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Please note: This file includes related forms and schedules. Even when there is no change to a schedule or any other related form, 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 may result in processing delays. Avoid these delays by filing through **Revenue Online**.



**Note:** Fill-in forms are **not** saveable and will **not** file the return for you. You must print the return and mail it. We recommend you file through Revenue Online. Return to the Form Web page and click on eFile.

# Form 112X

## Amended Colorado C-Corporation Income Tax Return

(0025)  
**2012**  
 -or-

- Reason For Amended Return (Mark 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.**

Fiscal Year Beginning \_\_\_\_\_, 2012  
 ending \_\_\_\_\_, 20\_\_\_\_

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

Final Return..... ●

● 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) Alternate apportionment method (requires prior approval by the department)

● **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).

Federal Taxable Income	As Amended	
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
<b>Additions</b>		
4. Federal net operating loss deduction	● 4	00
5. Colorado income tax deduction	● 5	00
6. Other additions, submit explanation	● 6	00
7. Total of lines 3 through 6	7	00
<b>Subtractions</b>		
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, submit explanation	● 11	00
12. Total of lines 8 through 11	12	00
<b>Taxable Income</b>		
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 (May not exceed \$250,000)	● 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
<b>Credits</b>		
18. Total nonrefundable credits from line 73, 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

21. Total of lines 19 and 20	<b>21</b>		00
22. Estimated tax and extension payments and credits	● <b>22</b>		00
23. W-2G Withholding from lottery winnings	● <b>23</b>		00
24. Refundable alternative fuel vehicle credit from line 74 Form 112CR	● <b>24</b>		00
25. Total of lines 22 through 24	<b>25</b>		00
<b>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 26 through 41 blank. If you want to compute the refund or balance due yourself, continue with line 26.</b>			
26. If line 25 is larger than line 21, enter your overpayment.	● <b>26</b>		00
27. Enter the overpayment from your original return or as previously adjusted	● <b>27</b>		00
28. If line 21 is larger than line 25, enter the amount owed	● <b>28</b>		00
29. Enter the amount owed from your original return or as previously adjusted	● <b>29</b>		00
<b>Compute The Amount You Owe</b>			
30. Line 27 minus line 26, but not less than zero	<b>30</b>		00
31. Line 28 minus line 29, but not less than zero	<b>31</b>		00
32. Additional tax due, total of lines 30 and 31	<b>32</b>		00
33. Interest due on additional tax	● <b>33</b>		00
34. Penalty due	● <b>34</b>		00
35. Estimated tax penalty due	● <b>35</b>		00
36. Payment due with this return, add lines 32 through 35	<input type="checkbox"/> Paid by EFT ● <b>36</b>		00
<b>Compute Your Refund</b>			
37. Line 26 minus line 27, but not less than zero	37		00
38. Line 29 minus line 28, but not less than zero	38		00
39. Overpayment, total of lines 37 and 38	39		00
40. Overpayment credited to 2012 estimated tax	● 40		00
41. Refund claimed with this return, line 39 minus line 40	● 41		00
 Routing number <input style="width:100px;" type="text"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings Account number <input style="width:200px;" type="text"/>			
<b>Pay electronically at <a href="http://www.Colorado.gov/RevenueOnline">www.Colorado.gov/RevenueOnline</a> or mail and make checks payable to:</b> 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.			
<b>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.</b>		<b>Person or Firm preparing return (name, address and telephone number):</b>	
Signature and Title of Officer	Date	●	

## Instructions

The 2012 Form 112X, Amended C Corporation Income Tax Return, is used to correct your 2012 Corporation income tax return. File the return for free using Revenue Online. You can file on paper if you cannot file electronically, but please note that filing on paper can increase return problems and delay refunds. For more information or any questions pertaining to income, deductions, modifications, credits, etc., refer to the income tax book for 2012 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](http://www.TaxColorado.com)

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

**Lines 30 through 36** compute the amount you owe to the state on the amended return. Any decrease in the amount of the overpayment (line 31) or increase in the amount owed (line 32) 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 33. 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 37 through 41** compute your refund of credit available on the amended return. Any increase in the amount of the overpayment (line 37) or decrease in the amount owed (line 38) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 40) for the tax year following the period on the amended return, or can be requested as a refund (line 41).

**Statute of Limitations.** The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of the last payment of tax or the year involved, whichever is later. 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.

**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 capital loss is carried back. For example, if the taxpayer incurs net capital losses in 2010 and 2011, both of which are carried back to tax year 2009, 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 2009 return reporting a federal taxable income of \$100,000 and then incurs net capital losses of \$25,000 and \$35,000 in 2010 and 2011 respectively, one amended return must be filed reporting the 2010 loss reducing the 2009 federal taxable income to \$75,000 and a second amended return must be filed reporting the 2011 loss further reducing the 2009 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

Taxpayers can now visit [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. Please be advised that a nominal processing fee may apply to electronic payments.

If you are unable to remit electronically, make your check payable to the Colorado Department of Revenue and mail it to:

Colorado Department of Revenue  
Denver CO 80261-0006

If you are not submitting your return electronically, please use form DR 0900C to remit your payment. Otherwise, your account might not be properly credited.



Manage your account.  
File and pay online.  
Get started with Revenue Online today!  
[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

**Form 112CR****Colorado Corporation Credit Schedule****2012**

Attach this form to your completed income tax return Form 112 if filing on paper.

Taxpayer's name		Colorado Account Number
<b>NEW</b> - In order to claim an Enterprise Zone credit, you <b>must</b> electronically file your return and the EZ Carryforward Schedule (DR 1366). For an electronic filing hardship exception, call 303-238-7378.		
If credit is passed through from an S corporation or a partnership, give name, ownership percentage and Colorado account number of the organization, and submit a copy of the corporation or partnership certification.		
		Column (a)      Column (b)
1. Tax liability from line 17, Form 112	1	
<b>A. The New Investment Tax Credit</b>		
2. \$1,000 minus amount on line 57.	2	
3. Current year qualified investment	3	
4. 1% 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.	6	•
<b>B. Enterprise Zone Investment Tax Credit</b>		
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 57b	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), the amount on line 11, or \$500,000.	15	•
16. Commercial vehicle investment credit. Enter in Column (a) the total 2012 credit. Enter in Column (b) the lesser of the amount in Column (a), the amount on line 11 minus the amount on line 15b, or \$500,000 minus line 15b	16	•
<b>C. Enterprise Zone New Business Facility Employee Credits</b>		
17. Monthly average of qualified new business facility employees	17	
18. Number of employees for which credit has previously been claimed	18	
19. Increase in qualified employees, line 17 minus line 18	19	
20. Number of employees on line 19 multiplied by \$500	20	
21. Number of employees on line 19 in an enhanced rural enterprise zone multiplied by \$2,000	21	
22. Number of agricultural processing employees on line 19 multiplied by \$500	22	
23. Number of agricultural processing employees on line 19 in an enhanced rural enterprise zone multiplied by \$500	23	
24. Employee credit carried over from prior year	24	
25. Number of health insurance qualified employees _____ multiplied by \$200	25	
26. Enter in Column (a) the total of lines 20 through 25. Enter in Column (b) the amount from Column (a) which is being used to offset 2012 tax.	26	•
<b>D. Contribution to Enterprise Zone Administrator Credit</b>		
27. Current year cash contributions	27	
28. Value of current year in-kind contributions	28	
29. Total of lines 27 and 28	29	
30. The smaller of \$100,000 or 25% of line 29	30	
31. Limitation on in-kind credit, 50% of line 30	31	
32. Allowable in-kind credit, the smaller of lines 28 or 31	32	
33. Limitation on cash credit, line 30 minus line 32	33	
34. Allowable cash credit, the smaller of lines 27 or 33	34	
35. Enter either the total of lines 32 and 34 or \$100,000, whichever is less	35	
36. Contribution credit carried over from prior year	36	
37. Enter in Column (a) the total of lines 35 and 36. Enter in Column (b) the amount from Column (a) which is being used to offset 2012 tax	37	•

<b>E. Enterprise Zone Vacant Commercial Building Rehabilitation Credit</b>		Column (a)	Column (b)
38. Qualified current year expenditures.	38		
39. Smaller of \$50,000 or 25% of line 38.	39		
40. Rehabilitation credit carried over from prior year.	40		
41. Enter in Column (a) the total of lines 39 and 40. Enter in Column (b) the amount from Column (a) which is being used to offset 2012 tax	41		●
<b>F. Enterprise Zone Research And Experimental Credit</b>			
42. Qualifying current year expenditures	42		
43. First preceding year expenditures	43		
44. Second preceding year expenditures	44		
45. Total of lines 43 and 44	45		
46. One-half of the amount on line 45.	46		
47. Line 42 minus line 46	47		
48. 3% of the amount on line 47	48		
49. 25% of the amount on line 48	49		
50. 25% of line 47 of 2009 Form 112CR	50		
51. 25% of line 47 of 2010 Form 112CR	51		
52. 25% of line 48 of 2011 Form 112CR	52		
53. Excess credit carried over from prior year	53		
54. Enter in Column (a) the total of lines 49 through 53. Enter in Column (b) the amount from Column (a) which is being used to offset 2012 tax	54		●
<b>G. Miscellaneous Enterprise Zone Credits</b>			
55. Enterprise zone job training credit. Enter in Column (b) the amount from Column (a) which is being used to offset 2012 tax. Include in Column (a) any amount carried forward from the prior year.	55		●
56. Rural technology enterprise zone credit carryforward	56		●
<b>H. Other Credits</b>			
For the following other credits, enter in Column (b) the amount from Column (a) which is being used to offset 2012 tax. Include in Column (a) any amount carried forward from the prior year.			
57. Old investment tax credit	57		●
58. Crop and livestock contribution credit	58		●
59. Historic property preservation credit (2012 credits must be carried forward to future years.)	59		●
60. Child care contribution credit (2012 credits must be carried forward to 2013.)	60		●
61. Child care center/family care home investment credit	61		●
62. Employer child care facility investment credit	62		●
63. School-to-Career investment credit	63		●
64. Colorado works program credit	64		●
65. Contaminated land redevelopment credit	65		●
66. Low-income housing credit	66		●
67. Aircraft manufacturer new employee credit	67		●
68. Job growth incentive credit	68		●
69. Gross conservation easement credit	69		●
70. Alternative fuel refueling facility credit	70		●
71. Nonrefundable alternative fuel vehicle credit carried forward from prior year	71		●
72. Total of lines 54b through 71b		72	
73. Total nonrefundable credits, add amounts in Column (b), lines 6, 15, 16, 26, 37, 41, and 72		73	
74. Refundable innovative motor vehicle credit. Enter here and on line 24 of Form 112		74	●
<b>Limitation:</b> The total credits entered on line 73 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 2013 below.			
75. Credits to be carried forward to 2013:			

# Schedule SF—Single Factor Apportionment Schedule

2012

Do Not Submit Federal Return, Forms or Schedules when Filing this Return.

1. Total modified federal taxable income from line 13, page 1, Form 112.		1	
<b>Business Income Apportioned to Colorado By Use of the Revenue Factor</b>			
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	%
<b>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.</b>			
12. Less income directly allocable (a) Net rents and royalties from real or tangible property		•	
<b>Nonbusiness Income Only</b>	(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 multiplied by line 13	14		
<b>15. Add income directly allocable to Colorado:</b>			
<b>Nonbusiness Income Only</b>	(a) Net rents and royalties from real or tangible 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		
17. • <input type="checkbox"/> Pursuant to §39-22-303.5(6) C.R.S., taxpayer elects to treat nonbusiness income as business income for the tax year ending _____, 20____.			