(10/03/13)

2013 COLORADO C-CORPORATION INCOME TAX BOOKLET

BOOKLET INCLUDES:

Instructions, Form 112 and Related Forms

1. First, complete your federal income tax return — IRS Form 1120. You will need information from your federal return to complete this return.
2. File the return for free using Revenue Online or file electronically using e-filing software. You can file on paper if you cannot file electronically, but please note that filing on paper can increase return problems and delay refunds. Returns are due three and one-half months after the close of the taxable year.
3. If you owe the state, pay electronically through Revenue Online. If you cannot pay online, make your check or money order payable to the Colorado Department of Revenue. Please print the corporation's Colorado account number and 2013 Form 112 on the check or money order.

Revenue ONLINE

Manage your account
File and pay online
Get started with Revenue Online today!
www.Colorado.gov/RevenueOnline

DR 0158-C (09/04/13)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
www.TaxColorado.com

Extension of Time for Filing a Colorado C Corporation Income Tax Return

General Information
Corporate income tax returns are due 3½ months after the end of your tax year, or by April 15, 2014 for traditional calendar year filers. If you are unable to file by your prescribed due date, you may file under extension. This will allow you an additional 6 months to file your return, or until October 15, 2014 for traditional calendar year filers. However, the extension to file **does not** allow you to extend your payment due date. You must pay at least 90% of your tax liability by the original due date of your return (or April 15th) and the remainder by the filing extension due date (or October 15th) to avoid delinquent payment penalties.

Penalties and Interest
If the 90% rule is **not** met by the original due date, then delinquent penalty and interest will be assessed when you file your return. If 90% or more of your tax liability is paid by the original due date, and the remaining balance is paid by the extension due date, no penalty will be assessed. However, you will be billed interest, but only on the amount being paid by the extension due date.

If after the original due date, you determine that you underpaid your extension payment you should pay the additional tax as soon as possible to avoid further accumulation of penalty and/or interest.

Pay Online
Visit *www.Colorado.gov/RevenueOnline* to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. DR 0158-C is not required if an online payment is made. Please be advised that a nominal processing fee may apply to online payments.

Pay by Electronic Funds Transfer (EFT)
EFT Debit and EFT Credit options are free services offered by the Department. EFT services require pre-registration before payments can be made. Visit *www.Colorado.gov/revenue/eft* for more information.

Only use this coupon if you are not able to pay online or by EFT

DETACH FORM ON THIS LINE

Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

(0029)
DR 0158-C (09/04/13)
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

2013 Payment Voucher for Extension of Time for Filing a Colorado C Corporation Income Tax Return

For tax period: (MM/DD)	2013	Ending: (MM/DD/YY)

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number or Federal Employer Identification Number and "2013 DR 0158-C" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making an extension payment.

Corporation Name	FEIN	Colorado Account Number	
Address	City	State	Zip

If no payment is due, do not file this form.
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

(Do not write in space below)

Amount Owed

$ .00

130158-C19999

DR 0900C (08/13/13)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
www.TaxColorado.com

2013 C Corporation Income Tax Payment Voucher

This form must accompany your payment if you filed electronically and wish to pay by check

The Department strongly recommends that you file using Revenue Online or other electronic method and remit your payment electronically or by EFT.

The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account. Be sure to keep a copy of the money order or note the check number with your tax records.

DO NOT submit a paper 112 return if you have already filed and paid electronically.

Only use this coupon if you are not able to pay online or by EFT

DETACH FORM ON THIS LINE

Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

(0021)

DR 0900C (08/13/13)
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

2013 C Corporation Income Tax Payment Voucher

For tax period: (MM/DD)	2013	Ending: (MM/DD/YY)

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number or Federal Employer Identification Number and “2013 FORM 112” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Corporation Name	FEIN	Colorado Account Number	
Address	City	State	Zip

If no payment is due, do not file this form.
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

(Do not write in space below)

Amount Owed

$ .00

130900C 19999

Instructions For Completing Form 112

S Corporations use Form 106

This filing guide will assist you with completing this Colorado Income Tax Return. Once you finish the form, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at *www.Colorado.gov/RevenueOnline* Or, you may file using private e-File software or with a paid tax preparer. By filing your return electronically, you significantly reduce the chance of errors and you will receive your refund much faster. If you cannot file electronically for any reason, mail the enclosed forms as instructed.

Please read through this guide before starting your return. All Colorado forms and publications referenced in this guide are available for download at *www.TaxColorado.com* — the official Taxation Web site.

Filing Requirements

Each C corporation doing business in Colorado, or those who derive income from Colorado sources, must file this return. Organizations that have been granted tax exempt status by the IRS are generally exempt from Colorado taxation. However, those tax exempt entities that file Federal form 990-T to report unrelated business taxable income from Colorado sources or from business activity in Colorado are subject to Colorado taxation and are required to file Form 112. Any insurance company subject to the tax imposed on gross premiums by §10-3-209, C.R.S. is exempt from Colorado income tax.

Due Date

Corporate income tax returns are due 3½ months after the end of your tax year, or by April 15, 2014 for traditional calendar year filers. If you are unable to file by your prescribed due date, you may file under extension. See DR 0158-C for more information about filing extensions.

Estimated Tax

Every C corporation subject to Colorado income tax must file Form 112EP, if it can reasonably expect the net tax liability to exceed $5,000 during the taxable year. See publication FYI Income 51 for more information.

Accounting Period and Method

The accounting period and method for Colorado income tax must be the same accounting period and method as used for federal income tax.

Account Numbers

The Colorado account number is 8 digits and must be listed in addition to the Federal Employer Identification Number (FEIN) on any form where requested. The Colorado account number used on this form is usually the same number that is found on sales tax licenses and forms related to wage withholding.

Line by Line Instructions

First, complete the federal income tax return to be filed with the IRS. You will use information from that return to complete the Colorado income tax return.

Section A

Mark the appropriate box related to your apportionment method. Corporations doing business in multiple states must apportion their taxable income to each state in which they conduct business. This ensures the tax is paid to the state in which the income is earned and taxable, and eliminates double taxation. We recommend that you read publication FYI Income 59 for more information. Generally, income is apportioned using the single sales factor.

Not Apportioning

The C corporation conducts business only in the state of Colorado. Tax will be calculated on 100% of the Colorado taxable income.

Single Sales Factor

All business income must be apportioned using a single factor: sales. Nonbusiness income may either be directly allocated to the appropriate state or treated as business income, subject to the single sales factor. Schedule SF is required if using this method and can be completed by clicking the appropriate EDIT button on Revenue Online. Otherwise, submit via the e-Filer Attachment on Revenue Online or send with the paper return.

Gross Receipts

The C corporation that performs no Colorado activities other than making sales, that does not own or rent real estate within Colorado borders, and that generates annual Colorado gross sales of $100,000 or less, may elect to pay tax on one-half percent of the annual Colorado gross receipts – in lieu of paying the normal income tax. We recommend that you read publication FYI Income 58 if this applies to you. If using this method, you must enter the annual Colorado gross receipts on line 16, the calculated .5% tax on line 17, and enter “gross receipt tax” on the dotted lines next to each of these two lines.

Other Apportionment Method

When Colorado apportionment methods do not fairly measure the Colorado-source income, the corporation may request (or the Department might require) an alternative apportionment method.

Section B

Mark the appropriate box to designate a separate, consolidated, or combined return.
There are four possible filing alternatives for C corporations. We recommend that you read publication FYI Income 60 for additional information.

Separate

For a single corporation, regardless of its membership in an affiliated group. A single corporation cannot use this filing alternative if it elects to be part of a consolidated return or if it is required to be included in a combined filing.

Consolidated

For affiliated members of a group of corporations defined by §1504 Internal Revenue Code. However, only those members conducting business in Colorado can be included in the consolidated return. This filing alternative is binding for four years and requires consent of the Colorado members of the group. Filing such a return shall be deemed consent.

Combined

For affiliated members of a group of corporations defined by §39-22-303, C.R.S. that meets at least half of the six-part intercompany business relationship test for this and the preceding two years this is a required filing alternative.

Combined/Consolidated

For an affiliated group filing a combined return, but who has a member that filed a federal consolidated return with another corporation, and the other corporation is conducting business in Colorado but is not otherwise eligible to be included in the combined report.

Taxable Income

Line 1
Enter the federal taxable income (or loss) from IRS form 1120 or 990-T.

Line 2
Enter any amount from line 1 that is attributed to affiliated corporations that are not included in this consolidated or combined return.

Line 3
This line is automatically calculated by Revenue Online, or subtract line 2 from line 1, if filing a paper return. This reflects the taxable income of the federal pro-forma return included on the Colorado form.

Additions

Line 4
Enter any federal net operating loss deduction claimed in the computation of the federal taxable income. We recommend that you read publication FYI Income 19 if this applies to you.

Line 5
Enter any Colorado income tax claimed as a deduction in the computation of the federal taxable income.

Line 6
Enter the sum of all other qualifying additions. For this line, you must further explain your basis for this adjustment. If you are using Revenue Online, submit this explanation to your return electronically with the E-Filer Attachment option. Otherwise, use the DR 1778 or attach a written statement to your paper return. We recommend that you read publication FYI Income 58 if this applies to you:

- Interest income – the amount of state or municipal obligations that were not included in federal taxable income. DO NOT include bond premium amortization, or any interest earned from bonds issued by any state or political subdivision, excluding any bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Qualifying interest shall be net of any expense required to be allocated thereto by the Internal Revenue Code for federal income tax purposes. See publication FYI Income 52 for more information.
- Foreign-source income - the amount of any income, war profits, or excess profits taxes paid or accrued to any foreign country or to any possession of the United States that were claimed as a deduction of the federal return.
- Gross Conservation Easement charitable contribution – Any charitable contribution deduction claimed on the federal return for a conservation easement donation upon which a gross conservation easement credit is also claimed. If the federal deduction for this donation exceeds the amount of the credit created by the donation, the addback will not exceed an amount equal to the credit claimed, including any credit transferred to another taxpayer or carried forward to future tax years. See FYI Income 39 for additional information.

Line 7
This line is automatically calculated by Revenue Online, or enter the sum of lines 3 through 6, if filing a paper return.

Subtractions

Line 8
Enter any income that is included on line 1, which is derived from any U.S. government bond interest and any interest or dividend income on obligations securities of any authority, commission, or instrumentality of the United States to the extent that such income is exempt from state taxation by federal law. We recommend that you read publication FYI Income 20 if this applies to you.

Line 9
Enter any income that is included on line 1, which is derived from foreign income that qualifies as excludable foreign-source income. Excludable foreign-source income means taxable income from sources outside the United States as used in §862 of the Internal Revenue Code.

Excludable foreign-source income shall also be omitted in determining the Colorado sales factor on Schedule SF. We recommend that you read publication FYI Income 58 if this applies to you.

- The corporation has elected to claim foreign tax paid or accrued as a deduction on the federal income tax return and therefore the Colorado exclusion can equal that of the federal deduction.
- The corporation has elected to claim foreign tax paid or accrued as a credit on the federal income tax return and therefore the Colorado exclusion is calculated by excluding section 78 dividend gross up from the total foreign-source income, then multiplying by a fraction, the numerator of which is the federal foreign tax credit, and the denominator being the foreign source income (excluding section 78 dividend gross up), multiplied by the effective federal corporation income tax rate (federal corporate income tax divided by federal corporate taxable income). Excludable foreign-source income may not exceed total foreign-source income excluding section 78 dividend gross up. Foreign-source income from a foreign corporation with an affiliated group of corporations shall be determined without regard to §882(a)(2) of the Internal Revenue Code.

Line 10
Enter up to $100,000 of any income that is included on line 1, which is derived from Colorado-source capital gain. This is income earned from the sale of real or tangible personal property that is located in Colorado, was acquired on or after May 9, 1994, and was continuously held for at least 5 years prior to the transaction date from which the capital gains arise.

Complete and submit a DR 1316. Revenue Online allows you to directly enter DR 1316 by clicking the EDIT button. Paper filers should attach this form to their return. Take precaution to completely fill out each item of this form. Be as detailed as possible, especially when providing property descriptions, ownership, and dates of acquisition and sale.

Line 11
Enter the sum of all other qualifying subtractions. For this line, you must further explain your basis for this adjustment. If you are using Revenue Online, submit this explanation to your return electronically using the E-Filer Attachment option. Otherwise, use DR 1778 or attach a written statement to your paper return. We recommend that you read publication FYI Income 58 if this applies to you:

- **Colorado income tax refund**–the amount of any Colorado income tax refund that was included on line 3.
- **Gross up provisions**–the amount of any IRC section 78 gross up provisions that was included on line 3.
- **Various credits**–the amount of any salary or wage expense that was not allowed as a federal deduction by the IRS due to the provisions of the Indian employment credit, work opportunity credit, empowerment zone employment credit, orphan drug credit, the credit for increasing research activities, employee retention credit, welfare-to-work credit, or mine rescue team training credit.

Line 12
This line is automatically calculated by Revenue Online, or enter the sum of lines 8 through 11, if filing a paper return.

Taxable Income

Line 13
This line is automatically calculated by Revenue Online, or calculate your modified federal taxable income by subtracting line 12 from line 7, if filing a paper return.

Line 14
This line is automatically calculated by Revenue Online, or enter the Colorado taxable income. For those filing a paper return, this amount is transferred from line 13 if not apportioning income. Otherwise, corporations that are apportioning income, this amount shall be transferred from line 16 of Schedule SF.

Line 15
Enter the Colorado net operating loss deduction. Effective January 1, 2012, the Colorado net operating loss deduction is limited to $250,000. This amount is calculated in the same manner as the federal net operating loss deduction, except that in the case of a corporation apportioning income, it is the part of the federal net operating loss (as modified) that is from Colorado sources. Colorado net operating losses may be carried forward 20 years for tax years beginning on or after August 6, 1997. They may not be carried back. Federal limitations on carryover losses between predecessor and successor corporations apply to Colorado income tax as well. We suggest that you read publication FYI Income 19 if this applies to you.

Line 16
This line is automatically calculated by Revenue Online, or calculate your Colorado taxable income by subtracting line 15 from line 14, if filing a paper return.

Tax

Line 17
Calculate your Colorado tax. This is automatically entered by Revenue Online. If filing a paper return, multiply line 16 by the tax rate. The Colorado income tax rate is currently 4.63%, which is a reduction from the 1999 tax rate of 4.75% and the 1998 (and prior) rate of 5%.

Credits

Line 18
Complete Form 112CR, which will automatically enter the value of this line by Revenue Online, or transfer the amount of nonrefundable credits from line 25 if filing a paper return.

Enterprise Zone Credits

Line 19
Use your tax software, Revenue Online or form DR 1366 to calculate the total amount of enterprise zone credits being used to offset the current year tax liability. The total enterprise zone credit used cannot exceed the amount of line 17.

Line 20
Net Tax - this is automatically entered by Revenue Online. If filing a paper return, subtract line 18 and 19 from line 17.

Line 21
Corporations required to recapture federal investment credits with respect to Colorado assets, must recapture the "old" Colorado investment credits as well. Include any investment credit recapture, historic property preservation credit recapture, low income housing credit recapture, or any other credit recapture. Submit an attachment to Revenue Online, or a paper statement to your mailed return that itemizes each recaptured amount calculated for this line.

Line 22
This line is automatically calculated by Revenue Online, or enter the sum of lines 20 and 21 if filing a paper return.

Line 23
Enter the amount of credit for prepayments. Include the sum of the following on line 23.

Line 24
Enter the amount of withholding reported on form W-2G made on lottery or gambling winnings. This is rare and will not apply to most taxpayers.

Line 25
Innovative Motor Vehicle Credit from line 36 from DR 0617

Line 26
Enter the amount of any instream flow incentive tax credit authorized by the Colorado water conservation board. The credit shall not be available for a water right that is decreed for irrigation on land for which a conservation easement tax credit is claimed unless it is specifically excluded from the terms of the conservation easement.

Line 27
This line is automatically calculated by Revenue Online, or enter the sum of lines 23 through 26 if filing a paper return.

If the amount of line 22 exceeds the amount of line 27, additional tax is due with this return and continue to line 28. If not, go to line 33.

Line 28
Net tax due–this amount is calculated automatically by Revenue Online. Or, subtract line 27 from line 22 if filing a paper return.

Line 29
Calculate any penalty owed for delinquent filing or payment. The penalty is 5% of the net tax due for the first month after the due date, and ½% for each additional month past the due date. The minimum penalty is $5 and the maximum penalty is 12%. Or, if you prefer not to calculate this penalty, the Department will bill you if due.

Line 30
Calculate any interest owed for delinquent filing or payment. The interest rate is 3% of the net tax due. Or, if you prefer not to calculate this interest, the Department will bill you if due. Interest on any bill issued that remains unpaid after 30 days of issuance will increase to 6%.

Line 31
To calculate this penalty, complete Form 205. Enter any estimated tax penalty owed on this line.

Line 32
Total Tax Due–enter the sum of lines 28 through 31. Payment can be made electronically at:
- *www.Colorado.gov/RevenueOnline;* or
- *www.Colorado.gov/Revenue/EFT* or
- Mail to – Colorado Department of Revenue, Denver CO 80261-0006

Line 33
Overpayment–this amount is calculated automatically by Revenue Online. Otherwise, subtract line 27 from line 22.

Line 34
Enter the amount, if any, you would like to be available for 2014 estimated tax.

Line 35
Refund–subtract line 34 from line 33. This is the amount of your refund. You have the option of authorizing a transaction by the Department to directly deposit these funds to your bank account. Otherwise, a refund check will be mailed to the address you have designated on this return. If you use Direct Deposit, you will receive your refund 1 to 2 weeks faster than if you wait for a paper check.

Direct Deposit
Enter the routing and account numbers and account type. Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to ensure you are using the correct information and that they will honor a direct deposit.

Intercepted Refunds
The Department will intercept your refund if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS.

Section C
Enter the name, phone, and address of the party responsible for maintaining the books belonging to this corporation.

Section D
Enter the 6-digit North American Industry Classification System (NAICS) number that best describes the purpose of this business. Use the same code used on the federal return.

Section E
Enter the year the corporation began doing business in Colorado.

Section F
Designate whether the paid preparer can discuss this return with the Department. By completing this area of the return, you are granting the designee the ability to:

- Provide any missing information needed for the processing of your return; and
- Call the Department for information about your return, including the status of your refund or processing time; and
- Receive upon request copies of notices, bills, or transcripts related to your return; and
- Respond on your behalf to notices about math errors, intercepts, and questions about the preparation of your return.

This designation does not allow the third party to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Colorado Department of Revenue. If you would like to expand the designee's authorization, complete the DR 0145, Power of Attorney for Department Administered Tax Matters.

Section

G – H complete the data as requested.

Signature

The law requires the return to be signed under penalty of perjury. Persons authorized to sign this return must either be the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer that is duly authorized to act on behalf of the corporation. In cases where receivers, trustees in bankruptcy, or assignees are operating the property or business of corporations, such receivers, trustees, or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns.

Amendments

If an amended return is filed with the IRS, or if the IRS changes the content of the return, an amendment must be filed with Colorado. Use Revenue Online or the Form 112X to amend the Colorado return. If the corporation operates in multiple states, the Department will accept the revenue agent report (RAR) in lieu of an amended return. Be sure to list the Colorado account number on the RAR before mailing a copy to Colorado Department of Revenue, Denver CO 80261-0006.

Caution: federal adjustments must be reported to the Colorado Department of Revenue. See §39-22-601(6), C.R.S. for information about the statute of limitations.

Form 112 (08/13/13)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

(0023)

2013

-or-

Colorado C Corporation Income Tax Form 112

Do not submit federal return, forms or schedules when filing this return.

Departmental Use Only

130112 19999

Fiscal Year Beginning (MM/DD)	2013	Year Ending (MM/DD/YYYY)

Name of Corporation	Colorado Account Number
	●
Address	**FEIN**
	●

City	State	Zip

Final Return ● ☐

If you are submitting a statement disclosing a listed or reported transaction, mark this box ● ☐

● **A. Apportionment of Income.** This return is being filed for:

☐ **(42)** A corporation not apportioning income;

☐ **(43)** A corporation engaged in interstate business apportioning income using single-factor apportionment (Schedule SF required);

☐ **(44)** A corporation engaged in interstate business apportioning income using special regulation (Schedule SF required);

☐ **(45)** A corporation electing to pay a tax on its gross Colorado sales;

☐ **(46)** A corporation claiming an exemption under P.L. 86-272;

☐ **(47)** Other appointment method, must be pre-approved by the department (fill in below)

● **B. Separate/Consolidate/Combined Filing.** This return is being filed for:

☐ A single corporation filing a separate return;

☐ An affiliated group of corporations electing to file a consolidated return. **Warning:** such election is binding for four years. If your election was made in a prior year, enter the year of election in line below. (Schedule C required);

Enter the year of election (YYYY)

☐ An affiliated group of corporations required to file a combined return (Schedule C required.);

☐ An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Schedule C required.)

Federal Taxable Income

Round to nearest dollar

1. Federal taxable income from Federal form 1120 or 990-T	● **1**		00
2. Federal taxable income of companies not included in this return	● **2**		00
3. Net federal taxable income, line 1 minus line 2	**3**		00

Additions

4. Federal net operating loss deduction	● **4**		00
5. Colorado income tax deduction	● **5**		00
6. Other additions, include explanation	● **6**		00
7. Total of lines 3 through 6	**7**		00

Form 112

130112 29999

Subtractions			
8. Exempt federal interest	• **8**		00
9. Excludable foreign source income	• **9**		00
10. Colorado source capital gain (assets acquired on or after 5/9/94, held five years)	• **10**		00
11. Other subtractions, include explanation	• **11**		00
12. Total of lines 8 through 11	**12**		00
Taxable Income			
13. Modified federal taxable income, line 7 minus line 12	**13**		00
14. Colorado taxable income before net operating loss deduction	• **14**		00
15. Colorado net operating loss deduction (May not exceed $250,000)	• **15**		00
16. Colorado taxable income, line 14 minus line 15	**16**		00
17. Tax, 4.63% of the amount on line 16	• **17**		00
Credits			
18. Total nonrefundable credits from line 25, Form 112CR (may not exceed tax on line 17)	• **18**		00
19. Total Enterprise Zone credits used – as calculated, or from DR 1366 line 70	• **19**		00
20. Net tax, line 17 minus lines 18 and 19	**20**		00
21. Recapture of prior year credits	• **21**		00
22. Total of lines 20 and 21	**22**		00
23. Estimated tax and extension payments and credits	• **23**		00
24. W-2G Withholding from lottery winnings	• **24**		00
25. Innovative Motor Vehicle Credit from line 36 form DR 0617	• **25**		00
26. Authorized Instream Flow Incentive Credit	• **26**		00
27. Total of lines 23 through 26	**27**		00
28. Net tax due. Subtract line 27 from line 22	**28**		00
29. Penalty	• **29**		00
30. Interest	• **30**		00
31. Estimated tax penalty due	• **31**		00
32. Total due. Enter the sum of lines 28 through 31	• **32**		00

Do Not Submit Federal Return, Forms or Schedules when Filing this Return

Form 112

130112 39999

33. Overpayment, line 27 minus line 22	**33**		00
34. Amount from line 33 to carry forward for future year estimated tax	• **34**		00
35. Amount from line 33 to be refunded	• **35**		00

Direct Deposit

Routing Number ☐☐☐☐☐☐☐☐☐ Type: ☐ Checking ☐ Savings

Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Pay electronically at *www.Colorado.gov/RevenueOnline* or
Mail and Make Checks Payable to: Colorado Department of Revenue
Denver, CO 80261-0006

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment directly from your bank account electronically.

C. The corporation's books are in care of:

Last Name	First Name	Middle Initial	Phone Number

Address	City	State	Zip

D. Business code number per federal return (NAICS)
•

E. Year corporation began doing business in Colorado
•

F. May the Colorado Department of Revenue discuss this return with the paid preparer show below (see instructions) • ☐ Yes ☐ No

G. Kind of business in detail

H. Has the Internal Revenue Service made any adjustments in the corporation's income or tax or have you filed amended federal income tax returns at any time during the last four years? • ☐ Yes ☐ No

If yes, for which year(s)? (YYYY)

Did you file amended Colorado returns to reflect such changes or submit copies of the Federal Agent's reports? ☐ Yes ☐ No

Last Name of person or firm preparing return	First Name	Middle Initial
•	•	•

Address of person or firm preparing return	Phone Number
•	•

City	State	Zip
•	•	•

Under penalties of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature or Title of Officer	Date (MM/DD/YY)

Instructions For Schedule C

Schedule C must be completed if the corporation for which the return is filed owned a) more than 50 percent of the stock of another corporation or, b) more than 50 percent of the stock of the corporation for which the return is filed was owned by another corporation.

Enter information for the common parent on line 1. Lines 2 through 6 are for subsidiary corporations. Photocopy and submit additional sheets if necessary.

Columns A through C
Enter the corporation's name, address, Colorado Account Number and Federal Employer Identification Number.

Column D
Taxpayers who are affiliated corporations, as described above, and who have more than 20 percent of their property and payroll located within the United States must complete Column D.

The blocks in Column D are numbered from one (1) to six (6) and correspond to the six numbered intercompany business relationships described below. For each affiliate listed on Schedule C, mark yes or no in the blocks of Column D, to indicate whether the below described intercompany business relationships did or did not exist during the tax year and the two preceding tax years.

Intercompany Business Relationships

1. Is 50 percent or more of the corporation's gross receipts from sales or leases to other affiliates or is 50 percent or more of the corporation's cost of goods sold or leased from other affiliates?
2. Does the corporation receive 50 percent or more of the total annual value of each of five or more of the following services from other affiliates: advertising and public relations; accounting and bookkeeping; legal; personnel; sales; purchasing; research and development; insurance; employee benefit programs. Do not count services which are provided at an "arm's length charge." (See U.S. Treasury Regulation 1.482-2(b)(3).)
3. Is 20 percent or more of the corporation's long-term debt owed to or guaranteed by other affiliates? Is 20 percent or more of any other affiliate's long-term debt owed to or guaranteed by the corporation?
4. Does the corporation use patents, trademarks, service marks, logos, trade secrets, copyrights or other proprietary materials owned by other affiliates?
5. Are 50 percent or more of the members of the corporation's board of directors also members of the board of directors or corporate officers of other affiliates?
6. Are 25 percent or more of the corporation's 20 (twenty) highest ranking officers also members of the board of directors or corporate officers of other affiliates?

Column E
Mark the block in Column E if the corporation is included in a combined report. Corporations included in a combined report must have answered yes to three or more of the intercompany business relationships referred to in Column D.

Columns F through I
Enter corporation's owner number, whether or not there was a change in ownership, the ownership percentage and principal business activity.

Schedule SF — Single Factor Apportionment Schedule

2013

130112SF19999

1. Total modified federal taxable income from line 13, page 1, Form 112	**1**	

Business Income Apportioned to Colorado By Use of the Sales Factor
Do not include foreign source revenues modified out on line 9, page 1, Form 112

		Colorado	Total
2. Gross sales of tangible personal property	**2**	•	•
3. Gross revenue from services	**3**	•	•
4. Gross rents and royalties from real property	**4**	•	•
5. Gross proceeds from sales of real property	**5**	•	•
6. Taxable interest and dividend income	**6**	•	•
7. Gain from the sale of intangible personal property	**7**	•	•
8. Patent and copyright royalties	**8**	•	•
9. Revenue from the performance of purely personal services	**9**	•	•
10. Total revenue (total of lines 2 through 9 in each column)	**10**		
11. Line 10 (Colorado) divided by line 10 (Total)	**11**		

Complete Lines 12 and 15 only if nonbusiness income is being directly allocated. If all income is being treated as business income, enter 0 (Zero) on Lines 12 and 15.

12. Less income directly allocable			
Nonbusiness Income Only	(a) Net rents and royalties from real or tangible property	•	
	(b) Capital gains and losses	•	
	(c) Interest and dividends	•	
	(d) Patents and copyright royalties	•	
	(e) Other nonbusiness income	•	
	(f) Total income directly allocable [add lines (a) through (e)]	**12**	
13. Modified federal taxable income subject to apportionment by formula, line 1 less line 12		**13**	
14. Income apportioned to Colorado by formula, line 11 multiplied by line 13		**14**	

Do not submit federal return, forms or schedules when filing this return.

continued on page 14

Schedule SF

130112SF29999

15. Add income directly allocable to Colorado:			
Nonbusiness Income Only	(a) Net rents and royalties from real or tangible property	•	
	(b) Capital gains and losses	•	
	(c) Interest and dividends	•	
	(d) Patents and copyright royalties	•	
	(e) Other nonbusiness income	•	
	(f) Total income directly allocable [add lines (a) through (e)]	**15**	
16. Total income apportioned to Colorado, line 14 plus line 15. Enter on line 14, page 1, Form 112		**16**	
17. • ☐ Pursuant to §39-22-303.5(6) C.R.S., taxpayer elects to treat nonbusiness income as business income for:			Tax year ending(MM/DD/YY)

Schedule C — Colorado Affiliations Schedule

Do not submit federal return, forms or schedules when filing this return.

130112C 19999

Parent

1 **A.** Name of Corporation | **B.** Colorado Identification Number

Address of Corporation | City | State | Zip | **C.** FEIN

D. Intercompany Business Relationships (See Instructions)

1. ☐ Yes ☐ No **2.** ☐ Yes ☐ No **3.** ☐ Yes ☐ No **4.** ☐ Yes ☐ No

5. ☐ Yes ☐ No **6.** ☐ Yes ☐ No

E. Mark if corporation is included in combined return ☐

I. Principal business activity

2 **A.** Name of Corporation | **B.** Colorado Identification Number

Address of Corporation | City | State | Zip | **C.** FEIN

D. Intercompany Business Relationships (See Instructions)

1. ☐ Yes ☐ No **2.** ☐ Yes ☐ No **3.** ☐ Yes ☐ No **4.** ☐ Yes ☐ No

5. ☐ Yes ☐ No **6.** ☐ Yes ☐ No

E. Mark if corporation is included in combined return ☐ | **F.** Owned by corporation number

G. Change in ownership % during taxable period ☐ Yes ☐ No | **H.** % of ownership close of taxable period

I. Principal business activity

3 **A.** Name of Corporation | **B.** Colorado Identification Number

Address of Corporation | City | State | Zip | **C.** FEIN

D. Intercompany Business Relationships (See Instructions)

1. ☐ Yes ☐ No **2.** ☐ Yes ☐ No **3.** ☐ Yes ☐ No **4.** ☐ Yes ☐ No

5. ☐ Yes ☐ No **6.** ☐ Yes ☐ No

E. Mark if corporation is included in combined return ☐ | **F.** Owned by corporation number

G. Change in ownership % during taxable period ☐ Yes ☐ No | **H.** % of ownership close of taxable period

I. Principal business activity

130112C 29999

4 **A.** Name of Corporation | **B.** Colorado Identification Number

Address of Corporation | City | State | Zip | **C.** FEIN

D. Intercompany Business Relationships (See Instructions)

1. ☐ Yes ☐ No 2. ☐ Yes ☐ No 3. ☐ Yes ☐ No 4. ☐ Yes ☐ No

5. ☐ Yes ☐ No 6. ☐ Yes ☐ No

E. Mark if corporation is included in combined return ☐ | **F.** Owned by corporation number

G. Change in ownership % during taxable period ☐ Yes ☐ No | **H.** % of ownership close of taxable period

I. Principal business activity

5 **A.** Name of Corporation | **B.** Colorado Identification Number

Address of Corporation | City | State | Zip | **C.** FEIN

D. Intercompany Business Relationships (See Instructions)

1. ☐ Yes ☐ No 2. ☐ Yes ☐ No 3. ☐ Yes ☐ No 4. ☐ Yes ☐ No

5. ☐ Yes ☐ No 6. ☐ Yes ☐ No

E. Mark if corporation is included in combined return ☐ | **F.** Owned by corporation number

G. Change in ownership % during taxable period ☐ Yes ☐ No | **H.** % of ownership close of taxable period

I. Principal business activity

6 **A.** Name of Corporation | **B.** Colorado Identification Number

Address of Corporation | City | State | Zip | **C.** FEIN

D. Intercompany Business Relationships (See Instructions)

1. ☐ Yes ☐ No 2. ☐ Yes ☐ No 3. ☐ Yes ☐ No 4. ☐ Yes ☐ No

5. ☐ Yes ☐ No 6. ☐ Yes ☐ No

E. Mark if corporation is included in combined return ☐ | **F.** Owned by corporation number

G. Change in ownership % during taxable period ☐ Yes ☐ No | **H.** % of ownership close of taxable period

I. Principal business activity

Photocopy and submit additional pages as needed

Form 112CR (10/03/13)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

2013

Form 112CR
2013 Credit Schedule for Corporations

130112CR19999

Submit the following information with your tax return

- Use this schedule to determine which tax credits you are eligible to claim.
- Be sure to submit the required supporting documentation for each credit.
- Most software products and tax preparers have the ability to submit this schedule and attachments electronically. Revenue Online can also be used to file your return and attachments electronically. Otherwise, attach all required documents to your paper return.
- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the second decimal place.

Name of Corporation		Colorado Account Number
Pass-through Entity Name	Ownership %	Entity Account Number

Enter in Column (A) the total credit generated in 2013 and any carryforward credit that is available from a prior year. Enter in Column (B) the portion of the credit in Column (A) that is being used to offset tax in 2013. If Column (A) is larger than Column (B) and the credit can be carried forward to future years, enter the carryforward amount on line 26.

1. Tax liability from line 17, Form 112	1	

A. The New Investment Tax Credit

		Column (A)	Column (B)
2. $1,000 minus amount on line 7	2	•	
3. Current year qualified investment	3	•	
4. 1% of the amount on line 3	4	•	
5. New investment tax credit carried over from prior year	5	•	
6. Enter in Column (A) the total of lines 4 and 5. Enter in Column (B) the lesser of the amount in Column (A) or the amount on line 2	6		•

B. Other Credits

7. Old investment tax credit	7		•
8. Crop and livestock contribution credit	8		•
9. Historic property preservation credit (see FYI Income 1 for limitations)	9		•

Child care contribution credit (see FYI Income 35 for limitations)

10. Enter the sum of all DR 1317 line 4 amount(s) donated in 2013	10	•		
11. Enter previous year deferred & carryforward amount(s)	11	•		
12. Add lines 10 and 11	12		Column (A)	Column (B)
13. Enter in column (A) 50% of line 12. Enter in column (B) the portion of (A) being used to offset 2013 tax	13			•
14. Child care center/family care home investment credit	14			•
15. Employer child care facility investment credit	15			•

130112CR29999

		Column (A)	Column (B)
16. School-to-Career investment credit	**16**		•
17. Colorado works program credit	**17**		•
18. Contaminated land redevelopment credit carried forward from a prior year	**18**		•
19. Aircraft manufacturer new employee credit	**19**		•
20. Job growth incentive credit	**20**		•
21. Gross conservation easement credit	**21**		•
22. Alternative fuel refueling facility credit	**22**		•
23. Certified auction group license fee credit	**23**		•
24. Non-refundable alternative fuel vehicle credit carried forward from prior year	**24**		•
25. Total nonrefundable credits, add amounts in Column (B) lines 6 through 24 Enter here and on line 18 of Form 112	**25**		
Limitation: The total credits entered on line 25 on this Form 112CR may not exceed the tax on line 1. Most unused portion(s) of the credits on this form [the difference between the amounts in Column (A) and Column (B)] for each line may be carried forward to the next income tax year. Please list any credits to be carried forward to tax year 2014 below.			
26. Credits to be carried forward to 2014	• **26**		

DR 1778 (08/13/13)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006
www.TaxColorado.com

e-Filer Attachment Form

131778 19999

For Tax Year (MM/DD/YY)	or fiscal year beginning MM/DD/YY)

Tax Type ☐ Individual Income ☐ C-Corp Income ☐ Partnership Income ☐ S-Corp Income ☐ LLC Income
☐ LP Income ☐ LLP Income ☐ LLLP Income ☐ Association Income ☐ Non-Profit Income

Please print or type

Taxpayer Last Name	First Name	Middle Initial
Spouse Name *(if applicable)*	First Name	Middle Initial

Taxpayer SSN	Spouse SSN *(if applicable)*	FEIN

Taxpayer address	City	State	Zip

Mark the box for the documents submitted. For further information visit the Department of Revenue Web site *www.TaxColorado.com.*

- ☐ Other state(s) income tax return(s)
- ☐ Enterprise Zone Credit: DR 1366 and any applicable certification forms from the Zone Administrator
- ☐ Gross Conservation Easement: DR 1303, DR 1304 and/or DR 1305 and supplemental documentation.
- ☐ Aircraft Manufacturer New Employee Credit: DR 0085 and/or DR 0086
- ☐ Innovative Motor Vehicle Credit: Vehicle registration and the purchase invoice or bill of sale.
- ☐ Child Care Contribution Credit: DR 1317
- ☐ Claim for refund on behalf of deceased taxpayer: DR 0102, death certificate
- ☐ Colorado Source Capital Gain Subtraction: DR 1316
- ☐ Job Growth Incentive Tax Credit: Certification letter from the Colorado Department Commission.
- ☐ Low-Income Housing Credit: CHFA certification letter
- ☐ Non-resident Partner, Shareholder or Members Agreement: DR 0107
- ☐ Plastic Recycling Credit: Required documentation to substantiate credit (receipts, bills, etc)
- ☐ School-to-Career Investment Credit: Certification letter.
- ☐ Other documentation for credits/subtractions claimed (mark the Other box below and enter details)
- ☐ Other — Explain

Signature of Taxpayer or Preparer	Date (MM/DD/YY)

Instructions for DR 1778

The Department strongly recommends that you submit these documents using the e-Filer Attachment option of *www.Colorado.gov/RevenueOnline*, which eliminates the requirement to mail this form. Failure to timely submit required documentation will result in denial of the related credit. Revenue Online e-Filer Attachment provides you with a confirmation number and will be available to the Department immediately.

Otherwise, complete this form, package it with your documentation and mail to the address below. Using this form can extend return processing time up to 6 weeks.

Colorado Department of Revenue
Denver, CO 80261-0006

You must resubmit your supporting documentation if you file an amended return.

COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0006
www.TaxColorado.com

Alternative Fuel Refueling Facility Credit
Credits from 2006 - 2010 in excess of the tax due can be carried forward for 5 years.

Gross Conservation Easement Credit
A credit based on the value of a donated conservation easement in Colorado is available. Submit a copy of form DR 1305 with Form 112 when claiming this credit. Additional documentation is required if the corporation donated the easement during the tax year. See publication FYI Income 39 if this applies to you.

The Old Investment Tax Credit
The old investment tax credit is the sum of the old investment tax credit carry over, the current year old investment tax credit and the old investment tax credit carry back. The current year credit is 10 percent of the federal current year rehabilitation, energy and reforestation investment credit on assets located in Colorado. The credit is limited to the first $5,000 of tax liability plus 25 percent of the tax in excess of $5,000. Excess credit may be carried back three years and forward seven. See publication FYI Income 11 if this applies to you.

Crop and Livestock Contribution Credit
A 25 percent credit is available for the donation of crops or livestock to a charitable organization. See publication FYI Income 57 if this applies to you.

Historic Property Preservation Credit
A credit of 20 percent of the cost of restoring certified historic property in Colorado is available. See publication FYI Income 1 if this applies to you.

Child Care Contribution Credit
A 50 percent credit is available for qualifying contributions made to promote child care in Colorado. See publication FYI Income 35 if this applies to you.

Child Care Facility Investment Credit
A 20 percent investment credit is available for certain tangible personal property used in the operation of a child care center, a family child care home, or a foster care home. See publication FYI Income 7 if this applies to you.

Employer Child Care Facility Investment Credit
A 10 percent investment credit is available for employer sponsored child care facility investment. See publication FYI Income 7 if this applies to you.

School-to-Career Investment Credit
A credit of 10 percent of the current year investment in a qualified school-to-career program is available. See publication FYI Income 32 if this applies to you.

Colorado Works Program Credit
A credit of 20 percent of an employer's expenditures to employ recipients of public assistance is available. See publication FYI Income 34 if this applies to you.

Contaminated Land Redevelopment Credit
A 20 to 50 percent credit is available for expenditures made to redevelop contaminated land in Colorado. This credit may only be used as a carry forward from prior years. See publication FYI Income 42 if this applies to you.

Aircraft Manufacturer New Employee Credit
A credit is available to qualified aircraft manufacturers located in an aviation development zone. See publication FYI Income 62 if this applies to you.

Job Growth Incentive Credit
Credits are approved and certified by the Colorado Economic Development Commission. A credit certificate issued by the Commission must be submitted with any return claiming this credit. See publication FYI Income 66 if this applies to you.

Certain credits require supplemental documentation, or they might be denied. We strongly suggest that you submit your documentation using the E-Filer Attachment option through Revenue Online. Otherwise, use form DR 1778, supported efile software, or attach to your paper return. FYIs are available at *www.TaxColorado.com*