



DO NOT SEND

2021 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 2021 DR 0112X, Amended Colorado C Corporation Income Tax Return, is used to correct your 2021 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 2021. 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 37 through 43 compute the amount you owe to the state on the amended return. Any decrease in the amount of the overpayment (line 37) or increase in the amount owed (line 38) 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 40. 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 41 and/or 42.

Lines 44 through 48 compute your refund of credit available on the amended return. Any increase in the amount of the overpayment (line 44) or decrease in the amount owed (line 45) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 47) for the tax year following the period on the amended return, or can be requested as a refund (line 48).

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 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 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 nominal 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.



210112X 19999

(0025)

2021 Amended Colorado C Corporation Income Tax Return

Fiscal Year Beginning (MM/DD/21)		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	
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"/> (45) A corporation electing to pay a tax on its gross Colorado sales;		
<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 under special regulation (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);		
Enter the year of election (YYYY)			



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Name	Account Number
Federal Taxable Income	
As Amended	
1. Federal taxable income from Form 1120 or 990-T ● 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. Other additions, submit explanation ● 6	00
7. Sum of lines 3 through 6 7	00
Subtractions	
8. Exempt federal interest ● 8	00
9. Excludable foreign source income ● 9	00
10. Colorado capital gain subtraction ● 10	00
11. Colorado Marijuana Business Deduction ● 11	00
12. Other subtractions, explain below ● 12	00
Explain:	
13. Subtractions allowed under HB21-1002 (see instructions) ● 13	00
14. Sum of lines 8 through 13 14	00



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Name	Account Number
Taxable Income	
15. Modified federal taxable income, subtract line 14 from line 7	15 00
16. Colorado taxable income before net operating loss deduction	•16 00
17. Colorado net operating loss deduction: (see instructions)	
(a) Colorado net operating losses carried forward from tax years beginning before January 1, 2018 • 17(a)	00
(b) Subtract line 17(a) from line 16, If zero skip to 17(d) 17(b)	00
(c) Colorado net operating losses carried forward from tax years beginning on or after January 1, 2018 • 17(c)	00
(d) Colorado net operating loss deduction, sum of (a) and (c) 17(d)	00
18. Colorado taxable income, subtract line 17(d) from line 16	18 00
19. Tax, 4.5% of the amount of line 18	•19 00
Credits	
20. Sum of nonrefundable credits from line 27, form DR 0112CR (the sum of lines 20, 21, and 22 cannot exceed tax on line 19). You must submit the DR 0112CR with your return. •20	00
21. Non-refundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 84 (the sum of lines 20, 21 and 22 cannot exceed tax on line 19). You must submit the DR 1366 with your return. •21	00
22. Strategic capital tax credit from DR 1330 line 7b, the sum of lines 20, 21, and 22 cannot exceed line 19, you must submit the DR 1330 with your return. •22	00
23. Net tax, sum of lines 20, 21 and 22. Subtract that sum from line 19. 23	00
24. Recapture of prior year credits •24	00
25. Sum of lines 23 and 24 25	00
26. Estimated tax and extension payments and credits •26	00
27. W-2G Withholding from lottery winnings, you must submit the W-2G(s) with your return. •27	00
28. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return. •28	00
29. Innovative Motor Vehicle Credit from form DR 0617, you must submit the DR 0617(s) with your return. •29	00
30. Business Personal Property Credit: Use the worksheet in the 112 book instructions to calculate, you must submit copy of assessor's statement with your return. •30	00
31. Renewable Energy Tax Credit from form DR 1366 line 85, you must submit the DR 1366 with your return. •31	00
32. Sum of lines 26 through 31 •32	00



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Name	Account Number	
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 33 through 48 blank. If you want to compute the refund or balance due yourself, continue with line 33.		
33. If line 32 is larger than line 25, enter your overpayment	●33	00
34. Enter the overpayment from your original return or as previously adjusted	●34	00
35. If line 25 is larger than line 32, enter the amount owed	●35	00
36. Enter the amount owed from your original return or as previously adjusted	●36	00
Compute the Amount You Owe		
37. Subtract line 33 from line 34, if the result is negative then enter zero	37	00
38. Subtract line 36 from line 35 if the result is negative then enter zero	38	00
39. Additional tax due, sum of lines 37 and 38	39	00
40. Interest due on additional tax	●40	00
41. Penalty due	●41	00
42. Estimated tax penalty due	●42	00
43. Payment due with this return, sum of lines 39 through 42 Paid by EFT <input type="checkbox"/>	●43	

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	Account Number

Compute Your Refund

44. Subtract line 34 from line 33, if the result is negative then enter zero	44	00
45. Subtract line 35 from line 36, if the result is negative then enter zero	45	00
46. Overpayment, sum of lines 44 and 45	●46	00
47. Amount from line 46 to carry forward to the next year's estimated tax	●47	00
48. Refund claimed with this return, subtract line 47 from line 46	●48	00

Direct

Routing Number Type: Checking Savings

Deposit

Account Number

File and pay electronically at 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