240112 19999



# 2024 Colorado C Corporation Income Tax Return

**Do not submit federal return, forms or schedules when filing this return.**

**(0023)**

| Fiscal Year Beginning (MM/DD/24) | Fiscal Year Ending (MM/DD/YY) |
|---|---|
| | |

| Name of Corporation | ● Colorado Account Number (CAN) |
|---|---|
| | |

| Address | ● Federal Employer ID Number (FEIN) |
|---|---|
| | |

| City | State | ZIP |
|---|---|---|
| | | |

● ☐ Mark for Final Return

● ☐ If you are submitting a statement disclosing a listed or reported transaction, mark 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 receipts-factor apportionment (DR 0112RF required);

☐ **(44)** A corporation engaged in interstate business apportioning income using special rule (DR 0112RF required);

☐ **(46)** A corporation claiming an exemption under P.L. 86-272;

☐ **(47)** Other apportionment method, see instructions concerning the requirement for approval by the Department (fill in below);

● **B. Separate/Consolidated/Combined Filing.** This return is being filed for:

☐ A single corporation filing a separate return;

☐ 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);

● Enter the year of election (YYYY)

☐ An affiliated group of corporations required to file a combined return (Schedule C required);

☐ An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Schedule C required);

## Federal Taxable Income

| | | Round to nearest dollar | |
|---|---|---|---|
| **1.** Federal taxable income from Federal form 1120 line 30 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 |

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


**Form 112**

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

## 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, explanation required below | • **12** | | 00 |
| Explain: | | | |
| **13.** Sum of lines 9 through 12 | **13** | | 00 |

## 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 on line 18 | • **19** | | 00 |

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

## 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, 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 |
| **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 |

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


**Form 112**

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

| | | | |
|---|---|---|---|
| **44.** Sum of lines 27 through 43 | **44** | | 00 |
| **45.** Net tax due. Subtract line 44 from line 26 | **45** | | 00 |
| **46.** Penalty | • **46** | | 00 |
| **47.** Interest | • **47** | | 00 |
| **48.** Estimated tax penalty due | • **48** | | 00 |
| **49.** Total due. Enter the sum of lines 45 through 48 | • **49** | | |
| **50.** Overpayment, subtract line 26 from line 44 | **50** | | 00 |
| **51.** Amount from line 50 to carry forward to the next year's estimated tax | • **51** | | 00 |
| **52.** Amount from line 50 to be refunded | • **52** | | 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 returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment directly from your bank account electronically.

File and pay at: *Colorado.gov/RevenueOnline* or

**Mail and Make Checks Payable to:** Colorado Department of Revenue
Denver, CO 80261-0006

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**Form 112**

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

**C.** The corporation's books are in care of:

| Last Name | First Name | Middle Initial | Phone Number |
|---|---|---|---|
| | | | |

| Address | City | State | ZIP |
|---|---|---|---|
| | | | |

| **D.** Business code number per federal return (NAICS) | **E.** Year corporation began doing business in Colorado |
|---|---|
| • | • |

**F.** Do you want to allow the paid preparer shown below to discuss this return and any related information with the Colorado Department of Revenue? See the instructions. • ☐ Yes ☐ No

**G.** Kind of business in detail

**H.** Has the Internal Revenue Service made any adjustments in the corporation's income or tax or have you filed amended federal income tax returns at any time during the last four years? • ☐ Yes ☐ No

If yes, for which year(s)? (YYYY)

Did you file amended Colorado returns to reflect such changes or submit copies of the Federal Agent's reports? • ☐ Yes ☐ No

| Last Name of person or firm preparing return | First Name | Middle Initial |
|---|---|---|
| | | |

| Address of person or firm preparing return | Phone Number |
|---|---|
| | |

| City | State | ZIP |
|---|---|---|
| | | |

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 or Title of Officer | Date (MM/DD/YY) |
|---|---|
| | |

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

| If you are filing this return **with** a check or payment, please mail the return to: | If you are filing this return **without** a check or payment, please mail the return to: |
|---|---|
| COLORADO DEPARTMENT OF REVENUE<br>Denver, CO 80261-000**6** | COLORADO DEPARTMENT OF REVENUE<br>Denver, CO 80261-000**5** |

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