

**Booklet Includes:**  
Instructions  
DR 0112  
Related Forms

**112** Book

C Corporation



**COLORADO**  
Department of Revenue

## Colorado C Corporation Income Tax Filing Guide

### This book includes:

- › DR 0112 2017 Colorado C Corporation Income Tax Return
- › DR 0158-C Extension of Time for Filing a Colorado C Corporation Income Tax Return
- › DR 0900C 2017 C Corporation Income Tax Payment Form
- › DR 0112SF 2017 Schedule SF - Single Factor Apportionment Schedule
- › DR 0112 Schedule C - Colorado Affiliations Schedule
- › DR 0112CR 2017 Credit Schedule for Corporations

### MAILING ADDRESS

FOR FORM DR 0112, DR 0112SF, DR 0112 Schedule C & DR 0112CR

**WITH**  
**PAYMENT**

Mail To

COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-000**6**

**WITHOUT**  
**PAYMENT**

Mail To

COLORADO DEPARTMENT OF REVENUE  
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.

### MAILING ADDRESS

FOR FORM DR 0158-C & DR 0900

COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-000**8**

**Colorado.gov/Tax**

INFORMATION | EDUCATION | ASSISTANCE

2017





170158-C19999

DR 0158-C (06/27/17)  
COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-0008  
Colorado.gov/Tax

(0029)

## Extension of Time for Filing a Colorado C Corporation Income Tax Return

Corporate income tax returns are due on the fifteenth day of the fourth month after the end of your tax year, or by April 17, 2018, for traditional calendar year filers. If you are unable to file by your prescribed due date, you may file under extension. This will allow you an additional six months to file your return, or until October 15, 2018 for traditional calendar year filers. However, the extension to file DOES NOT allow you to extend your payment due date. You must pay at least 90% of your tax liability by the original due date of your return (or April 17) and the remainder by the filing extension due date (or October 15) to avoid delinquent payment penalties.

### Penalties and Interest

If the 90% rule is NOT met by the original due date, then delinquent penalty and interest will be assessed when you file your return. If 90% or more of your tax liability is paid by the original due date, and the remaining balance is paid by the extension due date, no penalty will be assessed. However, you will be billed interest, but only on the amount being paid by the extension due date.

If after the original due date, you determine that you underpaid your extension payment you should pay the additional tax as soon as possible to avoid further accumulation of penalty and/or interest.

### Pay Online

Visit [Colorado.gov/RevenueOnline](http://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. Electronic Funds Transfer (EFT), Debit and Credit options are free services offered by the department. EFT services require pre-registration before payments can be made. Visit [Colorado.gov/Revenue/EFT](http://Colorado.gov/Revenue/EFT) for more information.

The DR 0158-C is not required to be sent if an online payment is made. Please be advised that a nominal processing fee may apply to e-check or credit card payments.

### DO NOT CUT – Return Full Page

DR 0158-C (06/27/17)			
For tax period: (MM/DD/17)		Ending: (MM/DD/YY)	
	2017		
Return the DR 0158-C with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number or Federal Employer Identification Number and "2017 DR 0158-C" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form. File only if you are making an extension payment.			
FEIN			
Colorado Account Number			
Corporation Name			
Address			
City	State	ZIP	
<b>If no payment is due, do not file this form.</b>			Amount Owed
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			\$

### DO NOT CUT – Return Full Page





170900C 19999

DR 0900C (06/06/17)  
COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-0008  
Colorado.gov/Tax

(0021)

# 2017 C Corporation Income Tax Payment Form

## Caution!

This form **MUST** accompany your payment if you filed electronically and wish to pay by check.

The Department strongly recommends that you file using Revenue Online ([Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline)) or by another electronic filing method and remit your payment electronically or by EFT. Information on EFT can be found at [Colorado.gov/Revenue/EFT](http://Colorado.gov/Revenue/EFT)

To pay by mail, make check or money order payable to the "Colorado Department of Revenue." Be sure to round your payment to the nearest dollar. Clearly write your Colorado Account Number and "2017 DR 0112" on the memo line.

Complete the form below. The amount on the check and the amount entered on the payment document must be the same. This will help maintain accuracy in your tax account. Be sure to keep a copy of the money order or note the check number with your tax records.

DO NOT submit a paper return if you have already filed and paid electronically.

### DO NOT CUT – Return Full Page

DR 0900C (06/06/17)			
For tax period: (MM/DD/17)		Ending: (MM/DD/YY)	
	2017		
Return the DR 0900C with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number or Federal Employer Identification Number and "2017 DR 0112" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.			
FEIN			
Colorado Account Number			
Corporation Name			
Address			
City	State	Zip	
<b>If no payment is due, do not file this form.</b> 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.			Amount Owed \$

### DO NOT CUT – Return Full Page

## Instructions For Completing the DR 0112

### S Corporations use the DR 0106

This filing guide will assist you with completing your Colorado Income Tax Return. Please read through this guide before starting your return. Once you finish the form, file it with a computer, smartphone or tablet using our free and secure Revenue Online service at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline). You may also file using private e-File software or with a paid tax preparer. You significantly reduce the chance of errors by filing your return electronically. If you cannot file electronically for any reason, mail the enclosed forms as instructed. All Colorado forms and publications referenced in this guide are available for download at [Colorado.gov/Tax](http://Colorado.gov/Tax) – the official Taxation website.

### Filing Requirements

Each C corporation doing business in Colorado, or those who derive income from Colorado sources, must file this return. Organizations that have been granted tax-exempt status by the IRS are generally exempt from Colorado taxation. However, those tax exempt entities that file federal Form 990-T to report unrelated business taxable income from Colorado sources or from business activity in Colorado are subject to Colorado taxation and are required to file the DR 0112. Any insurance company subject to the tax imposed on gross premiums by §10-3-209, C.R.S. is exempt from Colorado income tax.

### Due Date

Corporate income tax returns are due **April 17, 2018** for traditional calendar year filers. If you are unable to file by your prescribed due date, you may file under extension. See the DR 0158-C for more information about filing extensions.

### Estimated Tax

Every C corporation subject to Colorado income tax must file the DR 0112EP, if it can reasonably expect the net tax liability to exceed \$5,000 during the taxable year. See publication FYI Income 51 for more information.

### Accounting Period and Method

The accounting period and method for Colorado income tax must be the same accounting period and method as used for federal income tax.

### Account Numbers

The Colorado Account Number (CAN) is 8 digits and must be listed in addition to the Federal Employer Identification Number (FEIN) on any form where requested. The CAN used on this form is usually the same number that is found on sales tax licenses and forms related to wage withholding.

### Line-by-Line Instructions

First, complete the federal income tax return to be filed with the IRS. You will use information from that return to complete the Colorado income tax return.

## Section A

Mark the appropriate box related to your apportionment method. Corporations doing business in multiple states must apportion their taxable income to each state in which they conduct business. This ensures the tax is paid to the state in which the income is earned and taxable, and eliminates double taxation. We recommend that you read publication FYI Income 59 for more information. Generally, income is apportioned using the single sales factor.

- **Not Apportioning**

The C corporation conducts business only in the state of Colorado. Tax will be calculated on 100% of the Colorado taxable income.

- **Single Sales Factor**

All business income must be apportioned using a single factor: sales. Nonbusiness income may either be directly allocated to the appropriate state or treated as business income, subject to the single sales factor. The DR 0112SF is required if using this method and can be completed by clicking the appropriate edit button on Revenue Online. Otherwise, submit via the e-Filer Attachment on Revenue Online or send with the paper return.

- **Gross Receipts**

The C corporation that performs no Colorado activities other than making sales, that does not own or rent real estate within Colorado borders, and that generates annual Colorado gross sales of \$100,000 or less, may elect to pay tax on 0.5% of the annual Colorado gross receipts – in lieu of paying the normal income tax. We recommend that you read publication FYI Income 58 if this applies to you. If using this method, you must enter the annual Colorado gross receipts on line 17, the calculated 0.5% tax on line 18, and enter “gross receipt tax” next to each of these two lines.

- **Other Apportionment Method**

When Colorado apportionment methods do not fairly measure the Colorado-source income, the corporation may request (or the Department might require) an alternative apportionment method.

## Section B

Mark the appropriate box to designate a separate, consolidated, or combined return.

There are four possible filing alternatives for C corporations. We recommend that you read publication FYI Income 60 for additional information.

- **Separate**

This designation is for a single corporation, regardless of its membership in an affiliated group. A single corporation cannot use this filing alternative if it elects to be part of a consolidated return or if it is required to be included in a combined filing.

- **Consolidated**

This designation is for affiliated members of a group of corporations defined by §1504 Internal Revenue Code. However, only those members conducting business in Colorado can be included in the consolidated return. This filing alternative is binding for four years and requires consent of the Colorado members of the group. Filing such a return shall be deemed consent.

- **Combined**

This designation is for affiliated members of a group of corporations defined by §39-22-303, C.R.S. that meets at least half of the six-part intercompany business relationship test for this year and the preceding two years. This is a required filing alternative.

- **Combined/Consolidated**

This designation is for an affiliated group filing a combined return, but who has a member that filed a federal consolidated return with another corporation, and the other corporation is conducting business in Colorado but is not otherwise eligible to be included in the combined report.

- Interest income – the amount of state or municipal obligations that were not included in federal taxable income. DO NOT include bond premium amortization, or any interest earned from bonds issued by any state or political subdivision, excluding any bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Qualifying interest shall be net of any expense required to be allocated thereto by the Internal Revenue Code for federal income tax purposes. See publication FYI Income 52 for more information.
- Foreign-source income – the amount of any income, war profits, or excess profits taxes paid or accrued to any foreign country or to any possession of the United States that were claimed as a deduction on the federal return.
- Gross Conservation Easement charitable contribution – Any charitable deduction taken on the federal return for a gross conservation easement that has also been claimed for a Colorado tax credit. Complete the DR 1305 Part D.

**Line 7**

Enter the sum of lines 3 through 6.

**Subtractions**

**Line 8**

Enter any income that is included on line 1, which is derived from any U.S. government bond interest and any interest or dividend income on obligations securities of any authority, commission, or instrumentality of the United States to the extent that such income is exempt from state taxation by federal law. We recommend that you read publication FYI Income 20 if this applies to you.

**Line 9**

Enter any income that is included on line 1, which is derived from foreign income that qualifies as excludable foreign-source income. Excludable foreign-source income means taxable income from sources outside the United States as used in §862 of the Internal Revenue Code. Excludable foreign-source income shall also be omitted in determining the Colorado sales factor on the DR 0112SF.

We recommend that you read publication FYI Income 58 if these conditions apply to you:

- The corporation has elected to claim foreign tax paid or accrued as a deduction on the federal income tax return and therefore the Colorado exclusion can equal that of the federal deduction
- The corporation has elected to claim foreign tax paid or accrued as a credit on the federal income tax return.

**Taxable Income**

**Line 1**

Enter the federal taxable income (or loss) from federal Form 1120 or 990-T.

**Line 2**

Enter any amount from line 1 that is attributed to affiliated corporations that are not included in this consolidated or combined return.

**Line 3**

Subtract line 2 from line 1. This reflects the taxable income of the federal pro-forma return included on the Colorado form.

**Additions**

**Line 4**

Enter any federal net operating loss deduction claimed in the computation of the federal taxable income. We recommend that you read publication FYI Income 19 if this applies to you.

**Line 5**

Enter any Colorado income tax claimed as a deduction in the computation of the federal taxable income.

**Line 6**

Enter the sum of all other qualifying additions. For this line, you must further explain your basis for this adjustment. If you are using Revenue Online, submit this explanation to your return electronically with the E-Filer Attachment option. Otherwise, use the DR 1778 or attach a written statement to your paper return. We recommend that you read publication FYI Income 58 if this applies to you:

**Line 10**

You might be eligible to subtract the income you earned from a Colorado-source capital gain. The amount of this subtraction is limited to \$100,000. We recommend that you read publication FYI Income 15 if this applies to you.

You must complete and submit the DR 1316 with your return. Take precaution to completely fill out each item of this form. Be as detailed as possible, especially when providing property descriptions, ownership, and dates of acquisition and sale.

**Line 11**

For Colorado-licensed marijuana businesses, list any expenditure that is eligible to be claimed as a federal income tax deduction but is disallowed by section 280E of the Internal Revenue Code because marijuana is a controlled substance under federal law.

To calculate this deduction, you must create pro forma federal schedule(s) for Business Profit or Loss as if the federal government would have allowed the expenditures from the marijuana business. The Colorado deduction shall be the difference between the profit/loss as calculated on the ACTUAL schedule(s) filed with the federal return and the pro forma schedule(s) described above. You must attach both the pro forma schedule(s) and the actual schedule(s) to your Colorado return to receive this deduction.

**Line 12**

**Agricultural Asset Lease Deduction**

Enter the certificate number (YY-####) for the deduction certificate that was provided by the Colorado Agricultural Development Authority (CADA). If you received more than one certificate you must file electronically. Enter the amount of the deduction on this line. The amount of deduction allowed to a qualified taxpayer may not exceed \$25,000. You must submit a copy of each certificate with your return.

**Line 13**

Enter the sum of all other qualifying subtractions. For this line, you must further explain your basis for this adjustment. The explanation can be scanned and attached to your electronic filing through Revenue Online or most tax software, mailed with the DR 1778 or attached to your paper return.

We recommend that you read publication FYI Income 58 if these subtractions apply to you:

- Colorado income tax refund—the amount of any Colorado income tax refund that was included on line 3.
- Gross up provisions—the amount of any IRC section 78 gross up provisions that was included on line 3.
- Various credits—the amount of any salary or wage expense that was not allowed as a federal deduction by the IRS due to the provisions of the Indian employment credit, work opportunity credit, empowerment zone employment credit, orphan drug credit, the credit for increasing research activities, employee retention credit, welfare-to-work credit, or mine rescue team training credit.

**Line 14**

Enter the sum of lines 8 through 13.

**Taxable Income**

**Line 15**

Calculate your modified federal taxable income by subtracting line 14 from line 7.

**Line 16**

Enter the Colorado taxable income. This amount is transferred from line 15 if not apportioning income. Otherwise, for corporations that are apportioning income, this amount shall be transferred from line 16 of the DR 0112SF.

**Line 17**

Enter the Colorado net operating loss deduction. This amount is calculated in the same manner as the federal net operating loss deduction, except that in the case of a corporation apportioning income, it is the part of the federal net operating loss (as modified) that is from Colorado sources. Colorado net operating losses may be carried forward 20 years for tax years beginning on or after August 6, 1997. They may not be carried back. Federal limitations on carryover losses between predecessor and successor corporations apply to Colorado income tax as well. We suggest that you read publication FYI Income 19 if this applies to you.

**Line 18**

Calculate your Colorado taxable income by subtracting line 17 from line 16.

**Tax**

**Line 19**

Calculate your Colorado tax. Multiply line 18 by the tax rate of 4.63%.

**Credits**

**Line 20**

Complete the DR 0112CR to calculate this line. Transfer the amount of nonrefundable credits from line 26 of the DR 0112CR. You must submit the DR 0112CR with your return.

**Line 21**

Use your tax software, Revenue Online or the DR 1366 to calculate the total amount of nonrefundable enterprise zone credits being used to offset the current year tax liability. The sum of line 19 and 20 cannot exceed the amount entered on line 18. You must submit the DR 1366 and a copy of each certificate with your return. **The Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.**

**Line 22**

Subtract the sum of lines 20 and 21 from line 19. The value on line 21 cannot be a negative number, as the total of nonrefundable credits cannot exceed the tax due.

**Line 23**

Corporations required to recapture federal investment credits with respect to Colorado assets must recapture



the “old” Colorado investment credits as well. Include any investment credit recapture, historic property preservation credit recapture, low income housing credit recapture, or any other credit recapture. Submit an explanation that itemizes each recaptured amount calculated for this line. The explanation can be scanned and attached to your electronic filing through Revenue Online or most tax software, mailed with the DR 1778 or attached to your paper return.

**Line 24**

Enter the sum of lines 22 and 23.

**Line 25**

Carefully review payment records before completing this line. Use Revenue Online ([Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline)) to verify estimated taxes paid on the account. Doing so will reduce processing delays. Enter the amount of credit for prepayments. Include the sum of the following on line 25:

- Estimated tax payments for 2017; *and*
- Any overpayment from 2016 that was carried forward to 2017; *and*
- Extension payment(s) remitted with the DR 0158-C; *and*
- Payments remitted with DR 1079 to satisfy withholding requirements for the sale of Colorado real estate that closed during the tax year for which you are filing this return. You must submit the DR 1079 with your return.

**Line 26**

Enter the amount of withholding reported on Form W-2G from lottery or gambling winnings.

**Line 27**

Complete all applicable parts of the DR 1305. Enter the amount from the DR 1305G line 33. You must submit the DR 1305G with your return.

**Line 28**

Enter the Innovative Motor Vehicle Credit from the DR 0617. You must submit each DR 0617 with your return.

**Line 29**

This credit is only available if business personal property tax was paid to a Colorado county in 2017 and the business had business personal property valued at \$15,000 or less.

Submit a copy of the assessor’s statement with your return.

**Table 1** – Match your federal taxable income amount from the DR 0112 line 1.

Amount from the DR 0112 line 1	Credit rate
\$0 - \$50,000	.8037
\$50,001 - \$75,000	.7037
\$75,001 - \$100,000	.6137
\$100,001 - \$335,000	.5637
\$335,001 - \$10,000,000	.6137
\$10,000,001 - \$15,000,000	.6037
\$15,000,001 - \$18,333,333	.5737
\$18,333,334 and up	.6037

Business personal property credit calculation worksheet:

Enter the amount of business personal property tax paid in 2017	A _____
Enter the Credit Rate from Table 1 that corresponds with your Federal Taxable Income	B _____
Multiply line A times line B to calculate the credit allowed, enter on the DR 0112 line 29	\$ _____

**Line 30**

Enter the amount from form DR 1366 line 88. You must submit the DR 1366 and a copy of each certificate with your return. **The Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.**

**Line 31**

Enter the sum of lines 25 through 30 if filing a paper return. **If the amount of line 24 exceeds the amount of line 31, additional tax is due with this return, continue to line 32. If not, go to line 37.**

**Line 32**

Subtract line 31 from line 24.

**Line 33**

Calculate any penalty owed for delinquent filing or payment. The penalty is the greater of \$5 or 5% of the net tax due for the first month after the due date and increased by 0.5% for each additional month past the due date. The maximum penalty is 12%. Or, if you prefer not to calculate this penalty, the Department will bill you.

**Line 34**

Calculate any interest owed for delinquent filing or payment. The interest rate is 4% of the net tax due. Or, if you prefer not to calculate this interest, the Department will bill you. Interest on any bill issued that remains unpaid after 30 days of issuance will increase to 7%.

**Line 35**

To calculate this penalty, complete the DR 0205. Enter any estimated tax penalty owed on this line. You must submit the DR 0205 with your return.

**Line 36**

Enter the sum of lines 32 through 35. Payment can be made electronically at:

- [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) ; *or*
- [Colorado.gov/Revenue/EFT](http://Colorado.gov/Revenue/EFT) ; *or*
- If you are filing this return WITH a check or payment, please mail the return to:

**Colorado Department of Revenue  
Denver, CO 80261-0006**

**Line 37**

Subtract line 31 from line 24.

**Line 38**

Enter the amount you would like to be available for 2018 estimated tax.

**Line 39**

**Subtract** line 38 from line 37 to calculate the amount of your refund. You have the option of authorizing a transaction by the Department to directly deposit these funds to your bank account. Otherwise, a refund check will be mailed to the address you have designated on this return.

**Direct Deposit**

You have the option of authorizing the Department to directly deposit these funds into your bank account. Otherwise, a refund check will be mailed to the address you have designated on this return.

Enter the routing and account numbers and account type. The routing number is 9 digits. Account numbers can be up to 17 characters (numbers and/or letters). Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to ensure you are using the correct information and that they will honor a direct deposit.

**Intercepted Refunds**

The Department will intercept your refund if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS.

**Section C**

Enter the name, phone, and address of the party responsible for maintaining the books belonging to this corporation.

**Section D**

Enter the 6-digit North American Industry Classification System (NAICS) number that best describes the purpose of this business. Use the same code used on the federal return.

**Section E**

Enter the year the corporation began doing business in Colorado.

**Section F**

Mark the “Yes” box to allow the Colorado Department of Revenue to discuss this tax return with the paid preparer or designee who signed it. This authorization is valid for any period of time and can be revoked with a written statement to the Department. Revocations must declare the return filing period and tax type, must designate that the Third Party Designee is being revoked and must be signed and dated by the taxpayer and/or designee. By completing this area of the return, the taxpayer is granting the designee the ability to:

- Provide any missing information needed for the processing of your return; *and*
- Call the Department for information about the return, including the status of any refund or processing time, *and*
- Receive upon request copies of notices, bills or transcripts related to the return, *and*
- Respond to notices about math errors, intercepts and questions about the preparation of the return.

This designation **does not** allow the third party to receive any refund check, bind the taxpayer to anything (including any additional tax liability), or otherwise represent the taxpayer before the Colorado Department of Revenue. In order to expand the designee’s authorization, complete the DR 0145 Power of Attorney for Department-Administered Tax Matters and submit via Revenue Online.

**Section G – H**

Complete the data as requested.

**Signature**

The law requires the return to be signed under penalty of perjury. Persons authorized to sign this return must either be the president, vice president, treasurer, assistant treasurer, chief accounting officer, or other officer that is duly authorized to act on behalf of the corporation. In cases where receivers, trustees in bankruptcy, or assignees are operating the property or business of corporations, such receivers, trustees, or assignees shall make returns for such corporations in the same manner and form as corporations are required to make returns.

**Amendments**

If an amended return is filed with the IRS, or if the IRS changes the content of the return, an amendment must be filed with Colorado. Use Revenue Online or the DR 0112X to amend the Colorado return. If the corporation operates in multiple states, the Department will accept the revenue agent report (RAR) in lieu of an amended return. Be sure to list the Colorado Account Number on the RAR before mailing a copy to one of the addresses below:

<p>If you are filing this return WITH a check or payment, please mail the return to:</p> <p><b>Colorado Department of Revenue Denver, CO 80261-0006</b></p> <p>If you are filing this return WITHOUT a check or payment, please mail the return to:</p> <p><b>Colorado Department of Revenue Denver, CO 80261-0005</b></p>
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**Caution: Federal adjustments must be reported to the Colorado Department of Revenue. See §39-22-601(6), C.R.S. for information about the statute of limitations.**



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# 2017 Colorado C Corporation Income Tax Return

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

Fiscal Year Beginning (MM/DD/17)		Year Ending (MM/DD/YY)	
		2017	
Name of Corporation			• Colorado Account Number
Address			• FEIN
City	State	ZIP	
Final Return		If you are submitting a statement disclosing a listed or reported transaction, mark this box	
• <input type="checkbox"/>		• <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 single-factor apportionment (DR 0112SF 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 using special regulation (DR 0112SF required);	<input type="checkbox"/> (47) Other appointment method, must be pre-approved by the department (fill in below)

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

<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. <b>Warning:</b> 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)

Federal Taxable Income		Round to nearest dollar	
1. Federal taxable income from Federal 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



170112 29999

Name		Account Number
<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. Colorado Marijuana Business Deduction	● 11	00
12. Agricultural asset lease deduction. Enter CADA certificate number and submit a copy of your certificate with your return	● CADA Certificate Number <input type="text"/>	● 12 00
13. Other subtractions, submit explanation	● 13	00
14. Sum of lines 8 through 13	14	00
<b>Taxable Income</b>		
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	● 17	00
18. Colorado taxable income, subtract line 17 from line 16	18	00
19. Tax, 4.63% of the amount on line 18	● 19	00
<b>Credits</b>		
20. Sum of nonrefundable credits from line 26, form DR 0112CR (the sum of lines 20 and 21 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 87 (the sum of lines 20 and 21 cannot exceed tax on line 19). You must submit the DR 1366 with your return.	● 21	00
22. Net tax, sum of lines 20 and 21. Subtract that sum from line 19.	22	00
23. Recapture of prior year credits	● 23	00
24. Sum of lines 22 and 23	24	00
25. Estimated tax and extension payments and credits	● 25	00
26. W-2G Withholding from lottery winnings, you must submit the W-2G(s) with your return.	● 26	00
27. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	● 27	00
28. Innovative Motor Vehicle Credit from form DR 0617, you must submit the DR 0617(s) with your return.	● 28	00
29. 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.	● 29	00



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Name	Account Number
30. Renewable Energy Tax Credit from form DR 1366 line 88, you must submit the DR 1366 with your return. ● 30	00
31. Sum of lines 25 through 30 31	00
32. Net tax due. Subtract line 31 from line 24 32	00
33. Penalty ● 33	00
34. Interest ● 34	00
35. Estimated tax penalty due ● 35	00
36. Total due. Enter the sum of lines 32 through 35 ● 36	
37. Overpayment, subtract line 24 from line 31 37	00
38. Amount from line 37 to carry forward for future year estimated tax ● 38	00
39. Amount from line 37 to be refunded ● 39	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.

Pay electronically at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) or  
Mail and Make Checks Payable to: Colorado Department of Revenue  
Denver, CO 80261-0006



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Name				Account Number	

**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. May the Colorado Department of Revenue discuss this return with the paid preparer shown below (see 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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:

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



170112SF19999

### 2017 Schedule SF — Single Factor Apportionment Schedule

Name	Account Number	
1. Total modified federal taxable income from the DR 0112 line 15 <span style="float: right;">1</span>		
<b>Business Income Apportioned to Colorado By Use of the Sales Factor</b> Do not include foreign source revenues modified out on the DR 0112 line 9.		
	● Colorado	● Total
2. Gross sales of tangible personal property ● 2		
3. Gross revenue from services ● 3		
4. Gross rents and royalties from real property ● 4		
5. Gross proceeds from sales of real property ● 5		
6. Taxable interest and dividend income ● 6		
7. Gain from the sale of intangible personal property ● 7		
8. Patent and copyright royalties ● 8		
9. Revenue from the performance of purely personal services ● 9		
10. Total revenue (total of lines 2 through 9 in each column) 10		
11. Line 10 (Colorado) divided by line 10 (Total) 11		
<b>Complete Lines 12 and 15 only if nonbusiness income is being directly allocated. If all income is being treated as business income, enter 0 (Zero) on Lines 12 and 15.</b>		
12. Less income directly allocable		
<b>Nonbusiness Income Only</b>	(a) Net rents and royalties from real or tangible property ●	
	(b) Capital gains and losses ●	
	(c) Interest and dividends ●	
	(d) Patents and copyright royalties ●	
	(e) Other nonbusiness income ●	
	(f) Total income directly allocable [add lines (a) through (e)] 12	
13. Modified federal taxable income subject to apportionment by formula, line 1 less line 12 13		
14. Income apportioned to Colorado by formula, line 11 multiplied by line 13 14		

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



170112SF29999

Name		Account Number																					
<p><b>15. Add income directly allocable to Colorado:</b></p> <table border="1"> <tr> <td rowspan="6" style="text-align: center; vertical-align: middle;"><b>Nonbusiness Income Only</b></td> <td>(a) Net rents and royalties from real or tangible property ●</td> <td></td> <td></td> </tr> <tr> <td>(b) Capital gains and losses ●</td> <td></td> <td></td> </tr> <tr> <td>(c) Interest and dividends ●</td> <td></td> <td></td> </tr> <tr> <td>(d) Patents and copyright royalties ●</td> <td></td> <td></td> </tr> <tr> <td>(e) Other nonbusiness income ●</td> <td></td> <td></td> </tr> <tr> <td>(f) Total income directly allocable [add lines (a) through (e)]</td> <td style="text-align: right;"><b>15</b></td> <td></td> <td></td> </tr> </table>				<b>Nonbusiness Income Only</b>	(a) Net rents and royalties from real or tangible property ●			(b) Capital gains and losses ●			(c) Interest and dividends ●			(d) Patents and copyright royalties ●			(e) Other nonbusiness income ●			(f) Total income directly allocable [add lines (a) through (e)]	<b>15</b>		
<b>Nonbusiness Income Only</b>	(a) Net rents and royalties from real or tangible property ●																						
	(b) Capital gains and losses ●																						
	(c) Interest and dividends ●																						
	(d) Patents and copyright royalties ●																						
	(e) Other nonbusiness income ●																						
	(f) Total income directly allocable [add lines (a) through (e)]	<b>15</b>																					
<b>16. Total income apportioned to Colorado, sum of lines 14 and 15. Enter here and on the DR 0112 line 16</b>		<b>16</b>																					
		Tax year ending (MM/DD/YY)																					
<b>17.</b> <input type="checkbox"/> Pursuant to §39-22-303.5(6) C.R.S., taxpayer elects to treat nonbusiness income as business income for:																							



## Instructions For Schedule C

Schedule C must be completed if the corporation for which the return is filed owned

- more than 50% of the stock of another corporation or,
- more than 50% of the stock of the corporation for which the return is filed was owned by another corporation.

Enter information for the common parent on line 1. Lines 2 through 6 are for subsidiary corporations. Submit additional sheets if necessary.

### Sections A through C

Enter the corporation's name, address, Colorado Account Number and Federal Employer Identification Number.

### Section D

Taxpayers who are affiliated corporations, as described above, and who have more than 20% of their property and payroll located within the United States must complete Section D.

The blocks in Section D are numbered from 1 to 6 and correspond to the six numbered intercompany business relationships described below. For each affiliate listed on Schedule C, mark yes or no in the blocks of Section D, to indicate whether the below described intercompany business relationships did or did not exist during the tax year and the two preceding tax years.

### Intercompany Business Relationships

1. Is 50% or more of the corporation's gross receipts from sales or leases to other affiliates or is 50% or more of the corporation's cost of goods sold or leased from other affiliates?
2. Does the corporation receive 50% or more of

the total annual value of each of five or more of the following services from other affiliates: advertising and public relations, accounting and bookkeeping, legal, personnel, sales, purchasing, research and development, insurance, employee benefit programs? Do not count services which are provided at an "arm's length charge." (See U.S. Treasury Regulation 1.482-2(b)(3).)

3. Is 20% or more of the corporation's long-term debt owed to or guaranteed by other affiliates or is 20% or more of any other affiliate's long-term debt owed to or guaranteed by the corporation?
4. Does the corporation use patents, trademarks, service marks, logos, trade secrets, copyrights or other proprietary materials owned by other affiliates?
5. Are 50% or more of the members of the corporation's board of directors also members of the board of directors or corporate officers of other affiliates?
6. Are 25% or more of the corporation's 20 highest ranking officers also members of the board of directors or corporate officers of other affiliates?

### Section E

Mark the block in Section E if the corporation is included in a combined report. Corporations included in a combined report must have answered yes to three or more of the intercompany business relationships referred to in Section D.

### Sections F through I

Enter corporation's owner number, whether or not there was a change in ownership, the ownership percentage and principal business activity.



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### Schedule C – Colorado Affiliations Schedule

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

Parent										
1.	A. Name of Corporation							B. Colorado Account Number		
Address of Corporation			City		State	ZIP	C. FEIN			
D. Intercompany Business Relationships (See Instructions)										
1.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	2.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	
3.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	4.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	
5.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	6.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	
E. Mark if corporation is included in combined return							<input type="checkbox"/>	F. Owned by corporation number		
G. Change in ownership % during taxable period							<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
								H. % of ownership close of taxable period		
I. Principal business activity										
2.	A. Name of Corporation							B. Colorado Account Number		
Address of Corporation			City		State	ZIP	C. FEIN			
D. Intercompany Business Relationships (See Instructions)										
1.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	2.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	
3.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	4.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	
5.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	6.	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No	
E. Mark if corporation is included in combined return							<input type="checkbox"/>	F. Owned by corporation number		
G. Change in ownership % during taxable period							<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
								H. % of ownership close of taxable period		
I. Principal business activity										

Submit additional pages as needed





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<b>Name</b>							<b>Account Number</b>	
<b>3.</b>	<b>A. Name of Corporation</b>						<b>B. Colorado Account Number</b>	
<b>Address of Corporation</b>		<b>City</b>		<b>State</b>	<b>ZIP</b>	<b>C. FEIN</b>		
<b>D. Intercompany Business Relationships (See Instructions)</b>								
1. <input type="checkbox"/> Yes <input type="checkbox"/> No      2. <input type="checkbox"/> Yes <input type="checkbox"/> No      3. <input type="checkbox"/> Yes <input type="checkbox"/> No      4. <input type="checkbox"/> Yes <input type="checkbox"/> No 5. <input type="checkbox"/> Yes <input type="checkbox"/> No      6. <input type="checkbox"/> Yes <input type="checkbox"/> No								
<b>E. Mark if corporation is included in combined return</b> <input type="checkbox"/>						<b>F. Owned by corporation number</b>		
<b>G. Change in ownership % during taxable period</b> <input type="checkbox"/> Yes <input type="checkbox"/> No						<b>H. % of ownership close of taxable period</b>		
<b>I. Principal business activity</b>								
<b>4.</b>	<b>A. Name of Corporation</b>						<b>B. Colorado Account Number</b>	
<b>Address of Corporation</b>		<b>City</b>		<b>State</b>	<b>ZIP</b>	<b>C. FEIN</b>		
<b>D. Intercompany Business Relationships (See Instructions)</b>								
1. <input type="checkbox"/> Yes <input type="checkbox"/> No      2. <input type="checkbox"/> Yes <input type="checkbox"/> No      3. <input type="checkbox"/> Yes <input type="checkbox"/> No      4. <input type="checkbox"/> Yes <input type="checkbox"/> No 5. <input type="checkbox"/> Yes <input type="checkbox"/> No      6. <input type="checkbox"/> Yes <input type="checkbox"/> No								
<b>E. Mark if corporation is included in combined return</b> <input type="checkbox"/>						<b>F. Owned by corporation number</b>		
<b>G. Change in ownership % during taxable period</b> <input type="checkbox"/> Yes <input type="checkbox"/> No						<b>H. % of ownership close of taxable period</b>		
<b>I. Principal business activity</b>								

Submit additional pages as needed





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Name						Account Number					
<b>5.</b>	A. Name of Corporation					B. Colorado Account Number					
Address of Corporation		City		State	ZIP	C. FEIN					
D. Intercompany Business Relationships (See Instructions)											
1.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	2.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	3.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	4.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	6.	<input type="checkbox"/> Yes	<input type="checkbox"/> No						
E. Mark if corporation is included in combined return						F. Owned by corporation number					
<input type="checkbox"/>											
G. Change in ownership % during taxable period						H. % of ownership close of taxable period					
<input type="checkbox"/> Yes <input type="checkbox"/> No											
I. Principal business activity											
<b>6.</b>	A. Name of Corporation					B. Colorado Account Number					
Address of Corporation		City		State	ZIP	C. FEIN					
D. Intercompany Business Relationships (See Instructions)											
1.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	2.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	3.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	4.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
5.	<input type="checkbox"/> Yes	<input type="checkbox"/> No	6.	<input type="checkbox"/> Yes	<input type="checkbox"/> No						
E. Mark if corporation is included in combined return						F. Owned by corporation number					
<input type="checkbox"/>											
G. Change in ownership % during taxable period						H. % of ownership close of taxable period					
<input type="checkbox"/> Yes <input type="checkbox"/> No											
I. Principal business activity											

Submit additional pages as needed





170112CR19999



## 2017 Credit Schedule for Corporations

### Submit the DR 0112CR with your tax return

- Use this schedule to determine which tax credits you are eligible to claim.
- **Be sure to submit the required supporting documentation for each credit claimed, including supporting schedules.**
- Most e-file software products and tax preparers have the ability to submit this schedule and attachments electronically. If you do not attach the

documents electronically, fill out and submit the DR 1778 with your return and include all required supporting documentation. Revenue Online can also be used to file your return and attachments electronically. Otherwise, attach **ALL** required documents to your paper return.

- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the fourth decimal place. Round to four significant digits, e.g. xxx.xxxx

Name of Corporation		Colorado Account Number	
Pass-through Entity Name		Ownership %	Entity Account Number
Enter in Section (A) the total credit generated in 2017 and any carryforward credit that is available from a prior year. Enter in Section (B) the portion of the credit in Section (A) that is being used to offset tax in 2017. If Section (A) is larger than Section (B) and the credit can be carried forward to future years.			
1. Tax liability from the DR 0112 line 19		1	
<b>A. The New Investment Tax Credit</b>			
		• Section (A)	• Section (B)
2. \$1,000 minus amount on line 7	• 2		
3. Current year qualified investment	• 3		
4. 1% of the amount on line 3	• 4		
5. New investment tax credit carried over from prior year	• 5		
6. Enter in Section (A) the total of lines 4 and 5. Enter in Section (B) the lesser of the amount in Section (A) or the amount on line 2	• 6		
<b>B. Other Credits</b>			
7. Old investment tax credit	• 7		•
8. Crop and livestock contribution credit	• 8		•
9. Historic property preservation credit, you must submit the certification with your return.	• 9		•
10. Child Care Contribution credit, you must submit the DR 1317 with your return.	• 10		•
11. Child care center/family care home investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return.	• 11		•
12. Employer child care facility investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return.	• 12		•
13. School-to-Career investment credit, you must submit your certification letter with your return.	• 13		•





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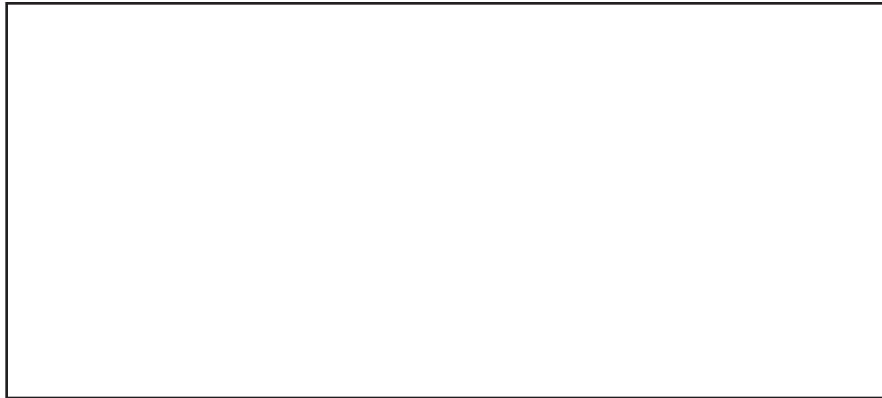
Name	Account Number	
	● Section (A)	● Section (B)
14. Colorado works program credit, you must submit a copy of the letter from the county Department of Social/Human Services with your return. ●14		●
15. Contaminated land redevelopment credit from line 9 of form DR 0349, you must submit the DR 0349 with your return. ●15		●
16. Aircraft manufacturer new employee credit, you must submit the DR 0085 and DR 0086 with your return. ●16		●
17. Colorado Job growth incentive credit, you must submit certification from the EDC with your return. ●17		●
18. Certified auction group license fee credit, you must submit a copy of the certification with your return. ●18		●
19. Advanced Industry Investment credit, you must submit certification from the EDC with your return. ●19		●
20. Low-income housing credit, you must submit the CHFA certification with your return ●20		●
21. Credit for food contributed to hunger-relief charitable organizations, you must submit the DR 0346 with your return. ●21		●
22. Preservation of Historic Structures credit carried forward from a prior year. ●22		●
23. Preservation of Historic Structures credit, you must submit the certificate from OEDIT with your return. ●23		●
24. If you are claiming the Preservation of Historic Structures credit, enter your credit certificate number issued by OEDIT. ●24		
25. Rural Jump Start Zone credit, you must submit certificate from Office of Economic Development AND the DR 0113 with your return. ●25		●
26. Total nonrefundable credits, add both columns from lines 6 through 25, exclude the certificate number on line 24. Enter here and transfer column B to the DR 0112 line 20 ●26		●
<b>Limitation:</b> The total credits entered on line 26 on this DR 0112CR may not exceed the tax on line 1.		







Official State of  
Colorado Publication



### **Old Investment Tax Credit**

The old investment tax credit is the sum of the old investment tax credit carry over, the current year old investment tax credit and the old investment tax credit carry back. The current year credit is 10% of the federal current year rehabilitation, energy and reforestation investment credit on assets located in Colorado. The credit is limited to the first \$5,000 of tax liability plus 25% of the tax in excess of \$5,000. Excess credit may be carried back three years and forward seven. See publication FYI Income 11 if this applies to you.

### **Crop and Livestock Contribution Credit**

A 25% credit is available for the donation of crops or livestock to a charitable organization. See publication FYI Income 57 if this applies to you.

### **Historic Property Preservation Credit**

A credit of 20% of the cost of restoring certified historic property in Colorado is available. See publication FYI Income 1 if this applies to you.

### **Child Care Contribution Credit**

A 75% credit is available for qualifying contributions made to promote child care in Colorado. See publication FYI Income 35 if this applies to you.

### **Child Care Facility Investment Credit**

A 20% investment credit is available for certain tangible personal property used in the operation of a child care center, a family child care home, or a foster care home. See publication FYI Income 7 if this applies to you.

Note! There are two credits that are available for the preservation of historic properties and structures. Each credit has a different certification process and is subject to different limitations and qualification requirements.

The Historic Property Preservation credit (§39-22-514, C.R.S.) must be claimed on line 9 of the DR 0112CR. For more information on this credit, review FYI Income 1.

The Preservation of Historic Structures credit (§39-22-514.5, C.R.S.) must be claimed on lines 22 through 24 of the DR 0112CR. For more information on this credit, review resources available online from the Colorado Office of Economic Development or from History Colorado.

### **Employer Child Care Facility Investment Credit**

A 10% investment credit is available for employer sponsored child care facility investment. See publication FYI Income 7 if this applies to you.

### **School-to-Career Investment Credit**

A credit of 10% of the current year investment in a qualified school-to-career program is available. See publication FYI Income 32 if this applies to you.

### **Colorado Works Program Credit**

A credit of 20% of an employer's expenditures to employ recipients of public assistance is available. See publication FYI Income 34 if this applies to you.

### **Contaminated Land Redevelopment Credit**

A 20 to 50% credit is available for expenditures made to redevelop contaminated land in Colorado. This credit may only be used as a carry forward from prior years. See publication FYI Income 42 if this applies to you.

### **Aircraft Manufacturer New Employee Credit**

A credit is available to qualified aircraft manufacturers located in an aviation development zone. See publication FYI Income 62 if this applies to you.

### **Job Growth Incentive Credit**

Credits are approved and certified by the Colorado Economic Development Commission. A credit certificate issued by the Commission must be submitted with any return claiming this credit. See publication FYI Income 66 if this applies to you.

Certain credits require supplemental documentation or they might be denied. We strongly suggest that you submit your documentation using the E-Filer Attachment option through Revenue Online. Otherwise, use form DR 1778, supported e-file software, or attach to your paper return. FYIs are available in the Education and Legal Research section at *Colorado.gov/Tax*