

Please note: The 112X file on our Web site includes the 112CR and other 112 related forms. Even when there is no change to the 112CR credit schedule or any other 112 related forms, those forms must be completed again (or you must include copies submitted with the original return). Also, attach other schedules or credit certifications to the amended return even if copies were attached to the original return. Failure to attach these documents will result in processing delays.

Please proceed to the next page for the 112X, 112CR, and other 112 related forms.

(0025) 2010 FORM 112X
AMENDED COLORADO C-CORPORATION INCOME TAX RETURN
 FOR FISCAL TAX YEAR BEGINNING _____, 2010, ENDING _____, 20_____

- REASON FOR AMENDED RETURN (CHECK ONE):
 Investment tax credit carryback from tax year ending (MO) _____ (YR) _____
 Federal net capital loss carryback from tax year ending (MO) _____ (YR) _____
 Protective Claim, Attach Explanation
 Federal Revenue Agent Report, Attach Report Other, Attach Explanation
NOTE: Colorado net operating losses may not be carried back to an earlier tax year.

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

- 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 | .00 |
| 2 | Federal taxable income of companies not included in this return | .00 |
| 3 | Net federal taxable income, line 1 minus line 2 | .00 |
| Additions to federal taxable income | | |
| 4 | Federal net operating loss deduction | .00 |
| 5 | Colorado income tax deduction | .00 |
| 6 | Other additions, attach explanation | .00 |
| 7 | Total of lines 3 through 6 | .00 |
| Subtractions from federal taxable income | | |
| 8 | Exempt federal interest | .00 |
| 9 | Excludable foreign source income | .00 |
| 10 | Colorado source capital gain (assets acquired on or after 5/9/94, held five years) | .00 |
| 11 | Other subtractions, attach explanation | .00 |
| 12 | Total of lines 8 through 11 | .00 |
| 13 | Modified federal taxable income, line 7 minus line 12 | .00 |
| 14 | Colorado taxable income before net operating loss deduction | .00 |
| 15 | Colorado net operating loss deduction | .00 |
| 16 | Colorado taxable income, line 14 minus line 15 | .00 |
| 17 | Tax , 4.63% of the amount on line 16 | .00 |
| 18 | Total non-refundable credits from line 72, form 112CR | .00 |
| 19 | Net tax, line 17 minus line 18 | .00 |
| 20 | Recapture of prior year credits | .00 |
| 21 | Total of lines 19 and 20 | .00 |
| 22 | Estimated tax and extension payments and credits | .00 |
| 23 | Refundable alternative fuel vehicle credit from line 73, form 112CR | .00 |

STOP 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 24 through 39 blank. If you want to compute the refund or balance due yourself, continue with line 24.

| | | | | |
|--|---|---|--|-----|
| 24 | If line 22 and 23 is larger than line 21, enter your overpayment | ● 24 | | .00 |
| 25 | Enter the overpayment from your original return or as previously adjusted | ● 25 | | .00 |
| 26 | If line 21 is larger than line 22 and 23, enter the amount owed | ● 26 | | .00 |
| 27 | Enter the amount owed from your original return or as previously adjusted | ● 27 | | .00 |
| COMPUTE THE AMOUNT YOU OWE | | | | |
| 28 | Line 25 minus line 24, but not less than zero | 28 | | .00 |
| 29 | Line 26 minus line 27, but not less than zero | 29 | | .00 |
| 30 | Additional tax due, total of lines 28 and 29 | 30 | | .00 |
| 31 | Interest due on additional tax | ● 31 | | .00 |
| 32 | Penalty due | ● 32 | | .00 |
| 33 | Estimated tax penalty due | ● 33 | | .00 |
| 34 | Payment due with this return, add lines 30 through 33 | <input type="checkbox"/> Paid by EFT ● 34 | | .00 |
| <small>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.</small> | | | | |
| COMPUTE YOUR REFUND | | | | |
| 35 | Line 24 minus line 25, but not less than zero | 35 | | .00 |
| 36 | Line 27 minus line 26, but not less than zero | 36 | | .00 |
| 37 | Overpayment, total of lines 35 and 36 | 37 | | .00 |
| 38 | Overpayment credited to 2011 estimated tax | ● 38 | | .00 |
| 39 | Refund claimed with this return, line 37 minus line 38 | ● 39 | | .00 |
|  Routing number <input type="text"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings Account number <input type="text"/> | | | | |
| MAIL TO AND MAKE CHECKS PAYABLE TO: Colorado Department of Revenue, Denver, CO 80261-0006 | | | | |
| Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct and complete. | | | Name, address and telephone number of person or firm preparing return: | |
| Signature and Title of Officer | | Date | | |

The 2010 Form 112X, Amended C Corporation Income Tax Return, is used to correct your 2010 Corporation income tax return. For more information or any questions pertaining to income, deductions, modifications, credits, etc., refer to the income tax book for 2010 or call the Department of Revenue at (303) 238-SERV(7378). You can also obtain forms, information and the FYIs referenced herein online at www.TaxColorado.com

Lines 28 through 34 compute the amount you owe to the state on the amended return. Any decrease in the amount of the overpayment (line 29) or increase in the amount owed (line 30) 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 31. 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 32 and/or 33.

Lines 35 through 39 compute your refund of credit available on the amended return. Any increase in the amount of the overpayment (line 35) or decrease in the amount owed (line 36) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 38) for the tax year following the period on the amended return, or can be requested as a refund (line 39).

Statute of Limitations. Generally, Form 112X must be filed within four years of the federal due date of the return or within three years of the last payment made for the year involved. 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.

Attachments: Attach all required schedules and supporting certifications to this amended return even if there is no change from the original return. (e.g. Schedule SF, Form 112CR, DR 0074, etc.) Failure to attach this documentation will result in the disallowance of credits, subtractions or reduced apportioned income.

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. A separate amended return must be filed for each year from which a net operating loss is carried back. For example, if the taxpayer incurs net operating losses in 2008 and 2009, both of which are carried back to tax year 2007, one amended return must be filed reflecting the carry back from one year and a second amended return must be filed reflecting the subsequent carryback from the other year. If a taxpayer filed their original 2007 return reporting a federal taxable income of \$100,000 and then incurs net operating losses of \$25,000 and \$35,000 in 2008 and 2009 respectively, one amended return must be filed reporting the 2008 NOL reducing the 2007 federal taxable income to \$75,000 and a second amended return must be filed reporting the 2009 NOL further reducing the 2007 federal taxable income to \$40,000.

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

Make your check payable to the Colorado Department of Revenue. Mail your return to:
Colorado Department of Revenue
Denver CO 80261-0006

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 | <input style="width: 80px;" type="text"/> | |
| A THE NEW INVESTMENT TAX CREDIT | | | |
| 2 \$1,000 minus amount on line 56a | 2 | <input style="width: 80px;" type="text"/> | |
| 3 Current year qualified investment..... | 3 | <input style="width: 80px;" type="text"/> | |
| 4 One % of the amount on line 3..... | 4 | <input style="width: 80px;" type="text"/> | |
| 5 New investment tax credit carried over from prior year | 5 | <input style="width: 80px;" type="text"/> | |
| 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 | <input style="width: 80px;" type="text"/> | |
| 8 50% of the amount on line 1 above in excess of \$5,000 | 8 | <input style="width: 80px;" type="text"/> | |
| 9 Total of lines 7 and 8..... | 9 | <input style="width: 80px;" type="text"/> | |
| 10 Old investment tax credit, if any, from line 56a..... | 10 | <input style="width: 80px;" type="text"/> | |
| 11 Line 9 minus line 10..... | 11 | <input style="width: 80px;" type="text"/> | |
| 12 Qualifying current year investment | 12 | <input style="width: 80px;" type="text"/> | |
| 13 3% of amount on line 12..... | 13 | <input style="width: 80px;" type="text"/> | |
| 14 Enterprise zone investment tax credit carried over from prior year | 14 | <input style="width: 80px;" type="text"/> | |
| 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 | <input style="width: 80px;" type="text"/> | |
| 17 Number of employees for which credit has previously been claimed..... | 17 | <input style="width: 80px;" type="text"/> | |
| 18 Increase in qualified employees, line 16 minus line 17 | 18 | <input style="width: 80px;" type="text"/> | |
| 19 Number of employees on line 18 multiplied by \$500..... | 19 | <input style="width: 80px;" type="text"/> | |
| 20 Number of employees on line 18 in an enhanced rural enterprise zone multiplied by \$2,000..... | 20 | <input style="width: 80px;" type="text"/> | |
| 21 Number of agricultural processing employees on line 18 multiplied by \$500..... | 21 | <input style="width: 80px;" type="text"/> | |
| 22 Number of agricultural processing employees on line 18 in an enhanced rural enterprise zone multiplied by \$500 | 22 | <input style="width: 80px;" type="text"/> | |
| 23 Employee credit carried over from prior year | 23 | <input style="width: 80px;" type="text"/> | |
| 24 Number of health insurance qualified employees_____multiplied by \$200 | 24 | <input style="width: 80px;" type="text"/> | |
| 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 | <input style="width: 80px;" type="text"/> | |
| 27 Value of current year in-kind contributions | 27 | <input style="width: 80px;" type="text"/> | |
| 28 Total of lines 26 and 27..... | 28 | <input style="width: 80px;" type="text"/> | |
| 29 The smaller of \$100,000 or 25% of line 28..... | 29 | <input style="width: 80px;" type="text"/> | |
| 30 Limitation on in-kind credit, 50% of line 29 | 30 | <input style="width: 80px;" type="text"/> | |
| 31 Allowable in-kind credit, the smaller of lines 27 or 30..... | 31 | <input style="width: 80px;" type="text"/> | |
| 32 Limitation on cash credit, line 29 minus line 31 | 32 | <input style="width: 80px;" type="text"/> | |
| 33 Allowable cash credit, the smaller of lines 26 or 32..... | 33 | <input style="width: 80px;" type="text"/> | |
| 34 Enter either the total of lines 31 and 33 or \$100,000, whichever is less | 34 | <input style="width: 80px;" type="text"/> | |
| 35 Contribution credit carried over from prior year | 35 | <input style="width: 80px;" type="text"/> | |
| 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 |

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

| |
|--|
| |
| |
| |
| |

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 | |
| <p>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</p> | | | |
| | | Colorado | Total |
| 2 | Gross sales of tangible personal property | • | • |
| 3 | Gross revenue from services | • | • |
| 4 | Gross rents and royalties from real property | • | • |
| 5 | Gross proceeds from sales of real property | • | • |
| 6 | Taxable interest and dividend income | • | • |
| 7 | Gain from the sale of intangible personal property | • | • |
| 8 | Patent and copyright royalties | • | • |
| 9 | Revenue from the performance of purely personal services | • | • |
| 10 | Total revenue (total of lines 2 through 9 in each column) | | |
| 11 | Line 10 (Colorado) divided by line 10 (Total) | 11 | % |
| <p>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.</p> | | | |
| 12 | Less income directly allocable (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: | | |
| | (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____.