## Income Tax Index -- Combined Return

Question: When a combined group includes affiliated corporation that is required to file a separate federal return using a different tax year end, what tax year is used for the Colorado combined return?

Answer: The combined group must file using the tax year of the consolidated group. The affiliated corporation that filed the separate federal return with the different tax year end must prepare a federal pro forma return using the combined group's tax year to allow preparation of the combined Colorado return.