

**(0025) 2011 FORM 112X**  
**AMENDED COLORADO C-CORPORATION INCOME TAX RETURN**

FOR FISCAL TAX YEAR BEGINNING \_\_\_\_\_, 2011, ENDING \_\_\_\_\_, 20\_\_\_\_

• REASON FOR AMENDED RETURN (CHECK 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.**

Name of Corporation		Colorado Account Number •
Address		Federal Employer I.D. Number •
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"/>		
<p>• <b>A. Apportionment of Income.</b> This return is being filed for:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> (42) A corporation not apportioning income;</li> <li><input type="checkbox"/> (43) A corporation engaged in interstate business apportioning income using single-factor apportionment (Attach Schedule SF);</li> <li><input type="checkbox"/> (44) A corporation engaged in interstate business apportioning income under special regulation;</li> <li><input type="checkbox"/> (45) A corporation electing to pay a tax on its gross Colorado sales;</li> <li><input type="checkbox"/> (47) Other, federal form filed.</li> </ul>		
<p>• <b>B. Separate/Consolidate/Combined Filing.</b> This return is being filed by:</p> <ul style="list-style-type: none"> <li><input type="checkbox"/> A single corporation filing a separate return;</li> <li><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 here: _____ (Attach Schedule C);</li> <li><input type="checkbox"/> An affiliated group of corporations required to file a combined return (Attach Schedule C);</li> <li><input type="checkbox"/> An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Attach Schedule C).</li> </ul>		
<b>Federal Taxable Income</b> <span style="float: right;"><b>AS AMENDED</b></span>		
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. <b>Tax</b> , 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.....	21	00
22. Estimated tax and extension payments and credits .....	● 22	00
23. W-2G Withholding from lottery winnings .....	● 23	00
24. Refundable alternative fuel vehicle credit from line 74 Form 112CR.....	● 24	00
25. Total of lines 22 through 24 .....	25	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 26 through 41 blank. If you want to compute the refund or balance due yourself, continue with line 26.

26. If line 25 is larger than line 21, enter your overpayment.....	● 26	00
27. Enter the overpayment from your original return or as previously adjusted .....	● 27	00
28. If line 21 is larger than line 25, enter the amount owed.....	● 28	00
29. Enter the amount owed from your original return or as previously adjusted .....	● 29	00

### COMPUTE THE AMOUNT YOU OWE

30. Line 27 minus line 26, but not less than zero .....	30	00
31. Line 28 minus line 29, but not less than zero .....	31	00
32. Additional tax due, total of lines 30 and 31 .....	32	00
33. Interest due on additional tax .....	● 33	00
34. Penalty due .....	● 34	00
35. Estimated tax penalty due .....	● 35	00
36. Payment due with this return, add lines 32 through 35.....	<input type="checkbox"/> Paid by EFT ● 36	00

### COMPUTE YOUR REFUND

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

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Type:  Checking  Savings

Account number

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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 80261-0006

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.

**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.**

**Person or Firm preparing return (name, address and telephone number):**

Signature and Title of Officer

Date

●

The 2011 Form 112X, Amended C Corporation Income Tax Return, is used to correct your 2011 Corporation income tax return. For more information or any questions pertaining to income, deductions, modifications, credits, etc., refer to the income tax book for 2011 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). File the return for free using RevenueOnline. You can file on paper if you cannot file electronically, but please note that filing on paper can increase return problems and delay refunds.

**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.** Generally, Form 112X must be filed within four years of the federal due date of the return or within three years of the last payment made for the year involved. 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.

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

**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.