



2024 Amended C Corporation Income Tax Return Instructions

You MUST use the amended return form that corresponds to the tax year you are amending or your amended return cannot be processed.

The 2024 DR 0112X, Amended Colorado C Corporation Income Tax Return, is used to correct your 2024 C 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 may result in processing delays. For more information or any questions pertaining to income, deductions, modifications, credits, etc., refer to the income tax 112 Book for 2024. Visit Tax.Colorado.gov for additional information and guidance publications.

Supporting Documents

You must submit all required schedules and supporting certifications to this amended return even if there is no change from the original return. (For example: Schedule RF, DR 0112CR, DR 0074, etc.)

Failure to include this documentation will result in the disallowance of credits, subtractions or reduced apportioned income and will result in processing delays.

Lines 49 through 55

Compute the amount you owe to the state on the amended return. Any decrease in the amount of the overpayment (line 49) or increase in the amount owed (line 50) will indicate that an amount is owed with the amended return. See Tax Topics: Penalties and Interest for assistance in computing the amount of interest to enter on line 52. 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 53 and/or 54.

Lines 56 through 60

Compute your refund of credit available on the amended return. Any increase in the amount of the overpayment (line 56) or decrease in the amount owed (line 57) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 59) for the tax year following the period on the amended return, or can be requested as a refund (line 60).

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 the Corporate Income Tax Guide for more information.

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.

Protective Claims: If this amended return is being filed as a protective claim that is contingent on future events and may not be determinable until after the time period for filing a claim for refund expires, check the protective claim box under reason for filing corrected return.



DO NOT SEND

DR 0112X (10/11/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Payment

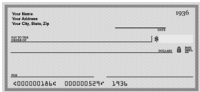
Taxpayers can now visit Colorado.gov/RevenueOnline to pay online. Online payments reduce errors and provide a payment confirmation. Revenue Online also allows users to submit various forms and to manage their tax account. Please be advised that a small processing fee may apply to certain payment methods.

If you file electronically but are unable to remit payment electronically, please use form DR 0900C to remit your payment. Make your check payable to the Colorado Department of Revenue.

If you are not submitting your return electronically, please include your payment with this amended return.

Write the tax year and your FEIN or Colorado Account Number on the memo line of the check. Otherwise, your account might not be properly credited.

Mailing Address For Form DR 0112X



With Payment, Mail To
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006



Without Payment, Mail To
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.



240112X 19999

(0025)

2024 Amended Colorado C Corporation Income Tax Return

Fiscal Year Beginning (MM/DD/24)		Fiscal Year Ending (MM/DD/YY)	
Reason for amended return (mark one)			
<input type="checkbox"/> Investment tax credit carryback	From tax year ending (YYYY)	<input type="checkbox"/> Federal Revenue Agent Report	
<input type="checkbox"/> Federal net operating loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Other, include explanation	
<input type="checkbox"/> Protective claim, include 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 ID Number (FEIN)	
City	State	ZIP	
Mark for Final Return <input type="checkbox"/>		Mark this box if submitting a statement disclosing a listed or reportable transaction. <input type="checkbox"/>	
A. Apportionment of Income. This return is being filed for:			
<input type="checkbox"/> (42) A corporation not apportioning income;			
<input type="checkbox"/> (43) A corporation engaged in interstate business apportioning income using receipts - factor apportionment (DR 0112RF required);		<input type="checkbox"/> (46) A corporation claiming an exemption under P.L. 86-272;	
<input type="checkbox"/> (44) A corporation engaged in interstate business apportioning income using special rule (DR 0112RF required);		<input type="checkbox"/> (47) Alternate apportionment method, see instructions concerning the requirement for approval by the Department (fill in below);	
Requires approval by the department			
B. Separate/Consolidate/Combined Filing. This return is being filed by:			
<input type="checkbox"/> A single corporation filing a separate return;		<input type="checkbox"/> An affiliated group of corporations required to file a combined return (Schedule C required);	
<input type="checkbox"/> An affiliated group of corporations electing to file a consolidated report. Warning: such election is binding for four years. If your election was made in a prior year, enter the year of election in line below. (Schedule C required);		<input type="checkbox"/> An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Schedule C required);	
<input type="checkbox"/> Enter the year of election (YYYY)			



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Name of Corporation (match page 1)		CAN or FEIN (match page 1)	
Federal Taxable Income		As Amended	
1. Federal taxable income from Form 1120 line 30, Form 1120X line 3c, or Form 990-T, Part I, line 11.	● 1		00
2. Federal taxable income of companies not included in this return	● 2		00
3. Net federal taxable income, subtract line 2 from line 1	3		00
Additions			
4. Federal net operating loss deduction	● 4		00
5. Colorado income tax deduction	● 5		00
6. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code	● 6		00
7. Other additions, submit explanation	● 7		00
8. Sum of lines 3 through 7	8		00
Subtractions			
9. Exempt federal interest	● 9		00
10. Excludable foreign source income	● 10		00
11. Colorado Marijuana and Natural Medicine Business Deduction	● 11		00
12. Other subtractions, explain below	● 12		00
Explain:			
13. Sum of lines 9 through 12	13		00

Attention: Continue through page 5 to complete your return.



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Name of Corporation (match page 1)	CAN or FEIN (match page 1)	
Taxable Income		
14. Modified federal taxable income, subtract line 13 from line 8	14	00
15. Colorado taxable income before net operating loss deduction	• 15	00
16. Colorado net operating loss deduction: (see instructions)		
(a) Colorado net operating losses carried forward from tax years beginning before January 1, 2018	• 16(a)	00
(b) Subtract line 16(a) from line 15, If zero skip to 16(d)	16(b)	00
(c) Colorado net operating losses carried forward from tax years beginning on or after January 1, 2018	• 16(c)	00
(d) Colorado net operating loss deduction, sum of (a) and (c)	16(d)	00
17. Carryforward deduction from Income Tax Year 2021, subtractions from HB21-1002 (see instructions)	• 17	00
18. Colorado taxable income, subtract the sum of lines 16(d) and 17 from line 15	18	00
19. Tax, 4.25% of the amount of line 18	• 19	00
Credits		
20. Sum of nonrefundable credits from DR 0112CR line 28B, the sum of lines 20, 21, 22 and 23 cannot exceed tax on line 19, you must submit the DR 0112CR with your return.	• 20	00
21. Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 26, the sum of lines 20, 21, 22 and 23 cannot exceed tax on line 19, you must submit the DR 1366 with your return.	• 21	00
22. Nonrefundable CHIPS Zone Credits from the DR 1370 line 22, the sum of lines 20, 21, 22 and 23 cannot exceed line 19, you must submit the DR 1370 with your return.	• 22	00
23. Strategic capital tax credit from DR 1330 line 8b, the sum of lines 20, 21, 22 and 23 cannot exceed line 19, you must submit the DR 1330 with your return.	• 23	00
24. Net tax, sum of lines 20, 21, 22 and 23. Subtract that sum from line 19.	24	00
25. Recapture of prior year credits	• 25	00
26. Sum of lines 24 and 25	26	00
27. Estimated tax and extension payments and credits	• 27	00
28. W-2G Withholding from lottery winnings, you must submit the W-2G(s) with your return.	• 28	00
29. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	• 29	00
30. Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return.	• 30	00
31. Business Personal Property Credit: Use the calculation in the 112 book instructions to calculate, you must submit a copy of the assessor's statement with your return.	• 31	00
32. Renewable Energy Tax Credit from form DR 1366 line 28, you must submit the DR 1366 with your return.	• 32	00



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Name of Corporation (match page 1)	CAN or FEIN (match page 1)
33. SALT Parity Act Credit (see instructions).	●33 00
34. Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return.	●34 00
35. Alternative Transportation Options Credit.	●35 00
36. Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return.	●36 00
37. Heat Pump Credit for Registered Contractors from DR 1322, line 7	●37 00
38. Colorado Film Incentive Credit.	●38 00
39. Food Accessibility Credit, certified by the Department of Agriculture.	●39 00
40. Refundable CHIPS Zone Credit(s) from the DR 1370 line 24, you must submit the DR 1370 with your return.	●40 00
41. Certified Greenhouse Gas Avoidance Credits, you must submit certificate(s) from the Colorado Energy Office with your return.	●41 00
42. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return.	●42 00
43. Electric-Powered Lawn Equipment Credit for qualified retailers.	●43 00
44. Sum of lines 27 through 43	44 00
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 45 through 60 blank. If you want to compute the refund or balance due yourself, continue with line 45.	
45. If line 44 is larger than line 26, enter your overpayment	●45 00
46. Enter the overpayment from your original return or as previously adjusted	●46 00
47. If line 26 is larger than line 44, enter the amount owed	●47 00
48. Enter the amount owed from your original return or as previously adjusted	●48 00
Compute the Amount You Owe	
49. Subtract line 45 from line 46, if the result is negative then enter zero	49 00
50. Subtract line 48 from line 47 if the result is negative then enter zero	50 00
51. Additional tax due, sum of lines 49 and 50	51 00
52. Interest due on additional tax	●52 00
53. Penalty due	●53 00
54. Estimated tax penalty due	●54 00
55. Payment due with this return, sum of lines 51 through 54	●55 00
Paid Electronically <input type="checkbox"/>	

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.



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Name of Corporation (match page 1)	CAN or FEIN (match page 1)

Compute Your Refund

56. Subtract line 46 from line 45, if the result is negative then enter zero	56	00
57. Subtract line 47 from line 48, if the result is negative then enter zero	57	00
58. Overpayment, sum of lines 56 and 57	•58	00
59. Amount from line 58 to carry forward to the next year's estimated tax	•59	00
60. Refund claimed with this return, subtract line 59 from line 58	•60	00

Direct

Routing Number Type: Checking Savings

Deposit

Account Number

File and pay electronically at [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) or make checks payable to:
Colorado Department of Revenue

If you are filing this return **WITH** a check or payment, please mail the return to:
Colorado Department of Revenue
Denver, CO 80261-0006

If you are filing this return **WITHOUT** a check or payment, please mail the return to:
Colorado Department of Revenue
Denver, CO 80261-0005

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 of Officer	Title of Officer	Date (MM/DD/YY)	
Paid Preparer's Last Name	Paid Preparer's First Name	Middle Initial	
Paid Preparer's Address			
Paid Preparer's Address			
City	State	ZIP	Paid Preparer's Phone



