



DO NOT SEND

DR 0112 Schedule C (06/20/25)  
COLORADO DEPARTMENT OF REVENUE  
*Tax.Colorado.gov*

## Instructions For Schedule C

Schedule C must be completed if the corporation is part of an affiliated group as defined in § 39-22-303(12), C.R.S.

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

### Sections A through C

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

### Section D

The checkboxes in Section D are numbered from 1 to 6 and correspond to the six numbered intercompany business relationships described below and in section 39-22-303(11)(a), C.R.S. For each affiliate listed on Schedule C, mark yes or no in the checkboxes of Section 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% or more of the corporation's gross receipts from sales or leases to other affiliates or is 50% or more of the corporation's cost of goods sold or leased from other affiliates?
2. Does the corporation receive 50% 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."
3. Is 20% or more of the corporation's long-term debt owed to or guaranteed by other affiliates or is 20% 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% 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% or more of the corporation's 20 highest ranking officers also members of the board of directors or corporate officers of other affiliates?

### Section E

Mark the checkbox in Section E if the corporation is included in a combined report. Any corporations that answered yes to three or more of the intercompany business relationships in Section D must be included in the combined report. The combined report must also include any member of an affiliated group of C corporations that is incorporated in a foreign jurisdiction for the purpose of tax avoidance. See Department publication Income Tax Topics: Section 303(8)(b) Entities for additional information.

### Sections F

For each subsidiary, enter the number (as designated on the Schedule C) of the corporation that directly owns the subsidiary.

### Sections G through I

For each subsidiary listed, mark the checkbox to indicate whether or not there was a change in ownership percentage, the ownership percentage at the close of the taxable period and the principle business activity.





250112C 19999

## Schedule C – Colorado Affiliations Schedule

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

### Parent

1.	A. Name of Corporation					B. CAN	
Address of Corporation		City	State	ZIP	C. FEIN		
D. Intercompany Business Relationships (See Instructions)							
1.	<input type="checkbox"/> Yes <input type="checkbox"/> No	2.	<input type="checkbox"/> Yes <input type="checkbox"/> No	3.	<input type="checkbox"/> Yes <input type="checkbox"/> No	4.	<input type="checkbox"/> Yes <input type="checkbox"/> No
5.	<input type="checkbox"/> Yes <input type="checkbox"/> No	6.	<input type="checkbox"/> Yes <input type="checkbox"/> No				
E. Mark if corporation is included in combined return				<input type="checkbox"/>			
F. Principal business activity							

### Subsidiary Corporations

2.	A. Name of Corporation					B. CAN	
Address of Corporation		City	State	ZIP	C. FEIN		
D. Intercompany Business Relationships (See Instructions)							
1.	<input type="checkbox"/> Yes <input type="checkbox"/> No	2.	<input type="checkbox"/> Yes <input type="checkbox"/> No	3.	<input type="checkbox"/> Yes <input type="checkbox"/> No	4.	<input type="checkbox"/> Yes <input type="checkbox"/> No
5.	<input type="checkbox"/> Yes <input type="checkbox"/> No	6.	<input type="checkbox"/> Yes <input type="checkbox"/> No				
E. Mark if corporation is included in combined return				<input type="checkbox"/>	F. Owned by corporation number		
G. Change in ownership % during taxable period				<input type="checkbox"/> Yes <input type="checkbox"/> No	H. % of ownership close of taxable period		
I. Principal business activity							

Submit additional pages as needed



250112C 29999

Parent Corporation Name (match page 1)					Parent Corporation CAN or FEIN				
3.	A. Name of Corporation					B. CAN			
Address of Corporation			City	State	ZIP	C. FEIN			
D. Intercompany Business Relationships (See Instructions)									
1. <input type="checkbox"/> Yes <input type="checkbox"/> No      2. <input type="checkbox"/> Yes <input type="checkbox"/> No      3. <input type="checkbox"/> Yes <input type="checkbox"/> No      4. <input type="checkbox"/> Yes <input type="checkbox"/> No									
5. <input type="checkbox"/> Yes <input type="checkbox"/> No      6. <input type="checkbox"/> Yes <input type="checkbox"/> No									
E. Mark if corporation is included in combined return <input type="checkbox"/>					F. Owned by corporation number				
G. Change in ownership % during taxable period <input type="checkbox"/> Yes <input type="checkbox"/> No					H. % of ownership close of taxable period				
I. Principal business activity									
4.	A. Name of Corporation					B. CAN			
Address of Corporation			City	State	ZIP	C. FEIN			
D. Intercompany Business Relationships (See Instructions)									
1. <input type="checkbox"/> Yes <input type="checkbox"/> No      2. <input type="checkbox"/> Yes <input type="checkbox"/> No      3. <input type="checkbox"/> Yes <input type="checkbox"/> No      4. <input type="checkbox"/> Yes <input type="checkbox"/> No									
5. <input type="checkbox"/> Yes <input type="checkbox"/> No      6. <input type="checkbox"/> Yes <input type="checkbox"/> No									
E. Mark if corporation is included in combined return <input type="checkbox"/>					F. Owned by corporation number				
G. Change in ownership % during taxable period <input type="checkbox"/> Yes <input type="checkbox"/> No					H. % of ownership close of taxable period				
I. Principal business activity									

Submit additional pages as needed



250112C 39999

Parent Corporation Name (match page 1)					Parent Corporation CAN or FEIN				
5.	A. Name of Corporation					B. CAN			
Address of Corporation			City	State	ZIP	C. FEIN			
D. Intercompany Business Relationships (See Instructions)									
1. <input type="checkbox"/> Yes <input type="checkbox"/> No      2. <input type="checkbox"/> Yes <input type="checkbox"/> No      3. <input type="checkbox"/> Yes <input type="checkbox"/> No      4. <input type="checkbox"/> Yes <input type="checkbox"/> No									
5. <input type="checkbox"/> Yes <input type="checkbox"/> No      6. <input type="checkbox"/> Yes <input type="checkbox"/> No									
E. Mark if corporation is included in combined return <input type="checkbox"/>					F. Owned by corporation number				
G. Change in ownership % during taxable period <input type="checkbox"/> Yes <input type="checkbox"/> No					H. % of ownership close of taxable period				
I. Principal business activity									
6.	A. Name of Corporation					B. CAN			
Address of Corporation			City	State	ZIP	C. FEIN			
D. Intercompany Business Relationships (See Instructions)									
1. <input type="checkbox"/> Yes <input type="checkbox"/> No      2. <input type="checkbox"/> Yes <input type="checkbox"/> No      3. <input type="checkbox"/> Yes <input type="checkbox"/> No      4. <input type="checkbox"/> Yes <input type="checkbox"/> No									
5. <input type="checkbox"/> Yes <input type="checkbox"/> No      6. <input type="checkbox"/> Yes <input type="checkbox"/> No									
E. Mark if corporation is included in combined return <input type="checkbox"/>					F. Owned by corporation number				
G. Change in ownership % during taxable period <input type="checkbox"/> Yes <input type="checkbox"/> No					H. % of ownership close of taxable period				
I. Principal business activity									

Submit additional pages as needed

