

2006 Colorado Income Tax Guide

Full-year, Part-year and Nonresident Individuals



File Electronically...

NetFile *on your computer*

TeleFile *over your telephone*

IRS e-file *with a tax preparer or tax software*

It's Fast, Easy, and Accurate

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Greetings,

Over the past eight years, it has been my honor and privilege to serve as your Governor. We've worked together to improve Colorado for its citizens, families, and businesses.

We've worked with the Colorado Department of Revenue to make the tax filing process as easy as possible. And people have taken notice. Each year, the number of citizens filing their taxes online increases, with more than one million individuals submitting their returns electronically last year alone.

And we're constantly working to improve the system. Very soon, taxpayers will be able to make payments online using a credit card or electronic check for income and business-related taxes. We're also developing an online sales tax service similar to the NetFile service. And for motor vehicle services, you'll soon be able to renew and pay for vehicle registrations, all over the Internet.

If you've already joined the ranks of electronic filers, you've seen how it can make tax filing simple and straightforward. If you've yet to join the electronic filing crowd, I hope you will consider moving your tax return online this year.

Although my time at the Statehouse is coming to an end, the past eight years have been an exciting time for the State of Colorado. Please take full advantage of the online tools we've created to make tax filing as simple as possible.

Sincerely,

Bill Owens
Governor



File your Colorado income tax electronically through one of three methods. E-filing eliminates many errors that lengthen processing time - and that makes refund processing go faster. Direct Deposit is available.

Colorado
NetFile NetFile allows full-year, part-year and nonresident individual taxpayers to file over the Internet on the department's secure Web site. It's free and available 24 hours a day at www.netfile.state.co.us

Colorado
TeleFile TeleFile can be used by full-year residents who filed a Colorado return last year and want to file over the telephone. It's free, secure and available 24 hours a day.

TeleFile phone numbers are available throughout the state:

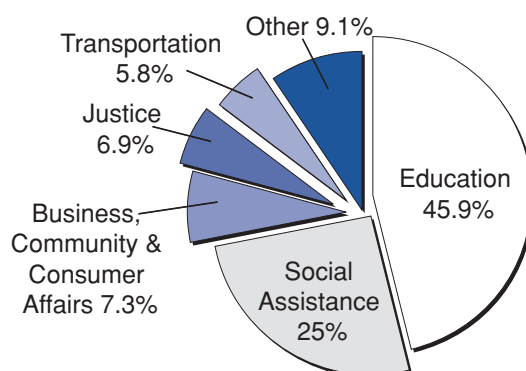
Denver Metro Area	(303) 238-3278
Colorado Springs	(719) 592-0225
Fort Collins	(970) 282-7950
Grand Junction	(970) 243-0664
Pueblo	(719) 542-2681
Toll-free in other areas within Colorado	(877) 835-3453

IRS **e-file** IRS e-file allows all individual income taxpayers to file BOTH federal and state income tax electronically either through a tax professional or by purchasing tax software. This option may be free or low-cost. See the IRS e-file Web site at www.irs.gov for more information.

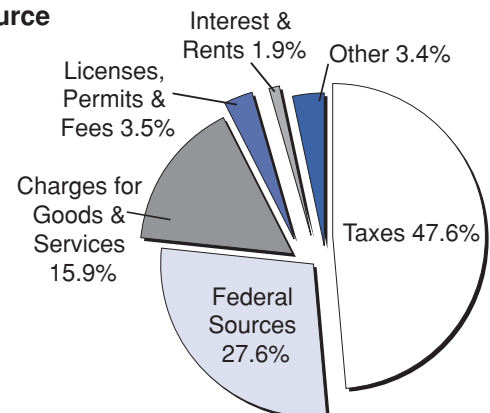
Visit www.coloradoefile.state.co.us for more information.

Disclosure of Colorado Expenditures and Revenues

Expenditures By Function



Revenues By Source



Disclosure of Average Taxes Paid

Fiscal Year 2004

	Adjusted Family Money Income										
	Less than \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$30,000	\$30,000 to \$40,000	\$40,000 to \$50,000	\$50,000 to \$70,000	\$70,000 to \$80,000	\$80,000 to \$100,000	\$100,000 and over	Average
State Taxes:											
Individual Income	\$35	\$113	\$242	\$467	\$793	\$1,082	\$1,538	\$2,103	\$2,645	\$6,707	\$1,651
Sales	98	174	208	259	328	395	547	613	731	1,247	470
Gasoline and Special Fuels	60	100	124	153	182	206	248	271	300	365	202
Licenses and Registrations	19	35	40	60	65	70	90	90	121	152	76
Alcoholic Beverages	3	5	5	7	8	11	13	16	18	33	12
Cigarettes and Tobacco	15	23	28	29	32	34	37	38	33	29	30
Total State Taxes	\$229	\$451	\$647	\$974	\$1,408	\$1,797	\$2,473	\$3,130	\$3,848	\$8,534	\$2,440
Local Taxes:											
Residential Property	\$370	\$463	\$563	\$596	\$759	\$1,037	\$1,478	\$1,812	\$2,055	\$3,092	\$1,205
Sales and Use	130	232	276	343	436	524	726	813	970	1,655	623
Specific Ownership	39	78	104	130	155	184	205	223	255	338	173
Occupation	2	6	9	14	20	26	34	44	53	73	28
Total Local Taxes	\$541	\$778	\$952	\$1,083	\$1,370	\$1,772	\$2,443	\$2,891	\$3,332	\$5,158	\$2,029
Federal Taxes:											
Individual Income	\$351	\$564	\$889	\$1,469	\$2,385	\$3,417	\$5,052	\$6,928	\$9,100	\$35,899	\$7,206
Medicare **	115	282	426	646	948	1,212	1,608	2,070	2,485	4,185	1,421
Social Security **	417	1,022	1,547	2,343	3,438	4,398	5,832	7,509	8,984	12,316	4,788
Total Federal Taxes	\$883	\$1,867	\$2,863	\$4,458	\$6,770	\$9,028	\$12,491	\$16,507	\$20,570	\$52,400	\$13,415
Total Taxes Paid											
Households & Employers **	\$1,654	\$3,096	\$4,461	\$6,515	\$9,548	\$12,597	\$17,407	\$22,528	\$27,750	\$66,092	\$17,885
Less Taxes Paid by Employer	266	652	987	1,495	2,193	2,805	3,720	4,789	5,735	8,251	3,104
Households Only	\$1,388	\$2,445	\$3,475	\$5,020	\$7,355	\$9,791	\$13,687	\$17,739	\$22,016	\$57,841	\$14,780

** Employers and households both pay taxes to Medicare and Social Security on employees' behalf.

A Message from M. Michael Cooke Executive Director, Department of Revenue

The Colorado Department of Revenue actively participates in the Colorado Organ & Tissue Donor Registry through all of our driver's license offices. If you have a "♥" on your Colorado driver's license, you have made a decision to help save lives by being an organ donor. The "♥" confirms your enrollment in the Colorado Organ & Tissue Donor Registry. If you don't have a "♥" on your driver's license, we hope you will consider joining the Donor Registry by completing the form below and mailing it to the address on the form. You can learn more about the program and complete your registration online at www.ColoradoDonorRegistry.org



Colorado Organ & Tissue Donor Registry Form

Before filling out this form, check your Colorado driver's license or ID card. If there is a "♥" on the front, you are already enrolled in the Colorado Organ & Tissue Donor Registry and there is no need to submit this form unless your information has changed.

☐ Yes, I want to be an organ and tissue donor and join the Colorado Organ & Tissue Donor Registry.

First Name (please print)	Middle	Last
Mailing Address	City	ZIP
Phone	Date of Birth (required)	Driver's license or state ID number
Joining the Donor Registry means you have elected to save lives by making all of your eligible organs and tissues available after your death. If there are specific organs and tissues you do not wish to donate, write them here:		
List single restrictions (no narrative):		
Colorado law prohibits registry information from being sold or shared with any company or government agency. Organs are distributed according to national regulations.		
Signature		Date
Parent/Guardian Signature (if enrollee is under 18 years of age)		Date

Tear off and Mail to: Colorado Donor Registry, c/o Donor Alliance, 720 South Colorado Blvd., Suite 800-N, Denver, CO 80246

DAC-TXF

Tips For Using This Guide

This guide is designed to provide basic information for filing your Colorado income tax. Space restrictions do not allow us to include all forms and information available to taxpayers. For this reason we provide symbols throughout this guide to assist you in completing this form and direct you to additional information. These symbols will help you spot important reminders and key information.

New

New tax laws are highlighted in the book for your convenience.



Tax issues that have caused taxpayers problems in past years are highlighted with this symbol. Please take extra care to read the instructions to prevent errors that could cause a delay in your refund.

TAX TIP

Tax tips are provided for your convenience to point out issues you may want to take advantage of while preparing your return.

FYI

The Department of Revenue issues FYI publications on numerous subjects. FYI symbols in this book tell you an income tax FYI is available on that subject. FYIs are available on our Web site www.taxcolorado.com



Additional forms are required and may be downloaded from our Web site www.taxcolorado.com



Leave paper behind. *e-file!*
See www.coloradoefile.state.co.us for options.

Filing Information

Who must file a return

You must file a 2006 Colorado income tax return if during 2006 you were:

- A full-year resident of Colorado, or
- A part-year resident of Colorado with taxable income during that part of the year you were a resident, or
- A nonresident of Colorado with Colorado source income;

AND

- You are required to file a 2006 federal income tax return, or
- You have a 2006 Colorado income tax liability.



Even if no tax is due, you may wish to file a return to get a refund of wage withholding.

Part-year residents and nonresidents

Part-year and nonresidents of Colorado should refer to Form 104PN on page 17 of this booklet. See **FYI 6**.

Active members of the armed forces

If you were a Colorado resident when you joined the armed forces, you remain a Colorado resident unless you change it with the military. This means that you must file as a Colorado resident even if you are stationed outside the state. If you were stationed outside of the United States for at least 305 days during 2006 you may file as a nonresident if you wish. See **FYI 21**.

If you are in Colorado on military orders but are not a Colorado resident, Colorado does not tax your military pay. However, you must file a Colorado return for any other earned income from Colorado sources.

Filing on behalf of a deceased taxpayer

If you are a surviving spouse or legal representative of someone who died during 2006, you may file a return on the deceased's behalf. Write "deceased" in large letters across the top of the return, check the box after the deceased person's name and write the date of death next to the deceased person's name. Additionally, you must sign the return and write "filing as surviving spouse" or "filing as legal representative" by your signature. Any person other than the surviving spouse who files a return and requests a refund on behalf of a deceased person must file Form 102 and a copy of the death certificate with the return.

Filing status

Your Colorado filing status will always be the same as your federal filing status. For example, if you file a joint federal return, you must file a joint Colorado return even if one spouse is not a Colorado resident.

Spouse's refund intercepted

If you file a joint return and one spouse owes money to a state agency that is going to intercept your refund, the injured spouse (the person not in debt) may claim his/her portion of the refund. The portion is determined by dividing the injured spouse's gross income by the joint gross income and multiplying the resulting percentage by the income tax refund. A written claim, along with a copy of your federal return or federal form 8379 and copies of all W-2s, must be filed to receive the refund. Do not send this claim with your return. Mail it in a separate envelope to the attention of the "Injured Spouse Desk."

When to file

Your Colorado income tax filing and tax payment are due by April 16, 2007. You may file your return electronically anytime up to midnight April 16th. If you choose to complete a paper return, mail your return and, if applicable, your tax payment to:

Colorado Department of Revenue
Denver, CO 80261-0005

The envelope must be postmarked by April 16, 2007. If you cannot complete your return by the April 16 deadline, you may be able to file under extension. See page 11 of this booklet for details.

Taxpayer Assistance Services

My Income Tax Account

Check on your refund status; look up your Colorado 1099-G; check on estimated payments; look up your billing notice; or set up an "agreement to pay." You must have your social security number and either the amount of your refund, the amount of an estimated payment, or the billing notice number. Information is available on the Web at www.TaxColorado.com or by phone at (303) 238-FAST (3278).

Tax Information Index

An alphabetical index that provides Web links to FYI tax publications, common questions and answers, forms, regulations, bulletins and determinations, and the Colorado Revised Statutes for a variety of common tax topics. Visit www.TaxColorado.com

Online Customer Support

Search for commonly asked questions and answers. Then "Send Us an E-mail" if the answers don't respond to your particular question.

State Sales Tax Refund & Form 1099-G



*Even though the state sales tax refund does not appear on the 2006 tax return, the 2005 refund may still affect your 2006 taxes. Because this sales tax refund is not subject to taxation on the federal return, it is important for Colorado residents who itemize their deductions on the federal return to understand how the 2005 sales tax refund affects their 2006 federal return. **This will only affect taxpayers who:***

- Received the state sales tax refund on their 2005 Colorado income tax return, **and** who either
- Must report their 2005 refund on line 10 of the 2006 federal form 1040 **or** who
- Itemize their 2006 federal deductions on federal Schedule A.
 - *If you received a Colorado income tax refund last year that was larger than or equal to the state sales tax refund you claimed, the refund you report on line 10 of your 2006 federal Form 1040 should not include the amount of the refund derived from the state sales tax refund. If you receive Form 1099-G from Colorado reporting the amount of your 2005 Colorado refund, the sales tax refund will have already been deducted for you.*

Example: A taxpayer who received a \$500 refund from Colorado for 2005 that included a \$30 sales tax refund will report \$470 as income on the 2006 federal return.

- *If you received a refund last year that was smaller than the state sales tax refund you claimed, you do not report a refund on line 10 of your 2006 federal*

Tax Information Call Center

Representatives are available Monday through Friday, 8 a.m. to 4:30 p.m. (303) 238-SERV (7378)

TTY/TTD Service (800) 659-2656

Walk-In Assistance

Forms and information are available at these offices Monday through Friday, 8 a.m. to 4:30 p.m.

Denver: 1375 Sherman St.

Colorado Springs: 4420 Austin Bluffs Parkway

Fort Collins: 1121 W. Prospect Road, Building D

Grand Junction: 222 S. 6th St., Room 208

Pueblo: 310 E. Abriendo Avenue, Suite A-4

Additional Information



Tax Forms, Information and E-Services

Form 1040 because the refund was entirely a sales tax refund. Actually, had it not been for the state sales tax refund, you would have paid additional Colorado income tax for 2005. The amount you would have paid had it not been for the state sales tax refund can be included as a deduction on line 5 of the federal Schedule A. You will not receive a 1099-G for your 2005 refund.

Example: A taxpayer who received a \$10 refund from Colorado for 2005 that included a \$30 sales tax refund will report \$20 on line 5 of the federal Schedule A as state income tax paid.

- *If you sent a payment with your 2005 Colorado income tax return despite the state sales tax refund you claimed, the amount you would have paid without the state sales tax refund is the amount you can deduct on line 5 of the federal Schedule A.*

Example: A taxpayer who paid \$400 with his/her 2005 Colorado income tax return despite claiming a \$15 sales tax refund will report \$415 on line 5 of the federal Schedule A as state income tax paid

Remember, in making these calculations you have to include any 2005 overpayment credited to your 2006 estimated tax, donated to any of the checkoffs, or intercepted by the state as a part of your 2005 refund.

Line by Line Instructions

The following instructions apply whether you file electronically or on paper. Electronic filers should use the forms in this guide as worksheets prior to entering the information in NetFile, TeleFile or other tax software.

HOW DOES FORM 104 WORK?



You must complete your federal income tax filing/return before you can start your Colorado return because line 1 of the Colorado form is your federal taxable income,

which has your deductions and exemptions already subtracted out. You then may have to add or subtract certain types of income on lines 2 through 12. This gives you the Colorado taxable income you take to the tax table to determine the Colorado tax you owe. You will then subtract any credits you have on lines 19 through 29. These credits include items from Form 104CR, and any tax you have prepaid through withholding from your wages or estimated tax payments. If these credits are more than the tax due, you get a refund. If these credits are less than the tax due, you must pay the difference.



RESIDENCY STATUS

Check the proper box at the top of Form 104 to indicate whether you are filing as a full-year resident, a part-year resident or as a nonresident. If one spouse is a full-year resident and the other is a part-year resident or a nonresident, check only the part-year resident/nonresident box.

NAME AND ADDRESS

Print your name, address, and social security number in the spaces provided. If you are filing a joint federal return, you must file a joint Colorado return and include your spouse’s name and social security number. For Privacy Act Notice, see **FY** General 2.

DO NOT enter a name or social security number on the “spouse” line if you are not filing a joint return.

If you are entering an address for a foreign country, place any postal code at the end of the address line and enter Xs in the ZIP code box.

INCOME

LINE FEDERAL TAXABLE INCOME

- 1** Enter your federal taxable income from:
- federal Form 1040, line 43
 - federal Form 1040A, line 27 or,
 - federal Form 1040 EZ, line 6.

If your federal deductions exceed your federal adjusted gross income, enter the excess as a negative amount (in brackets) on line 1. The amount you enter on line 1 will be compared to the amount you report on your federal income tax return.

Your federal taxable income is your total income minus your federal exemptions and deductions. Do not put your total income or wages on this line because it will result in your tax being computed too high. Do not deduct your personal exemptions, standard deduction, or itemized deductions on your Colorado income tax return because they have already been allowed on line 1.

ADDITIONS TO INCOME

LINE STATE INCOME TAX DEDUCTION ADDBACK

- 2** If you filed federal form 1040A or 1040EZ for 2006, enter \$0 on line 2.



If you **did not** itemize deductions on your 2006 federal income tax return, enter \$0 on line 2.

If you **did** itemize deductions on your 2006 federal income tax return and deducted income taxes on line 5, Schedule A, Form 1040, you must add back on your Colo-

rado return any state income tax included in your federal itemized deductions. If your federal itemized deductions exceed the standard deduction you could have claimed by an amount that is less than the state tax deduction, you add back only the difference between the itemized and standard deduction amounts.

Complete the following schedule to determine your state income tax deduction addback:	
(a) State income tax deduction from line 5, Schedule A, federal Form 1040	\$
(b) Total itemized deductions from line 28, Schedule A, federal Form 1040	\$
(c) The amount of federal standard deduction you could have claimed (See line 40, federal Form 1040 for allowable federal standard deductions).	\$
(d) Line (b) minus line (c), but not less than \$0	\$

Enter the smaller of line (a) or line (d) on form 104, line 2. For most Colorado taxpayers who itemize deductions, the state income tax deduction addback will be the amount from line 5, Schedule A, Form 1040. See **FY** 4.

Individuals with high incomes who are not allowed to claim all of their federal itemized deductions can refer to publication **FY** 3. Married persons filing separate returns should refer to **FY** 4 to determine the amounts to enter in the worksheet.

LINE OTHER ADDITIONS TO FEDERAL TAXABLE INCOME

Enter on line 3:

- The amount of interest you earned during 2006 from bonds issued by any state or any state political subdivision other than bonds issued on or after May 1, 1980 by the State of Colorado or any of its political subdivisions. The amount you report on line 3 should be the gross amount of state and local bond interest minus amortization of bond premium and expenses required to be allocated to such interest income under provisions of the Internal Revenue Code. See **FY** 52.
- The amount of lump-sum distribution from a pension or profit sharing plan you reported on federal Form 4972. Because this income is not included in federal taxable income on line 1, these distributions must be added on line 3. The distribution should be reduced by any estate tax allocated to the distribution on Form 4972.

Distributions included on this line are subject to 10-year averaging on the federal return. If the lump-sum distribution is not subject to 10-year averaging and is included in federal taxable income on line 1, then it should not be reported again on line 3. Amounts entered on this line may be eligible for the pension exclusion on lines 7 or 8.

- The smaller of the amount from line 8, federal Form 8814 or \$850 if you are electing to report your child's income for federal tax purposes.
- Any federal charitable contribution deduction on which you also claimed a Colorado gross conservation easement credit. See **FYI 39**.
- Any fiduciary adjustment or partnership modification that increases your federal taxable income.

SUBTRACTIONS FROM INCOME

LINE STATE INCOME TAX REFUND SUBTRACTION

- 5** Enter any state income tax refund you reported as income on line 10 of your federal Form 1040. Enter \$0 if you filed federal Form 1040EZ or 1040A.

LINE UNITED STATES GOVERNMENT INTEREST

- 6** Enter any interest you earned during 2006 from U.S. government bonds, treasury bills and other obligations of the United States or its territories, possessions and agencies that was included in federal taxable income. Do not enter interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends received from mutual funds may not be 100% exempt. See **FYI 20**.

LINE PENSION AND ANNUITY SUBTRACTION

- 7** *If* you received pension or annuity income and
- the income is included in your federal taxable income,
 - or*
 - a lump-sum distribution is reported on line 3, above,
- Then*
- if, as of December 31, 2006, you were **65 or older**, enter the **smaller** of the income or \$24,000;
 - if, as of December 31, 2006, you were **at least 55 but not yet 65**, enter the **smaller** of the income or \$20,000;
 - if, as of December 31, 2006, you were **under 55**, you do not qualify for the pension subtraction **unless** you are receiving the income as a secondary beneficiary (e.g., a widow, dependent child, etc.) due to the death of the person who earned the pension, in which case you enter the **smaller** of the income or \$20,000.

For Information and exceptions, see **FYI 18 and 25**.

To qualify for the subtraction, a payment must be:

- pension or annuity income that is not considered a premature distribution, and
- reported on the federal return as taxable IRA distributions, pensions and annuities, or social security benefits (lines 15b, 16b, or 20b of federal Form 1040; lines 11b, 12b, or 14b of federal Form 1040A), or reported as a lump sum distribution on line 3 of Colorado Form 104.

Example: Joseph (age 66) and Catherine (age 63) receive social security benefits in 2006 of \$20,000, \$6,000 of which was taxable on their joint federal return. Joseph received \$12,000 of the benefits while Catherine received \$8,000. Catherine also earned a private pension of \$22,000, \$18,000 of which was taxable on the federal return.

- Joseph's pension subtraction is computed by taking his share of the total social security benefits paid times the taxable benefits (60% of \$6,000), which is \$3,600.
- Catherine's pension subtraction is computed by taking her share of the social security benefits times the taxable benefits (40% of \$6,000) and adding her taxable private pension (\$18,000), which is \$20,400. Because Catherine is under age 65 her subtraction is limited to \$20,000.

LINE PENSION AND ANNUITY SUBTRACTION - 8 SPOUSE

If you are filing a joint return, enter the spouse's pension or annuity subtraction, if any, on line 8. See instruction 7 for a definition of excludible pension/annuity income. The spouse must also qualify by age to claim the pension/annuity subtraction. Each spouse's subtraction is computed separately and no part of one spouse's \$20,000 or \$24,000 subtraction may be claimed by the other. See **FYI 25**.

LINE COLORADO SOURCE CAPITAL GAIN

- 9** You can subtract capital gain income **IF**:

- *Federal taxable income*—the income is included in your federal taxable income;

AND

- *Colorado sources*—the income is earned from:

- the sale of real or tangible personal property located in Colorado at the time of the transaction, or
- the sale of stock or ownership interest in a "Colorado company;"

AND

- *Acquisition/Holding*—you acquired the asset after May 9, 1994 and owned it continuously for five years prior to the transaction date. See **FYI 15** for important qualifications.



Form DR 1316 **must** be attached to your return.

LINE TUITION PROGRAM CONTRIBUTION

- 10** Payments or contributions you made during 2006 to a qualified state tuition program administered by CollegeInvest can be deducted, but only to the extent they are included in federal taxable income. See **FYI 44**.

LINE QUALIFYING CHARITABLE CONTRIBUTION

11 Taxpayers who claim the federal standard deduction instead of itemizing their deductions on the federal return may be able to subtract a portion of their charitable contributions made during the year. Enter only the amount in excess of \$500 that you could have deducted on federal Schedule A under the “Gifts to Charity” section had you itemized your federal deductions. See **FYI 48**.

LINE OTHER SUBTRACTIONS FROM FEDERAL**12 TAXABLE INCOME**

Enter on line 12:

- If you received PERA or Denver School District No. 1 retirement benefits during 2006 and you contributed to the PERA retirement fund during 1984, 1985 or 1986 or to the Denver School District No. 1 retirement fund during 1986, you **may** be entitled to a subtraction for income previously taxed by Colorado but not by the federal I.R.S. See **FYI 16**.
- Enter any tier I or tier II railroad retirement benefits that are included in federal taxable income.
- Enter your medical savings account contribution and interest, if any. Do not include any amounts that were deducted on your federal return. See **FYI 29**.
- Enter any fiduciary adjustment or partnership modification reducing federal taxable income, but only to the extent it cannot be reported on lines 5-11.

Do not include on line 12:

- income from sources outside of Colorado,
- net operating losses,
- military income, or
- wage adjustments.

LINE COLORADO TAXABLE INCOME

14 Your Colorado taxable income is the amount by which line 4 exceeds line 13. Determine your tax from the tax table on pages 22 and 23 based on your Colorado taxable income. Full-year residents enter their tax on line 15, Form 104. Part-year residents and nonresidents go to Form 104PN, page 17, for apportionment instructions.

TAX**LINE TAX**

15 Colorado residents enter the tax from the tax table. Part-year residents and nonresidents enter the tax from line 36, Form 104PN and attach Form 104PN to your return. The Colorado tax rate is currently 4.63%. This represents a reduction in the rate from the 1999 rate of 4.75% and the 1998 rate of 5%.

LINE ALTERNATIVE MINIMUM TAX

16 If you have a federal alternative minimum tax, you probably have a Colorado alternative minimum tax. Enter your Colorado alternative minimum tax, if any, from line 8, Form 104AMT. Attach Form 104AMT to your return. See **FYI 14**.

LINE RECAPTURE OF PRIOR YEAR CREDITS

17 Enter any historic property preservation credit, health care professional credit, low income housing credit or other credit claimed in prior years that must be recaptured.

TAX CREDITS**LINE PERSONAL CREDITS FROM FORM 104CR**

19 Enter the personal credits from line 41, Form 104CR.

LINE ALTERNATIVE FUEL CREDITS

20 Enter the alternative fuel credits from line 44, Form 104CR.

LINE GROSS CONSERVATION EASEMENT CREDIT

21 Enter the gross conservation easement credit from line 45, Form 104CR.

LINE ENTERPRISE ZONE CREDITS

22 Enter the enterprise zone credits from line 17, Form 104CR.

LINE TOTAL

23 If the amount on line 23 is more than the total of lines 15 and 16, then lines 19, 20, 21 and/or 22 are incorrect and Form 104CR must be corrected to properly report the credits to be carried forward to 2007.

LINE NET TAX

24 Line 18 minus line 23.

LINE FEDERAL ADJUSTED GROSS INCOME

25 Enter your federal adjusted gross income from federal form 1040, line 37; or from federal form 1040A, line 21; or from federal form 1040EZ, line 4.

PREPAYMENTS AND REFUNDABLE CREDITS**LINE COLORADO INCOME TAX WITHHELD**

27 Enter the total amount shown as Colorado tax withheld on your W-2 (wage withholding forms), W2-G or 1099 forms. Staple these forms to the front of your return. **Attach W-2s, W2-Gs or 1099s only if they report Colorado income tax withheld. Do not claim tax withheld for the federal government, other states or any city.**

Do not include amounts withheld from:

- Colorado real estate sales by nonresidents,
- nonresident beneficiaries, or
- Colorado partnership/S corporation income of nonresidents

as they should be included as estimated tax payments on line 28.

COLORADO e-file enters your tax. No need to look it up in a table.

LINE ESTIMATED TAX PAYMENTS AND CREDITS**28** Enter on line 28:

- any estimated tax payment you made for 2006,
- that part of your 2005 overpayment, if any, that you applied to 2006,
- any amount you paid with your 2006 extension of time for filing voucher,
- amounts withheld on Colorado real estate sales on Form DR 1079,
- amounts paid in for nonresident beneficiaries on Form 104 BEP, and
- amounts paid in for nonresident partners or shareholders on Form DR 0108. See **51**.

LINE CHILD CARE CREDIT

29 Full year residents enter the child care credit from line 5 of Form 104CR. Part year residents, enter the child care credit from line 6 of Form 104 CR. You qualify for this credit only if your federal adjusted gross income is \$60,000 or less and you must have qualified for and claimed the federal child care credit.

LINE OVERPAYMENT

31 If line 30 is larger than line 26, subtract the amount on line 26 from the amount on line 30 and enter the difference on line 31. This is the amount Colorado owes you. If line 26 is larger than line 30, proceed to line 50.

REFUND OR AMOUNT OWED**LINE CREDIT TO 2007 ESTIMATED TAX**

32 Enter the portion of your overpayment, if any, you want to apply to your 2007 estimated tax.

LINES VOLUNTARY CONTRIBUTIONS

33-47 Enter the amounts, if any, you wish to contribute to the Checkoff Colorado charitable funds. (See page 24 for more information.)

LINE REFUND

49 The amount on line 49 is the amount that will be refunded.



The Department can deposit your refund directly into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

Direct Deposit?

- Faster refund
- Safer refund - No check to get lost.
- Convenient - No trip to the bank.



your return AND use Direct Deposit.
Get your refund in two weeks.

How do I use Direct Deposit?

Complete the routing number, type of account and account number boxes on line 49.

The image shows a sample check form with the following fields and annotations:

- Pay to the order of:** A line for the payee's name.
- Routing Number:** A box containing the number 123456780. An arrow points to it with the label "Routing Number".
- Account Number:** A box containing the number 1234567890123456789. An arrow points to it with the label "Account Number".
- Check Number:** A box containing the number 1001. An arrow points to it with the label "Do not include the check number".
- VOID:** A stamp indicating the check is void.
- For:** A line for the amount in words.
- Anytown Financial Institution National Association (303) 000-0000:** The bank's name and phone number.

The **routing number** must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 123456780. Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line. The **account number** can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special sym-

bolos. Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 12312345. Do not include the check number.

You should contact your financial institution to make sure your deposit will be accepted and to obtain the correct routing and account numbers. This is especially important if you want your refund deposited to a savings account at a credit union. The Colorado Department of Revenue is not responsible for a lost refund if you enter the wrong account information. Any refund claim that, for any reason, cannot be deposited into the account specified will be issued and mailed in check form instead.

LINES TAX TO PAY.

50-53 If line 26 is more than line 30, you have additional tax to pay. Subtract line 30 from line 26 and enter the difference on line 53. This is the amount of tax you owe. Write your social security number and "Form 104" on your check. Enclose, but do not attach, your payment with Form 104. **PLACE THE CHECK ON TOP OF THE STAPLED W-2S ON PAGE 1. DO NOT STAPLE THE CHECK.**

DO NOT SEND CASH

If you owe tax and wish to make a contribution to any of the voluntary contributions, enter the amount(s) on lines 32 through 47 and add these amounts to your balance due on line 53.

A **delinquent payment** penalty (line 50) is due if the balance due is not paid by April 16, 2007, unless a valid extension exists with a proper 90% prepayment. The penalty is 5% of the additional tax due for the first month of delinquency and 1/2% for each additional month up to a maximum of 12%.

Interest (line 51) is due on any balance of tax due from April 16, 2007 at the rate of 8% (11% if we bill you and you do not pay within 30 days).

If an **estimated tax penalty** is due (line 52), attach Form 204 to your return.

Enter the total amount owed, including penalty and interest due from lines 50, 51 and 52, on line 53.

Use Form DR 0900 below to submit your payment if you:

- file using NetFile,
- file using TeleFile,
- file using any other electronic method,
- file a return containing a barcode,
- or are, for some other reason, sending your payment separate from your return.

DO NOT send another copy of your tax return with your payment because the DR 0900 contains all the information required to match your payment with your return.



DR 0900 (07/19/06)
COLORADO DEPARTMENT OF REVENUE
 DENVER CO 80261-0008
 www.taxcolorado.com

(11)

INDIVIDUAL INCOME TAX PAYMENT VOUCHER

2006

70

Your Last Name	First Name and Initial	Social Security Number	
Spouse's Last Name (if joint)	Spouse's First Name and Initial		
Address			
City	State	ZIP	

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver CO 80261-0008. Write your social security number and "Form 104" on the face of your check or money order. **Do not** send cash. 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 WRITE IN THE SPACE BELOW

Payment **(08)** \$ **.00**

Automatic Extension for Individuals

GENERAL INFORMATION

If you can't file your Colorado tax return by April 16, 2007, you may file your Colorado return on or before October 15, 2007 without filing a written request for extension. **However, to avoid late payment penalties, you must pay at least 90% of your tax liability by April 16 and the balance when you file by October 15.**

If you can't file by April 16 but still owe additional tax, use the payment voucher below to mail in your payment by April 16. Complete the tax payment worksheet to see if you owe additional taxes. Do not send in the voucher without a payment.

Enter the tax due on Form 158-1 below and mail the voucher portion only with your payment to:

Colorado Department of Revenue
Denver CO 80261-0008

If you have no tax due, do not send us the payment voucher. You will automatically qualify for an extension.

PENALTIES AND INTEREST

An automatic six-month extension of time for filing the Colorado income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the

tax. If at least 90% of the net tax liability is not paid by April 16, 2007 a late payment penalty plus interest will be added to your tax due. If 90% or more of the net tax liability is paid by April 16 and the balance of the tax is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Also, if after April 16, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another Form 158-1 voucher.

TAXPAYERS RESIDING OR TRAVELING ABROAD

If you are living or traveling outside the United States on April 16, the deadline for filing your return is June 15, 2007. If you need an additional four months to file your return, you will automatically have until October 15, 2007 to file. Interest is due on any payment received after April 16, 2007.

To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2007. When filing your return, attach a statement to the front indicating that you were "abroad on April 16, 2007."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Income tax you expect to owe	1			
2	Tax payments and credits:	[Hatched Area]			
a	Colorado income tax withheld			2a	
b	Colorado estimated income tax payments			2b	
c	Other payments and credits			2c	
	Total tax payments and credits – Add lines 2a through 2c	2			
3	Tax due– Subtract line 2 from line 1. Enter the result here and on the voucher below	3			

IF NO PAYMENT IS DUE, DO NOT FILE FORM DR 158-I

▼ RETURN ONLY THE LOWER PORTION OF THIS FORM WITH YOUR PAYMENT ▼

(19) DR 158-I

COLORADO DEPARTMENT
OF REVENUE
Denver, CO 80261-0008
www.taxcolorado.com

2006 Extension Payment Voucher for Colorado Individual Income Tax (calendar year– Due April 16, 2007)

70

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.

Your Last Name		First Name and Initial	IMPORTANT: ENTER YOUR SOCIAL SECURITY NUMBER
Spouse's Last Name (if joint)		Spouse's First Name and Initial	
Address		Spouse's Social Security Number	
City, State, ZIP Code			

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

DO NOT WRITE IN THE SPACE BELOW

Payment (08) \$.00

Common Questions

What if I did not receive a W-2 from my employer?

- Contact your employer to obtain a copy.
- If your final pay stub includes the tax withheld for Colorado, you can use the amount to electronically file your return, or to complete a substitute W-2 (Form DR0084).
- If the first two options fail, contact the IRS or the Department of Revenue, which *may* have W-2 information available.

How can I determine whether I should pay estimated tax?

If you expect your 2007 Colorado tax liability to exceed your 2007 Colorado credits by \$1,000 or more, you are required to pay estimated income tax with Form 104EP.

What if I cannot pay the tax I owe by April 16th?

If possible, pay part of the balance due at the time of filing to minimize the penalty and interest you will owe. You will receive a bill for the balance. If you wish to set up an agreement to pay at that time, visit www.myincometax.state.co.us or call our automated system at (303) 238-FAST (3278) and press 3.

How long should I keep my tax return?

Keep all paper documents you used to prepare your return until the statute of limitations runs out for that return. This is usually four years from the date the return is due or filed. If your return is audited, you must be able to provide a copy of your federal return and documentation for all items listed on your return.

How do I correct my return after it has been filed?

To change or correct your return, do not file a corrected paper or electronic tax return. You must complete Form 104X to report any changes or corrections. If a change is made to your federal return by you or the IRS, you must report this to the Colorado Department of Revenue within 30 days if it changes any line on your Colorado tax return, even if your tax liability does not change.

I purchased items by mail order or over the Internet without a sales tax charge. Do I owe tax for that?

You probably owe "Consumer Use Tax." See **FYI General 10** and Form DR 0252 for filing information.

Common Filing Errors

Avoidable taxpayer errors on income tax returns often delay tax refunds and cause incorrect bills.



File Your Colorado Income Tax Electronically

You can easily avoid certain errors and speed the processing of your refund claim by filing your Colorado income tax return electronically through NetFile, TeleFile, commercial tax software or through a paid tax professional who files electronically. Most E-filing software will check math calculations and alert you to credits or subtractions you may have missed. E-filing is one way to reduce the risk of refund delays and billing errors because a mistake-free filing results in an accurate return and a faster refund.

Common filing errors prevented by E-filing:

- With paper returns W-2 and 1099 statements must be attached to the return. If these statements are not attached or become separated from a paper return, you will receive a letter requesting the statements be mailed in, which delays your refund. Regardless of the filing method, you should be sure you have all W-2 and 1099 statements prior to filing so that the total amounts are correct. With electronic filing, there is no need to mail the statements.
- The possibility of delays due to incomplete returns or schedules is reduced with e-file. During the electronic filing process, entry of necessary information and schedules is required by the software to eliminate errors often seen on a paper return.
- Errors in math calculation are reduced with e-file.
- Delays associated with missing signatures on paper returns are eliminated with e-file.

2006 FORM 104

COLORADO INDIVIDUAL INCOME TAX RETURN

Departmental Use Only

RESIDENCY (13) ☐ **FULL-YEAR RESIDENT(S)**
STATUS (53) ☐ **PART-YEAR RESIDENT(S) OR NONRESIDENT(S)**
 (CHECK ONE) (or resident, part-year, nonresident combinations)
 For calendar year **2006** or fiscal year _____

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER
Yourself		☐ YES	
Spouse, if joint		☐ YES	
Mailing Address			Your telephone number ()
City	State	ZIP Code	

If you use a tax preparer and do not want this booklet mailed to you next year, please check here ☐

Avoid math errors. **e-file!**

ROUND TO THE NEAREST DOLLAR

1 ENTER AMOUNT from federal Form 1040, line 43; or from federal Form 1040 A, line 27; or from federal Form 1040 EZ, line 6 (Federal Taxable Income)	1	.00
ADDITIONS TO FEDERAL TAXABLE INCOME		
2 Enter the amount of the state income tax deduction, if any, you claimed on Schedule A of your federal Form 1040, line 5	2	.00
3 Other additions, explain:	3	.00
4 Total of lines 1 through 3	4	.00
SUBTRACTIONS FROM FEDERAL TAXABLE INCOME		
5 Enter the amount of state income tax refund, if any, you reported on line 10 of your federal Form 1040	5	.00
6 United States government interest	6	.00
7 Pension-annuity subtraction, taxpayer	7	.00
8 Pension-annuity subtraction, spouse	8	.00
9 Colorado source capital gain (5 year assets acquired on or after 5/9/94)	9	.00
10 Tuition program contribution	10	.00
11 Qualifying charitable contribution	11	.00
12 Other subtractions, explain:	12	.00
13 Total of lines 5 through 12	13	.00
14 COLORADO TAXABLE INCOME , line 4 minus line 13	14	.00

GO TO THE TAX TABLE ON PAGES 22 AND 23 WITH YOUR TAXABLE INCOME FROM LINE 14 TO FIND YOUR TAX.

FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 15. PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN.



STAPLE W-2, W2-G, AND 1099 FORMS HERE
 (only if Colorado tax withheld is reported on the form)

INCOME TAX AND CREDITS

15 COLORADO TAX from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN	15	.00
16 Alternative minimum tax from Form 104AMT	16	.00
17 Recapture of prior year credits	17	.00
18 Total of lines 15 through 17	18	.00
19 Personal credits from line 41, Form 104CR	19	.00
20 Alternative fuel credits from line 44, Form 104CR	20	.00
21 Gross conservation easement credit from line 45, Form 104CR	21	.00
22 Enterprise zone credits from line 17, Form 104CR	22	.00
23 Total of lines 19 through 22 (if more than the total of lines 15 and 16, see line 23 instructions)	23	.00
24 Net tax, line 18 minus line 23	24	.00

PREPAYMENTS AND REFUNDABLE CREDITS	25	Enter the amount from federal Form 1040, line 37; or from federal Form 1040A, line 21; or from federal Form 1040EZ, line 4 (Federal Adjusted Gross Income).	25	.00	
	26	Amount from line 24 on front of form (Net Tax)	26	.00	
	27	COLORADO INCOME TAX WITHHELD from wages and winnings	27	.00	
	28	ESTIMATED TAX payments and credits ; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income	28	.00	
	29	Child care credit from line 5 or 6, Form 104CR	29	.00	
	30	Total of lines 27 through 29	30	.00	
	31	If line 30 is more than line 26, subtract line 26 from line 30. This is your overpayment ..	31	.00	
VOLUNTARY CONTRIBUTIONS CHECKOFF COLORADO	32	Amount you want credited to your 2007 estimated tax	32	.00	
	ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:				
	33	The Nongame and Endangered Wildlife Cash Fund	33	.00	
	34	The Colorado Domestic Abuse Fund	34	.00	
	35	The Colorado Homeless Prevention Activities Fund	35	.00	
	36	The Special Olympics Colorado Fund	36	.00	
	37	The Western Colorado State Veterans Cemetery Fund	37	.00	
	38	The Pet Overpopulation Fund	38	.00	
	39	The Colorado Watershed Protection Fund	39	.00	
	40	The Family Resource Centers Fund	40	.00	
	41	The Colorado State Fair Authority Cash Fund	41	.00	
	42	The Organ and Tissue Donation Awareness Fund	42	.00	
	43	The Alzheimer's Association Fund	43	.00	
	44	The Dropout Prevention Activity Grant Fund	44	.00	
	45	The Military Family Relief Fund	45	.00	
	46	The Colorado Easter Seals Fund	46	.00	
	47	The Multiple Sclerosis Fund	47	.00	
	48	Total of lines 32 through 47	48	.00	
	REFUND	49	Line 31 minus line 48. This is your REFUND . e-file this return. Get your refund faster!		49
(See page 9) Routing number Type: ☐ Checking ☐ Savings Account number 					
AMOUNT OWED	AMOUNT YOU OWE				
	50	Penalty, also include on line 53 if applicable	50	.00	
	51	Interest, also include on line 53 if applicable	51	.00	
	52	Estimated tax penalty, also include on line 53 if applicable	52	.00	
	53	If line 26 is more than line 30, subtract line 30 from line 26. This is the amount you owe. Include amounts entered as voluntary contributions on lines 32 through 47, if any	53	.00	
MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE. To ensure you receive credit for your payment, write your social security number and "Form 104" on your check. DO NOT send cash; DO NOT staple check to return. 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.					
SIGN YOUR RETURN	<i>Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.</i>				
	Your Signature		Spouse's Signature. If joint return, BOTH must sign.		
	Date	Year of Birth	Date	Year of Birth	
	MAIL YOUR RETURN TO: COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005		Paid Preparer's Name, Address and Telephone Number		

2006 FORM 104

COLORADO INDIVIDUAL INCOME TAX RETURN

Departmental Use Only

RESIDENCY (13) ☐ **FULL-YEAR RESIDENT(S)**
STATUS (53) ☐ **PART-YEAR RESIDENT(S) OR NONRESIDENT(S)**
(CHECK ONE) **(or resident, part-year, nonresident combinations)**
 For calendar year **2006** or fiscal year _____

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER
Yourself		☐ YES	
Spouse, if joint		☐ YES	
Mailing Address			Your telephone number ()
City	State	ZIP Code	

If you use a tax preparer and do not want this booklet mailed to you next year, please check here ☐

Avoid math errors. **e-file!**

ROUND TO THE NEAREST DOLLAR

1 ENTER AMOUNT from federal Form 1040, line 43; or from federal Form 1040 A, line 27; or from federal Form 1040 EZ, line 6 (Federal Taxable Income)	1	.00
ADDITIONS TO FEDERAL TAXABLE INCOME		
2 Enter the amount of the state income tax deduction, if any, you claimed on Schedule A of your federal Form 1040, line 5	2	.00
3 Other additions, explain:	3	.00
4 Total of lines 1 through 3	4	.00
SUBTRACTIONS FROM FEDERAL TAXABLE INCOME		
5 Enter the amount of state income tax refund, if any, you reported on line 10 of your federal Form 1040	5	.00
6 United States government interest	6	.00
7 Pension-annuity subtraction, taxpayer	7	.00
8 Pension-annuity subtraction, spouse	8	.00
9 Colorado source capital gain (5 year assets acquired on or after 5/9/94)	9	.00
10 Tuition program contribution	10	.00
11 Qualifying charitable contribution	11	.00
12 Other subtractions, explain:	12	.00
13 Total of lines 5 through 12	13	.00
14 COLORADO TAXABLE INCOME , line 4 minus line 13	14	.00

GO TO THE TAX TABLE ON PAGES 22 AND 23 WITH YOUR TAXABLE INCOME FROM LINE 14 TO FIND YOUR TAX.
FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 15. PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN.



STAPLE W-2, W2-G, AND 1099 FORMS HERE
 (only if Colorado tax withheld is reported on the form)

INCOME TAX AND CREDITS

15 COLORADO TAX from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN	15	.00
16 Alternative minimum tax from Form 104AMT	16	.00
17 Recapture of prior year credits	17	.00
18 Total of lines 15 through 17	18	.00
19 Personal credits from line 41, Form 104CR	19	.00
20 Alternative fuel credits from line 44, Form 104CR	20	.00
21 Gross conservation easement credit from line 45, Form 104CR	21	.00
22 Enterprise zone credits from line 17, Form 104CR	22	.00
23 Total of lines 19 through 22 (if more than the total of lines 15 and 16, see line 23 instructions)	23	.00
24 Net tax, line 18 minus line 23	24	.00

PREPAYMENTS AND REFUNDABLE CREDITS	25	Enter the amount from federal Form 1040, line 37; or from federal Form 1040A, line 21; or from federal Form 1040EZ, line 4 (Federal Adjusted Gross Income).	25	.00	
	26	Amount from line 24 on front of form (Net Tax)	26	.00	
	27	COLORADO INCOME TAX WITHHELD from wages and winnings	27	.00	
	28	ESTIMATED TAX payments and credits ; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income	28	.00	
	29	Child care credit from line 5 or 6, Form 104CR	29	.00	
	30	Total of lines 27 through 29	30	.00	
	31	If line 30 is more than line 26, subtract line 26 from line 30. This is your overpayment ..		31	.00
VOLUNTARY CONTRIBUTIONS CHECKOFF COLORADO	32	Amount you want credited to your 2007 estimated tax	32	.00	
	ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:				
	33	The Nongame and Endangered Wildlife Cash Fund	33	.00	
	34	The Colorado Domestic Abuse Fund	34	.00	
	35	The Colorado Homeless Prevention Activities Fund	35	.00	
	36	The Special Olympics Colorado Fund	36	.00	
	37	The Western Colorado State Veterans Cemetery Fund	37	.00	
	38	The Pet Overpopulation Fund	38	.00	
	39	The Colorado Watershed Protection Fund	39	.00	
	40	The Family Resource Centers Fund	40	.00	
	41	The Colorado State Fair Authority Cash Fund	41	.00	
	42	The Organ and Tissue Donation Awareness Fund	42	.00	
	43	The Alzheimer's Association Fund	43	.00	
	44	The Dropout Prevention Activity Grant Fund	44	.00	
	45	The Military Family Relief Fund	45	.00	
	46	The Colorado Easter Seals Fund	46	.00	
	47	The Multiple Sclerosis Fund	47	.00	
	48	Total of lines 32 through 47	48	.00	
REFUND	49	Line 31 minus line 48. This is your REFUND . e-file this return. Get your refund faster!		49	.00
	(See page 9) Routing number Type: ☐ Checking ☐ Savings Account number 				
AMOUNT OWED	AMOUNT YOU OWE				
	50	Penalty, also include on line 53 if applicable	50	.00	
	51	Interest, also include on line 53 if applicable	51	.00	
	52	Estimated tax penalty, also include on line 53 if applicable	52	.00	
	53	If line 26 is more than line 30, subtract line 30 from line 26. This is the amount you owe. Include amounts entered as voluntary contributions on lines 32 through 47, if any	53	.00	
MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE. To ensure you receive credit for your payment, write your social security number and "Form 104" on your check. DO NOT send cash; DO NOT staple check to return. 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.					
SIGN YOUR RETURN	<i>Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.</i>				
	Your Signature		Spouse's Signature. If joint return, BOTH must sign.		
	Date	Year of Birth	Date	Year of Birth	
MAIL YOUR RETURN TO: COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005			Paid Preparer's Name, Address and Telephone Number		

FORM 104PN - PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2006**Attach this form to your completed income tax return Form 104.**

Taxpayer's Name	Social Security Number
Use this form if you and/or your spouse were a resident of another state for all or part of 2006. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2006 income will be reduced to reflect only the tax on your Colorado income. This form should be completed after you have filled out lines 1 through 14 of Form 104. If you filed federal form 1040NR, see FIG 6 .	

1. **Taxpayer is (check one):** ☐ Full-Year Nonresident; ☐ Part-Year Resident from ____ /06 to ____ /06; ☐ Full-Year Resident

2. **Spouse is (check one):** ☐ Full-Year Nonresident; ☐ Part-Year Resident from ____ /06 to ____ /06; ☐ Full-Year Resident

3. **Check the federal form you filed:**

- ☐ 1040 ☐ 1040 EZ ☐ Other
☐ 1040A ☐ 1040 NR

Federal Information	Colorado Information
---------------------	----------------------

4. Enter all income from Form 1040 line 7; 1040A line 7; or Form 1040EZ line 1 4 .00

5. Enter income from line 4 that was earned while working in Colorado **and/or** earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado. 5 .00

6. Enter all interest/dividend income from Form 1040 lines 8a and 9a; Form 1040A lines 8a and 9a; or Form 1040EZ line 2 6 .00

7. Enter income from line 6 that was earned while you were a resident of Colorado 7 .00

8. Enter all income from Form 1040 line 19; Form 1040A line 13; or Form 1040EZ line 3 8 .00

9. Enter income from line 8 that is from State of Colorado unemployment benefits; **and/or** is from another state's benefits that were received while you were a Colorado resident. 9 .00

If you filed federal Form 1040EZ, go to line 24. All others continue with line 10.

10. Enter all income from Form 1040 lines 13 and 14; or Form 1040A line 10 10 .00

11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident **and/or** was earned on property located in Colorado. 11 .00

12. Enter all income from Form 1040 lines 15b, 16b, and 20b; or Form 1040A lines 11b, 12b, and 14b 12 .00

13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. 13 .00

If you filed federal Form 1040A, go to line 20. If you filed Form 1040, continue with line 14.

14. Enter all business and farm income from Form 1040 lines 12 and 18 14 .00

15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident **and/or** was earned from a Colorado operation. 15 .00

16. Enter all Schedule E income from Form 1040 line 17 16 .00

17. Enter income from line 16 that was earned from Colorado sources; **and/or** rent and royalty income received or credited to your account during that part of the year you were a Colorado resident; **and/or** partnership/S corporation/fiduciary income apportioned based on the number of days of Colorado residency during the corporation/partnership/fiduciary tax year. 17 .00

18. Enter all other income from Form 1040 lines 10, 11 and 21, (list type _____) 18 .00

19. Enter income from line 18 that was earned or received during that part of the year you were a Colorado resident **and/or** was received from Colorado sources (list type _____) 19 .00

	Federal Information	Colorado Information
20. Total Income. Enter amount from Form 1040 line 22; or Form 1040A line 15.20		.00
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 1921		.00
22. Enter all federal adjustments from Form 1040 line 36, or Form 1040A line 20 (list type22		.00
23. Enter adjustments from line 22 as follows: (list type23		.00
• The IRA deduction, business expenses of reservist, performing artist and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income. • The student loan interest deduction, alimony, and Archer MSA deduction are allowed in the Colorado to federal total income ratio (line 21/ line 20). • Domestic production activities deduction is allowed in the Colorado to Federal QPAI ratio. • Penalty paid on early withdrawals made while a Colorado resident. • Moving expenses if you are moving into Colorado, not if you are moving out. • For treatment of other adjustments reported on form 1040 line 36, see FYI 6.		
24. Adjusted Gross Income. Enter amount from Form 1040 line 37; or Form 1040A line 21; or Form 1040EZ line 424		.00
25. Colorado Adjusted Gross Income. If you filed Form 1040 or 1040A, subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN . If you filed Form 1040EZ, enter the total of lines 5, 7 and 9 of Form 104PN.25		.00
26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments26		.00
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, and/or any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. (See FYI Income 6 for treatment of other additions)27		.00
28. Total of lines 24 and 26.28		.00
29. Total of lines 25 and 27.29		.00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 13 of Colorado Form 104 excluding any qualifying charitable contributions.30		.00
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows:31		.00
• The state income tax refund subtraction to the extent included on line 19 above, • The federal interest subtraction to the extent included on line 7 above, • The pension/annuity subtraction and the PERA or School District Number One retirement subtraction to the extent included on line 13 above, • The Colorado capital gain subtraction to the extent included on line 11 above, • For treatment of other subtractions, see FYI Income 6.		
32. Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28.32		.00
33. Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29.33		.00
34. Amount on line 33 divided by the amount on line 3234		%
35. Tax from the tax table based on income reported on Colorado Form 104 line 1435		.00
36. Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 15.36		.00

FORM 104CR - INDIVIDUAL CREDIT SCHEDULE

Attach this form to your completed income tax return Form 104.

Taxpayer's Name				Social Security Number	
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Part I - Colorado Child Care/Child Tax Credit:				ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR	
1	Federal adjusted gross income. If line 1 is larger than \$60,000 enter 0 on line 5. You do not qualify for this credit	1		.00	
2	Federal tax. If line 2 is 0, enter 0 on line 5	2		.00	
3	The federal child care credit you claimed	3		.00	
4	Your percentage from instruction 4	4		%	
5	Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4. Enter here and on line 29 of Form 104	5		.00	
6	Part-year residents only: Enter the percentage from line 34, Form 104PN _____% (cannot exceed 100%). Multiply this percentage by the amount on line 5 for the amount to enter here and on line 29, Form 104	6		.00	

7 List eligible child's name, date of birth and social security number if a credit is claimed on lines 5 or 6.					
Child's Name	Date of Birth	Social Security Number	Child's Name	Date of Birth	Social Security Number

Part II- Enterprise Zone Credits		
If credit is passed through from an S corporation or a partnership, give name, ownership percentage and Colorado account number of the organization, and attach a copy of the corporation or partnership certification.		
Name	Ownership %	Account Number

8	Enterprise zone credits carried over from 2005, attach schedule and original certification ...	8		.00	
9	Enterprise zone investment credit	9		.00	
10	Enterprise zone new business facility employee credit	10		.00	
11	Enhanced rural enterprise zone new business facility employee credit	11		.00	
12	Enterprise zone agricultural employee processing credit	12		.00	
13	Enhanced rural enterprise zone agricultural employee processing credit	13		.00	
14	Enterprise zone employee health insurance credit	14		.00	
15	Contribution to enterprise zone administrator credit	15		.00	
16	Other enterprise zone credits, attach explanation	16		.00	
17	Total enterprise zone credits, add lines 8 through 16. Enter here and on line 22, Form 104.	17		.00	

Part III - Personal Credits			
	Credit for income tax paid to another state - Compute a separate credit for each state. Attach a copy of the tax return filed with the other state.	18	Name of other state
19	Total of lines 15 and 16, Form 104	19	
20	Modified Colorado adjusted gross income from sources in other state	20	
21	Total modified Colorado adjusted gross income	21	
22	Amount on line 20 divided by amount on line 21	22	
23	Amount on line 19 multiplied by percentage on line 22	23	
24	Tax liability to the other state	24	
25	Allowable credit, the smaller of lines 23 or 24	25	

Other Personal Credits—

26	Plastic recycling investment credit	•26		.00
27	Colorado minimum tax credit (2006 federal minimum tax Cr \$ _____) ...	•27		.00
28	Historic property preservation credit	•28		.00
29	Child care center investment credit	•29		.00
30	Employer child care facility investment credit	•30		.00
31	School-to-career investment credit	•31		.00
32	Colorado works program credit	•32		.00
33	Child care contribution credit	•33		.00
34	Rural technology enterprise zone credit carryforward	•34		.00
35	Long term care insurance credit	•35		.00
36	Contaminated land redevelopment credit	•36		.00
37	Low-income housing credit	•37		.00
38	Weather related livestock sale credit carryforward	•38		.00
39	Aircraft manufacturer new employee credit	•39		.00
40	Total of lines 26 through 39	40		.00
41	Total personal credits, add lines 25 and 40. Enter here and on line 19, Form 104	41		.00
42	Alternative fuel vehicle credit: Vehicle Make _____ Year _____ Model _____ New ☐ Used ☐ ...	•42		.00
43	Alternative fuel refueling facility credit	•43		.00
44	Total alternative fuel credits-Add lines 42 and 43. Enter here and on line 20, Form 104	44		.00
45	Gross conservation easement credit, enter here and on line 21, Form 104	•45		.00

If the total of lines 17, 41, 44, and 45 on this Form 104CR exceeds the total of lines 15 and 16, Form 104, see the limitation at the bottom of this form.

Credits to be carried forward to 2007:

LIMITATION: The total credits you claim on lines 17, 41, 44 and 45 of this Form 104CR may not exceed the total tax on lines 15 and 16 of your income tax return, Form 104. If you have excess credits, you must choose which credits you are going to use against your 2006 tax and enter those amounts on lines 19 through 22 of Form 104. Most unused 2006 credits may be carried forward and claimed on your 2007 Colorado income tax return.

ATTACH THIS FORM TO YOUR COMPLETED INCOME TAX RETURN FORM 104

INSTRUCTIONS FOR FORM 104CR

CHILD CARE CREDIT.

If, during 2006, you were a Colorado resident, your federal adjusted gross income was \$60,000 or less, and you claim a child care credit on your 2006 federal income tax return, you may claim a Colorado child care credit. See **FYI 33**.

- 1 Enter the federal adjusted gross income from federal Form 1040, line 37, or from federal Form 1040A, line 21.
- 2 Enter the federal tax from federal Form 1040, line 46, or from federal Form 1040A, line 28. If this amount is \$0, you do not qualify for the child care credit and you must enter \$0 on line 5.
- 3 Enter the child care credit you claimed on your 2006 federal income tax return. This will be the smaller of the amounts on line 46 or 48 of your federal Form 1040, or the smaller of the amounts on line 28 or 29 of your federal Form 1040A.

The Colorado child care credit is allowed only on expenses incurred for the care of children under age 13. Colorado does not allow a credit for dependent care

expense. If your federal credit is a combined child care and dependent care credit, refer to **FYI 33**.

4 Enter the percentage from the following table:

Your Federal Adjusted Gross Income		Your Percentage
More Than:	But Not More Than:	
\$0	\$25,000	50%
\$25,000	\$35,000	30%
\$35,000	\$60,000	10%

- 5 Multiply the amount on line 3 by the percentage on line 4.
- 6 **Part-year residents** must apportion their Colorado child care credit by their Colorado percentage from line 34 of Form 104PN. The resulting credit can not exceed 100% of the credit on line 5.
- 7 If you claimed a child care credit on line 5 or 6, enter the name, date of birth and social security number of your eligible children in the space provided. Attach a schedule if additional space is needed.

ENTERPRISE ZONE CREDITS

If you owned a business located in a Colorado enterprise zone during 2006, you may be entitled to claim an enterprise zone tax credit. Refer to the  publications for further information. If you are claiming an enterprise zone investment credit or employee credit of \$450 or more, or a contribution credit of \$250 or more, you must submit with your return a certification from the zone administrator. See  General 6.

CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

A Colorado resident may claim credit for income tax paid to another state on income from sources within that state. ("State" includes the District of Columbia and territories or possessions of the United States.) Refer to publication  17 for information on how to compute this credit and on claiming the credit for a part year resident.

Part-year residents may claim this credit only if the income taxed by the other state was (a) earned while they were a Colorado resident *and* (b) is included in line 33 of Form 104PN. A part-year resident can not claim this credit if the income from the other state is not included in line 33 of Form 104PN because Form 104PN has already eliminated the Colorado tax on this income. A **nonresident cannot** claim this credit.

The total credit for tax paid to other states may not exceed the Colorado tax attributable to the total non-Colorado source income. If taxes were paid to two or more other states, or if income and/or losses are incurred in two or more other states, a separate credit must be computed for each state to which taxes are paid and a limitation computation must be done for all income and/or losses received from other states.

If you had income and/or losses from two or more other states:

1. Complete lines 18 through 25 for each state to which taxes are paid, and
2. Complete lines 18 through 25 (enter "Combined" on line 18) combining all tax paid, income, and losses from **all** other states to determine the maximum credit available.
3. The credit will be the lesser of the total credits computed for each state in step 1, or the credit limitation computed in step 2. Attach copies of *both* calculations to your return.

OTHER PERSONAL CREDITS

- 26 PLASTIC RECYCLING INVESTMENT CREDIT** A credit is available to individuals who invest in plastic recycling technology in Colorado. See  56.
- 27 COLORADO MINIMUM TAX CREDIT** A credit is available for taxpayers who claim a 2006 federal prior year minimum tax credit (line 25, federal Form 8801). The credit is limited to the tax (normal tax plus alternative minimum tax) remaining after previous credits have been claimed. See  14.
- 28 HISTORIC PROPERTY PRESERVATION CREDIT** A credit is allowed to any resident individual for the preservation and rehabilitation of a qualified historic property. See  1.
- 29 CHILD CARE CENTER INVESTMENT CREDIT** Persons who operate a licensed child care center or family child care home may claim an investment tax credit on certain items that have a useful life of more than one year. See  7.

- 30 EMPLOYER CHILD CARE FACILITY INVESTMENT CREDIT** Employers who provide licensed child care facilities that are incidental to their business may claim an investment tax credit. See  7.
- 31 SCHOOL-TO-CAREER INVESTMENT CREDIT** A credit is available for investment in a qualified School-To-Career program. Attach a copy of your certification letter to your return. See  32.
- 32 COLORADO WORKS PROGRAM CREDIT** A credit is available for employer's expenditures to employ recipients of public assistance. See  34.
- 33 CHILD CARE CONTRIBUTION CREDIT** A credit is available for monetary contributions made to promote child care in Colorado. See  35.
- 34 RURAL TECHNOLOGY ENTERPRISE ZONE CREDIT CARRYFORWARD** Credits from 2001 through 2004 in excess of the tax due can be carried forward for 10 years. See  36.
- 35 LONG-TERM INSURANCE CREDIT** A credit is available for Colorado residents who purchase or pay premiums on a long-term care insurance policy. See  37.
- 36 CONTAMINATED LAND REDEVELOPMENT CREDIT** A credit is available for expenditures made to redevelop contaminated land in Colorado. See  42.
- 37 LOW-INCOME HOUSING CREDIT** A credit is available for owners of qualified low-income housing developments. You must attach a copy of your CHFA certification to claim this credit. See  46.
- 38 WEATHER RELATED LIVESTOCK SALE CREDIT CARRYFORWARD** Credits from 2002 and 2003 in excess of the tax due can be carried forward for 5 years. See  55.
- 39 AIRCRAFT MANUFACTURER NEW EMPLOYEE CREDIT** A credit is available for hiring qualified employees in aviation development zones. See  62.
- 42 ALTERNATIVE FUEL VEHICLE CREDIT** A credit is available for the purchase of a clean burning alternative fuel vehicle. Attach a copy of the invoice to your return. For the credit available on hybrid vehicles, see  9.
- 43 ALTERNATIVE FUEL REFUELING FACILITY CREDIT.** A credit is available for the construction, reconstruction or acquisition of an alternative fuel refueling facility.  9.
- 45 GROSS CONSERVATION EASEMENT CREDIT** A nonrefundable tax credit is available for qualified taxpayers who donate a Colorado conservation easement in gross. If this credit is claimed, any charitable deduction claimed on the federal return must be added to taxable income on line 3 of Form 104. You must attach form DR 1305 to your return if you claim this credit. See  39.

CREDITS TO BE CARRIED FORWARD TO 2007

List unused 2006 credits that are to be carried forward to 2007 in the box provided. Include the credit name and amount being carried forward. Attach a schedule if additional space is needed.

COLORADO INCOME TAX TABLE

To find your tax from the table below, read down the taxable income column to the line containing your Colorado taxable income from line 14, Form 104. Then read across to the tax column and enter this amount on line 15, Form 104. Part-year residents and nonresidents enter tax on line 35, Form 104PN.

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME		
Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX
0	10	0	4,600	4,700	215	10,100	10,200	470	15,600	15,700	725	21,100	21,200	979
10	30	1	4,700	4,800	220	10,200	10,300	475	15,700	15,800	729	21,200	21,300	984
30	50	2	4,800	4,900	225	10,300	10,400	479	15,800	15,900	734	21,300	21,400	989
50	75	3	4,900	5,000	229	10,400	10,500	484	15,900	16,000	738	21,400	21,500	993
75	100	4	5,000	5,100	234	10,500	10,600	488	16,000	16,100	743	21,500	21,600	998
100	200	7	5,100	5,200	238	10,600	10,700	493	16,100	16,200	748	21,600	21,700	1,002
200	300	12	5,200	5,300	243	10,700	10,800	498	16,200	16,300	752	21,700	21,800	1,007
300	400	16	5,300	5,400	248	10,800	10,900	502	16,300	16,400	757	21,800	21,900	1,012
400	500	21	5,400	5,500	252	10,900	11,000	507	16,400	16,500	762	21,900	22,000	1,016
500	600	25	5,500	5,600	257	11,000	11,100	512	16,500	16,600	766	22,000	22,100	1,021
600	700	30	5,600	5,700	262	11,100	11,200	516	16,600	16,700	771	22,100	22,200	1,026
700	800	35	5,700	5,800	266	11,200	11,300	521	16,700	16,800	776	22,200	22,300	1,030
800	900	39	5,800	5,900	271	11,300	11,400	526	16,800	16,900	780	22,300	22,400	1,035
900	1,000	44	5,900	6,000	275	11,400	11,500	530	16,900	17,000	785	22,400	22,500	1,039
1,000	1,100	49	6,000	6,100	280	11,500	11,600	535	17,000	17,100	789	22,500	22,600	1,044
1,100	1,200	53	6,100	6,200	285	11,600	11,700	539	17,100	17,200	794	22,600	22,700	1,049
1,200	1,300	58	6,200	6,300	289	11,700	11,800	544	17,200	17,300	799	22,700	22,800	1,053
1,300	1,400	63	6,300	6,400	294	11,800	11,900	549	17,300	17,400	803	22,800	22,900	1,058
1,400	1,500	67	6,400	6,500	299	11,900	12,000	553	17,400	17,500	808	22,900	23,000	1,063
1,500	1,600	72	6,500	6,600	303	12,000	12,100	558	17,500	17,600	813	23,000	23,100	1,067
1,600	1,700	76	6,600	6,700	308	12,100	12,200	563	17,600	17,700	817	23,100	23,200	1,072
1,700	1,800	81	6,700	6,800	313	12,200	12,300	567	17,700	17,800	822	23,200	23,300	1,076
1,800	1,900	86	6,800	6,900	317	12,300	12,400	572	17,800	17,900	826	23,300	23,400	1,081
1,900	2,000	90	6,900	7,000	322	12,400	12,500	576	17,900	18,000	831	23,400	23,500	1,086
2,000	2,100	95	7,000	7,100	326	12,500	12,600	581	18,000	18,100	836	23,500	23,600	1,090
2,100	2,200	100	7,100	7,200	331	12,600	12,700	586	18,100	18,200	840	23,600	23,700	1,095
2,200	2,300	104	7,200	7,300	336	12,700	12,800	590	18,200	18,300	845	23,700	23,800	1,100
2,300	2,400	109	7,300	7,400	340	12,800	12,900	595	18,300	18,400	850	23,800	23,900	1,104
2,400	2,500	113	7,400	7,500	345	12,900	13,000	600	18,400	18,500	854	23,900	24,000	1,109
2,500	2,600	118	7,500	7,600	350	13,000	13,100	604	18,500	18,600	859	24,000	24,100	1,114
2,600	2,700	123	7,600	7,700	354	13,100	13,200	609	18,600	18,700	863	24,100	24,200	1,118
2,700	2,800	127	7,700	7,800	359	13,200	13,300	613	18,700	18,800	868	24,200	24,300	1,123
2,800	2,900	132	7,800	7,900	363	13,300	13,400	618	18,800	18,900	873	24,300	24,400	1,127
2,900	3,000	137	7,900	8,000	368	13,400	13,500	623	18,900	19,000	877	24,400	24,500	1,132
3,000	3,100	141	8,000	8,100	373	13,500	13,600	627	19,000	19,100	882	24,500	24,600	1,137
3,100	3,200	146	8,100	8,200	377	13,600	13,700	632	19,100	19,200	887	24,600	24,700	1,141
3,200	3,300	150	8,200	8,300	382	13,700	13,800	637	19,200	19,300	891	24,700	24,800	1,146
3,300	3,400	155	8,300	8,400	387	13,800	13,900	641	19,300	19,400	896	24,800	24,900	1,151
3,400	3,500	160	8,400	8,500	391	13,900	14,000	646	19,400	19,500	901	24,900	25,000	1,155
3,500	3,600	164	8,500	8,600	396	14,000	14,100	651	19,500	19,600	905	25,000	25,100	1,160
3,600	3,700	169	8,600	8,700	400	14,100	14,200	655	19,600	19,700	910	25,100	25,200	1,164
3,700	3,800	174	8,700	8,800	405	14,200	14,300	660	19,700	19,800	914	25,200	25,300	1,169
3,800	3,900	178	8,800	8,900	410	14,300	14,400	664	19,800	19,900	919	25,300	25,400	1,174
3,900	4,000	183	8,900	9,000	414	14,400	14,500	669	19,900	20,000	924	25,400	25,500	1,178
4,000	4,100	188	9,000	9,100	419	14,500	14,600	674	20,000	20,100	928	25,500	25,600	1,183
4,100	4,200	192	9,100	9,200	424	14,600	14,700	678	20,100	20,200	933	25,600	25,700	1,188
4,200	4,300	197	9,200	9,300	428	14,700	14,800	683	20,200	20,300	938	25,700	25,800	1,192
4,300	4,400	201	9,300	9,400	433	14,800	14,900	688	20,300	20,400	942	25,800	25,900	1,197
4,400	4,500	206	9,400	9,500	438	14,900	15,000	692	20,400	20,500	947	25,900	26,000	1,201
4,500	4,600	211	9,500	9,600	442	15,000	15,100	697	20,500	20,600	951	26,000	26,100	1,206

COLORADO INCOME TAX TABLE

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TAXABLE INCOME			TAX			TAXABLE INCOME			TAX			TAXABLE INCOME			TAX			TAXABLE INCOME			TAX											
Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX															
26,100	26,200	1,211	31,600	31,700	1,465	37,100	37,200	1,720	42,600	42,700	1,975	46,600	46,700	2,160	26,200	26,300	1,215	31,700	31,800	1,470	37,200	37,300	1,725	42,700	42,800	1,979	46,700	46,800	2,165			
26,300	26,400	1,220	31,800	31,900	1,475	37,300	37,400	1,729	42,800	42,900	1,984	46,800	46,900	2,169	26,400	26,500	1,225	31,900	32,000	1,479	37,400	37,500	1,734	42,900	43,000	1,989	46,900	47,000	2,174			
26,400	26,500	1,225	31,900	32,000	1,479	37,400	37,500	1,734	42,900	43,000	1,989	46,900	47,000	2,174	26,500	26,600	1,229	32,000	32,100	1,484	37,500	37,600	1,739	43,000	43,100	1,993	47,000	47,100	2,178			
26,600	26,700	1,234	32,100	32,200	1,489	37,600	37,700	1,743	43,100	43,200	1,998	47,100	47,200	2,183	26,700	26,800	1,239	32,200	32,300	1,493	37,700	37,800	1,748	43,200	43,300	2,002	47,200	47,300	2,188			
26,800	26,900	1,243	32,300	32,400	1,498	37,800	37,900	1,752	43,300	43,400	2,007	47,300	47,400	2,192	26,800	26,900	1,243	32,300	32,400	1,498	37,800	37,900	1,752	43,300	43,400	2,007	47,300	47,400	2,192			
26,900	27,000	1,248	32,400	32,500	1,502	37,900	38,000	1,757	43,400	43,500	2,012	47,400	47,500	2,197	26,900	27,000	1,248	32,400	32,500	1,502	37,900	38,000	1,757	43,400	43,500	2,012	47,400	47,500	2,197			
27,000	27,100	1,252	32,500	32,600	1,507	38,000	38,100	1,762	43,500	43,600	2,016	47,500	47,600	2,202	27,000	27,100	1,252	32,500	32,600	1,507	38,000	38,100	1,762	43,500	43,600	2,016	47,500	47,600	2,202			
27,100	27,200	1,257	32,600	32,700	1,512	38,100	38,200	1,766	43,600	43,700	2,021	47,600	47,700	2,206	27,100	27,200	1,257	32,600	32,700	1,512	38,100	38,200	1,766	43,600	43,700	2,021	47,600	47,700	2,206			
27,200	27,300	1,262	32,700	32,800	1,516	38,200	38,300	1,771	43,700	43,800	2,026	47,700	47,800	2,211	27,200	27,300	1,262	32,700	32,800	1,516	38,200	38,300	1,771	43,700	43,800	2,026	47,700	47,800	2,211			
27,300	27,400	1,266	32,800	32,900	1,521	38,300	38,400	1,776	43,800	43,900	2,030	47,800	47,900	2,215	27,300	27,400	1,266	32,800	32,900	1,521	38,300	38,400	1,776	43,800	43,900	2,030	47,800	47,900	2,215			
27,400	27,500	1,271	32,900	33,000	1,526	38,400	38,500	1,780	43,900	44,000	2,035	47,900	48,000	2,220	27,400	27,500	1,271	32,900	33,000	1,526	38,400	38,500	1,780	43,900	44,000	2,035	47,900	48,000	2,220			
27,500	27,600	1,276	33,000	33,100	1,530	38,500	38,600	1,785	44,000	44,100	2,040	48,000	48,100	2,225	27,500	27,600	1,276	33,000	33,100	1,530	38,500	38,600	1,785	44,000	44,100	2,040	48,000	48,100	2,225			
27,600	27,700	1,280	33,100	33,200	1,535	38,600	38,700	1,789	44,100	44,200	2,044	48,100	48,200	2,229	27,600	27,700	1,280	33,100	33,200	1,535	38,600	38,700	1,789	44,100	44,200	2,044	48,100	48,200	2,229			
27,700	27,800	1,285	33,200	33,300	1,539	38,700	38,800	1,794	44,200	44,300	2,049	48,200	48,300	2,234	27,700	27,800	1,285	33,200	33,300	1,539	38,700	38,800	1,794	44,200	44,300	2,049	48,200	48,300	2,234			
27,800	27,900	1,289	33,300	33,400	1,544	38,800	38,900	1,799	44,300	44,400	2,053	48,300	48,400	2,239	27,800	27,900	1,289	33,300	33,400	1,544	38,800	38,900	1,799	44,300	44,400	2,053	48,300	48,400	2,239			
27,900	28,000	1,294	33,400	33,500	1,549	38,900	39,000	1,803	44,400	44,500	2,058	48,400	48,500	2,243	27,900	28,000	1,294	33,400	33,500	1,549	38,900	39,000	1,803	44,400	44,500	2,058	48,400	48,500	2,243			
28,000	28,100	1,299	33,500	33,600	1,553	39,000	39,100	1,808	44,500	44,600	2,063	48,500	48,600	2,248	28,000	28,100	1,299	33,500	33,600	1,553	39,000	39,100	1,808	44,500	44,600	2,063	48,500	48,600	2,248			
28,100	28,200	1,303	33,600	33,700	1,558	39,100	39,200	1,813	44,600	44,700	2,067	48,600	48,700	2,252	28,100	28,200	1,303	33,600	33,700	1,558	39,100	39,200	1,813	44,600	44,700	2,067	48,600	48,700	2,252			
28,200	28,300	1,308	33,700	33,800	1,563	39,200	39,300	1,817	44,700	44,800	2,072	48,700	48,800	2,257	28,200	28,300	1,308	33,700	33,800	1,563	39,200	39,300	1,817	44,700	44,800	2,072	48,700	48,800	2,257			
28,300	28,400	1,313	33,800	33,900	1,567	39,300	39,400	1,822	44,800	44,900	2,077	48,800	48,900	2,262	28,300	28,400	1,313	33,800	33,900	1,567	39,300	39,400	1,822	44,800	44,900	2,077	48,800	48,900	2,262			
28,400	28,500	1,317	33,900	34,000	1,572	39,400	39,500	1,827	44,900	45,000	2,081	48,900	49,000	2,266	28,400	28,500	1,317	33,900	34,000	1,572	39,400	39,500	1,827	44,900	45,000	2,081	48,900	49,000	2,266			
28,500	28,600	1,322	34,000	34,100	1,577	39,500	39,600	1,831	45,000	45,100	2,086	49,000	49,100	2,271	28,500	28,600	1,322	34,000	34,100	1,577	39,500	39,600	1,831	45,000	45,100	2,086	49,000	49,100	2,271			
28,600	28,700	1,326	34,100	34,200	1,581	39,600	39,700	1,836	45,100	45,200	2,090	49,100	49,200	2,276	28,600	28,700	1,326	34,100	34,200	1,581	39,600	39,700	1,836	45,100	45,200	2,090	49,100	49,200	2,276			
28,700	28,800	1,331	34,200	34,300	1,586	39,700	39,800	1,840	45,200	45,300	2,095	49,200	49,300	2,280	28,700	28,800	1,331	34,200	34,300	1,586	39,700	39,800	1,840	45,200	45,300	2,095	49,200	49,300	2,280			
28,800	28,900	1,336	34,300	34,400	1,590	39,800	39,900	1,845	45,300	45,400	2,100	49,300	49,400	2,285	28,800	28,900	1,336	34,300	34,400	1,590	39,800	39,900	1,845	45,300	45,400	2,100	49,300	49,400	2,285			
28,900	29,000	1,340	34,400	34,500	1,595	39,900	40,000	1,850	45,400	45,500	2,104	49,400	49,500	2,290	28,900	29,000	1,340	34,400	34,500	1,595	39,900	40,000	1,850	45,400	45,500	2,104	49,400	49,500	2,290			
29,000	29,100	1,345	34,500	34,600	1,600	40,000	40,100	1,854	45,500	45,600	2,109	49,500	49,600	2,294	29,000	29,100	1,345	34,500	34,600	1,600	40,000	40,100	1,854	45,500	45,600	2,109	49,500	49,600	2,294			
29,100	29,200	1,350	34,600	34,700	1,604	40,100	40,200	1,859	45,600	45,700	2,114	49,600	49,700	2,299	29,100	29,200	1,350	34,600	34,700	1,604	40,100	40,200	1,859	45,600	45,700	2,114	49,600	49,700	2,299			
29,200	29,300	1,354	34,700	34,800	1,609	40,200	40,300	1,864	45,700	45,800	2,118	49,700	49,800	2,303	29,200	29,300	1,354	34,700	34,800	1,609	40,200	40,300	1,864	45,700	45,800	2,118	49,700	49,800	2,303			
29,300	29,400	1,359	34,800	34,900	1,614	40,300	40,400	1,868	45,800	45,900	2,123	49,800	49,900	2,308	29,300	29,400	1,359	34,800	34,900	1,614	40,300	40,400	1,868	45,800	45,900	2,123	49,800	49,900	2,308			
29,400	29,500	1,364	34,900	35,000	1,618	40,400	40,500	1,873	45,900	46,000	2,127	49,900	50,000	2,313	29,400	29,500	1,364	34,900	35,000	1,618	40,400	40,500	1,873	45,900	46,000	2,127	49,900	50,000	2,313			
29,500	29,600	1,368	35,000	35,100	1,623	40,500	40,600	1,877	46,000	46,100	2,132																					
29,600	29,700	1,373	35,100	35,200	1,627	40,600	40,700	1,882	46,100	46,200	2,137	29,600	29,700	1,373	35,100	35,200	1,627	40,600	40,700	1,627	40,600	40,700	1,882	46,100	46,200	2,137						
29,700	29,800	1,377	35,200	35,300	1,632	40,700	40,800	1,887	46,200	46,300	2,141	29,700	29,800	1,377	35,200	35,300	1,632	40,700	40,800	1,632	40,700	40,800	1,887	46,200	46,300	2,141						
29,800	29,900	1,382	35,300	35,400	1,637	40,800	40,900	1,891	46,300	46,400	2,146	29,800	29,900	1,382	35,300	35,400	1,637	40,800	40,900	1,637	40,800	40,900	1,891	46,300	46,400	2,146						
29,900	30,000	1,387	35,400	35,500	1,641	40,900	41,000																									

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See lines 33-47 to contribute to any of these charitable funds.

NONGAME AND ENDANGERED WILDLIFE FUND

Nongame wildlife includes 750 species of wildlife that cannot be hunted, fished for or trapped. Funds go to projects that manage or recover wildlife such as lynx, river otter, black-footed ferret, green back cutthroat, and others. The nongame program receives no state tax dollars and depends on voluntary contributions.

DOMESTIC ABUSE PROGRAM FUND Donations to this fund help support critical services provided by community-based domestic abuse programs across Colorado. These agencies provide 24 hour crisis line response, emergency safe shelter, counseling and advocacy services for victims of domestic violence and their children and information and referrals for their communities, and community education.

HOMELESS PREVENTION FUND Approximately 52,000 people in Colorado are at risk of becoming homeless this year. Keeping people in their homes saves tax dollars and is an effective and humane way of helping families in crisis. Your contribution will be used to support activities and programs which help prevent people from becoming homeless.

SPECIAL OLYMPICS COLORADO FUND Inspire greatness in the lives of children and adults with intellectual disabilities by supporting Special Olympics Colorado. In addition to physical exercise, athletes exercise their self-esteem and belief in themselves. Your dollars help fund over 8,000 Colorado athletes through the purchase of uniforms, sports equipment, transportation, training and competitions year-round.

WESTERN COLORADO STATE VETERANS CEMETERY FUND Funds assist in the maintenance of the Veterans Memorial cemetery of Western Colorado. The veterans cemetery is intended as a dignified final resting place for Colorado's veterans and eligible dependents. It is a place of quiet contemplation for the veteran's community. Please help maintain this solemn beauty for Colorado veterans.

PET OVERPOPULATION FUND Each year in Colorado tens of thousands of animals are euthanized because too many are being born. Your donation to the Pet Overpopulation fund can help save lives. The fund provides community grants to subsidize spay/neuter surgeries for pets of qualified owners and supports spay/neuter education programs.

COLORADO WATERSHED PROTECTION FUND This fund protects Colorado's lands and waterways. The state's streams, wetlands, mountains and forests serve many needs including water supply, agriculture, wildlife and recreation. Your generous support of this program will fund stream restoration projects and assist local groups in watershed protection efforts. Remember, your contribution will make a difference!

FAMILY RESOURCE CENTERS FUND Your contribution to Family Resource Centers helps strengthen vulnerable Colorado families. For over 70,000 people, 23 family resource centers promote family stability and self-sufficiency by implementing programs servicing each community's needs: early childhood education, youth development activities, parenting classes, adult education, job training, and emergency food and clothing.

COLORADO STATE FAIR AUTHORITY CASH FUND

As one of Colorado's oldest institutions, the Colorado State Fair's roots can be traced back to 1872. The Fair supports and promotes Colorado's agriculture and youth throughout the year with educational programs in cooperation with Future Farmers of America (FFA) and 4-H. Support the Fair, and support Colorado's future!

ORGAN AND TISSUE DONATION AWARENESS FUND All Coloradans have the power to donate life. Yet many have not made a decision about organ and tissue donation. Your contribution to the Donation Awareness Fund makes possible vital donor awareness education and outreach programs which provide hope for the thousands of Coloradans who await organ or tissue transplants.

ALZHEIMER'S ASSOCIATION FUND One in 10 Coloradans over 65 and nearly half over 85 have Alzheimer's disease with 70% cared for at home. 100% of your donation to the Alzheimer's Association will fund essential education, training, and counseling services to urban and rural families. Without support, the emotional burden on caregivers is tremendous.

DROPOUT PREVENTION ACTIVITY GRANT FUND This fund will create before- and after-school programs for students in grades six through twelve. Services will be provided by a school that serves low income youth. The goal of this fund is to reduce the number of students who drop out of school.

MILITARY FAMILY RELIEF FUND Provides emergency grants for financial hardships to members of Colorado National Guard or Reservist and their families when ordered to Active Military duty and to Active Duty Military Personnel stationed in Colorado and their family members when the Active Duty military member is deployed to a declared hostile fire zone.

COLORADO EASTER SEALS FUND 1 in 5 people will have a disability in their lifetime. Easter Seals Colorado serves people of all ages with all types of disabilities. Your donation will support our programs: Easter Seals' camp, AgrAbility, stroke rehabilitation, hearing services, post-polio support groups, respite care and a warm water therapy pool.

MULTIPLE SCLEROSIS FUND 1 in 580 people in Colorado have Multiple Sclerosis; a chronic and often disabling central nervous system disease usually beginning in young adulthood. 100% of your tax dollars will assist these Coloradans through the National Multiple Sclerosis Society with education, medical equipment, exercise programs, counseling, family support, homecare, and advocacy.