

**(0025)**

# Form 112X

## Amended Colorado C-Corporation Income Tax Return

**2013**



Fiscal Year Beginning (MM/DD/2013)	Ending (MM/DD/YYYY)
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**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, attach explanation
<input type="checkbox"/> Protective claim, attach explanation	Note: Colorado net operating losses may not be carried back to an earlier tax year.	

Name of Corporation	Colorado Account Number ●
Address	FEIN ●
City	State    Zip

Final Return ● <input type="checkbox"/>	If you are attaching a statement disclosing a listed or reportable transaction, check this box ● <input type="checkbox"/>
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**A. Apportionment of Income.** This return is being filed for:

<input type="checkbox"/> <b>(42)</b> A corporation not apportioning income;	<input type="checkbox"/> <b>(45)</b> A corporation electing to pay a tax on its gross Colorado sales;
<input type="checkbox"/> <b>(43)</b> A corporation engaged in interstate business apportioning income using single factor apportionment (Attach Schedule SF);	<input type="checkbox"/> <b>(46)</b> A corporation claiming an exemption under P.L. 86-272;
<input type="checkbox"/> <b>(44)</b> A corporation engaged in interstate business apportioning income under special regulation;	<input type="checkbox"/> <b>(47)</b> Alternate apportionment method (fill in below)

Requires prior 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 (Attach Schedule C);
<input type="checkbox"/> 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 in the box to the right. (Attach Schedule C);	<input type="checkbox"/> An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Attach Schedule C).

Enter the year of election here (YYYY):

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 5/9/1994, 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 of line 16	• 17	00
<b>Credits</b>		
18. Total nonrefundable credits from line 22, Form 112CR (may not exceed tax on line 17)	• 18	00
19. Total Enterprise Zone credits used – as calculated, or from DR 1366 line 70	• 19	00
20. Net tax, line 17 minus lines 18 and 19	20	00
21. Recapture of prior year credits	• 21	00
22. Total of lines 20 and 21	22	00
23. Estimated tax and extension payments and credits	• 23	00
24. W-2G Withholding from lottery winnings	• 24	00
25. Innovative Motor Vehicle credit from line 36 form DR 0617	• 25	00
26. Authorized Instream Flow Incentive Credit	• 26	00
27. Total of lines 23 through 26	27	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 28 through 43 blank. If you want to compute the refund or balance due yourself, continue with line 28</b>		



28. If line 27 is larger than line 22, enter your overpayment	● 28	00
29. Enter the overpayment from your original return or as previously adjusted	● 29	00
30. If line 22 is larger than line 27, enter the amount owed	● 30	00
31. Enter the amount owed from your original return or as previously adjusted	● 31	00
<b>Compute the Amount You Owe</b>		
32. Line 29 minus line 28, but not less than zero	32	00
33. Line 30 minus line 31, but not less than zero	33	00
34. Additional tax due, total of lines 32 and 33	34	00
35. Interest due on additional tax	● 35	00
36. Penalty due	● 36	00
37. Estimated tax penalty due	● 37	00
38. Payment due with this return, add lines 34 through 37	Paid by EFT <input type="checkbox"/> ● 38	00

<b>Compute Your Refund</b>		
39. Line 28 minus line 29, but not less than zero	39	00
40. Line 31 minus line 30, but not less than zero	40	00
41. Overpayment, total of lines 39 and 40	41	00
42. Amount you want credited to 2014 estimated tax	● 42	00
43. Refund claimed with this return, line 41 minus line 42	● 43	00

## Direct Deposit

Routing Number  Type:  Checking  Savings  
 Account Number

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 return. 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.

Pay electronically at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) or mail and make checks payable 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	First Name	Middle Initial
Paid Preparer's Address	Phone Number ( )	
City	State	Zip

## Instructions

The 2013 Form 112X, Amended C Corporation Income Tax Return, is used to correct your 2013 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 2013 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 32 through 39** compute the amount you owe to the state on the amended return. Any decrease in the amount of the overpayment (line 33) or increase in the amount owed (line 34) 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 35. 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 34 and/or 35.

**Lines 39 through 43** compute your refund of credit available on the amended return. Any increase in the amount of the overpayment (line 39) or decrease in the amount owed (line 40) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 42) for the tax year following the period on the amended return, or can be requested as a refund (line 43).

**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 2013 and 2012, both of which are carried back to tax year 2011, 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 2011 return reporting a federal taxable income of \$100,000 and then incurs net capital losses of \$25,000 and \$35,000 in 2013 and 2012 respectively, one amended return must be filed reporting the 2013 loss reducing the 2011 federal taxable income to \$75,000 and a second amended return must be filed reporting the 2012 loss further reducing the 2011 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)