



230112 19999

2023 Colorado C Corporation Income Tax Return

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

(0023)

Form fields for Fiscal Year Beginning, Year Ending, Name of Corporation, Colorado Account Number, Address, Federal Employer ID Number, City, State, ZIP, Mark for Final Return, and If you are submitting a statement disclosing a listed or reported transaction, mark this box.

Section 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 receipts-factor apportionment (DR 0112RF required);
(44) A corporation engaged in interstate business apportioning income using special regulation (DR 0112RF required);
(46) A corporation claiming an exemption under P.L. 86-272;
(47) Other apportionment method, see instructions concerning the requirement for approval by the Department (fill in below);

Section B: Separate/Consolidated/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 report. 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);
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);
Enter the year of election (YYYY)

Table with columns: Federal Taxable Income, Round to nearest dollar. Rows include: 1. Federal taxable income from Federal form 1120 or 990-T; 2. Federal taxable income of companies not included in this return; 3. Net federal taxable income, subtract line 2 from line 1; Additions; 4. Federal net operating loss deduction; 5. Colorado income tax deduction.



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Name	Account Number
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 Marijuana Business Deduction ● 10	00
11. Other subtractions, explanation required below ● 11	00
Explain:	
12. Sum of lines 8 through 11 12	00
Taxable Income	
13. Modified federal taxable income, subtract line 12 from line 7 13	00
14. Colorado taxable income before net operating loss deduction ● 14	00
15. Colorado net operating loss deduction: (see instructions)	
(a) Colorado net operating losses carried forward from tax years beginning before January 1, 2018 ● 15(a)	00
(b) Subtract line 15(a) from line 14, if zero skip to 15(d) 15(b)	00
(c) Colorado net operating losses carried forward from tax years beginning on or after January 1, 2018 ● 15(c)	00
(d) Colorado net operating loss deduction, sum of (a) and (c) 15(d)	00
16. Carryforward deduction from Income Tax Year 2021, subtractions from HB21-1002 (see instructions) ● 16	00
17. Colorado taxable income, subtract the sum of lines 15(d) and 16 from line 14 17	00
18. Tax, 4.4% of the amount on line 17 ● 18	00
Credits	
19. Sum of nonrefundable credits from line 26B, form DR 0112CR (the sum of lines 19, 20, and 21 cannot exceed tax on line 18.) You must submit the DR 0112CR with your return. ● 19	00
20. Non-refundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 85 (the sum of lines 19, 20, and 21 cannot exceed tax on line 18). You must submit the DR 1366 with your return. ● 20	00
21. Strategic capital tax credit from DR 1330 line 8b, the sum of lines 19, 20, and 21 cannot exceed line 18, you must submit the DR 1330 with your return. ● 21	00
22. Net tax, sum of lines 19, 20, and 21. Subtract that sum from line 18. 22	00
23. Recapture of prior year credits ● 23	00



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Name	Account Number
24. Sum of lines 22 and 23	24 00
25. Estimated tax, 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 and Innovative Truck 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 86, you must submit the DR 1366 with your return.	• 30 00
31. SALT Parity Act Credit (see instructions).	• 31 00
32. Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return.	• 32 00
33. Alternative Transportation Options Credit.	• 33 00
34. Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return.	• 34 00
35. Refundable Heat Pump Credit (assigned to you by the building owner) from line 8 of DR 1322, which you must submit with your return.	• 35 00
36. Sum of lines 25 through 35	36 00
37. Net tax due. Subtract line 36 from line 24	37 00
38. Penalty	• 38 00
39. Interest	• 39 00
40. Estimated tax penalty due	• 40 00
41. Total due. Enter the sum of lines 37 through 40	• 41
42. Overpayment, subtract line 24 from line 36	42 00
43. Amount from line 42 to carry forward to the next year's estimated tax	• 43 00
44. Amount from line 42 to be refunded	• 44 00

Direct Deposit

Routing Number

Type: Checking Savings

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 directly from your bank account electronically.

File and pay at: Colorado.gov/RevenueOnline or

Mail and Make Checks Payable to: Colorado Department of Revenue
Denver, CO 80261-0006



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Name		Account Number	
C. The corporation's books are in care of:			
Last Name		First Name	Middle Initial
Address		City	State ZIP
D. Business code number per federal return (NAICS)		E. Year corporation began doing business in Colorado	
•		•	
F. Do you want to allow the paid preparer shown below to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.			• <input type="checkbox"/> Yes <input type="checkbox"/> 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?			• <input type="checkbox"/> Yes <input type="checkbox"/> 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?			• <input type="checkbox"/> Yes <input type="checkbox"/> 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)	
Do Not Submit Federal Return, Forms or Schedules when Filing this Return			

<p>If you are filing this return with a check or payment, please mail the return to:</p> <p>COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0006</p>	<p>If you are filing this return without a check or payment, please mail the return to:</p> <p>COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0005</p>
<p>These addresses and ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.</p>	