



DO NOT SEND

DR 0112X (7/20/17)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

2017 Amended C Corporation Income Tax Return Instructions

The 2017 DR 0112X, Amended Colorado C Corporation Income Tax Return, is used to correct your 2017 Corporation income tax return. File the return for free using Revenue Online. You can file on paper if you cannot file electronically, but please note that filing on paper may result in processing delays. For more information or any questions pertaining to income, deductions, modifications, credits, etc., refer to the income tax book for 2017 or call the Department of Revenue at 303-238-SERV (7378). You can also visit Colorado.gov/Tax to obtain forms, information and the FYIs referenced herein.

Attachments: You must submit all required schedules and supporting certifications to this amended return even if there is no change from the original return. (For example: Schedule SF, DR 0112CR, DR 0074, etc.) Failure to attach this documentation will result in the disallowance of credits, subtractions or reduced apportioned income and will result in processing delays.

Lines 36 through 42 compute the amount you owe to the state on the amended return. Any decrease in the amount of the overpayment (line 36) or increase in the amount owed (line 37) will indicate that an amount is owed with the amended return. See FYI General 11 for assistance in computing the amount of interest to enter on line 39. If you have previously been assessed a delinquency penalty or estimated tax penalty and this amended return causes the amount of penalty to change, enter the increased penalties on lines 40 and/or 41.

Lines 43 through 47 compute your refund of credit available on the amended return. Any increase in the amount of the overpayment (line 43) or decrease in the amount owed (line 44) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 46) for the tax year following the period on the amended return, or can be requested as a refund (line 47).

Statute of Limitations. The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of the last payment of tax or the year involved, whichever is later. In the case of an investment credit or capital loss carryback, the claim must be filed within four years of the due date of the return for the year during which the credit or loss arose. See FYI General 18.

Colorado net operating losses may not be carried back to an earlier year. They may be carried forward for 15 years from tax years beginning before August 6, 1997, and 20 years from tax years beginning on or after August 6, 1997.

Protective Claims. If this amended return is being filed to keep the statute of limitations open pending the outcome of a court case or tax determination in another state that affects your Colorado return, check the protective claim box under reason for filing corrected return.

Payment

Taxpayers can now visit 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. Please be advised that a nominal processing fee may apply to electronic payments.

If you are unable to remit electronically, make your check payable to the Colorado Department of Revenue.

If you are not submitting your return electronically, please use form DR 0900C to remit your payment. Otherwise, your account might not be properly credited.

MAILING ADDRESS FOR FORM DR 0112X



**WITH
PAYMENT**

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006



**WITHOUT
PAYMENT**

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.



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COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

(0025)

2017 Amended Colorado C Corporation Income Tax Return

Fiscal Year Beginning (MM/DD/17)		Ending (MM/DD/YY)										
<p>Reason for amended return (mark one)</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:40%;"><input type="checkbox"/> Investment tax credit carryback</td> <td style="width:20%;">From tax year ending (YYYY)</td> <td style="width:40%;"><input type="checkbox"/> Federal Revenue Agent Report</td> </tr> <tr> <td><input type="checkbox"/> Federal net operating loss carryback</td> <td>From tax year ending (YYYY)</td> <td><input type="checkbox"/> Other, attach explanation</td> </tr> <tr> <td colspan="2"><input type="checkbox"/> Protective claim, attach explanation</td> <td>Note: Colorado net operating losses may not be carried back to an earlier tax year.</td> </tr> </table>				<input type="checkbox"/> Investment tax credit carryback	From tax year ending (YYYY)	<input type="checkbox"/> Federal Revenue Agent Report	<input type="checkbox"/> Federal net operating loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Other, attach explanation	<input type="checkbox"/> Protective claim, attach explanation		Note: Colorado net operating losses may not be carried back to an earlier tax year.
<input type="checkbox"/> Investment tax credit carryback	From tax year ending (YYYY)	<input type="checkbox"/> Federal Revenue Agent Report										
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<input type="checkbox"/> Protective claim, attach explanation		Note: Colorado net operating losses may not be carried back to an earlier tax year.										
Name of Corporation			• Colorado Account Number									
Address			• FEIN									
City	State	Zip										
Final Return • <input type="checkbox"/>	If you are submitting a statement disclosing a listed or reportable transaction, mark this box • <input type="checkbox"/>											
A. Apportionment of Income. This return is being filed for:												
<input type="checkbox"/> (42) A corporation not apportioning income;	<input type="checkbox"/> (45) A corporation electing to pay a tax on its gross Colorado sales;											
<input type="checkbox"/> (43) A corporation engaged in interstate business apportioning income using single factor apportionment (Attach Schedule SF);	<input type="checkbox"/> (46) A corporation claiming an exemption under P.L. 86-272;											
<input type="checkbox"/> (44) A corporation engaged in interstate business apportioning income under special regulation;	<input type="checkbox"/> (47) Alternate apportionment method (fill in below)											
Requires prior approval by the department												
B. Separate/Consolidate/Combined Filing. This return is being filed by:												
<input type="checkbox"/> A single corporation filing a separate return;	<input type="checkbox"/> An affiliated group of corporations required to file a combined return (Attach Schedule C);											
<input type="checkbox"/> 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 the box to the right. (Attach Schedule C);	<input type="checkbox"/> An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Attach Schedule C).											
• Enter the year of election here (YYYY)												



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Name		Account Number
Federal Taxable Income		As Amended
1. Federal taxable income from 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, subtract line 2 from line 1	3	00
Additions		
4. Federal net operating loss deduction	• 4	00
5. Colorado income tax deduction	• 5	00
6. Other additions, submit explanation	• 6	00
7. Sum of lines 3 through 6	7	00
Subtractions		
8. Exempt federal interest	• 8	00
9. Excludable foreign source income	• 9	00
10. Colorado source capital gain (assets acquired on or after 5/9/1994, held five years)	• 10	00
11. Colorado Marijuana Business Deduction	• 11	00
12. Agricultural asset lease deduction. Enter CADA Certificate number and submit a copy of your certificate with your return.	• 12	00
	● CADA Certificate Number	
13. Other subtractions, submit explanation	• 13	00
14. Sum of lines 8 through 13	14	00
Taxable Income		
15. Modified federal taxable income, subtract line 14 from line 7	15	00
16. Colorado taxable income before net operating loss deduction	• 16	00
17. Colorado net operating loss deduction	• 17	00
18. Colorado taxable income, subtract line 17 from line 16	18	00
19. Tax, 4.63% of the amount of line 18	• 19	00
Credits		
20. Sum of nonrefundable credits from line 26, form DR 0112CR (the sum of lines 20 and 21 cannot exceed tax on line 19). You must submit the DR 0112CR with your return.	• 20	00
21. Non-refundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 87 (the sum of lines 20 and 21 cannot exceed tax on line 19). You must submit the DR 1366 with your return.	• 21	00



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Name	Account Number	
22. Net tax, sum of lines 20 and 21. Subtract that sum from line 19.	22	00
23. Recapture of prior year credits	• 23	00
24. Sum of lines 22 and 23	24	00
25. Estimated tax and extension payments and credits	• 25	00
26. W-2G Withholding from lottery winnings, you must submit the W-2G(s) with your return.	• 26	00
27. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	• 27	00
28. Innovative Motor Vehicle Credit from form DR 0617, you must submit the DR 0617(s) with your return.	• 28	00
29. Business Personal Property Credit: Use the worksheet in the 112 book instructions to calculate, you must submit copy of assessor's statement with your return.	• 29	00
30. Renewable Energy Tax Credit from form DR 1366 line 88, you must submit the DR 1366 with your return.	• 30	00
31. Total of lines 25 through 30	31	00
If you want the Department of Revenue to compute and mail your refund, or compute your balance due and mail a bill, stop here and leave lines 32 through 47 blank. If you want to compute the refund or balance due yourself, continue with line 32.		
32. If line 31 is larger than line 24, enter your overpayment	• 32	00
33. Enter the overpayment from your original return or as previously adjusted	• 33	00
34. If line 24 is larger than line 31, enter the amount owed	• 34	00
35. Enter the amount owed from your original return or as previously adjusted	• 35	00
Compute the Amount You Owe		
36. Subtract line 32 from line 33, if the result is negative then enter zero	36	00
37. Subtract line 35 from line 34 if the result is negative then enter zero	37	00
38. Additional tax due, sum of lines 36 and 37	38	00
39. Interest due on additional tax	• 39	00
40. Penalty due	• 40	00
41. Estimated tax penalty due	• 41	00
42. Payment due with this return, add lines 38 through 41 Paid by EFT <input type="checkbox"/>	• 42	





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Name	Account Number

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.

Compute Your Refund

43. Subtract line 33 from line 32, if the result is negative then enter zero	43	00
44. Subtract line 34 from line 35, if the result is negative then enter zero	44	00
45. Overpayment, sum of lines 43 and 44	• 45	00
46. Amount you want credited to 2018 estimated tax	• 46	00
47. Refund claimed with this return, subtract line 46 from line 45	• 47	00

Direct

Routing Number Type: Checking Savings

Deposit

Account Number

Pay electronically at Colorado.gov/RevenueOnline or make checks payable to:
Colorado Department of Revenue

If you are filing this return **WITH** a check or payment, please mail the return to:
Colorado Department of Revenue
Denver, CO 80261-0006

If you are filing this return **WITHOUT** a check or payment, please mail the return to:
Colorado Department of Revenue
Denver, CO 80261-0005

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 of Officer	Title of Officer	Date (MM/DD/YY)	
Paid Preparer's Last Name	Paid Preparer's First Name	Middle Initial	
Paid Preparer's Address			
Paid Preparer's Address			
City	State	Zip	Paid Preparer's Phone

