing of Combined Forms and Schedules

- Form M-18: Estimate Vouchers
- Form PV-80: Extension Payment
- Form PV-41: Corporation Return Payment.
- Form M4: Corporation Franchise Tax
- Form M4-I: Income Calculation
- Form M4-A: Apportionment/Fee Calculation
- Form M4-T: Tax Calculation
- Form M15C: Underpayment of Estimated Tax
- Form AFF: Affiliations
- Form NOL: Net Operating Loss Deduction
- Form DIV: Deduction for Dividend Received
- Form AMT-I: Calculation of Income Attachment
- Form AMT-T: Alternative Minimum Tax
- Form REC: Reconciliation
- Form ETP: Employer Transit Pass Credit
- Schedule RD: Credit for Increasing Research Activities

MISSISSIPPI

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

On the parent return, mark if the corporation is included in a Mississippi consolidated or combined income tax return in **Organizer > States > Mississippi > General Information**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, Balance Sheet, Franchise Tax, NOL, Gains and Losses, Assessed Value, Direct Accounting Method, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Mississippi.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM MS 83-300

- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM MS 83-180

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on line 2E or line 18 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM MS 83-305

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the Mississippi Organizer on the **Underpayment Options** screen.
- There is a penalty due on line 18 of form, or you selected the second or third option to always print Form 83-305 on the **Underpayment Options** screen in the Mississippi Organizer, or you selected to print Form 83-305 with name only in the same Organizer screen.

FORM MS 83-310

- Print from the top-consolidation or sub-consolidation return, and Page 2 will print when you have more than four subsidiaries.
- You have entered company names for Other Eligible and Included Corporations. Please see the **Where to Enter Information** section.

FORM MS 83-124

- For Page 1 to print, select *Producers of mineral or natural resource products* in **Organizer > States > Allocation and Apportionment > A & A Options > Optional Methods > Mississippi**.
- For Page 2 to print, select *Construction Contractor* in **Organizer > States > Allocation and Apportionment > A & A Options > Optional Methods > Mississippi**.

FORM MS 83-125

- You have selected one of the following four options in **Organizer > States > Allocation and Apportionment > A & A Options > Optional Methods > Mississippi**, and the corporation is a multi-state business (apportionment ratio on Form 83-122, line 19 and it does not equal to one):
    - Retailing, renting, servicing, merchandising, or wholesaling, or
    - Manufacturing and selling principally at retail, or
    - Manufacturing and selling principally at wholesale, financial institutions, or pipelines, or
    - Airlines, motor carriers, express companies, and telegraph companies
- Or you have selected *Producers of mineral or natural resource products* or *Construction Contractor* in **Organizer > States > Allocation and Apportionment > A & A Options > Optional Methods > Mississippi**.

Listing of Combined/Consolidated Forms and Schedules

- Form 83-300: Estimated Tax
- Form 83-180: Extension
- Form 83-105: Corporate Income and Franchise Tax Return (for each parent and sub returns)
- Form 83-110: Corporate Franchise Tax Schedule (for each parent and sub returns)
- Form 83-122: Computation of Net Taxable Income Schedule (for each parent and sub returns)
- Form 83-124: Direct Accounting Income Statement (for each parent and sub returns)
- Form 83-120: Income Tax Schedule (for each parent and sub returns)
- Form 83-125: Business Income Apportionment Schedule (for each parent and sub returns)
- Form 83-305: Underpayment of Tax Penalty and Interest (for each parent and sub returns)
- Form 83-310: Summary of Net Income of Corporations
- Mississippi Combined Income & Deduction
- Mississippi Combined Balance Sheet
- Mississippi Combined Schedule M-1 & Schedule M-2
- Mississippi Combined Apportionment Factors

MISSOURI

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Missouri.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries				X

Tips for Preparing this Consolidation Return

A consolidated MO-FT is not allowed by state. The numbers displayed are from the parent company. Subsidiary returns will print unless suppressed on the **Return Options** screen on the Top Consolidation.

If a corporation is filing a consolidated federal and consolidated Missouri state return, then Schedule J - Income Tax Statement and a Form 22 must be attached. All subsidiaries doing business in Missouri need to complete a separate MO-1120 and MO-FT.

If a corporation is filing a consolidated federal and separate Missouri state return, then the federal return and an Income Tax Statement must be attached. All subsidiaries doing business in Missouri need to complete a separate MO-1120 and MO-FT for their individual franchise tax along with a balance sheet.

Data Requirements for Forms to Print

FORM MO-1120ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM MO-1120

You have not marked the option to suppress MO-1120 on the **Return Options** screen in the Missouri Organizer.

FORM MO-MS

An apportionment method has been selected on the MO-MS tax form.

FORM MO-NBI

- Method 1 has been selected on the MO-MS tax form.
- A description, gross income amount, or related expense amount exists on Form MO-NBI.

FORM MO-TC

Data exists on the total field for Form MO-TC.

FORM MO-C

- Data exists on line 22 of Form MO-C.
- You have not entered an Organizer override for **Missouri Dividends Deduction** in the **State Adjustments** Organizer.

FORM MO-NJD

Data exists on line 4 of Form MO-MJD.

FORM MO-2220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The fourth option must not be selected in the Missouri **Underpayment Options** Organizer.

FORM MO-7004

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- An amount must be on line 3 of Form MO-7004, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in Organizer > States > Common State > Extensions and Estimates.

MONTANA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, and State Adjustments		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
NOL In the parent, sub, and topcon, the data entered on **Organizer > States > Montana > Net Operating Loss** is used for preparer tracking purposes only and will not populate CIT, Page 13 NOL. The CIT, Page 13 NOL can be generated for print and e-file either at the member level or at the topcon by clicking the applicable detail link on **Tax Forms > States > Montana > CIT, Page 13**. A date must be entered on line 5 to trigger print and e-file for the screen. If the detail for CIT, Page 13, lines 6-11 is input in the members, it can be transferred to the topcon by clicking the NOL transfer button in the topcon on **Organizer > States > Montana > Combined Consolidated Return Info**. CIT, Page 13 data entered in the member will rollover to next year. CIT, Page 13 data input into the topcon will print and e-file but it will not rollover.	X	X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Montana.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Return Information Enter the companies included in the consolidation.	X	X		
Enter the listing for all other Montana filers within an affiliated group.	X			

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Enter the listing for all other Montana filers within an affiliated group.	X	X		
Enter an override of the listing for all companies involved in the consolidation.	X			
Eliminating Entries				X

Tips for Preparing this Combined Return

Consolidation and Unitary Combined are mutually exclusive. Water's Edge and Unitary Combined are mutually exclusive. To verify the filing status, on the Top Consolidation return go to the tax forms under **Selected Options** and verify the return option.

Data Requirements for Forms to Print

FORM CT

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM CIT CONSOLIDATION OR WATER'S EDGE

- The top consolidation return is not marked as a Unitary Combined return.
- The return is a C corporation, and the form is not suppressed on the **Common State Print Suppression** screen.
- **Organizer > States > Montana > Combined/Consolidated Return Information > Form CIT Sch NOL Pages 13-14** can be entered in at the subsidiary level. Once the data has been entered, select the **MT NOL Transfer**" button under the **CIT NOL Page 13/14 Transfer** section for the data to consolidate up.

UNITARY COMBINED

- The top consolidation return is not marked as a Water's Edge or a Consolidated return.
- The return is a C corporation, and the form is not suppressed on the **Common State Print Suppression** screen.

FORM CLT- 4 UT

- The top consolidation is not marked as a Unitary Combined Return.
- You have not suppressed the print of the underpayment form on the **Common State Print Suppression** screen in the Organizer.
- You did not select the forth option to suppress computation and print of the underpayment form in the Montana Organizer on the **Underpayment Options** screen.

FORM CC

Data must exist on line 2.

FORM RCYL

Data must exist on Part II, line 4 - Total Credit or on Part III, line 11 - Total Credit or on Part IV, line 3 - Total Credit.

FORM DCAC

Data must exist on line 5.

FORM HI

Data must exist on Part II, line 3.

Listing of Combined Forms and Schedules

- Form CT: Corporate License Tax Payment Coupon
- Form CIT: Corporate Income Tax Return (Pages 1-5)
- Form CIT- 4 UT: Underpayment of Estimated Tax (Pages 1-3)
- Form CC: College Contribution Credit
- Form RCYL: Recycling Credit/Deduction
- Form DCAC: Dependent Care Credit
- Form HI: Disability Insurance for Uninsured Montana Credit
- Form AEPC: Alternative Energy Production Credit
- Form CIT: Combined Schedule K (Pages 10-12) and Schedule NOL (Pages 13-14)

NEBRASKA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Filing as a unitary group in any other state		X		
One single Nebraska return being filed for the entire group		X		
Method used to determine Nebraska income		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Add / Activate the state of Nebraska.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM 1120N-ES

- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You must not have marked the second option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax Options**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due.
- Estimated tax amounts have calculated on the form, or you selected the fourth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax Options**.

FORM 7004N

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Estimates and Extensions**.

FORM 1120N, SCHEDULE III & IV

You are printing from a top-consolidation or sub-consolidation return.

FORM 2220N

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in Nebraska Organizer on the **Underpayment Options** screen.
- A penalty is due on line 26 of the form, you have selected the second or third options to always print Form 2220N on the **Underpayment Options** screen in the Nebraska Organizer, or you have elected to print Form 2220N with a name only on the same Organizer screen.

Listing of Combined Forms and Schedules

- Form 1120N-ES: Estimated Tax
- Form 7004N: Extension
- Form 1120N: Corporation Income Tax Return, including Schedules III and IV
- Form 2220N: Underpayment of Estimated Tax

NEW HAMPSHIRE

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

In **Organizer > States > New Hampshire > Combined Return**, mark on each company applicable if the company has nexus in New Hampshire.

> You can select this option on all companies on the top consolidation and push this option down to all the returns involved in the combination. This makes it easier to determine if you marked the option on all entities. This can be found on the top consolidation in the **Common State** Organizer on a screen called **Options for Combined States**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Add / Activate the state of New Hampshire.		X	X	X
State Tax Accrual There is no field in the state tax accrual area for New Hampshire business enterprise tax. Input the information on state tax accrual area – **Other Tax** (override) screen. The amount of tax will be accrued to federal return. Navigation for Organizer input is **State > Common State > Tax Accrual > State Tax Accrual**.	X			
Combined Information Enter if the entity has nexus in NH on the **Combined Information** screen in the New Hampshire Organizer.		X	X	
Enter the affiliated information for New Hampshire on the **Combined Information** screen.	X			
If applicable, indicate to carry **Column A** amounts from this return to **Column B, Overseas Business Organizations** or **Column C, Nonunitary Corporations** on the **Combined Information** screen.		X	X	
Enter **Column D, Unitary Corporation** amounts on the **Combined Information** screen.		X	X	
Enter **Foreign Dividend Factor** information in the applicable folder.		X		
Eliminating Entries				X

Tips for Preparing this Combined Return

If you do not want the BET and BET-80 apportionment to compute, on the Parent return, go to **New Hampshire > General Information > General Questions** and answer *No* to *Do you meet the filing requirements for BET*.

Data Requirements for Forms to Print

FORM NH-1120-ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM BT-EXT

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on line 5 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM BET

- There is an amount on line 5 of the form.
- You selected the option to force compute the BET on the **BET Return** screen in the Organizer and answered *Yes* to *Do you meet the filing requirements for BET?* on the **General Information** screen in the Organizer.

FORM BET-80-WE

- There is an amount on line 17, 24, or 29 of the form.
- You selected the option to force compute the BET on the **BET Return** screen in the Organizer and answered *Yes* to *Do you meet the filing requirements for BET?* on the **General Information** screen in the Organizer.

FORM DP-80

There is an amount on line 5 of the form.

FORM DP 2210/2220

- The amount on line 1 of the form is greater than $200.
- You selected the first option on the **Underpayment Options** screen in the Organizer, and there is an amount due on line 22, or you selected the second, third or fifth option on the **Underpayment Options** screen in the Organizer.

FORM DP-132-WE

There is an amount on line 11 of the form.

FORM DP-160-WE

There is an amount on line 9b of the form NH-1120-WE, Page1.

FORM NH-1120-WE, SCHEDULE I

There is an amount on line 9 of the form.

FORM NH-1120-WE, SCHEDULE I-A

There is an amount on line 7 of the form.

FORM NH-1120-WE, SCHEDULE II

There is an amount on line 7 of the form.

FORM NH-1120-WE, SCHEDULE III

There is a name under **Name of Payer** on the **Foreign Dividend Factor** in the Organizer.

Listing of Combined Forms and Schedules

- Form NH-1120-ES Estimated Vouchers
- Form BT-EXT: Extension
- Form BT-Summary: Business Tax Summary
- Form BET-WE: Business Enterprise Tax Return
- Form BET-80-WE: Business Tax Apportionment
- Form NH-1120-WE: Combined Corporate Business Tax Return
- Form DP-80: BPT Apportionment
- Form DP 2210/2220: Underpayment
- Form DP-132-WE: Net Operating Loss for Combined Groups
- Form DP-160: Schedule of Credits
- Form NH-1120-WE, Schedule I: Summary of Combined Net Income
- Form NH-1120-WE, Schedule I-A: Summary of Combined Net Income, Non-consolidating Members
- Affiliation Schedule: BPT Affiliation Schedule
- Form NH-1120-WE, Schedule II: Apportionment of Foreign Dividends
- Form NH-1120-WE, Schedule III: Foreign Dividend Factor Increments

NEW JERSEY CORPORATION

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN and state ID number need to be entered on both the parent and sub returns.)		X	X	
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, Additional Tax Base, and State Adjustments		X	X	
Allocation and Apportionment		X	X	
Add / Activate the state of New Jersey.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Enter General Information for the CBT-100U.		X	X	
Eliminating Entries		X	X	

Listing of Combined Forms and Schedules Print/E-file Level

FORM	TOP	PAR	SUB	ELIM
Form CBT-100U – Business Tax Unitary Return (Page 1)	X			
Form CBT-100U – Business Tax Unitary Return (Page 3)	X			
Form CBT-100U, Business Tax Unitary Return, **Schedule A** (Page 4-6) (Detail transfers up from parent & subs)	X			
Form CBT-100U, Business Tax Unitary Return, **Schedule A-2** (Page 7)	X			
Form CBT-100U, Business Tax Unitary Return, **Schedule A-3** (Page 8)	X	X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule A-4** (Page 9)	X	X	X	

FORM	TOP	PAR	SUB	ELIM
Form CBT-100U, Business Tax Unitary Return, **Schedule B** (Page 10-12) (Detail transfers up from parent & subs)	X			
Form CBT-100U, Business Tax Unitary Return, **Schedule C** (Page 13)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule CG** (Page 14)	X			
Form CBT-100U, Business Tax Unitary Return, **Schedule E** (Page 15) (Detail transfers up from parent & subs)	X			
Form CBT-100U, Business Tax Unitary Return, **Schedule F** (Page 16)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule G** (Page 17)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule H** (Page 18)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule J** (Page 19) (Detail transfers up from parent & subs)	X			
Form CBT-100U, Business Tax Unitary Return, **Schedule L** (Page 20)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule P-1** (Page 21)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule PC** (Page 22)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule R** (Page 23 - 24)		X	X	

FORM	TOP	PAR	SUB	ELIM
Form CBT-100U, Business Tax Unitary Return, **Schedule S** (Page 25)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule 500 U** (Page 26)		X	X	
Form CBT-100U, Business Tax Unitary Return, **Schedule 500U-P** (Page 27-28)		X	X	
Schedule I – Certificate of Inactivity – No e-file	X	X	X	
Schedule X – Member's Taxable Income From Sources Other Than the Unitary Business of the Combined Group		X	X	

Tips for Preparing the Combined Return

When setting up your return, make sure that all members are parents or sub and that **Filing combined Forms 100U (required for every member of the combined group)** is checked on all members and the topcon on **Organizer > States > New Jersey > | Combined Return Information**.

What's the basic setup for New Jersey?

Use the following steps to set up a New Jersey return:

1. If the New Jersey member list is different from the one found in the federal return, then create a separate top consolidation (topcon) locator for New Jersey filing purposes.
2. All entities must be included in the member list of the top consolidation locator.
3. Select the check box **Filing combined Forms CBT-100U (required for every member of the combined group)** in the **Combined Report Options** section. You can verify that this option is marked for all companies by going to the top consolidation return in **Organizer > States > New Jersey > Combined Return Information**, selecting the option for New Jersey, and transferring it down.
4. Enter the Unitary ID Number by making an applicable entry in the field below the check box.
5. Enter the Filing Method by making an applicable entry in the field below the Unitary ID Number.
6. Verify the parent locator is marked as a parent for the state's purposes, and each of the subsidiaries is marked as a Subsidiary.

7. Compute all subsidiaries.
8. Consolidate.
9. Perform a full recompute.

How do I setup the designated managerial member?

The parent you entered in the **What to Consolidate** screen will be used as the Managerial taxable member.

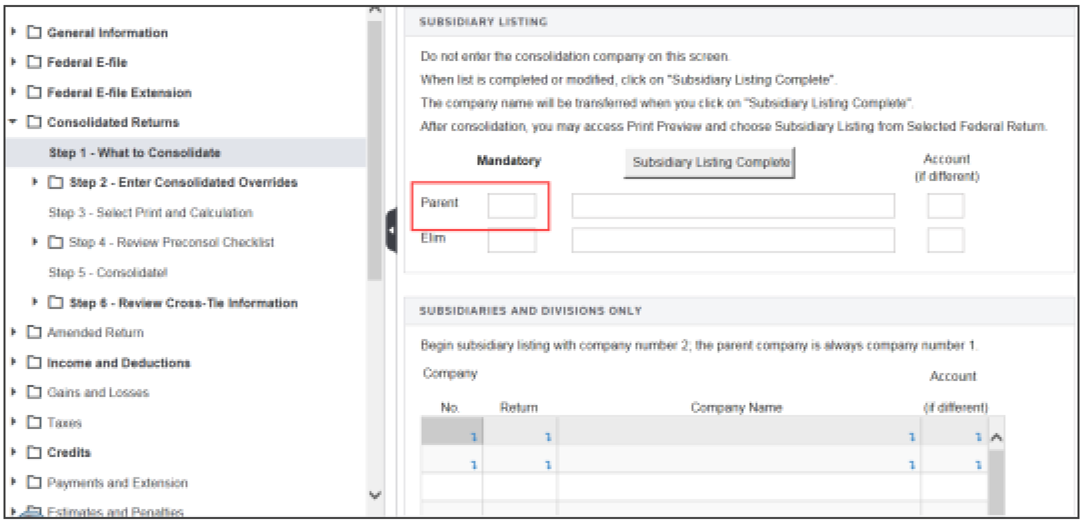


Figure 2:12

1. Go to **Organizer > Combined Returns > Step 1 - What to Consolidate**.
2. On the **Subsidiary Listing** pane, on the **Parent** line, enter the **ID**, **Subsidiary Listing**, and **Account** (if different).
3. On the **Subsidiaries and Divisions Only** pane, enter the **Number**, **Return**, **Company Name**, and **Account** (if different).

Where and when do I need to enter the Unitary ID number?

The unitary ID number should be entered in **Organizer > States > New Jersey > Combined Return Information** in the **Combined Report Options** section at both the topcon and member level. Unitary ID should be entered without the *NU* prefix and should have ten digits. The filer (topcon – transfers up from the parent) must have a valid unitary ID number.

How is the filing method selected?

The Filing Method will default to water's edge unless you change it in **Organizer > States > New Jersey > Combined Return Information**.

How is the tax period entered?

New Jersey counts a tax period by the month, not the day or week. Therefore, anything filed with more than 12 months in the tax period will be rejected when e-filed.

In **Organizer > General Information > Basic Return Information**, scroll down to the **Dates** section. To e-file, review and adjust the **Fiscal year beginning** and **Fiscal year ending** dates if needed.

The State of New Jersey does not have a 52-53 week filer option. For federal 52-53 week returns, it will be necessary to override the dates to be the deemed 12-month return dates used for the federal return in the **Fiscal Year Date Overrides** section found in **Organizer > States > Common State > General Information > State Dates**.

> 2018 Forms are only valid for tax years ending from July 31, 2018 to June 30, 2019. If your tax year ends after June 30, 2019, you will need to use 2019 forms. In 2018 returns, verify that the **Print prior year forms** option is not marked in **Organizer > States > New Jersey > Return Options**.

Does New Jersey allow an amended combined return?

Yes, all CBT-100U amended returns must be submitted electronically. Any change or correction made by the IRS to the federal taxable income must be reported to the Division within 90 days.

Navigation: **Organizer > States > Common State > General Information > Basic Return Information > Return Information** tab > **Amended Return (Column K)**

How do I compute the tax amount on CBT 100-U, Schedule A, Part III, line 5?

The amount of tax will be computed at each individual member. The tax rate is imposed at the entity level, not the group level. If line 4 is greater than $100,000, the tax rate is 9%. If line 4 is greater than $ 50,000 and less than or equal to 100,000, the tax rate is 7.5%. Tax periods of less than 12 months qualify for the 7.5% rate if the prorated entire net income does not exceed $ 8,333 per month. If line 4 is $50,000 or less, the tax rate is 6.5%.

How do I compute group and members' allocation factors on CBT 100-U, Schedule J?

Combined groups only complete the top portion of this schedule if using water's-edge or world-wide basis filing methods. Combined groups only complete the bottom portion if using the affiliated group basis filing method. All members of the combined group must use the same portion of Schedule J. A combined group cannot have members with calculations in both sections. All members must complete this schedule to calculate the allocation factor whether or not the entire net income is reported on Schedule A, Part II, line 20. The total of the members everywhere amount on the topcon will be used as a group denominator to push down to the lower member to compute each member's allocation factor.

In **Tax Forms > New Jersey > Calendar Year Return > Combined Return > (Water's Edge and World-Wide Returns > Line 9 column (a) or Affiliated Group Return > Line 7**) is the total everywhere amount for all members. This number will be the denominator to compute the member's allocation factor. Click **Member Detail** to view the parent and sub details for Schedule J.

NEW MEXICO

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

In **Organizer > States > New Mexico > General Information**, mark if you are filing as a Combination of Unitary Corporations or a Federal Consolidated group on each return.

> You can select this option on all companies on the top consolidation and push this option down to all the returns involved in the combination. This makes it easier to determine if you marked the option on all entities. This can be found on the top consolidation in the **Common State** Organizer on a screen called **Options for Combined States**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, Alternative Tax, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Add / Activate the state of New Mexico.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Information Enter if this is the same combination as last year. If not, explain the change. Also, mark if required not to file a franchise tax.		X		
Enter company information for the parent and sub returns for the Combined Worksheet. This is an override.	X			
Eliminating Entries				X

Tips for Preparing this Combined Return

If the consolidation has been completed and changes are made to a parent or subsidiary's requirement to pay or not to pay the $50 franchise tax, the following steps should be taken:

1. Indicate if you are not required to pay a franchise tax on the **Combined Return Information** screen on the parent or subsidiary return.
2. Recompute the locator parent or subsidiary.
3. On the top consolidation return, select **Delete CIT-1 Page 1, Question I** to delete previously transferred Question I data.
4. Recompute the top consolidation return.
5. Reconsolidate.

Data Requirements for Forms to Print

FORM CIT-8

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM RP-27

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM CIT-T1

Checks for data on the CIT-T1 amount remitted field.

FORM CIT-A

Checks for data on line 4 or line 9 of the CIT-A.

SCHEDULE CC

Checks for an amount on line 1 or date for officers' signature on Schedule CC.

Listing of Combined Forms and Schedules

- Form CIT-8: Estimated Tax Payment Vouchers (1-4)
- Form RP-27: Extension of Time to File
- Form CIT-T1: Tentative Tax Payment
- Form CIT-1, Pages 1-2: Corporate Income and Franchise Tax Return
- Form CIT-A: Apportioned Income for Multistate Corporations
- Form CIT-B/C/D: Allocation of Nonbusiness Income
- Schedule CC: Alternative Tax Schedule

NEW YORK

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, Alternative Tax, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of New York.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Information Input Elimination entries on the **Elimination Adjustment** screen.				X
Eliminating Entries				X

Tips for Preparing this Combined Return

COMPUTING

- Activate New York on the parent, each of the subsidiaries, and the Elimination Company. Make sure each of these returns is correct. Tax will not compute on these entities. Make sure each return has been fully recomputed.
- New York requires each Parent Return and Subsidiary Return be computed as a single company, then combined on the Top Consolidation Return since it is a combined, rather than a consolidated return.

DEPRECIATION

If the summary override screens for depreciation are used for the federal return, then the New York return will not print depreciation detail. The depreciation detail is not on the federal return and therefore will not print for New York.

ELIMINATIONS

Elimination entries can be made in one of three places. These entries can only be made on the Elimination Company. The elimination return must be fully recomputed after making entries for New York and activating New York.

- The first (and easiest) place is in Organizer. An Organizer entry is available for every line on the combined form that has a field in the elimination column. To enter New York State elimination adjustments, access **Organizer > States > New York > Elimination Adjustments**.
- The second place is on the regular C-Corp forms (CT-3); the elimination fields on the combined form (CT-3-A) flow from these forms. You will have to locate the fields you want to adjust on the form and enter amounts there.
- The third (and least desirable) place is on the combined form (column D). There are screens for the elimination amounts; they consolidate up from the Elimination Company. Entries can be made directly on these fields on the Elimination Company.

Data Requirements for Forms to Print

FORM CT-3-A

The return is marked as a top consolidation or a sub consolidation.

FORM CT-3-A/BC

- The return is marked as a top consolidation or a sub consolidation.
- There is an amount on line 1 of the form.

FORM CT-5.3

- The return is marked as a top consolidation or a sub consolidation.
- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on line 1 or 9 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM CT-399

- You have not selected the option to suppress in New York **Return Options**.
- The amount is on line 16 of the form, or you selected the option to force print in the New York **Return Options**.

FORM CT-400-MN

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

Listing of Combined Forms and Schedules

- Form CT-3-A, Pages 1-8b: Combined return (parent, subsidiary total, sub total, eliminations, and combined numbers)
- Form CT-3-A/BC: Filed by each subsidiary in the combined return subject to the fixed dollar minimum tax.
- Form CT-5.3: Extension, if requested: The Organizer entries will consolidate. Subsidiary screens will be completed upon consolidation.
- Form CT-399: Information flows directly from the federal depreciation schedules. No detail prints on the consolidated return.
- Form CT 400-MN: Estimated Vouchers

NEW YORK CITY

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

If this return is a subconsolidation and will be used as the parent return for a New York City top consolidation, it must be marked as a parent for New York purposes in **Common State**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, Alternative Tax, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of New York.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Enter options on the consolidated return if using our automatic state tax accrual computations.	X			
Combined Information Input Elimination entries on the **Elimination Adjustment** screen.				X

Tips for Preparing this Combined Return

COMPUTING

- Activate New York City on the parent, each of the subsidiaries, and the Elimination Company. Make sure each of these returns is correct. Tax will not compute on these entities. Make sure each return has been fully recomputed.
- New York City requires each Parent Return and Subsidiary Return be computed as a single company, then combined on the Top Consolidation Return since it is a combined, rather than a consolidated return.
- Navigate to the **Return Options** screen in Organizer, and select the check box labeled **Not required to pay the New York City dollar minimum tax**.

DEPRECIATION

If the summary override screens for depreciation are used for the federal return, the New York return will not print depreciation detail. The depreciation detail is not on the federal return, and therefore will not print for New York.

Data Requirements for Forms to Print

NYC-2A

The return is marked as a top consolidation or a sub consolidation.

NYC-EXT

- The return is marked as a top consolidation or a sub consolidation.
- You have not suppressed the print of the extension form on the **Common State Print Suppression** screen in the Organizer.
- There is an amount on line 1 or 9 of the form, or you marked the option *Force print the extension* on the **Estimates and Extension** screen in the **Common State** Organizer.
- You have marked the return *On extension* for New York on the **Estimates and Extension** screen in the **Common State** Organizer.

NYC-399(Z)

You have not selected the option to suppress print in **Organizer > Cities > New York City > City Adjustments > Depreciation Adjustments**.

NYC-400

- You have not marked Option 3 *Suppress compute and print of the estimated tax* on the **Overpayment and Estimate Options** screen in **Common State** or on the New York Organizer.
- On the same **Overpayment and Estimate Options** screen, you have not marked the option labeled *Suppress print if no payments are due after the overpayment* and have met this condition.
- You have not suppressed the print of the estimated tax form on the **Common State Print Suppression** screen in Organizer.
- Estimated tax amounts have calculated on the form, or you selected Option 6, *Print the estimated tax vouchers with only alphanumeric information*, on the **Overpayment and Estimated Tax Options** screen in Organizer.

Listing of Combined Forms and Schedules

- NYC-2A: Combined return (parent, subsidiary total, sub total, eliminations, and combined numbers)
- NYC-EXT: Extension, if requested. Organizer entries will consolidate. Subsidiary screens will be completed upon consolidation.
- NYC-399(Z): Information flows directly from the Federal depreciation schedules. No detail prints on the consolidated return.
- NYC-400B: Estimated Vouchers

NEW YORK INSURANCE

Required Entries

In **Organizer > States > State and City Activation > State and City Activation**, mark each state to be consolidated/combined on the consolidated return.

If this return is a subconsolidation and will be used as the parent return for a New York Insurance top consolidation, it must be marked as a parent for New York purposes in **Common State**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, Alternative Tax, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of New York.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Return Information Input Elimination entries on the **Elimination Adjustment** screen.				X
Eliminating Entries				X

Tips for Preparing this Combined Return

Activate New York on the parent, each of the subsidiaries, and the Elimination Company. Make sure each of these returns is correct. Tax will not compute on these entities. Make sure each return has been fully recomputed.

New York requires each Parent Return and Subsidiary Return be computed as a single company, then combined on the Top Consolidation Return since it is a combined, rather than a consolidated return.

> Example: A subsidiary has contributions on a return with negative income. The contributions are allowed on the federal return but disallowed for New York purposes because the company had a loss.

If the summary override screens for depreciation are used for the federal return, the New York City return does not print depreciation detail. The depreciation detail is not on the federal return, and therefore does not print for New York City.

NORTH DAKOTA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

In **Organizer > States > Common State > General Information > Basic Return Information > Filing Status > State Filing Method**, mark the applicable filing method in the parent return.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information The corporation should answer the following questions on the specified return, if they are applicable: Does this corporation use the combined report method in any other state?		X		
Does the numerator of the apportioned factor include apportionment factors of more than one corporation?		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, Disallowed AMT, and State Adjustments		X	X	X
Allocation and Apportionment		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Add / Activate the state of North Dakota.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined Information In **Organizer > States > Common State > General Information > Basic Return Information > Filing Status > State Filing Method**, make sure you have selected a method for filing. (See required entries above.)	X			
There is a link for each method that will take you to a screen for inputting information specific to that method such as income and loss information.		X	X	X
Eliminating Entries				X

Data Requirements for Forms to Print

FORM 40-ES

- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You must not have marked the second option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax Options**.
- Estimated tax amounts have calculated on the form, or you selected the fourth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax Options**.

FORM 40, PAGE 4, SCHEDULE WW

- In **Organizer > States > Common State > General Information > Basic Return Information > Filing Status > State Filing Method**, the filing method *Combined report method* or *Combined report method Consol Returns* must be selected.
- The return type must have been selected as a top consolidation or a sub consolidation.

FORM 40, PAGES 6, 7, AND 8

- The return type must have been selected as a top consolidation or a sub consolidation.
- In **Organizer > States > Common State > General Information > Basic Return Information > Filing Status > State Filing Method**, the filing method *Combined Report Method Consolidated Return* or *Water's Edge Method Consolidated Return* must be selected.
- In order for Page 6 to print, at least one subsidiary must apportion their income by inputting allocation and apportionment data in **Organizer > States > Allocation and Apportionment** by using either the **A&A Data Entry** or **A&A Organizer/Overrides** sections.

FORM 40-UT

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the North Dakota Organizer on the **Underpayment Options** screen.
- There is a penalty due on the form, or you selected the second or third option to always print the form on the **Underpayment Options** screen in the North Dakota Organizer.

Listing of Combined Forms and Schedules

- Form 40-ES: North Dakota Corporation Estimated Income Tax Payment Voucher
- Form 40, Pages 1-8: North Dakota Corporation Income Tax Return
- Form 40-UT: Underpayment of Estimated North Dakota Income Tax by Corporations

OHIO FRANCHISE

Ohio fully phased out both the Corporation Franchise Tax and the Financial Franchise Tax for report (filing) years after 2013. Franchise Tax filers should file either a Commercial Activity Tax return or a Financial Institutions Tax return for report years after 2013.

Commercial Activity Tax Form CAT 12

Starting January 1, 2014, the Ohio filing requirements for Form CAT 12 were changed. All CAT annual filers are now required to e-file through either the Ohio Business Gateway or Telefile.

Financial Institutions Tax Form FIT 10

Ohio requires that Form FIT 10 be e-filed through the Ohio Business Gateway.

OKLAHOMA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

On the **Return Options** screen, select if this company is using a Schedule A or B. If you are using both Schedule A and B in the consolidation, you need to mark both Schedule A and B on the top consolidation return.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	
Add / Activate the state of Oklahoma.		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.		X	X	
Return Options Select if you are using Schedule A or Schedule B.				
Combined Information Enter your combined net operating loss.		X		
General Information Affiliated Corporate Information		X	X	
Eliminating Entries				X

Tips for Preparing this Combined Return

- In filing a Consolidated Income Tax Return for Oklahoma, the Oklahoma taxable income for each corporation is computed separately on its own factors and then combined for one total income upon which the tax is computed.
- Oklahoma requires returns be prepared on a separate company basis, then consolidated. The contribution limitation is recalculated on a single company basis. Oklahoma requires each company to file its own Franchise Tax Return on a single company basis. Franchise tax is calculated on a single company basis.
- Any Oklahoma Net Operating Loss should be entered on the top locator.
- In **Organizer > States > Oklahoma > General Options**, an applicable option for the nature of the corporation's operations must be selected.

Data Requirements for Forms to Print

FORM OW-8-ES

- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM 504

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount is on line 1 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.

FORM 511CR

- You have not suppressed the print of Oklahoma Corporate return in the Organizer > States > Common State > Print Options > Print Suppression > Suppression Options.
- There is an amount populating for Total Other Credits on page 2, line 48, of the form.

FORM 512

- You have not suppressed the print of Oklahoma Corporate return in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The return is marked as consolidated and Oklahoma is selected on the **States to Combine/Consolidate** screen.

FORM 512-TI

- You have not suppressed the print of Oklahoma Corporate return in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options.**
- The return is marked as consolidated and Oklahoma is selected on the **States to Combine/Consolidate** screen.

FORM 512-TI-SUP

- You have not suppressed the print of the Oklahoma Corporate return in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The return is marked as consolidated and Oklahoma is selected on the **States to Combine/Consolidate** screen.
- There are more than 11 corporations included in the consolidated return.

FORM 512-FT

- You have not suppressed the print of the Oklahoma Corporate return in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The return is marked as consolidated, and Oklahoma is selected on the **States to Combine/Consolidate** screen.

FORM 512-FT SUP

- You have not suppressed the print of the Oklahoma Corporate return in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The return is marked as consolidated, and Oklahoma is selected on the **States to Combine/Consolidate** screen.
- There are more than three corporations included in the consolidated return.

FORM OW-8-P

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the forth option to suppress computation and print of the underpayment form in the Oklahoma Organizer on the **Underpayment Options** screen.
- Penalty is due on line 19 of form, or you have selected the second or third option to always print the OW-8-P on the **Underpayment Options** screen in the Oklahoma Organizer.

Listing of Combined Forms and Schedules

- Form OW-8-ES: Estimated Tax Vouchers
- Form 504: Extension
- Form 511 CR: Other Credits
- Form 512, Pages 1-4: Tax Return
- Form 512-FT: Computation of Oklahoma Consolidated Annual Franchise Tax
- Form 512-FT-SUP: Supplement to Form 512-FT
- Form 512-TI: Computation of Oklahoma Consolidated Taxable Income
- Form 512-TI-SUP: Supplement to Form 512-TI.
- Summary Schedule of Combined Income, Schedules A & B
- Combined Credit Schedule
- Combined Balance Sheet
- Form OW-8-P: Underpayment of Estimated Tax

OREGON

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated.		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Oregon.		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.		X	X	
Combined Return Information Mark option to exclude nonunitary subsidiary from consolidation.		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Enter the date affiliate left the unitary group.		X	X	
Eliminating Entries				X

PARENT FILER INSTRUCTIONS

	TOP	PAR	SUB	ELIM
Step 1: **Form OR-20/OR-20-INC** The Oregon top consolidated return must be prepared within the accepted federal top consolidated return or a copy of the accepted federal top consolidation return. (This requirement does not apply to OR-20-INS or OR-20-S returns.) The federal return must have an entity type of *Top consolidation* or *Life/Non-Life consolidation*. The Oregon return must have an entity type of *Top consolidation*.	X			
Step 2: Verify that each member's entity type is correct (that is, one member is marked as *Parent* and all subsidiaries are marked as *Subsidiary*.) No member should be marked as entity type *Single*.		X	X	

	TOP	PAR	SUB	ELIM
Step 3: On the Oregon top consolidation return, enter the **Federal filer EIN**, and the **Return** and **Account** information on **Organizer > States > State E-File > Enable/Create > Federal Copy** tab, if not populated. The **Federal filer EIN** must ***ALWAYS*** match the EIN of the accepted federal consolidated return. Also on the **Federal Copy** tab, if the option *Attach a federal XML created from a different locator* is selected, you must also select the entity type of the attached federal consolidated return at **Organizer > States > Oregon > E-file > Additional Information > Form OR-20/OR-20-INC: Federal Entity Type** (if created from a different locator.) Select *Single*, *Top consolidation*, or *Life/Non-Life consolidation* option, as applicable, as the **Federal Entity Type**.	X			
Step 4: **AT THE SUBSIDIARY LEVEL:** a) For any NONUNITARY members, select the check box that is located at **Organizer > States > Oregon > Combined Return Information** under the **Required Input, line 2, - Subsidiaries not included in the unitary group**. Select the check box labeled **Exclude nonunitary subsidiary from consolidation**. **Hint:** To push the line 2 selection to ALL members, press the line 2 button labeled **Transfer to P & S** from the top consolidation. You can then manually clear any unitary members at the parent/subsidiary level. This hint is useful if you have a single member who must file in Oregon. b) Manually enter applicable dates on lines 3 and 4 at the parent/subsidiary level. **Hint:** To see the amount each member is contributing to **Form OR-20/OR-20-INC, line 4, Code 371, Income of non unitary corporations**, click the hyperlink on the applicable line from the top consolidation. Use **SubView** on each field on the yellow paper to see the amount that each member is contributing.			X	

	TOP	PAR	SUB	ELIM
Step 5: Do a full recompute for all members.	X			
Step 6: Consolidate the top consolidation.	X			
Form OR-20/OR-20-INC - Income of nonunitary corporations Print: a) To suppress the print, go to **Organizer > States > Oregon > Return Options**. b) Under **Print Suppression**, select the check box **Income of nonunitary corporations detail**.	X			

NONPARENT FILER INSTRUCTIONS

	TOP	PAR	SUB	ELIM
Step 1: **Form OR-20/OR-20-INC** The Oregon top consolidated return must be prepared within the accepted federal top consolidated return or a copy of the accepted federal top consolidation return. (This requirement does not apply to OR-20-INS or OR-20-S returns.) The federal return must have an entity type of *Top consolidation* or *Life/Non-Life consolidation*. The Oregon return must have an entity type of *Top consolidation*.	X			
Step 2: Verify that each member's entity type is correct (that is, one member is marked as *Parent* and all subsidiaries are marked as *Subsidiary*.) No member should be marked as entity type *Single*.		X	X	

	TOP	PAR	SUB	ELIM
Step 3: On the Oregon top consolidation return, enter the **Federal filer EIN**, and the **Return** and **Account** information on **Organizer > States > State E-File > Enable/Create > Federal Copy** tab, if not populated. The **Federal filer EIN** must ***ALWAYS*** match the EIN of the accepted federal consolidated return. Also on the **Federal Copy** tab, if the option *Attach a federal XML created from a different locator* is selected, you must also select the entity type of the attached federal consolidated return at **Organizer > States > Oregon > E-file > Additional Information > Form OR-20/OR-20-INC: Federal Entity Type** (if created from a different locator.) Select *Single*, *Top consolidation*, or *Life/Non-Life consolidation* option, as applicable, as the **Federal Entity Type**.	X			
Step 4: a)) Enter the Nonparent filer's name, address, EIN and BIN at **Organizer > States > Oregon > E-file > Additional Information > Form OR-20/OR-20-INC Top Consolidations Only: Non-Parent Filer Identification** (if applicable). Enter data on all applicable lines. b) Oregon top consolidation only: The override indicators may appear on Form OR-20/OR-20-INC for name and address, if the return is reconsolidated after the Nonparent filer selection is made. If this occurs, remove the overrides, and the Nonparent information now appears. This is for print purposes only.	X			

	TOP	PAR	SUB	ELIM
Step 5: **AT THE PARENT/SUBSIDIARY LEVEL:** a) For any NONUNITARY members, select the check box located at **Organizer > States > Oregon > Combined Return Information** under the **Required Input > line 2 - Subsidiaries not included in the unitary group**. Select the check box labeled **Exclude nonunitary subsidiary from consolidation**. **Hint:** To push the line 2 selection to ALL members, press the line 2 button labeled **Transfer to P & S** from the top consolidation. You can then manually clear the check box for any unitary members at the parent/subsidiary level. This is useful if you have a single member who must file in Oregon. b) Selecting the check box on line 2 automatically excludes the corporation from Schedule AF. To include the corporation on Schedule AF, manually clear the check box on line 5 labeled **Check this box if you do not want this corporation to be printed on Sch. AF of the combined return** at the parent/subsidiary level. c) The non-unitary income of the excluded subsidiary (federal Form 1120, line 28, which must match Form OR-20 or Form OR-20-INC flows to Form OR-20/OR-20-INC, Page 2, line 4, code 371: Income of non-unitary corporations. on the Oregon top consolidation. If you want to override this amount, manually enter an amount on line 2a at the parent subsidiary level.	X	X		
Step 6: **AT THE SUBSIDIARY LEVEL:** a) For a Nonparent Subsidiary filing the Oregon return, do NOT select the check box on line 2, or enter any override or elimination amounts on line 2. b) Manually select the check the box on line 5 to exclude the Nonparent filer from Schedule OR-AF.			X	

	TOP	PAR	SUB	ELIM
Step 7: Do a full recompute for all members.	X			
Step 8: Consolidate the top consolidation.	X			
Form OR-20/OR-20-INC, page 2, line 4, Code 371 - Income of non-unitary corporations Print: a) To suppress the print, go to **Organizer > States > Oregon > Return Options**. b) Under **Print Suppression**, select the check box **Income of nonunitary corporations detail**.	X			

Data Requirements for Forms to Print

FORM OR-20-ES

- On the **Overpayment and Estimates Options** screen in the Oregon Organizer, you have not selected the option to suppress the print of estimate vouchers if no payments are due.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM OR-20 SCHEDULE OR-AF

Return is marked as a Top Consolidation or Subconsolidation.

FORM OR-37

- You have an amount greater than $10 in last year's tax on the **Underpayment Options** screen in Organizer.
- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You have not suppressed the form by selecting the fourth option on the **Underpayment Options** screen in Organizer.
- The first option is selected on the **Underpayment Options** screen in Organizer, and there is an amount due on line 28, or the second, third or fifth option is selected on the **Underpayment Options** screen in Organizer.

Listing of Combined Forms and Schedules

- Form OR-20-ES: Oregon Estimated Corporation Tax
- Form OR-20/OR-20-INC, Pages 1-3: Oregon Corporation Excise Tax Return
- Form OR-20/OR-20-INC Schedule OR-AF: Schedule of Affiliates
- Form OR-37, Pages 1-2: Underpayment of Oregon Corporation Estimated Tax

RHODE ISLAND

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.) Return type must be selected if Rhode Island is being filed differently than the federal return.		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Rhode Island.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries				X

Tips for Preparing this Consolidated Return

Separate statements of income and separate balance sheets for each corporation must accompany the return.

Data Requirements for Forms to Print

FORM RI-1120 DETAIL

- You have marked option for white paper detail.
- Return is top consolidation or sub consolidation.

FORM RI-7004

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There must be an amount in the amount paid field of the extension, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You marked the return on extension in **Organizer > States > Common State > Extensions and Estimates**.

FORM RI-1120ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.

Listing of Consolidated Forms and Schedules

- Form RI-1120C
- Form RI-7004: Extension Request/voucher
- Form RI-1120ES: Estimated Tax Vouchers
- Form RI-2220: Underpayment of Tax

SOUTH CAROLINA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment Enter the eliminating entries in the member companies, not in the elimination company. Apportionment method may be different for members of the group.		X	X	
Add / Activate the state of South Carolina.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Annual Report Enter information for Schedule D.		X		
Enter information for Schedule J. The parent information will appear on Schedule D on the consolidated return, but the subsidiary information will NOT appear on the consolidated return on Schedule J. However, the information will print correctly for both the Schedule D and Schedule J.			X	
Combined Return Information Enter overriding information for Schedule D.		X		
Eliminating Entries				X

Tips for Preparing this Combined Return

South Carolina will no longer allow elimination entries. The information from the parent and subsidiaries will be added together on the top consolidation level. If elimination information is entered, it will not be calculated on the return because the elimination companies are no longer allowed. All corrections ***MUST*** be included in the Parent and Subsidiaries. South Carolina allows only single factor apportionment.

South Carolina allows for three different calculations for allocation and apportionment depending on the type of corporation. Enter information on the **Computation of Sales Ratio**, on the **Computation of the Gross Receipts Ratio**, or on the **Computation of Ratio for Section 12-6-2310 Companies**. If information is entered for more than one type of ratio, the system assumes that it is the **Sales Ratio**.

Data Requirements for Forms to Print

FORM SC1120T

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on line 1 of the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM SC1120-CDP

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM SC1120

- The return is marked as a consolidation.
- There is an amount on line 6 of Schedule G.
- There is an amount on line 1 of Schedule E or on line 1 of Schedule G.
- There is an amount on Schedule H-1, Column 2, line 10 or line 13 or line 14.

FORM SC2220

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the South Carolina Organizer on the **Underpayment Options** screen.
- There is a penalty due on line 28 of form, or you selected the second or third option to always print the SC2220 on the **Underpayment Options** screen in the South Carolina Organizer.

Listing of Combined Forms and Schedules

- Form SC1120-T: Tentative Corporation Tax Return and Conditional Extension
- Form SC1120-CDP: Corporation Declaration of Estimated Income Tax
- Form SC1120: Corporation Income Tax Return
- Form SC2220: Underpayment of Estimated Tax by Corporations

TENNESSEE

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment Information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Add / Activate the state of Tennessee.		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries				X

Tips for Preparing this Combined Return

In 2004, Tennessee allowed consolidation on a net worth basis only and not a consolidated return. However, it is still necessary for the preparer to go through the consolidation process to get the consolidated net worth and total everywhere amounts. Complete all member returns in the consolidated group and mark the option *Member of a consolidated group electing to calculate net worth on a consolidated basis* for Tennessee for each member return. The consolidated net worth and total everywhere amounts are back-allocated to the member returns.

Data Requirements for Forms to Print

FORM 170 SCHEDULE M

- You must not have marked to suppress print of Schedule M in the Tennessee Organizer, and
- Data is present on line 9 or line 8.

FORM 170 SCHEDULE N, O, P, R, AND S

- You must not have suppressed the print of these schedules in Organizer, and
- Data is present on Schedule N line 17, or
- Data is present on Schedule O line 4, or
- Data is present on Schedule P line 4.

FORM 170 SCHEDULE U & V

- You must not have suppressed the print of these schedules in Organizer, and
- Data is present on **Total amount of Loss carryover Available**.

FORM 170 SCHEDULE NC

- You must have selected the option *member has elected to compute consolidated net worth* in Organizer, and
- It is non-unitary group member of a financial institution.

FORM 170/174 SCHEDULE T

Data is present on line 11 AND is not suppressed in Organizer.

Listing of Combined Forms and Schedules

- Form 170
- Form 173: Extension Request
- Form 172
- Form 174
- Schedule M –R
- Schedule T
- Schedule U & V
- Schedule X

TEXAS

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Penalty and Interest, Extension, and Underpayment information		X		
*** Estimate and Overpayment Options**				
Estimate Payments, Credits, NOL, Contributions, Other Taxes, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Activate the State of Texas		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries		X	X	X

* Texas has no Estimate or Overpayment Options.

How to Complete a Texas Combined Return

1. If every member of a Texas combined group file a Schedule 1120-C Corporate return at the federal level, you should set up consolidation as you usually do.
2. If every member of a Texas combined group file an Schedule 1120-S Corporate return at the federal level, you should set up consolidation as you usually do.

3. If members of a Texas combined group files different return types at the federal level, follow the steps below:

    - **Step 1**: Complete separate returns for each separate entity in either the 1065 or 1120 application.
    - **Step 2**: Transfer returns.
        - For each entity, create a blank Schedule 1120 return, mark the return type as Schedule 1120-C Corporation, and the entity type appropriately (parent, subsidiary, etc.).
        - Open the blank 1120 return. Activate Texas.
        - Go to **Organizer > State Franchise Tax > Texas Franchise Tax** folder. Click the **Transfer** screen.
        - On the **Transfer** screen, enter the required information for the locator, the account number (if applicable), and select the type of return to be transferred.
        - Click the **Transfer** button.
        - Review the transferred information in the Organizer.
    - **Step 3**: Create a top consolidation locator for Texas purposes. Use these Schedule 1120 returns to set up the consolidations.
    - **Step 4**: Mark to combine Texas in the topcon Organizer.
    - **Step 5**: Consolidate.
    - **Step 6**: Review the Texas return.

Data Requirements for Forms to Print

Texas forms will not print unless the return has a taxpayer name, report year, and valid taxpayer number. For Form 05-158, 05-163, and 05-169, the accounting year beginning and ending dates are also required. In **Organizer > State Franchise Tax > Texas Franchise > General Information** screen, select the option to print return or an extension.

FORM 05 -102

Use this form if:

- On Form 05-158-A / 05-163 / 05-169, the check box labeled **Is this entity a corporation, limited liability...** is selected *Yes*.
- The form is not a final report.
- The entity does business in Texas.
- The force print option should be selected on the **Return Options** screen in **Organizer > State Franchise Tax > Texas Franchise > Return Options**.
- The form prints from lower-level entities (parent, subsidiaries and/or sub-consolidation) in a consolidated return.

FORM 05 -158

Only use form if:

- Not filing Form 05-163 - No Tax Due Information Report.
- Not filing Form 05-169 - EZ Computation Report.

FORM 05 -160

Only use form if:

- Not filing Form 05-163 - No Tax Due Information Report.
- Not filing Form 05-169 - EZ Computation Report.
- The return has credit to be claimed.

FORM 05 -163

Use form if:

- Any of the check boxes from line 1 to line 4 are selected on the return.
- The force print option is selected on the **Return Options** screen in **Organizer > State Franchise Tax > Texas Franchise > Return Options**.
- The suppression option is not checked on the **Return Options** screen in **Organizer > State Franchise Tax > Texas Franchise > Return Options**.

FORM 05 -164

Use form if:

- The return is marked *On Extension*.
- Line 3 has extension payment.
- The option *Force print all state extensions even without tentative tax amounts* is selected in **Organizer > States > Common State > Extensions and Estimates**.
- The option *Extension is not suppressed* is selected on the **Suppression SC-Cities** screen for Texas in **Organizer > States > Common State > Print Options > Print Suppression > Suppression SC-Cities**.

FORM 05 -165

Use this form if:

- The return is marked *On Extension*.
- On Form 05-158-A, Form 05-163, or 05-169, the option, *check box if this is a combined report*, is selected.
- Line 3 has extension payment.
- The option *Force print all state extensions even without tentative tax amounts* has been selected in **Organizer > States > Common State > Extensions & Estimates**.
- The option *Extension is not suppressed* is selected on the **Suppression SC-Cities** screen for Texas in **Organizer > States > Common State > Print Options > Print Suppression > Suppression SC-Cities**.

FORM 05 -166

Use this form if:

- On Form 05-158/05-163/05-169, the check box labeled **This is a Combined report** is selected.
- When there is information about the reporting entity, and at least one affiliate is entered in **Organizer > State Franchise Tax > Texas Franchise > Affiliates** folder.
- The suppression option is not selected on the **Return Options** screen in **Organizer > State Franchise Tax > Texas Franchise > Return Options**.

FORM 05 -167

Use this form if:

- On Form 05-158-A/05-163/05-169, the check box labeled **Is this entity a corporation, limited liability...** is selected *No*.
- This is not a final report.
- The entity does business in Texas.
- The force print option is selected on the **Return Options** screen in **Organizer > State Franchise Tax > Texas Franchise > Return Options**.
- The form prints from lower-level entities (parent, subsidiaries and/or sub-consolidation) in a consolidated return.

FORM 05 -169

Use this form if:

- Not filing Form 05-163 - No Tax Due Information Report.
- The annualized total revenue satisfies the state threshold for filing the EZ computation report, and the total tax due is less than that computed on Form 05-158.
- The suppression option is not selected on the **Return Options** screen in **Organizer > State Franchise Tax > Texas Franchise > Return Options**.
- The force print option is selected on the **Return Options** screen in **Organizer > State Franchise Tax > Texas Franchise > Return Options**.

FORM 05 -170

Use this form if:

- Not filing Form 05-163 - No Tax Due Information Report.
- The return has tax due, and the amount is greater than $1,000.00.
- The force print option is selected on the **Return Options** screen in **Organizer > State Franchise Tax > Texas Franchise > Return Options**.

FORM 05 -175

Use this form if:

- On Form 05-158-A / 05-163 / 05-169, the check box labeled **Total Revenue is adjusted for Tiered Partnership Election** is selected.
- There is at least one partnership entered in **Organizer > State Franchise Tax > Texas Franchise > Tiered Partnership** folder.

FORM 05 -177

Use this form if:

- Filing combined return on Form 05-158-A / 05-163 / 05-169 that has a temporary credit for business loss carryforward.
- Complete this form at the Topcon level.

FORM 05 -178

Use this form if:

- Filing long-form return on Form 05-158A/05-158B, and
- Research and Development Activities Credit is taken on Line 9 of Form 05-160.

FORM 05 -180

Use this form if:

- Filing long-form return on Form 05-158A/05-158B, and
- Historic Structure Credit is taken on Line 20 of Form 05-160.

Listing of Combined Forms and Schedules

- Form 05-102
- Form 05-158
- Form 05-160
- Form 05-163
- Form 05-164
- Form 05-165
- Form 05-166

- Form 05-167
- Form 05-168
- Form 05-169
- Form 05-170
- Form 05-175
- Form 05-177
- Form 05-178
- Form 05-180

UTAH

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Activate the State of Utah		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Utah General Information Merger date (only if during period)			X	
Filing period if different than parent			X	
Eliminating Entries				X

Tips for Preparing this Combined Return

- In the Parent return, complete the **Consolidated** section in **Organizer > States > Utah > Combined Return Information** for elections made for deemed sale of assets, the related details, and to indicate the return includes one or more financial institutions. Also, in **Organizer > States > Utah > General Information > General Information** under the **General Information** tab, scroll down to the **General Information** section, and indicate if the corporation has conducted Utah business during the tax year.

- To indicate that one of the subsidiaries in the group is not liable for the minimum tax, mark this option in Organizer > States > Utah > Return Options at the subsidiary level.

- To exclude the Parent and/or subsidiaries for the Schedule M - Corporations Included in the Combined Filing, navigate to **Organizer > States > Utah > Return Options** at the Parent/Subsidiary level. Select the check box labeled **Exclude this company from Schedule M minimum tax**. Do not make this selection at the top consolidation level.

> If the selection to exclude the entity from Schedule M was made at the parent/subsidiary level, but then later removed, you must navigate to **Tax Forms > States > Utah > Combined Report** at the top consolidation level. Manually clear the **Schedule M exclusion** check box for each parent/subsidiary whose status has changed. Recompute the affected subsidiaries and reconsolidate the top consolidation. Confirm that the top consolidation still shows the affected subsidiaries as check box is cleared.

Data Requirements for Forms to Print

FORM TC-559 EXTENSION VOUCHER

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on amount paid field on the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM TC-599 ESTIMATE VOUCHERS

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM TC-599 PRIOR YEAR PAYMENT VOUCHER

- You have not suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- There is an amount on the **Amount Paid** field on the form.

FORM TC20

All forms require the return is marked as a C corporation and the forms are not suppressed in **Common State**. In addition:

- Schedule H requires Utah nonbusiness income or expense or non-Utah nonbusiness income or expense.
- Schedule J requires property everywhere or payroll everywhere or sales everywhere or apportionment factor.
- Schedule M requires a dollar amount for minimum tax due.

Listing of Combined Forms and Schedules

- Form TC-559: Extension Voucher
- Form TC-559: Estimate Vouchers
- Form TC-559: Prior Year Payment Voucher
- Form TC-20, Page 1: Utah Corporation Franchise or Income Tax Return
- Form TC-20, Page 2: Supplemental Information and Schedule E
- Form TC-20, Schedule A: Computation of Utah Net Taxable Income and Total Tax Due
- Form TC-20 B-D, Schedules B, C, and D
- Form TC-20 H, Schedule H: Nonbusiness Income Net of Expenses
- Form TC-20 J: Apportionment Schedule
- Form TC-20 M: Corporations Included in Combined Filings

VERMONT

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Activate the State of Vermont		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM CO-414

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM BA-403

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- The amount is indicated on the form, or you selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.

FORM BA-402

The form has an apportionment ratio less than 1 on Section D, line 22.

FORM BA-410

- Vermont is marked on the list of states to consolidate or combine.
- This return is marked as a top consolidation or subconsolidation return.

Listing of Combined Forms and Schedules

- Form CO-414: Estimated Vouchers
- Form BA-403: Extension
- Form CO-411, Pages 1-2: Tax Return
- Form BA-402, Pages 1-2: Apportionment Schedule
- Schedule BA-410: Affiliation Schedule
- Schedule of Net Taxable Income

VIRGINIA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

On the top consolidation locator involved in the consolidation, you need to mark if the return is combined or consolidated on the **Combined/Consolidated Information** screen under the Virginia Organizer. If not selected, the top consolidation locator will default to consolidated.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.)		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment		X	X	X
Activate the State of Virginia		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Combined/Consolidated Information Enter the combined NOL modification.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM 500ES

All estimated payments are to be made electronically. Printed forms are for taxpayer's records only.

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM 500CP/CG

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You selected the option to force print the extension in **Organizer > States > Common State > Extensions and Estimates**.
- You must have marked the return on extension for the state in **Organizer > States > Common State > Extensions and Estimates**.
- There is an amount in the **Net Tentative Payment** field of the form.

FORM 500V

A balance due is required to be paid electronically by ACH or Direct Debit, unless a waiver has been received by the Virginia Department of Taxation.

FORM 500C

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You have not selected the fourth option to suppress computation and printing of Form 500C in Organizer under **General Information**.
- The form will print if second, third or fifth option is selected in the Organizer under **Underpayment Options**.

Listing of Combined/Consolidated Forms and Schedules

- Form 500ES: Estimated Income Tax Declaration
- Form 500E: Extension Payment Voucher
- Form 500V: Corporation Income Tax Payment Voucher
- Form 500, Pages 1-2: Virginia Corporation Income Tax Return
- Schedule A: Multistate Corporation
- Form 500C: Underpayment of Estimated Tax by Corporation
- Form 500CR, Pages 1-3: Credit Computation Schedule

WEST VIRGINIA

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.) **In the TOPCON**: Under **Filing Method** used to determine WV Income – Choose the **Combined** Check box to have the UB forms print and appear in the TOPCON. **Group number for the UB Schedules**: UB 1, UB 2, UB 3 can be overridden for the Parent and subsidiary returns. Unitary FEIN can be passed from the TOPCON by the **Transfer Unitary FEIN to all** as entered below.		X		
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	

ORGANIZER TAB	TOP	PAR	SUB	ELIM
Allocation and Apportionment Enter the eliminating entries in the member companies, not in the elimination company.		X	X	
Add/Activate the State of West Virginia		X	X	X
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries				X

Data Requirements for Forms to Print

FORM CIT-120 ES

- You must not have marked the third option to suppress compute and print of the estimated tax in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.
- In **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**, you have not marked the option to suppress print if no payments are due after the overpayment.
- You must not have suppressed the print of the estimated tax form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- Estimated tax amounts have calculated on the form, or you selected the sixth option to print the estimated tax vouchers with only alphanumeric information in **Organizer > States > Common State > Tax Estimate Options > Estimated Tax**.

FORM CIT-120EXT

- You must not have suppressed the print of the extension form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- In **Organizer > States > West Virginia > Tentative Tax Information**, an amount must be entered for tentative tax.

SCHEDULE UB

Combined Check Box must be *X* under **Filing Method** on WV/CNF-120, Page 1.

SUMMARY SCHEDULE TC

In **Organizer > States > West Virginia > General Credits** or in **Organizer > State Franchise Tax > West Virginia Franchise > General Credits**, enter an amount for a listed credit for **Corporate tax** or **Franchise Tax**, respectively.

FORM CIT-120U

- You have not suppressed the print of the underpayment form in **Organizer > States > Common State > Print Options > Print Suppression > Suppression Options**.
- You did not select the fourth option to suppress computation and print of the underpayment form in the West Virginia Organizer on the **Underpayment Options** screen.
- There is a penalty due on line 34 of the form, or you selected the second or third option to always print the form on the **Underpayment Options** screen in the West Virginia Organizer.

Listing of Combined Forms and Schedules

- Form CIT-120 ES: West Virginia Estimated Corporate Income/Franchise Tax Payment Voucher
- Form CIT-120: West Virginia Combined Income/Franchise Tax Return, Pages 1, 2, and 6.
- Summary Schedule TC: Tax Credits
- Form CIT-120U: Underpayment of Estimated Tax
- Schedule UBCR: Unitary Combined Income Method of Reporting
- Schedule UB 3: Corporate Income Tax - Calculation of WV Taxable Income for Combined Group (11-24-6)

WISCONSIN

Required Entries

In **Organizer > Consolidated Returns > Step 1 - What to Consolidate > States to Combine/Consolidate**, choose the hyperlink **State and City Activation / Consolidation** to mark each state to be consolidated/combined on the consolidated return. You can also select the states to combine/consolidate under **Organizer > States > State and City Activation/Consolidation > State and City Activation/Consolidation**.

Combined reporting effective for tax years beginning on or after January 1, 2009, for corporations engaged in a unitary business.

Combined returns must be e-filed.

If this return is a subconsolidation and will be used as the parent return for a Wisconsin top consolidation, it must be marked as a parent for Wisconsin purposes in **Organizer > States > Common State > General Information > Return Type/Entity Type**.

If this return is a subconsolidation and will be used as the subsidiary return for a Wisconsin top consolidation, it must be marked as a subsidiary for Wisconsin purposes in **Organizer > States > Common State > General Information > Return Type/Entity Type**.

Where to Enter Information

ORGANIZER TAB	TOP	PAR	SUB	ELIM
General Information Transfers from the parent to the top consolidation unless otherwise indicated. (The company name, FEIN, and state ID number need to be entered on both the parent and sub returns.) **In the TOPCON**: Under **Filing Method** used to determine WI Income – Choose the **Combined** Check box to have the UB forms print and appear in the TOPCON. **Group number for the UB Schedules**: UB 1, UB 2, UB 3 can be overridden for the Parent and subsidiary returns. Unitary FEIN can be passed from the TOPCON by the **Transfer Unitary FEIN to all** as entered below.		X	X	
Estimate and Overpayment Options		X		
Penalty and Interest, Extension, and Underpayment information		X		
Estimate Payments, Credits, NOL, and State Adjustments		X	X	
Allocation and Apportionment Enter the eliminating entries in the member companies, not in the elimination company. Apportionment method may be different for members of the group.		X	X	
Add/Activate the State of Wisconsin		X	X	X

ORGANIZER TAB	TOP	PAR	SUB	ELIM
State Tax Accrual Activate the tax accrual for the entity that is paying the tax. This should be on the top consolidation return if using automatic state tax accrual. Only states that are filing at the single company level, such as Delaware or New Jersey, should be activated at the single company level. See individual states for exceptions.	X			
Eliminating Entries (Form AR)		X		

Tips for Preparing this Combined Return

The structure of the Wisconsin consolidated return requires that certain forms must be prepared and/or reviewed at certain levels. The combined return should be printed and e-filed from the top consolidation. The print and e-file loop down and reference the data for certain forms from the group member level.

Data Requirements for Forms to Print

FORM A-1 OR A-2

- The return is marked as a single company, parent, or subsidiary.
- Apportionment data is present.

FORM 6

The return is marked as a top consolidation.

FORM 6CS

- The return is marked as a top consolidation.
- There is an amount on line 2 of the form.

FORM 6CL

- The return is marked as a parent or a subsidiary.
- There is an amount on line 7, 8, or 9e of the form.

FORM 6I

- The return is marked as a top consolidation.
- The return is selected as an insurance company in **Organizer > States > Wisconsin > Insurance Information**.

FORM N

- The return is marked as a single company, parent, or subsidiary.
- There is an amount on line 8 of the form.

FORM 6BL

- The return is marked as a single company, parent, or subsidiary.
- There is an amount on line 30 of the form.

Forms That e-File and Print from the Top Consolidation Level

- Form 4-ES: Estimate Vouchers
- Form 4-ES (prior year): Extension Voucher
- Form 4U: Underpayment of Estimated Tax
- Form 6: Corporate Income Tax Return
- Form 6CS: Sharing of Research Credits for Combined Group Members
- Form 6I: Adjustment for Insurance Companies

Forms That e-File and Print from the Parent or single company

- Form A-1: Apportionment Data for Single Factor Formulas
- Form A-2: Apportionment Data for Multiple Factor Formulas
- Form N: Nonapportionable and Separately Apportioned Income
- Form 4I: Adjustments for Insurance Companies
- Form 6CL: Net Capital Loss Adjustments for Combined Groups
- Form 6BL: Business Loss Carryforward
- Schedule CU1: Credit Union Net Income
- Schedule RT: Related Entity Expenses Disclosure Statement
- All Credit Schedules