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DR 0104TN (12/13/21)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Colorado Earned Income Tax Credit for ITIN Filers

You must include a copy of this completed form with your tax return.

Instructions

If you were able to claim a federal earned income tax credit (EITC) including your spouse and up to three of your dependents, do not use this form.

If you could not claim a federal EITC only because you, your spouse, or your dependents have an Individual Taxpayer Identification Number (ITIN) or a Social Security Number (SSN) that is not valid for employment, then you may be able to claim a Colorado Earned Income Tax Credit (COEITC) with this form.

If you were able to claim a federal EITC, but you were not able to include some of your dependents only because they have an ITIN or SSN that is not valid for employment, then you may be able to claim a higher COEITC with this form.

Start by completing the eligibility checklist. If you are eligible, then complete the form to calculate your earned income and the federal EITC that you would qualify for if you, your spouse, and your dependents all had a work-eligible SSN. Complete any section of the form that applies to your situation. Then transfer these amounts to form DR 0104CR as directed.

For more information, see Colorado publication *Income Tax Topics: Earned Income Tax Credit* and *IRS Publication 596*, but note that the IRS's SSN requirements do not apply to the COEITC.

Colorado Residency: To claim this credit you must be a resident of Colorado. This means that either you were domiciled in Colorado for at least part of the tax year, or you had a permanent home in Colorado where you spent more than six months of the tax year.

Clergy: These instructions apply to ministers, members of religious orders who have not taken a vow of poverty, and Christian Science practitioners. (1) Determine how much of the amount on Federal Form 1040, 1040 SR, or 1040 SP, line 1, was also reported on Schedule SE, Part I, line 2. (2) Subtract that amount from the amount on Federal Form 1040, 1040 SR, or 1040 SP, line 1. (3) Enter the result on Section A, line 1 of this worksheet (instead of entering the actual amount from Federal Form 1040, 1040 SR, or 1040 SP, line 1).

Other Church Employees: (1) Determine how much of the amount on Federal Form 1040, 1040 SR, or 1040 SP, line 1, was also reported on Schedule SE, Part I, line 5a. (2) Subtract that amount from the amount on Federal Form 1040, 1040 SR, or 1040 SP, line 1. (3) Enter the result on Section A, line 1 of this worksheet (instead of entering the actual amount from Federal Form 1040, 1040 SR, or 1040 SP, line 1).

Combat pay: If you are filing a joint return and both spouses received nontaxable combat pay, each individual may elect to include combat pay in their earned income. In other words, if one spouse makes the election the other spouse may make the election but does not have to. The amount of your nontaxable combat pay is shown on your form W-2, in box 12, code Q. Electing to include nontaxable combat pay in earned income may increase or decrease your COEITC.

Qualifying Child Information: Complete Section D for any qualifying children you are claiming for the COEITC. Only check the "Deceased" box for a qualifying child if the child was born and died in this tax year and was not assigned an SSN or ITIN. In that case, you must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.



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Instructions for Using 2019 Earned Income Instead of 2021 Earned Income

Election to Use 2019 Earned Income: For tax year 2021, you may use your 2019 earned income to calculate your Colorado Earned Income Tax Credit (COEITC) if your 2019 earned income is more than your 2021 earned income. Electing to use your 2019 earned income may increase or decrease your COEITC.

To determine your eligibility, first complete Sections A & B of form DR 0104TN using the amounts from your 2021 tax return. Refer to the federal forms and lines referenced on form DR 0104TN for calculating your 2021 earned income.

Next, complete Sections A & B on another copy of form DR 0104TN using the amounts from your 2019 tax return. Be aware that some lines on the federal forms have changed from 2019 to 2021. Use the table below to find the correct federal forms and lines for calculating your 2019 earned income.

DR 0104TN	2019 Federal Forms & Lines
Clergy Instructions	Form 1040, 1040 SR, or 1040 SP, line 1 Schedule SE, Section A, line 2; or Section B, line 2, whichever applies
Other Church Employees Instructions	Form 1040, 1040 SR, or 1040 SP, line 1 Schedule SE, Section B, line 5a
Combat Pay Instructions	W-2, box 12, code Q
Lines 1-3	Form 1040, 1040 SR, or 1040 SP, line 1
Line 4	Form 1040, 1040 SR, or 1040 SP, line 1 W-2, box 11
Line 5	Form 1040, 1040 SR, or 1040 SP, line 1 Schedule 1, line 8
Line 10a	Schedule SE, Section A, line 3; or Section B, line 3, whichever applies
Line 10b	Schedule SE, Section B, sum of lines 4b and 5a
Line 10d	Schedule SE, Section A, line 6; or Section B, line 13, whichever applies
Line 11a	Schedule F, line 34; and Schedule K-1 (Form 1065), box 14, code A
Line 11b	Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A
Line 12	Schedule C, line 1

If your 2019 earned income is lower than your 2021 earned income, then you are not eligible for this election, and you must use your 2021 earned income to calculate your COEITC.

If you are eligible, complete Section C of both copies of form DR 0104TN using the amounts from your 2021 tax returns.

This includes:

- the 2021 income limits and federal EIC table for lines 15 and 18 of form DR 0104TN,
- your 2021 adjusted gross income on line 16 of form DR 0104TN, and
- your 2021 part-year resident percentage on line 21 of form DR 0104TN.

If you are claiming qualifying children, complete Section D of both copies of form DR 0104TN. Any children you claim must meet the qualifying children requirements as of 2021.

Finally, compare the final credit amounts on Line 20 or 21 of both copies of form DR 0104TN.

- Enter the credit amount you want to claim on line 8 of form DR 0104CR.
- Submit only the corresponding copy of form DR 0104TN with your return. For example, if you elect to use your 2019 earned income because it is greater than your 2021 earned income, submit the copy of form DR 0104TN with your 2019 amounts.



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2021 Colorado Earned Income Tax Credit for ITIN Filers Checklist

All Taxpayers	
1. Were you a full-year or part-year Colorado resident for this tax year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered YES to question 1, continue. Otherwise, you do NOT qualify for the COEITC.	
2. Is your filing status married filing separately? See Rule 3 in IRS Publication 596.	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Are you (or your spouse if filing a joint return) treated as a nonresident alien for any part of this tax year? See Rule 4 in IRS Publication 596.	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. Are you the qualifying child of another person who is required to file a return or who files a return to claim a tax benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. Are you filing Federal Form 2555 or Federal Form 2555-EZ?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered NO to questions 2-5, continue. Otherwise, you do NOT qualify for the COEITC.	
Qualifying Children: If you will claim any children for this credit, answer questions 6-10 for each child. Otherwise, go to question 11. See Rule 8 of IRS Publication 596 for more information.	
6. Is the child your son or daughter, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. a. Is the child permanently and totally disabled, or b. Is the child younger than you (or your spouse if filing a joint return), and i. under age 19 at the end of the tax year, or ii. under age 24 at the end of the tax year and a full time student?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Did the child have the same main home as you (or your spouse if filing jointly) in the United States for more than half of the tax year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Are you the only person who may claim this child? Or are you the person eligible to claim this child under tiebreaker rules that apply to a qualifying child of more than one person? See Rule 9 in IRS Publication 596.	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. If the child is married, are they: a. filing a joint tax return, but only claiming a refund of withheld or estimated taxes, or b. filing separately from their spouse?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered YES to questions 6-10, the child qualifies for the COEITC. Repeat for each child. If you have qualifying children, go to question 14. Otherwise, go to question 11.	
With No Qualifying Children	
11. Can you (and your spouse if filing a joint return) NOT be claimed as a dependent on anyone else's return?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half of the tax year?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Were you (or your spouse if filing a joint return) at least: a. age 19 at the end of the tax year if you are not a specified student, or b. age 24 at the end of the tax year if you are a specified student, or c. age 18 at the end of the tax year if you are a qualified former foster youth or qualified homeless youth? See IRS Publication 596 for more information.	<input type="checkbox"/> Yes <input type="checkbox"/> No
If you answered YES to questions 11-13, go to question 14. Otherwise, you do NOT qualify for the COEITC.	



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Income Limits

14. Is your investment income less than \$10,000? See Worksheet 1 in IRS Publication 596.	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Is your total earned income at least \$1? See Rule 7 in IRS Publication 596.	<input type="checkbox"/> Yes <input type="checkbox"/> No
16. Are both your total earned income (see Rule 15 in IRS Publication 596) and your adjusted gross income (line 11 on Form 1040, 1040 SR, or 1040 SP) less than: a. \$21,430 (\$27,380 if married filing jointly) with no qualifying children, b. \$42,158 (\$48,108 if married filing jointly) with one qualifying child, c. \$47,915 (\$53,865 if married filing jointly) with two qualifying children, or d. \$51,464 (\$57,414 if married filing jointly) with three or more qualifying children?	<input type="checkbox"/> Yes <input type="checkbox"/> No

If you answered YES to questions 14-16, go to the form on the next page to calculate your credit. Otherwise, you do NOT qualify for the COEITC.



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2021 Colorado Earned Income Tax Credit For ITIN Filers Schedule

Table with 4 columns: Last Name, First Name, Middle Initial, ITIN

Section A: All Filers

Table with 3 columns: Description, Line Number, Amount (00)

Section B: Self-Employed, Members of Clergy or People with Church Employment Filing Schedule SE, Self-Employed Not Required to File Schedule SE, and Statutory Employees Filing Schedule C

PART I: COMPLETE IF SELF-EMPLOYED, MEMBER OF THE CLERGY, OR HAVE CHURCH EMPLOYMENT AND FILING SCHEDULE SE

Table with 3 columns: Description, Line Number, Amount (00)

PART II: COMPLETE IF SELF-EMPLOYED AND NOT REQUIRED TO FILE SCHEDULE SE

Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Federal Form 4029 or Federal Form 4361, or any other amounts exempt from self-employment tax.

Table with 3 columns: Description, Line Number, Amount (00)

PART III: COMPLETE IF STATUTORY EMPLOYEE FILING SCHEDULE C

Table with 3 columns: Description, Line Number, Amount (00)





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Table with 4 columns: Last Name, First Name, Middle Initial, ITIN

PART IV: ALL FILERS USING SECTION B

Table with 2 columns: Description and Amount. Rows 13a and 13b.

Section C: All Filers

Table with 2 columns: Description and Amount. Rows 14 and 15.

Table with 2 columns: Description and Amount. Row 16.

Form for row 17: Are the amounts on Section C, lines 16 and 14 the same? Includes YES/NO checkboxes.

Form for row 18: If you have: No qualifying children... One or more qualifying children... Includes YES/NO checkboxes.

Table with 2 columns: Description and Amount. Row 19.

Table with 2 columns: Description and Amount. Row 20.

Table with 2 columns: Description and Amount. Row 21.

Section D: Qualifying Child Information

Table with 5 columns: Qualifying Child's Last Name, Qualifying Child's First Name, Year of Birth, SSN or ITIN, Deceased*

*Check only if child was deceased before SSN or ITIN was assigned in 2021, see instructions.