C CORPORATION 2010 INCOME TAX FORMS AND INSTRUCTIONS

1. First fill out your federal income tax return — U.S. Form 1120. You will need information from your federal return to complete your Colorado return.
2. If you owe the state, make your check or money order payable to the Colorado Department of Revenue. Please print the corporation's Colorado account number and "2010 Form 112" on the check or money order.
3. Mail the return to the Colorado Department of Revenue, Denver, Colorado 80261-0006. Returns are due three and one-half months after the close of the taxable year.

Colorado C corporation income tax return, Form 112
Corporation credit schedule, Form 112CR
Payment voucher for extension of time for filing, DR 0158C
Payment voucher for return payment, DR 0900C

Corporation Electronic Filing
For information, see ***www.revenue.state.co.us/corporationefile***

Colorado Online Tax Payments
For information, see ***www.colorado.gov/paytax***

EXTENSION OF TIME FOR FILING A COLORADO C CORPORATION INCOME TAX RETURN

Colorado income tax returns are due to be filed three and one-half months after the close of the tax year.

An automatic six-month extension of time for filing the Colorado corporation income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90 percent of the net tax liability is not paid by the original due date of the return, penalty and interest will be assessed. If 90 percent or more of the net tax liability is paid by the original due date of the return and the balance is paid when the return is filed by the last day of the extension period, only interest will be assessed.

If after the original due date of the return it is found that the amount paid is insufficient to meet the 90 percent requirement, additional payment should be made as soon as possible to reduce further accumulation of penalty and interest. Despite being made after the due date, this payment should be remitted as an extension payment.

A federal extension of time for filing will not be accepted for Colorado purposes.

Be sure to round your payment to the nearest dollar. 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.

ONLINE TAX PAYMENTS

You may make your extension payment by using an echeck or credit card at *www.colorado.gov/paytax*. Please note there is an additional fee if you decide to use this electronic payment method. This fee is paid to a third party who provides these services for Colorado.gov. Tax payments remitted via echeck, a direct debit from your checking account, will be subject to a $1.00 administrative processing fee. The processing fee for credit card transactions is 2.25% of the tax payment made, plus an additional $0.75 per transaction.

If paying by check, submit DR 0158C with payment to:

Colorado Department of Revenue,
Denver, Colorado 80261-0008.

DO NOT SUBMIT DR 0158C WITHOUT A PAYMENT.

DETACH FORM ON THIS LINE

▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

(0029) DR 0158C (10/01/10)
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

2010 Payment Voucher for Extension of Time for Filing a Colorado C Corporation Income Tax Return

70

For the calendar year 2010 or the fiscal year: Start Date: _____, 2010, End Date: _____, 20___.

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number and "2010 DR 0158C" 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 a payment.

Corporation Name		Colorado Account Number
Address		Federal Employer Identification Number
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.

Amount of Payment

(Do not write in space below) **(08)** $ .00

INSTRUCTIONS FOR 2010 COLORADO C CORPORATION INCOME TAX RETURN, FORM 112
(S CORPORATIONS FILE FORM 106)

Filing Requirements:

Every corporation doing business in Colorado or deriving income from Colorado sources must file a corporation income tax return with Colorado. Any corporation that is exempt from federal income tax is exempt from Colorado income tax and from filing a Colorado income tax return except that it shall not be so exempt if it must file a federal return of unrelated business income. Any insurance company subject to the tax imposed on gross premiums by §10-3-209, C.R.S. is exempt from the Colorado income tax and from filing Colorado income tax returns.

Time and Place for Filing:

Returns are due on the 15th day of the fourth month following the close of the taxable year. A corporation is granted an automatic six month extension of time for filing. See DR 0158C for more information on an extension.

Mail your return to: Colorado Department of Revenue, Denver, Colorado 80261-0006.

Declaration of Estimated Tax:

Every C corporation subject to the Colorado income tax must file a declaration of estimated income tax, Form 112 EP, if its tax liability is expected to exceed $5,000 plus estimated credits.

Additional Information Available:

The Colorado Tax Information Index, which provides easy access to forms, FYIs, statutes, regulations and other information organized by subject, is available at *www.TaxColorado.com* or you can call for information at (303) 238-SERV (7378).

Accounting Period and Method:

The corporation's accounting period and method for Colorado income tax purposes must be the same as for federal income tax purposes.

Colorado Account Number:

The Colorado account number is an 8-digit number that must be included in addition to the federal employer identification number. The Colorado income tax account number is the same as the corporation's sales tax or wage withholding account number.

Section A: Apportionment Of Income:

A corporation doing business in more than one state must apportion its taxable income to any states in which the corporation is doing business.

Use DR 0900C below to submit your payment if you:

- file using any electronic filing method,
- file a return containing a barcode,
- or are, for some other reason, sending your payment separate from your return.
  Be sure to round your payment to the nearest dollar. 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.

DO NOT send another copy of your tax return with your payment because the DR 0900C contains all the information required to match your payment with your return.

Rather than mailing a check, you can now pay using an electronic check or credit card at *www.colorado.gov/paytax*
This online service includes an administrative fee that allows Colorado.gov to deliver this and other important services. This fee is paid to a third party that provides these services for Colorado.gov at little or no cost to the taxpayers of Colorado.
For credit card transactions, the administrative processing fee is the amount due multiplied by 2.25% plus an additional $0.75. However, if you choose to pay with cash in the form of an echeck, the administrative processing fee is discounted to $1.00 per transaction.

DETACH FORM ON THIS LINE

▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

(0021) DR 0900C (10/01/10)
COLORADO DEPARTMENT OF REVENUE
www.TaxColorado.com

2010 C Corporation Income Tax Payment Voucher

70

For the calendar year 2010 or the fiscal year: Start Date: _____, 2010, End Date: _____, 20___.

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number and "2010 Form 112" 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 a payment.

Corporation Name		Colorado Account Number
Address		Federal Employer Identification Number
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.

Amount of Payment

(Do not write in space below) **(08)** $ .00

This ensures tax is paid to the state in which the income is earned and taxable. FYI 59.

Income is generally apportioned based upon the single sales factor, a method new to Colorado in 2009: Corporations **may not** apportion income using either the two or three factor methods allowed in prior years.

Not Apportioning Income—A C corporation doing business only in Colorado will compute its tax on 100 percent 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 apportionment. Complete and attach Schedule SF to your return if you are apportioning income using the single sales factor apportionment method.

Gross Receipts Tax—A C corporation that performs no Colorado activities other than making sales, does not own or rent real estate in Colorado, and generates annual gross sales in Colorado of $100,000 or less may elect to pay a tax of one-half percent of the annual gross receipts derived from the sales in Colorado in lieu of paying the normal income tax. Enter annual gross receipts on line 16, and the .5% tax on line 17. Enter "gross receipts tax" on the dotted line on lines 16 and 17. FYI 58.

Other Apportionment Methods—If the apportionment provisions do not fairly measure the Colorado source income, the corporation may request, or the Department may require, an alternative method to be used.

Section B: Separate, Consolidated Or Combined Filing:

There are four possible filing alternatives for C corporations. The alternatives are separate, consolidated, combined, and combined/consolidated filing. FYI 60.

Separate Filing—A single corporation, even if it is a member of an affiliated group, may elect to file a separate return. A single corporation may not file a separate return if it elects to be part of a consolidated return, or is required to be included in a combined filing.

Consolidated Filing—Members of an affiliated group of corporations, as defined in §1504 of the Internal Revenue Code, may elect to file a consolidated Colorado income tax return. However, only members of the consolidated group that are doing business in Colorado can be included in the Colorado consolidated filing.

An election to file a consolidated return is binding for four years and requires the consent of the members of the affiliated group that were doing business in Colorado. The making of a consolidated return shall be considered such consent.

> Example: P Company, a parent corporation filing a federal consolidated return, has four subsidiaries, A, B, C, and D. The parent and the first three subsidiaries all do business in Colorado. D does business only in Nebraska. P Company and its subsidiaries, A, B and C, may elect to file a consolidated Colorado income tax return. D may not be part of the consolidated return.

Combined Filing — An affiliated group of corporations, as defined in §39-22-303, C.R.S. that meets three or more parts of the six-part intercompany business relationship test for the current year and the preceding two years, must file a combined report.

Combined/Consolidated Filing– If an affiliated group filing a combined report has a member who files a federal consolidated return with another corporation, and that other corporation is doing business in Colorado but is not eligible to be included in the combined report, the affiliated members can elect to file a combined/consolidated filing.

> Example: P Company, a parent corporation filing a federal consolidated return, has four subsidiaries, A, B, C, and D. P and the first three subsidiaries all do business in Colorado. A was acquired on January 1, 2010 and D does business only in Nebraska. P Company meets the six-part test for filing a combined report with B, C, and D. Thus, P, B, C, and D must file a combined report. A, however, does not qualify for the combined report because it has not been owned for the requisite two years. P Company may elect to file a consolidated return with A. Thus, P will be filing a combined/consolidated return: combined with B, C, and D, and consolidated with A.

Federal Taxable Income:

LINE 1: Enter the federal taxable income (or loss) from federal Form 1120.

LINE 2: Enter the federal taxable income, to the extent included in line 1, of corporations that are not included in this consolidated and/or combined return.

LINE 3: Reflects the federal taxable income of the federal pro-forma return for the companies included in the Colorado return.

Additions:

LINE 4: Enter any federal net operating loss deduction claimed in the computation of the federal taxable income. FYI 19.

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

LINE 6: Enter all other additions: FYI 58.

- All interest income (less bond premium amortization) of the corporation from state or municipal obligations that is not included in federal taxable income. Do not include interest income from any bond or other obligation of the State of Colorado or a political subdivision thereof issued on or after May 1, 1980. The interest to be entered shall be net of any expense required to be allocated thereto by the Internal Revenue Code for federal income tax purposes. FYI 52.
- 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 on the federal return. FYI 58.
- Any charitable contribution deduction claimed in 2009 for the donation of a conservation easement that qualified for the gross conservation easement credit. FYI 39.

Subtractions*:*

LINE 8: Enter, to the extent included in federal taxable income, any United States government bond interest and any interest or dividend income on obligations or securities of any authority, commission, or instrumentality of the United States to the extent such interest or dividend income is exempt from state taxation by federal law. FYI 20.

LINE 9: Enter, to the extent included in federal taxable income, that part of foreign income that qualifies as excludable foreign source income. Excludable foreign source income means taxable income from sources without the United States as used in section 862 of the Internal Revenue Code as determined below:

- If for federal income tax purposes the corporation has elected to claim foreign taxes paid or accrued as a deduction, excludable foreign source income shall be an amount equal to such deduction.
- If for federal income tax purposes the corporation has elected to claim foreign tax paid or accrued as a credit, excludable foreign source income shall be an amount equal to foreign source income (excluding section 78 dividend gross up) multiplied by a fraction, the numerator of which is the federal foreign tax credit, and the denominator of which is the foreign source income (including section 78 dividend gross up) times 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 within an affiliated group of corporations shall be determined without regard to section 882(a)(2) of the Internal Revenue Code.

Excludable foreign source income shall also be omitted in determining the Colorado sales factor (Schedule SF) .FYI 58.

LINE 10: Enter, to the extent included in federal taxable income, the amount of capital gain income earned from the sale of real or tangible personal property located in Colorado, that was acquired on or after May 9, 1994 and held continuously for at least five years prior to the date of the transaction from which the capital gains arise. You must attach form DR 1316 to the return to explain how these assets qualify for the subtraction. FYI 15.

LINE 11: Enter all other subtractions. FYI 58.

- To the extent included in federal taxable income, any refund of Colorado income tax.
- Any amount included in federal taxable income by reason of the gross-up provisions of section 78 of the Internal Revenue Code.
- The amount of any salary or wage expense not allowed as a deduction on the federal income tax return due to the provisions of the Indian employment credit, work opportunity credit, empowerment zone employment credit, orphan drug credit, credit for increasing research activities, employee retention credit, welfare-to-work credit or mine rescue team training credit.

Taxable Income:

LINE 13: Enter the net amount of line 7 minus line 12. This is the modified federal taxable income that will be the Colorado taxable income to be entered on line 14 for those corporations not permitted to apportion income away from Colorado. For those corporations that do apportion income, enter the amount from line 13 on line 1 of Schedule SF.

LINE 15: Enter the Colorado net operating loss deduction. The Colorado net operating loss deduction is computed in the same manner as is the federal net operating loss deduction except that in the case of a corporation apportioning income, it is that part of the federal net operating loss, as modified, that is from Colorado sources. Colorado 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 for Colorado income tax purposes. FYI 19.

Tax

LINE 17: The Colorado tax rate is currently 4.63%. This represents a reduction in the rate from the 1999 rate of 4.75% and the 1998 rate of 5%.

Credits

LINE 18: Enter the non-refundable credits from line 72, Form 112CR.

LINE 20: If the corporation is required to recapture federal investment credit with respect to Colorado assets, a recapture of the "old" Colorado investment credit may be required. Include any investment credit recapture, historic property preservation credit recapture, low income housing credit recapture or any other credit recapture on this line. Attach a schedule to the return detailing the computation of the recapture amount.

LINE 22: Enter all prepayment credits.

- Any estimated tax payments made for 2010,
- That part of the 2009 overpayment, if any, that was applied to 2010,
- Any amount paid with a 2010 extension of time for filing voucher,
- Any Colorado tax withheld on the sale of Colorado real estate during the tax year on form DR 1079.

LINE 23: Enter the alternative fuel vehicle credit generated in 2010, from line 73, Form 112CR. This credit is refundable for credits generated in 2010 (can exceed the net tax on line 19). This credit is not refundable for credits carried forward

from prior years. If the corporation is carrying forward an alternative fuel vehicle credit from its 2009 return, enter the amount on line 70, Form 112CR and include on line 18 Form 112. See FYI Income 9.

Penalties And Interest

LINE 25: The delinquent filing or payment penalty is 5 % of the balance of tax due for the first month or fraction thereof plus an additional 1/2 % for each additional month or fraction thereof, not exceeding 12 % in the aggregate. The minimum penalty is $5.00.

LINE 26: Interest accrues on any balance of tax due during 2011 at a rate of 3% per annum except that with respect to any assessment not paid within 30 days of date of billing, interest will be due at an 6% annual rate.

LINE 27: If the corporation is assessing itself an estimated tax penalty attach a copy of DR 0205 to the return.

Include penalty and interest amounts from lines 25-27 in the amount owed on line 28.

Refund

LINE 30: Enter the amount of any overpayment you wish to have credited to the corporation's 2011 estimated taxes.

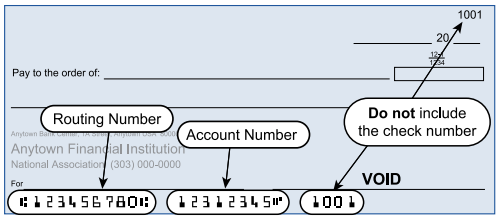
LINE 31: Enter the amount of any overpayment you wish to have refunded.

The Department can deposit your refund directly into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

Direct Deposit?

- Faster refund
- Safer refund—No check to get lost.
- Convenient—No trip to the bank.

your return AND use Direct Deposit. Get your refund in two weeks.



How do I use Direct Deposit?

Complete the routing number, type of account and account number boxes on line 31.

The **routing number** must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 123456780. Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

The **account number** can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 12312345. Do not include the check number.

You should contact your financial institution to make sure your deposit will be accepted and to obtain the correct routing and account numbers. This is especially important if you want your refund deposited to a savings account at a credit union. The Colorado Department of Revenue is not responsible for a lost refund if you enter the wrong account information. Any refund claim that, for any reason, cannot be deposited into the account specified will be issued and mailed in check form instead.

Sections C–G: Corporate Information

Enter the requested corporate information on lines C through G.

Paid Preparer Authorization

If the corporation wants to allow the Colorado Department of Revenue to discuss the its 2010 tax return with the paid preparer whose name appears in the "Person or Firm Preparing Return" area for your 2010 return, check the "Yes" box. This authorization applies only to the individual whose name appears in the "Person or Firm Preparing Return" area of the corporation's return. It does not apply to the firm, if any, shown in that section.

If the "Yes" box is checked, the corporation is authorizing the Colorado Department of Revenue to call the paid preparer to answer any questions that may arise during the processing of the return. The corporation is also authorizing the paid preparer to:

- Give the Colorado Department of Revenue any information that is missing from the return.
- Call the Colorado Deptartment of Revenue for information about the processing of the return or the status of any related refund or payment(s), and
- Respond to Colorado Department of Revenue notices about math errors, offsets, and return preparation.

The corporation is not authorizing the paid preparer to receive any refund check, bind the corporation to anything (including any additional tax liability), or otherwise represent the corporation before the Colorado Department of Revenue.

The authorization will automatically end no later than the due date (excluding extensions) for filing the corporation's 2011 tax return.

If the corporation wants to expand the paid preparer authorization, complete form DR 0145 Power of Attorney for Department Administered Tax Matters.

If the corporation wants to revoke the authorization before it ends, send a written statement of revocation to the Colorado Department of Revenue Denver, CO 80261-0006. The statement of revocation must indicate that the authorization is revoked, list the tax return, and must be signed and dated by the corporation or the paid preparer.

Signatures

The law requires the return to be signed under the penalties of perjury by the president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act. 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.

Changes In Federal Income

Any adjustment made by federal amended returns must be reported and the Colorado income tax adjusted accordingly on Form 112X, the amended corporation income tax return. Likewise, any adjustments made by the Internal Revenue Service must be reported to Colorado on Form 112X. If the corporation operates in two or more states, to simplify the amended return filing requirement, the corporation can mail the revenue agent's report separately (must not be attached to the return) to the Colorado Department of Revenue, Denver, Colorado 80261-0006. Include the Colorado account number on the report.

The statute of limitations will not apply if the taxpayer fails to disclose any adjustments made on federal returns and fails to submit copies of the federal agent's reports.

Form 112 (11/09/10)
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0006

DEPARTMENTAL USE ONLY

DO NOT SEND FEDERAL RETURN, FORMS OR SCHEDULES WITH THIS RETURN.

(0023)

2010 Form 112 Colorado State C Corporation Income Tax Return

For the tax year beginning_____ , 2010, ending _____ , 20_____ .

Name of Corporation		Colorado Account Number ●
Address		Federal Employer I.D. Number ●
City	State	ZIP

IF YOU DO NOT NEED A CORPORATE TAX BOOKLET MAILED TO YOU NEXT YEAR, CHECK THIS BOX ..... ☐

If you are attaching a statement disclosing a listed or reportable transaction, check 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 (Attach Schedule SF);
☐ **(44)** A corporation engaged in interstate business apportioning income under special regulation;
☐ **(45)** A corporation electing to pay a tax on its gross Colorado sales;
☐ **(47)** Other, federal form filed _____

● **B. Separate/Consolidate/Combined Filing.** This return is being filed by:
☐ 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 here: _____ (Attach Schedule C);
☐ An affiliated group of corporations required to file a combined return (Attach Schedule C).;
☐ An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Attach Schedule C).

ROUND TO THE NEAREST DOLLAR

1 Federal taxable income from Form 1120	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 to federal taxable income			
4 Federal net operating loss deduction	4		.00
5 Colorado income tax deduction	5		.00
6 Other additions, attach explanation	6		.00
7 Total of lines 3 through 6	7		.00
Subtractions from federal taxable income			
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, attach explanation	11		.00
12 Total of lines 8 through 11	12		.00
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	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
18 Total non-refundable credits from line 72, Form 112CR (may not exceed tax on line 17)	18		.00
19 Net tax, line 17 minus line 18	19		.00
20 Recapture of prior year credits	20		.00

DO NOT SEND FEDERAL RETURN, FORMS OR SCHEDULES WITH THIS RETURN.

21 Total of lines 19 and 20	21		.00
22 Estimated tax and extension payments and credits	22		.00
23 Refundable alternative fuel vehicle credit from line 73, Form 112CR	23		.00
24 Total of lines 22 and 23	24		.00
25 Penalty, also include on line 28 if applicable	25		.00
26 Interest, also include on line 28 if applicable	26		.00
27 Estimated tax penalty due, also include on line 28 if applicable	27		.00
28 If amount on line 21 exceeds amount on line 24, enter amount owed	28		.00
29 Overpayment, line 24 minus line 21	29		.00
30 Overpayment to be credited to estimated tax	30		.00
31 Overpayment to be refunded	31		.00

Direct Deposit

Routing number ☐☐☐☐☐☐☐☐☐ Type: ☐ Checking ☐ Savings

Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

MAIL TO 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 amount directly from your bank account electronically.

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

Name		Telephone Number	
Address	City	State	ZIP

D. Business code number per federal return

E. Year corporation began doing business in Colorado

May the Colorado Deptartment of Revenue discuss this return with the paid preparer shown below (see instructions)? ☐ Yes ☐ No

F. Kind of business in detail:

G. 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)? _____

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

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 and Title of Officer	Date	Person or Firm preparing return (name, address and telephone number):

SCHEDULE SF—SINGLE FACTOR APPORTIONMENT SCHEDULE 2010

DO NOT SEND FEDERAL RETURN FORMS OR SCHEDULES WITH THIS RETURN.

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

BUSINESS INCOME APPORTIONED TO COLORADO BY USE OF THE REVENUE 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 real 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 times line 13 14

15 **Add income directly allocable to Colorado:**

NONBUSINESS INCOME ONLY

(a) Net rents and royalties from real or tangible real 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

☐ Pursuant to Colorado Regulation 39-22-303.5.6, taxpayer elects to treat non-business income as business income for the tax year ending _____, 20____.

DO NOT SEND FEDERAL RETURN, FORMS OR SCHEDULES WITH THIS RETURN.

SCHEDULE C—COLORADO AFFILIATIONS SCHEDULE

NO.	NAME AND ADDRESS OF CORPORATION	B. COLORADO IDENTIFICATION NUMBER	C. FEDERAL EMPLOYER IDENTIFICATION NUMBER
	D. INTERCOMPANY BUSINESS RELATIONSHIPS (SEE INSTRUCTIONS)	E. CHECK (✓) IF CORP. IS INCLUDED IN COMBINED RETURN	F. OWNED BY CORP. NUMBER
	G. CHANGE IN OWNERSHIP % DURING TAXABLE PERIOD (YES/NO)	H. % OF OWNERSHIP CLOSE OF TAXABLE PERIOD	I. PRINCIPAL BUSINESS ACTIVITY

1	A (Parent)					B	C
	D 1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E ☐					I
2	A					B	C
	D 1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E ☐	F	G		H %	I
3	A					B	C
	D 1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E ☐	F	G		H %	I
4	A					B	C
	D 1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E ☐	F	G		H %	I
5	A					B	C
	D 1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E ☐	F	G		H %	I
6	A					B	C
	D 1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E ☐	F	G		H %	I
7	A					B	C
	D 1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E ☐	F	G		H %	I

PHOTOCOPY AND ATTACH ADDITIONAL PAGES AS NEEDED

DO NOT SEND FEDERAL RETURN, FORMS OR SCHEDULES WITH THIS RETURN.

8	A						B	C
	D	1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E	☐	F	G	H %	I
9	A						B	C
	D	1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E	☐	F	G	H %	I
10	A						B	C
	D	1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E	☐	F	G	H %	I
11	A						B	C
	D	1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E	☐	F	G	H %	I
12	A						B	C
	D	1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E	☐	F	G	H %	I
13	A						B	C
	D	1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E	☐	F	G	H %	I
14	A						B	C
	D	1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E	☐	F	G	H %	I
15	A						B	C
	D	1. ☐ 2. ☐ 3. ☐ 4. ☐ 5. ☐ 6. ☐	E	☐	F	G	H %	I

PHOTOCOPY AND ATTACH ADDITIONAL PAGES AS NEEDED

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 15 are for subsidiary corporations. Photocopy and attach additional sheets if necessary.

Columns A Through C*:*
Enter the corporation's name, address, Colorado ID number and federal employer ID 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 (Y) or no (N) 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(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 affiliates 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? Does the corporation own patents, trademarks, service marks, logos, trade secrets, copyrights, or other proprietary materials that are used 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:
Check the block in Column E if the corporation is included in a combined report. Corporations included in a combined report must have answered yes (Y) 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, ownership percentage and principal business activity.

INSTRUCTIONS FOR FORM 112CR

Priority Of Credits

The law provides that the new Investment Tax Credit (ITC) is limited to the tax liability remaining after the old ITC. Otherwise, the taxpayer may choose the sequence in which the credits are claimed. Particular attention should be paid to the carryback and carryover features of the various credits.

The New Investment Tax Credit

A new Colorado ITC is allowed in an amount equal to 1 percent of the total qualified investment as determined under section 46(c) of the internal revenue code in qualified property as defined in section 48 of the internal revenue code as such sections existed prior to the Revenue Reconciliation Act of 1990. FYI 11.

The new ITC is basically 10 percent of what the federal regular percentage ITC would be if it were still in effect.

The new ITC is limited to $1,000 reduced by the amount of the old ITC claimed for the same tax year.

Any excess new ITC remaining may be carried forward for a period of three years. It may not be carried back to an earlier year.

The new Colorado ITC is allowed only with respect to assets located within Colorado. If qualifying property is located both within and without Colorado during the tax year, the credit shall be apportioned based on the time of usage of such property in Colorado during the tax year as compared with the total time of usage of such property everywhere during the tax year unless the taxpayer can justify a more equitable apportionment method.

All Internal Revenue Code section 46 (as such section existed prior to 1990) restrictions on qualified investment apply for purposes of the new ITC. For example, only a fraction of the basis or cost of assets that have a useful life of less than seven years qualifies for the credit, only $150,000 of used property may qualify for the credit, and any amounts expensed under section 179 of the Internal Revenue Code do not qualify.

FORM 112CR COLORADO CORPORATION CREDIT SCHEDULE 2010

Attach this form to your completed income tax return Form 112

Taxpayer's name	Colorado Account Number

Most credits entered on this form are non-refundable. Calculate and enter the total credit available in Column (a). Enter in Column (b) only the amount of the credit to be applied against this year's tax liability. Any difference in the amounts in Columns (a) and (b) for a given line that will be carried forward to 2011 must be entered at the end of this form.

		Column (a)	Column (b)
	1 Tax liability from line 17, Form 112	1	
A	**THE NEW INVESTMENT TAX CREDIT**		
	2 $1,000 minus amount on line 56a	2	
	3 Current year qualified investment	3	
	4 One % 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	6a	● 6b
B	**ENTERPRISE ZONE INVESTMENT TAX CREDIT**		
	7 Smaller of amount on line 1 above, or $5,000	7	
	8 50% of the amount on line 1 above in excess of $5,000	8	
	9 Total of lines 7 and 8	9	
	10 Old investment tax credit, if any, from line 56a	10	
	11 Line 9 minus line 10	11	
	12 Qualifying current year investment	12	
	13 3% of amount on line 12	13	
	14 Enterprise zone investment tax credit carried over from prior year	14	
	15 Enter in Column (a) the total of lines 13 and 14. Enter in Column (b) the lesser of the amount in Column (a) or the amount on line 11.	15a	● 15b
C	**ENTERPRISE ZONE NEW BUSINESS FACILITY EMPLOYEE CREDITS**		
	16 Monthly average of qualified new business facility employees	16	
	17 Number of employees for which credit has previously been claimed	17	
	18 Increase in qualified employees, line 16 minus line 17	18	
	19 Number of employees on line 18 multiplied by $500	19	
	20 Number of employees on line 18 in an enhanced rural enterprise zone multiplied by $2,000	20	
	21 Number of agricultural processing employees on line 18 multiplied by $500	21	
	22 Number of agricultural processing employees on line 18 in an enhanced rural enterprise zone multiplied by $500	22	
	23 Employee credit carried over from prior year	23	
	24 Number of health insurance qualified employees_____multiplied by $200	24	
	25 Enter in Column (a) the total of lines 19 through 24. Enter in Column (b) the amount from Column (a) which is being used to offset 2010 tax.	25a	● 25b
D	**CONTRIBUTION TO ENTERPRISE ZONE ADMINISTRATOR CREDIT**		
	26 Current year cash contributions	26	
	27 Value of current year in-kind contributions	27	
	28 Total of lines 26 and 27	28	
	29 The smaller of $100,000 or 25% of line 28	29	
	30 Limitation on in–kind credit, 50% of line 29	30	
	31 Allowable in–kind credit, the smaller of lines 27 or 30	31	
	32 Limitation on cash credit, line 29 minus line 31	32	
	33 Allowable cash credit, the smaller of lines 26 or 32	33	
	34 Enter either the total of lines 31 and 33 or $100,000, whichever is less	34	
	35 Contribution credit carried over from prior year	35	
	36 Enter in Column (a) the total of lines 34 and 35. Enter in Column (b) the amount from Column (a) which is being used to offset 2010 tax	36a	● 36b

FORM 112CR 2010 COLORADO CORPORATION CREDIT SCHEDULE

		Column (a)	Column (b)
E	**ENTERPRISE ZONE VACANT COMMERCIAL BUILDING REHABILITATION CREDIT**		
37	Qualified current year expenditures		
38	Smaller of $50,000 or 25% of line 37		
39	Rehabilitation credit carried over from prior year		
40	Enter in Column (a) the total of lines 38 and 39. Enter in Column (b) the amount from Column (a) which is being used to offset 2010 tax		40b
F	**ENTERPRISE ZONE RESEARCH AND EXPERIMENTAL CREDIT**		
41	Qualifying current year expenditures		
42	First preceding year expenditures		
43	Second preceding year expenditures		
44	Total of lines 42 and 43		
45	One-half of the amount on line 44		
46	Line 41 minus line 45		
47	3% of the amount on line 46		
48	25% of the amount on line 47		
49	25% of line 50 of 2007 Form 112CR		
50	25% of line 50 of 2008 Form 112CR		
51	25% of line 47 of 2009 Form 112CR		
52	Excess credit carried over from prior year		
53	Enter in Column (a) the total of lines 48 through 52. Enter in Column (b) the amount from Column (a) which is being used to offset 2010 tax		53b
G	**MISCELLANEOUS ENTERPRISE ZONE CREDITS**		
54	Enterprise zone job training credit. Enter in Column (b) the amount from Column (a) which is being used to offset 2010 tax. Include in Column (a) any amount carried forward from the prior year.		54b
55	Rural technology enterprise zone credit carryforward		55b
H	**OTHER CREDITS** For the following other credits, enter in Column (b) the amount from Column (a) which is being used to offset 2010 tax. Include in Column (a) any amount carried forward from the prior year.		
56	Old investment tax credit		56b
57	Crop and livestock contribution credit		57b
58	Historic property preservation credit		58b
59	Child care contribution credit		59b
60	Child care center/family care home investment credit		60b
61	Employer child care facility investment credit		61b
62	School-to-career investment credit		62b
63	Colorado works program credit		63b
64	Contaminated land redevelopment credit		64b
65	Low-income housing credit		65b
66	Aircraft manufacturer new employee credit		66b
67	Job growth incentive credit		67b
68	Gross conservation easement credit		68b
69	Alternative fuel refueling facility credit		69b
70	Non-refundable alternative fuel vehicle credit carried forward from prior year		70b
71	Total of lines 53b through 70b		
72	Total non-refundable credits, add amounts in Column (b), lines 6, 15, 25, 36, 40, and 71		
73	Refundable alternative fuel vehicle credit. Enter here and on line 23 of Form 112		73

LIMITATION: The total credits entered on line 72 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 2011 below.

Credits to be carried forward to 2011:

Enterprise Zones

An enterprise zone is an economically distressed area of Colorado in which special tax incentives are offered to businesses that expand or locate in the zone. The purpose of the tax incentives is to create new jobs and investments in the zone. See FYI General 6 for information regarding the location of the enterprise zones.

Enterprise Zone Investment Tax Credit

In lieu of the old Colorado investment tax credit (ITC) with respect to such property, there shall be allowed to any person a Colorado income tax credit in an amount equal to three percent of the qualified investment (as defined in section 46 of the internal revenue code) in section 38 property (defined in section 48 of the internal revenue code) as said sections 46 and 48 existed prior to the enactment of the federal Revenue Reconciliation Act of 1990 to the extent such property was used solely and exclusively in a Colorado enterprise zone during the first twelve months of ownership of such property by the taxpayer.

Section 38 property is basically tangible personal property which is either (federal) recovery property or other depreciable or amortizable property having a useful life of three years or more used in the taxpayer's trade or business. Only 60 percent of the investment in 3-year recovery property qualifies for the credit. The qualified investment in used property is limited to $150,000 per year, and any amounts expensed under section 179 of the internal revenue code do not qualify for the credit. Under certain circumstances the taxpayer may claim the credit on leased property.

The enterprise zone ITC may be claimed in an amount equal to the first $5,000 of tax liability plus 50 percent of the tax liability in excess of $5,000. Enterprise zone ITC earned in tax years beginning on or after January 1, 1996 may be carried back 3 years and forward 12. Enterprise zone ITC earned in tax years prior to January 1, 1996 may be carried back 3 years and forward 7.

Any taxpayer claiming an enterprise zone ITC of $450 or more must submit with its income tax return a certificate from the zone administrator (form DR 0074) to the effect that the taxpayer's business is located in the enterprise zone. FYI 11.

Enterprise Zone New Business Facility Employee Credits

Only taxpayers who establish a new business facility or expand an existing facility in an enterprise zone may claim the new business facility employee credits. These credits may not be claimed with respect to facilities that were in place prior to the establishment of the zone except for a qualified expansion.

- **Basic employee credit**. Taxpayers which establish a new business facility may claim a credit of $500 for the first twelve month period they employ a qualified new business facility employee. For subsequent tax periods, they are allowed to claim this credit with respect to the increase in the average number of enterprise zone new business facility employees. An additional $2,000 credit for each new business facility employee is available to businesses located in an enhanced rural enterprise zone.
- **Agricultural processing employee credit**. Any taxpayer who operates a business within an enterprise zone which adds value through manufacturing or processing to agricultural commodities can claim an additional $500 employee credit. An additional $500 credit for each new business facility agricultural processing employee is available to businesses located in an enhanced rural enterprise zone. Only businesses directly engaged in manufacturing or processing agricultural commodities into some form other than that which enters normal agricultural commodity marketing channels qualify for this special incentive. Harvesting, cleaning, packaging, storing, transporting, wholesaling, retailing, or otherwise distributing products without changing their form do not qualify.
- **Health Insurance credit.** An enterprise zone taxpayer can qualify for a credit of $200 for each new business facility employee who is insured under a health insurance plan or program provided through the employer. Any health insurance, health maintenance organization, or prepaid health plan which is approved by the State Insurance Commissioner for sale in Colorado qualifies. The employer must contribute 50 percent or more of the total cost of the plan. A qualifying taxpayer may claim this credit for the first two full income tax years after the facility is completed or acquired within an enterprise zone.

In order to claim the enterprise zone new business facility employee credits, the taxpayer must submit with its return a certification from the zone administrator (form DR 0074). FYI 10.

Contributions To Enterprise Zone Administrator Credit

The credit for contributions to an enterprise zone administrator to further the economic development plan of the zone is allowed at 25 percent for cash contributions, 12.5 percent for in-kind contributions, and a blended percentage for combined cash/in-kind contributions. FYI 23.
The certificate(s) of contribution (form DR 0075) furnished to you by the zone administrator or the program, project or organization will show the amount of your contributions that qualify for the 25 percent cash–12.5 percent in-kind credit. form DR 0075 must be attached to Form 112.

The contribution credit is subject to the following rules:

1. The amount of credit generated in any one tax year may not exceed $100,000.
2. The amount of credit generated in excess of the credit claimed may be carried forward for up to 5 years.
3. The credit is limited to 25 percent of the total value of the contribution.
4. Credit for in-kind contributions are limited to one-half the credit allowed for cash contributions of the same value.
5. If a taxpayer has both cash and in-kind contributions during a tax year, credit for cash contributions may be allowed at up to 100 percent but only to the extent necessary to bring the total credit up to 25 percent of the value of the combined contributions.
6. Credit will not be allowed for contributions that directly benefit the contributor or that are not directly related to job creation, job preservation, child-care promotion or for temporary, emergency or transitional housing programs which promote employment for homeless persons.

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Enterprise Zone Vacant Commercial Building Rehabilitation Credit
A 25 percent credit is available for rehabilitating commercial buildings in an enterprise zone which are at least 20 years old and which have been vacant for at least two years. FYI 24.

Enterprise Zone Research and Experimental Activities Credit
Taxpayers who make research and experimental expenditures in an enterprise zone are entitled to a credit in the amount of 3 percent of such current year expenditures in excess of the average of such expenditures for the two preceding tax years. FYI 22.

Enterprise Zone Job Training Credit
A credit of 10 percent of the total current year investment in a qualified job training program for employees working predominantly within an enterprise zone is available. FYI 31.

Rural Technology Enterprise Zone Credit Carryforward
Credits from 1999 - 2004 in excess of the tax due can be carried forward for 10 years. FYI 36.

Alternative Fuel Refueling Facility Credit
A 50 percent credit is available for the construction, reconstruction or acquisition of an alternative fuel refueling facility. FYI 9.

Gross Conservation Easement Credit
A credit based on the value of a donated conservation easement in Colorado is available. Attach a copy of form DR1305 to Form 112 when claiming this credit. Additional documentation is required if the corporation donated the easement during the tax year. FYI 39.

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. FYI 11.

Crop And Livestock Contribution Credit
A 25 percent credit is available for the donation of crops or livestock to a charitable organization. FYI 57.

Historic Property Preservation Credit
A credit of 20 percent of the cost of restoring certified historic property in Colorado is available. FYI 1.

Child Care Contribution Credit
A 50 percent credit is available for qualifying contributions made to promote child care in Colorado. FYI 35.

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. FYI 7.

Employer Child Care Facility Investment Credit
A 10 percent investment credit is available for employer sponsored child care facility investment. FYI 7.

School-to-career Investment Credit
A credit of 10 percent of the current year investment in a qualified school-to-career program is available. FYI 32.

Colorado Works Program Credit
A credit of 20 percent of an employer's expenditures to employ recipients of public assistance is available. FYI 34.

Contaminated Land Redevelopment Credit
A 20 percent – 50 percent credit is available for expenditures made to redevelop contaminated land in Colorado. FYI 42.

Low-Income Housing Credit
A credit is available for owners of qualified low-income housing developments. You must attach a copy of your credit certification from the Colorado Housing and Finance Authority to claim this credit. FYI 46.

Aircraft Manufacturer New Employee Credit
A credit is available to qualified aircraft manufacturers located in an aviation development zone. FYI 62.

Job Growth Incentive Credit
Credits are approved and certified by the Colorado Economic Development Commission. A credit certificate issued by the Commission must be attached to any return claiming this credit FYI 66.

FYIs are available at *www.TaxColorado.com*