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DR 0112CR (09/05/25)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Instructions for the DR 0112CR

Old and New Investment Tax Credits

The “old” and the “new” investment tax credits were allowed under sections 39-22-507.5 and 507.6, C.R.S., respectively, for tax years beginning prior to January 1, 2023. Prior-year “old” investment tax credits may be carried forward up to seven years. Prior-year “new” investment tax credits may be carried forward up to three years. Claim enterprise zone investment tax credits on DR 1366.

Crop and Livestock Contribution Credit

For tax years beginning prior to January 1, 2023, a tax credit was available for qualifying donations of crops or livestock. Use this line to report carryforward of prior-year credits, but do not claim any new credits. Credits may be carried forward up to five years. See section 39-22-301(3), C.R.S.

Note: There are two credits available for the preservation of historic properties and structures. Each credit has a different certification process, requirements, and limitations.

Historic Property Preservation Credit

The carryforward of prior year historic property preservation credit must be claimed on line 5 of the DR 0112CR. For more information on this credit, review section 39-22-514, C.R.S.

Preservation of Historic Structures Credit

This credit must be claimed on lines 16 through 18 of the DR 0112CR. For more information, see section 39-22-514.5, C.R.S., and review resources available online from the Colorado Office of Economic Development or from History Colorado.

Child Care Contribution Credit

A 50% credit is available for qualifying contributions made to promote child care in Colorado. See publication [Income Tax Topics: Child Care Contribution Credit](#) if this applies to you.

Child Care Center/Family Care Home Investment Credit

A 20% 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. For more information, please see section 39-22-517, C.R.S.

Employer Child Care Facility Investment Credit

A 10% investment credit is available for employer sponsored child care facility investment. For more information, please see section 39-22-517, C.R.S.

School-to-Career Investment Credit

This credit was allowed for tax years beginning prior to January 1, 2025. If the allowable credit exceeds the taxpayer’s tax for the tax year, the excess credit can be carried forward up to five years but must be applied first to the earliest year possible. Use this line to claim credits carried forward from a prior year, but do not claim any new credits. For more information, please see section 39-22-520, C.R.S.



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Colorado Works Program Credit

This credit was allowed only for tax years beginning prior to January 1, 2025. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to three years but must be applied first to the earliest year possible. Use this line to claim credits carried forward from a prior year, but do not claim any new credits. For more information, see section 39-22-521, C.R.S.

Remediation of Contaminated Land Credit

A credit is available for expenditures made to redevelop contaminated land in Colorado. See publication [Income Tax Topics: Remediation of Contaminated Land Credit](#) if this applies to you.

Aircraft Manufacturer New Employee Credit

For tax years beginning prior to January 1, 2023, a credit was allowed to qualified aircraft manufacturers located in an aviation development zone. Use this line to report carryforward to prior-years credits, but do not claim any new credits.

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. Visit choosecolorado.com for more information about qualifying.

Certified Colorado Disability Funding Committee License Fee Credit

This credit was allowed only for tax years beginning prior to January 1, 2025. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years but must be applied first to the earliest year possible. Use this line to claim credits carried forward from a prior year, but do not claim any new credits. Please see section 39-22-535, C.R.S., for additional information.

CHFA Housing Credits

Three different housing credits are available to qualified taxpayers who own a direct or indirect interest in a qualified housing development:

- The Affordable Housing Credit
- The Affordable Housing in Transit-Oriented Communities Credit
- The Middle-Income Housing Credit

Each credit is allowed in an amount determined by the Colorado Housing and Finance Authority ("CHFA"). Please visit CHFAinfo.com/rental-housing/housing-credit/colorado-state-affordable-housing-tax-credit for additional information. You must submit the CHFA certification with your return.

Rural Jump Start Zone Credit

A credit is allowed to an approved business operating in a Rural Jump-Start Zone. Information about the credits and the Rural Jump-Start Zone Program is available online at OEDIT.Colorado.gov/rural-jump-start-program. You must submit the credit certificate from the Office of Economic Development and International Trade and Department form DR 0113 with your return.



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Credit for Employer Contributions to Employee 529 Plan

Complete the Employer Contributions to Employee 529 Qualified State Tuition Program form (DR 0289) and enter the amount from that form on this line 20. Submit the DR 0289 with this schedule. For additional information, please see Department publication *Income Tax Topics: 529 Employer Contribution Credit*, available online at Tax.Colorado.gov/guidance-publications.

Credit for Employer Paid Leave of Absence for Live Organ Donation

This credit was allowed only for tax years beginning prior to January 1, 2025. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years but must be applied first to the earliest year possible. Use this line to claim credits carried forward from a prior year, but do not claim any new credits. Please see section 39-22-540, C.R.S., for additional information.

Homeless Contribution Credit

An income tax credit is available for making a monetary or in-kind contribution to an approved nonprofit organization that undertakes a capital campaign or provides certain services that assist individuals or families experiencing homelessness. The amount of the credit is 25% of the total value of the contribution. If the contribution is made to an approved nonprofit organization, or to an approved project, in an underserved, rural county, the amount of the credit is 30% of the total value of the contribution. The credit allowed may not exceed \$100,000 per taxpayer per year. A credit certificate issued by the approved nonprofit organization must be submitted with any return claiming this credit. Information regarding the credit is available at CDOLA.Colorado.gov/hctc.

Employer Assistance for Home Purchase Credit

You may be able to claim a credit if you are an employer that establishes one or more qualifying home savings accounts for your employees in Colorado. The credit is generally equal to 5% of the amount of the contribution, subject to certain limitations. Please see Department publication *Income Tax Topics: Employer Contributions to Home Savings Accounts* for additional information.

Nonrefundable Residential Energy Storage Systems Credit

Nonrefundable income tax credit is available for building owners who install qualifying residential energy storage systems into residential buildings in Colorado and who do not assign the credit to the seller. The amount of the credit that exceeds the building owner's income tax due is not refunded and may not be carried forward to any future years' income tax due. The amount of the credit is the amount calculated on line 3 of the Residential Energy Storage System Credit Eligibility Certification and Assignment Election (DR 1307).

Enterprise Zone Contribution Credit

Submit a copy of the OEDIT credit certificate. For information about the credit, please see Department publication *Income Tax Topics: Enterprise Zone Contribution Credit*, available online at Tax.Colorado.gov/guidance-publications.

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 e-file software, or include with your paper return. Guidance publications are available in the Tax Policy and Research section at Tax.Colorado.gov



250112CR19999

2025 Credit Schedule for Corporations

Submit the DR 0112CR 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 claimed, including supporting schedules.
- Most e-file software products and tax preparers have the ability to submit attachments electronically. If you do not attach the documents electronically, fill out and submit the DR 1778 with your return and include all required supporting documentation. Revenue Online can also be used to file your return and attachments electronically. Otherwise, include ALL required documents to your paper return.
- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the fourth decimal place. Round to four significant digits, e.g. xxx.xxxx

Name of Corporation		Colorado Account Number (CAN)	
Partnership or S Corporation Name		Ownership %	CAN or FEIN
Enter in Column (A) the total credit generated in 2025 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 2025. If Column (A) is larger than Column (B), the credit can generally be carried forward to future years.			
1. Tax liability from the DR 0112 line 19		• 1	
		• Credit Available (Column (A))	• Credit Used (Column (B))
2. Carry forward of prior year New investment tax credit.		• 2	
3. Carry forward of prior year Old investment tax credit.		• 3	
4. Carry forward of prior year Crop and livestock contribution credit.		• 4	
5. Carry forward of prior year Historic property preservation credit (per §39-22-514, C.R.S.).		• 5	
6. Child Care Contribution credit, you must submit the DR 1317 with your return.		• 6	
7. Child care center/family care home investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return.		• 7	
8. Employer child care facility investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return.		• 8	
9. Carry forward of prior year School-to-Career investment credit.		• 9	
10. Carry forward of prior year Colorado works program credit.		• 10	
11. Remediation of Contaminated Land Credit, you must submit a copy of the CDPHE certification and DR 0349 with your return.		• 11	



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Name of Corporation (match page 1)		CAN or FEIN (match page 1)
	● Credit Available (Column (A))	● Credit Used (Column (B))
12. Carry forward of prior year Aircraft Manufacturer New Employee Credit. ● 12		
13. Colorado Job growth incentive credit, you must submit certification from the OEDIT with your return. ● 13		
14. Carry forward of prior year Certified Colorado Disability Funding Committee License Fee credit. ● 14		
15. CHFA Housing Credits, you must submit the CHFA certification with your return. ● 15		
16. Preservation of Historic Structures credit (per §39-22-514.5, C.R.S.) carried forward from a prior year. ● 16		
17. Preservation of Historic Structures credit (per §39-22-514.5, C.R.S.), you must submit the certificate from OEDIT, History Colorado, or local granting authority with your return. ● 17		
18. If you are claiming the Preservation of Historic Structures credit, enter your credit certificate number issued by OEDIT, History Colorado, or local granting authority. ● 18		
19. Rural Jump Start Zone credit, you must submit certificate from Office of Economic Development AND the DR 0113 with your return. ● 19		
20. Credit for employer contributions to employee 529 plan, you must submit DR 0289 with your return. ● 20		
21. Carry forward of prior year Credit for employer paid leave of absence for live organ donation. ● 21		
22. Homeless Contribution Credit, you must submit certificate (to substantiate your contribution). ● 22		
23. If you are claiming a Homeless Contribution Credit, enter your credit certificate number. ● 23		
24. Employer Assistance for Home Purchase Credit. ● 24		
25. Nonrefundable Residential Energy Storage Systems Credit from line 3 of DR 1307, which you must submit with your return. ● 25		
26. Enterprise Zone Contribution Credit, you must submit the certificate from OEDIT with your return. ● 26		
27. Total nonrefundable credits, add both columns from lines 2 through 26, exclude the certificate number on lines 18 and 23. Enter here and transfer column B to the DR 0112 line 20. ● 27		
Limitation: The total credits entered on line 27B on this DR 0112CR may not exceed the tax on line 1.		