

FULL YEAR, PART-YEAR AND NONRESIDENT INDIVIDUALS

2011



Colorado Income Tax Filing Guide

1. Use the enclosed forms and instructions to complete your return.
2. File electronically with Revenue Online, tax software or your tax preparer.

Do not file a paper return unless you cannot file electronically. Paper returns and payments increase the risk of error and delay.



Manage your account.
File and pay online.
Get started with Revenue Online today!
www.Colorado.gov/RevenueOnline





www.Colorado.gov/RevenueOnline
Click Individual > Click View Tutorial

THE FREE, SIMPLE AND SECURE ELECTRONIC FILING CHOICE!

First, complete the federal income tax return you will file with the IRS because you will use numbers from that return on your Colorado income tax return.

Go to www.Colorado.gov/RevenueOnline

Click on the Individual button.

Under AccessNow, click on the **File a Return** button.

Click on the link File 2011 Individual Income Tax.

TIPS ON USING REVENUE ONLINE

At the end of each step, click the OK button. The Cancel button will remove any entries from the step you are in and return you to the main screen. For example, if you are in Step 3 and click Cancel, anything you entered in Step 3 will be removed, but entries from Steps 1 and 2 will still be available.

Hot Tips! provide help along the way.

Save and Finish Later. You may save your Revenue Online return at any time by clicking this button. Enter your email address and you will be given a filing ID. When you return to complete your tax return, you will enter your email address and filing ID to resume from where you left off.

STEP 1: Enter Taxpayer Information

Enter the requested taxpayer information. Mark the Filing Joint box and enter spouse data **ONLY** if filing a married filing joint return.

STEP 2: W-2s and/or 1099s

If you have W-2 and/or 1099 income with Colorado withholding, click the link and complete the data fields as required. If you do not have W-2 or 1099 income with Colorado withholding, mark the appropriate check box.

STEP 3: Income Information

This step looks similar to Form 104. Enter your figures from lines 1–14 of your Colorado income tax return.

Some lines will have an EDIT button along the right side of your screen. Click EDIT to complete these lines.

Some lines will automatically calculate for you.

If a special schedule or additional information is required, an ERROR button will appear along the right side of your screen. Click ERROR to complete the required information.

STEP 4: Tax Prepayments and Credits

This step looks similar to Form 104, and behaves similarly to Step 3. Enter your figures from lines 15–26 of your Colorado income tax return.

If line 26 is \$0, and you have net tax owed, enter self-calculated penalty and interest, if any.

STEP 5: Contributions and Credits to be Carried Forward

This step looks similar to Form 104, and behaves similarly to Step 3 and 4. Enter your figures from lines 27–43 of your Colorado income tax return.

STEP 6: Refund or Balance Due

If Revenue Online has calculated a refund, you have the option of receiving your refund faster by completing the Direct Deposit information. Otherwise, a refund check will be mailed to you.

If Revenue Online has determined that a tax payment is required, you have the option of paying online or printing a payment voucher to mail with a check.

STEP 7: Confirm and Submit

Confirm and submit your return. Check the box for Third Party Designee if authorizing someone else to discuss this return with the Department. See page 5 for more information.

DONE!

We suggest you print a copy of your Revenue Online return to keep for your records. Do not mail a copy of your Revenue Online return.



Manage your account.
File and pay online.
Get started with Revenue Online today!
www.Colorado.gov/RevenueOnline

2011
(0013)

FORM 104
COLORADO INDIVIDUAL INCOME TAX

**RESIDENCY
STATUS**
(CHECK ONE)

- ☐ **FULL-YEAR RESIDENT(S)**
☐ **PART-YEAR RESIDENT(S) OR NONRESIDENT(S)**
 (or resident, part-year, nonresident combinations)
☐ **ABROAD ON DUE DATE**
 For calendar year **2011** or fiscal year _____

Departmental Use Only

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

ROUND TO THE NEAREST DOLLAR

1. ENTER FEDERAL TAXABLE INCOME from your federal income tax return: 1040EZ line 6; 1040A line 27; 1040 line 43.....	● 1	00
ADDITIONS		
2. STATE ADDBACK enter the state income tax deduction from your federal 1040 schedule A (see instructions).....	● 2	00
3. OTHER ADDITIONS, explain (see instructions).....	● 3	00
4. Subtotal, add lines 1-3.....	4	00
SUBTRACTIONS		
5. STATE INCOME TAX REFUND enter the state income tax refund from line 10 of your federal 1040.....	● 5	00
6. US GOVERNMENT INTEREST.....	● 6	00
7. PRIMARY TAXPAYER PENSION/ANNUITY income (Beneficiaries, list deceased's SSN:.....)	● 7	00
8. SPOUSE PENSION/ANNUITY income, if any (Beneficiaries, list deceased's SSN:.....)	● 8	00
9. COLORADO SOURCE CAPITAL GAIN 5-year assets acquired on or after 5/9/1994.....	● 9	00
10. TUITION PROGRAM CONTRIBUTION: ● Total Contribution \$.....		
● Owner's Name..... ● Owner's SSN..... (see instructions) ●	10	00
11. QUALIFYING CHARITABLE CONTRIBUTION ● Total Contributions \$.....	● 11	00
12. OTHER SUBTRACTIONS, check appropriate box: ☐ PERA contribution made in 1984-1986; ☐ DPSRS contributions made in 1986; ☐ tier I or II railroad benefits; ☐ qualified reservation income ☐ wildfire mitigation measures.....	● 12	00
13. Subtotal, add lines 5 through 12.....	13	00
14. COLORADO TAXABLE INCOME, line 4 minus line 13.....	● 14	00

CALCULATE YOUR TAX: FULL-YEAR RESIDENTS TURN TO PAGE 22 PART-YEAR RESIDENTS AND NONRESIDENTS GO TO 104PN

TAX, PREPAYMENTS AND CREDITS			
 STAPLE W-2s HERE STAPLE W-2, W-2G, AND 1099 FORMS HERE (only if Colorado tax withheld is reported on the form)	15. COLORADO TAX from tax table or 104PN line 36.....	● 15	00
	16. ALTERNATIVE MINIMUM TAX from Form 104AMT.....	● 16	00
	17. RECAPTURE of prior year credits.....	● 17	00
	18. Subtotal, add lines 15 through 17.....	18	00
	19. NON-REFUNDABLE CREDITS from 104CR line 49, cannot exceed the sum of lines 15 + 16.....	● 19	00
	20. NET TAX, subtract line 19 from line 18.....	20	00
	21. COLORADO INCOME TAX WITHHELD from W-2 and 1099 statements.....	● 21	00
	22. ESTIMATED TAX enter the sum of payments and credits and amounts withheld from nonresident real estate sales and partnership/S corp/fiduciary income.....	● 22	00
	23. REFUNDABLE CREDITS from 104CR line 9.....	● 23	00
	24. Subtotal, add lines 21 through 23.....	24	00
25. FEDERAL ADJUSTED GROSS INCOME from your federal income tax return: 1040EZ line 4; 1040A line 21; 1040 line 37.....	● 25	00	
26. OVERPAYMENT, if line 24 is greater than 20 then subtract line 20 from line 24.....	26	00	

VOLUNTARY CONTRIBUTIONS CHECK OFF COLORADO	27. ESTIMATED TAX CREDIT CARRY FORWARD to 2012 first quarter, if any.....● 27		00
	VOLUNTARY CONTRIBUTIONS enter your donation amount, if any:		
	28. Nongame and Endangered Wildlife Cash Fund● 28		00
	29. Colorado Domestic Abuse Program Fund● 29		00
	30. Homeless Prevention Activities Program Fund● 30		00
	31. Special Olympics Colorado Fund● 31		00
	32. Western Slope Military Veterans Cemetery Fund.....● 32		00
	33. Pet Overpopulation Fund.....● 33		00
	34. Colorado Healthy Rivers Fund● 34		00
	35. Alzheimer's Association Fund● 35		00
	36. Military Family Relief Fund● 36		00
	37. Colorado Breast and Women's Reproductive Cancers Fund.....● 37		00
	38. Make-A-Wish Foundation of Colorado Fund● 38		00
	39. Colorado 2-1-1 First Call for Help Fund.....● 39		00
		40. Unwanted Horse Fund.....● 40	
41. Goodwill Industries Fund● 41		00	
42. Families in Action for Mental Health Fund● 42		00	
43. Subtotal, add lines 27 through 42..... 43		00	
44. REFUND Subtract line 43 from line 26.● 44			
File using Revenue Online and enter Direct Deposit information to get your refund in half the time!			
Routing number Type: ☐ Checking ☐ Savings Account number			
AMOUNT OWED	AMOUNT YOU OWE		
	45. NET AMOUNT DUE, subtract line 24 from line 20 (include the subtotal from line 43)..... 45		00
	46. DELINQUENT PAYMENT PENALTY (see instructions)● 46		00
	47. DELINQUENT PAYMENT INTEREST (see instructions)● 47		00
	48. ESTIMATED TAX PENALTY (see instructions)● 48		00
	49. AMOUNT YOU OWE, add lines 45 through 48.....● 49		00
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. Pay online at www.Colorado.gov/RevenueOnline or see instructions for other payment options			
WE STRONGLY RECOMMEND THAT YOU FILE USING REVENUE ONLINE OR OTHER ELECTRONIC METHOD; IF YOU CANNOT EFILE, YOU MAY MAIL TO: COLORADO DEPARTMENT OF REVENUE, DENVER CO 80261-0005			
THIRD PARTY DESIGNEE	Do you want to allow another person to discuss this return with the Colorado Department of Revenue? ☐ Yes. Complete the following ☐ No		
	Designee's Name ●		Telephone Number ()
SIGN YOUR RETURN	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.		
	Your Signature		Spouse's Signature. If joint return, BOTH must sign.
	Date	Year of Birth	Date
	Paid Preparer's Name		Paid Preparer's Telephone
		()	

HOW TO USE THIS FILING GUIDE

This filing guide will assist you with completing your Colorado Income Tax Return. Once you finish the form, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at www.Colorado.gov/RevenueOnline. Or, you may file using private e-file software or with a paid tax preparer. By filing your return electronically, you significantly reduce the chance of errors and you will receive your refund much faster. If you cannot file electronically for any reason, mail the enclosed forms as instructed.

Please read through this guide before starting your return.

The following symbols appear throughout this guide and point out important information, reminders, and changes to tax rules.



This points out a topic that is the source of common filing errors. Filing your return on Revenue Online will limit errors somewhat; however, it is important to understand the information on your return. **Errors cause processing delays and erroneous bills.**



Several subtractions and tax credits require you to provide supporting documentation. This symbol points out those requirements. If the additional documentation is not provided, **it will cause processing delays or denial of the credit/subtraction.** These documents can be scanned and attached to your Revenue Online filing, mailed with the DR 1778, or attached to your paper return.



In-depth tax information is available in our easy to understand FYI Publications, which include examples and worksheets. This symbol lets you know when such a publication is available for a subject. All FYI Publications are available at www.TaxColorado.com the official Colorado Taxation Web site.

Filing Information

Who Must File This Tax Return

Each year you must evaluate if you should file a Colorado income tax return. Generally, you must file this return if you were:

- A full-year resident of Colorado; **or**
 - A part-year Colorado resident who receives taxable income while residing here; **or**
 - Not a resident of Colorado, but receives income from sources within Colorado;
- and**
- Are required to file a federal income tax return with the IRS for this year; **or**
 - Will have a Colorado income tax liability for this year.



Colorado residents must file this return if they file an income tax return with the IRS, even if they do not have a Colorado tax liability. Otherwise, the Department may file a return on your behalf and our return might not consider your unique tax situation. Also, the only way to determine if you are entitled to a refund is to file a return.

Due Date

Form 104 and any tax payment owed are due April 17, 2012. Revenue Online will accept returns as timely filed until midnight. Returns that are mailed must be postmarked by April 17. An automatic extension to *file* is granted until October 15th, but there is *no extension to pay*. See page 21 for more information.

Deceased Persons

Legal representatives and surviving spouses may file a return on behalf of a deceased person. Complete the return as usual and indicate the deceased status on the return. If filing using Revenue Online, complete the Third Party Designee portion of the return. Submit a copy of the death certificate using Revenue Online or the DR 1778. To avoid problems when filing on paper, you must check the box next to the name of the deceased person, and write "DECEASED" in large letters in the white space above the tax year of the return, write "FILING AS SURVIVING SPOUSE" or "FILING AS LEGAL REPRESENTATIVE" after your signature, and attach Form DR 0102 and a copy of the death certificate to the return.



To claim a refund on behalf a deceased person, complete form DR 0102 and submit it, as well as a copy of the death certificate, when filing the return.

Filing Status



You must file using the same filing status on both your federal and Colorado income tax returns. For Married Filing Joint, you must list the taxpayer names in the same order on both the federal and Colorado returns. For married filing separate, do not list your spouse's name or SSN on the return.

Line by Line Instructions

First, complete the federal income tax return you will file with the IRS. You must complete your federal return first because you will use information from that return on your Colorado income tax return.

Colorado income tax is based on your federal taxable income, which has already considered your exemptions and deductions.

Residency Status

Check the appropriate box to designate your residency status. If Married Filing Joint, and one person is a full-year Colorado resident and the other is either a part-year resident or a nonresident, check the Part-Year Resident/Nonresident box.

FYI Part-Year Colorado Residents and Nonresidents

Tax is prorated so that it is calculated only on income received in Colorado or from sources within Colorado. We recommend you review FYI Publication—Income 6 if this applies to you. You will calculate your prorated tax by completing Form 104PN.

FYI Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 17, the deadline for filing your return is June 15, 2012. If you need an additional four months to file your return, you will automatically have until October 15, 2012 to file. Interest is due on any payment received after April 17, 2012. To avoid any late

payment penalties you must pay 90% of your tax liability by June 15, 2012. When filing your return, mark the appropriate box on Revenue Online or paper return.

FYI Active Duty Military

Residency is determined by your Home of Record, which means you remain a resident of the state where you enlisted unless you have officially changed your Home of Record with your branch of the military. Your Home of Record can be found on your DD214 or Leave and Earnings Statement. We recommend you read FYI Publication—Income 21 if this applies to you.

Those with a Colorado Home of Record should file this return, even if stationed elsewhere. Those serving abroad or outside the USA at least 305 days of the year may file as a nonresident. You must check the nonresident status-305 day exception box on Form 104PN.

Those with a Home of Record from any other state, but who are stationed in Colorado, are not required to pay Colorado tax on their military income. However, any non-military income received while stationed in Colorado is taxable here (e.g. part-time work, rent payments received, etc.).



Those who were married to a serviceperson at the time of enlistment can also maintain their spouse's Home of Record for tax purposes, if holding their own job in Colorado. You must complete the DR 1059 and submit it to your employer when you are hired. Submit a copy of the DR 1059 and your military ID card on Revenue Online, with the DR 1778, or, if filing on paper, attached to your return. You must complete a new DR 1059 each calendar year.

FYI Name and Address

Provide your name, mailing address, and Social Security number in the provided spaces. If filing Married Filing Joint, provide the spouse information where prompted. Provide the spouse information ONLY if filing a joint return, otherwise leave blank. All Departmental correspondence will be mailed to the mailing address provided. We recommend you read FYI Publication—General 2 for the Privacy Act Notice.

LINE Federal Taxable Income

1 Refer to your federal income tax return to complete this line:

- 1040EZ Form use line 6
- 1040A Form use line 27
- 1040 Form use line 43

If your federal taxable income is a negative amount, or less than zero, be sure to enter the amount as such on your Colorado return (in brackets if mailing a paper return).



DO NOT enter your total income or wages on this line—doing so will make your tax too high. The Department will compare the amount you list here to the return you file with the IRS, so be very careful to complete this correctly.

Additions

LINE State Addback

2 Refer to your federal income tax return to complete this line:

- 1040EZ Form: enter \$0
- 1040A Form: enter \$0
- 1040 Form:
 - If Schedule A was used:
 - Income Tax Deduction: use the worksheet below
 - General Sales Tax Deduction: enter \$0
 - If you DID NOT use Schedule A, enter \$0

FYI We recommend that you read FYI Publications—Income 3 and 4 for special instructions before completing the worksheet.

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 29, Schedule A, federal form 1040	\$
c) The amount of federal standard deduction you could have claimed (See instructions line 40, federal form 1040 for 2011 federal standard deductions).	\$
d) Line (b) minus line (c), but not less than \$0	\$

Transfer to line 2 the smaller amount from line (a) or (d) of the worksheet above.

LINE Other Additions

3 Enter the sum of the following, which can be selected from a drop-down menu on Revenue Online:

- FYI**
- Bond interest—the amount of any interest earned from bonds issued by any state or political subdivision, excluding any bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Calculate the appropriate amount by subtracting the amortization of bond premiums and expenses (required to be allocated to interest income by Internal Revenue Code) from the gross amount of state and local bond interest. We recommend that you read FYI Publication—Income 52 if this applies to you.
 - Lump-Sum distribution—the amount of any lump-sum distribution from a pension or profit-sharing plan that was reported on IRS Form 4972, excluding any estate tax paid.



Distributions included here are subject to 10-year averaging on the federal return. If your lump-sum distributions are not subject to 10-year averaging and were included in your federal taxable income (line 1), DO NOT report them on line 3. The amount included

here might be eligible for the pension subtraction on lines 7 or 8.

- Dependent child income—the amount from IRS Form 8814, line 14, or \$950, whichever is smaller. Include this income only if you elected to report your child's income on your federal income tax return.

FYI

- Charitable gross conservation easement—the amount of any charitable contribution taken as an IRS deduction that will be claimed as a gross conservation easement credit on the Colorado return. We recommend that you read FYI Publication—Income 39 if this applies to you.

FYI

- Alien labor—the amount of expenses for unauthorized alien labor services. We recommend that you read FYI Publication—Income 64 if this applies to you.
- Partnership/Fiduciary—the amount of any fiduciary adjustment or partnership modification that increases your federal taxable income.

LINE Subtotal**4**

This line is automatically calculated by Revenue Online, or enter the sum of lines 1–3 if filing a paper return.

Subtractions**LINE State Income Tax Refund****5**

Refer to your federal income tax return to complete this line:

- 1040EZ Form, enter \$0
- 1040A Form, enter \$0
- 1040 Form, enter the amount from line 10

LINE FYI US Government Interest**6**

Enter the sum of all interest earned from US government bonds, treasury bills and other obligations of the U.S. or its territories, possessions, and agencies that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read FYI Publication—Income 20 if this applies to you.



DO NOT include interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends from mutual funds may not be 100% exempt.

LINE FYI Pension and Annuity Subtraction**7**

You might be eligible to subtract the income you earned from a pension or annuity. We recommend that you read FYI Publications—Income 18 and 25 if this applies to you. Enter the qualifying amount if you:

- Earned income from a pension/annuity that was not a premature distribution; **and**
- It was included on your federal income tax return and is calculated as part of your federal taxable income; **or**
- It was a lump-sum distribution that was reported on line 3 above and, as of December 31, 2011 you:

- Were age 65 or older, then you are entitled to subtract \$24,000 or the the total amount of your taxable pension/annuity income, whichever is smaller; **or**
- Were at least 55 years, but not yet 65, then you are entitled to subtract \$20,000 or the the total amount of your taxable pension/annuity income, whichever is smaller; **or**
- Were younger than 55 years, and you received pension/annuity income as a secondary beneficiary (ex: widow, dependent child, etc.) due to the death of the person who earned the pension/annuity, then you are entitled to subtract \$20,000 or the total amount of your secondary beneficiary taxable pension/annuity income, whichever is smaller. If this applies to you, please list the Social Security number of the deceased in the space provided.



Pension/annuity income should not be inter-mingled between spouses. Each spouse must meet the requirements for the subtraction separately and claim the subtraction only on their pension/annuity income. Any qualifying spouse pension/annuity income should be reported on line 8.

LINE**8****FYI Spouse Pension and Annuity Subtraction**

If the secondary taxpayer listed on a jointly filed return is eligible for the pension and annuity subtraction, enter the qualifying amount on this line. Review the instructions for line 7 to see what amount qualifies. We recommend that you read FYI Publication—Income 25 if this applies to you.



If only one spouse qualifies for the pension/annuity subtraction on a jointly filed return, take precautions to report the subtraction on the correct line. The first person listed on the return shall report on line 7 and the second person listed shall report on line 8.

LINE**9****FYI Colorado Source Capital Gain Subtraction**

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

- Earned from the sale of real or tangible personal property that was located in Colorado at the time of the sale transaction; **and**
- Included on your federal income tax return and is calculated as part of your federal taxable income; **and**
- Acquired on or after May 9, 1994 and was owned continuously for five years prior to the sale transaction date.



Complete and submit the DR 1316. Revenue Online allows you to directly enter the DR 1316 by clicking the EDIT button. Paper filers should attach this form to their return. Take precaution to completely fill out each item of this form. Be as detailed as possible,

especially when providing property descriptions, ownership, and dates of acquisition and sale.

LINE 10 **FYI Tuition Program Contribution**

Contributions to qualified Colorado tuition savings plans can be deducted from your return. The contribution must have been included on your federal income tax return and calculated as part of your federal taxable income. We recommend that you read FYI Publication—Income 44 if this applies to you.



The 3 new fields on line 10 should be left blank if the taxpayer and/or spouse are the CollegeInvest account owners who set up the account for the student beneficiary. If you are not the account owner (e.g. grandparent, friend) complete the 3 additional fields. To report contributions to more than 1 account you must file electronically. DO NOT deduct contributions made to a tuition savings plan for another state or any tuition you paid while attending school.

LINE 11 **FYI Qualifying Charitable Contributions**

Taxpayers who make donations to charity, but do not claim federal itemized deductions on Schedule A of form 1040, might be eligible to deduct a portion of their donation on this form. We recommend that you read FYI Publication—Income 48 if this applies to you. Use the worksheet below to determine your qualifying contribution:

(a) Did you itemize your deductions on Schedule A of federal form 1040?	Yes ☐ No ☐
(b) As an individual or a business, did you deduct charitable contributions on the federal form?	Yes ☐ No ☐
If you answered Yes on either (a) or (b) above, enter \$0 on line 11; you do not qualify for this subtraction. If you answered No on both (a) and (b) above, continue below.	
(c) Enter the amount you could have deducted as charitable contributions on lines 16 and 17 of federal Schedule A.	\$
(d) Colorado adjustment	\$500
(e) Subtract line (d) from line (c). This is the qualifying amount. If the amount is greater than \$0, transfer to line 11.	

Enter the total contributions in the space provided and the subtraction after the \$500 adjustment on line 11.



DO NOT enter an amount on this line if you already deducted your charitable donation on Schedule A of the federal 1040 form. Otherwise, you will be issued an assessment that will likely include penalty and interest.



If you are claiming a charitable contribution greater than \$5,000, you should submit the receipts you received AT THE TIME OF DONATION. Receipts should be from the charity itself, DO NOT send

receipts of items like clothing or toys purchased for donation. Submit using Revenue Online, or attach to your paper return.

LINE 12 **FYI Other Subtractions from Federal Taxable Income**

Click the EDIT button on Revenue Online to complete this line, or enter the sum of the following on your paper return:

- PERA/DPSRS Benefits—the amount of any PERA or Denver School District No. 1 retirement benefits received, but only if contributions were made to PERA 1984-1986 or to DPSRS in 1986. We recommend that you read FYI Publication—Income 16 if this situation applies to you.
- Tier 1 and 2 Railroad Retirement—the amount of tier 1 and tier 2 railroad retirement benefits that you reported on your federal income tax return and is calculated as part of your federal taxable income.
- Income for Native Americans—the amount of income earned by a recognized tribal member while working and residing on a Native American Indian reservation.
- Medical Savings Account Interest—the amount of interest paid toward contributions made to your medical savings account. DO NOT include amounts that were deducted on your federal return. We recommend that you read FYI Publication—Income 29 if this applies to you.
- Wildfire Mitigation—half (50%) of the amount incurred in performing wildfire mitigation, up to \$2,500. We recommend that you read FYI Publication—Income 65 to properly calculate this subtraction.



DO NOT include amounts that were earned outside Colorado, net operating losses, military income or wage adjustments on this line. Include a clear explanation of the subtraction being claimed on your return.

LINE 13 **Subtotal**

This line is automatically calculated by Revenue Online, or enter the sum of lines 5–12 if filing a paper return.

LINE 14 **Colorado Taxable Income**

This line is automatically calculated by Revenue Online. If filing a paper return, subtract line 13 from line 4. This is your Colorado taxable income, and is the figure used to determine how much Colorado tax is owed, if any.

PART-YEAR RESIDENTS OR NONRESIDENTS GO TO 104PN; FULL-YEAR RESIDENTS CONTINUE TO LINE 15

LINE 15 **Colorado Tax**

The income tax rate is currently 4.63%, which is a reduction from the 1999 rate of 4.75% and the 1998 (and prior) rate of 5%. This line is automatically

calculated by Revenue Online. Full-year residents should refer to the tax table at the back of this booklet. Determine the tax by the amount listed on line 14. Part-year residents and nonresidents should transfer the apportioned tax amount from line 36 of Form 104PN. For Revenue Online, click the red ERROR button to jump to the 104PN.

LINE 16 **FYI Alternative Minimum Tax**

Enter the amount of any alternative minimum tax by clicking the EDIT button on Revenue Online, or by entering the amount on your paper filing. Generally, if you pay alternative minimum tax on your federal income tax return you will pay the same for your Colorado return. We recommend that you read FYI Publication—Income 14 if this applies to you.

LINE 17 **Recapture of Prior Year Credits**

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.

LINE 18 **Subtotal**

This line is automatically calculated by Revenue Online, or enter the sum of lines 15, 16 and 17.

Tax Credits

LINE 19 **Nonrefundable Credits**

Complete Form 104CR to claim various non-refundable credits. For Revenue Online, click the EDIT button to complete Form 104CR. Or, if filing a paper return, transfer the amount from line 49 of Form 104CR to this line.



Scan and submit any required documentation through Revenue Online, E-Filer Attachment. Or, file paper documentation with the DR 1778 E-Filer Attachment form.

LINE 20 **Net Tax**

This line is automatically calculated by Revenue Online, or subtract line 19 from line 18

LINE 21 **Colorado Income Tax Withheld**

If using Revenue Online, the sum of step 2 is automatically transferred to this line. Or, for paper returns, enter the sum of all Colorado income tax withheld as reported on W-2, W-2G or various 1099 statements.



Include only statements with Colorado withholding with your return. If filing on paper, staple these statements where indicated on the form.



Do NOT include withholdings for federal income tax, income tax from another state, or local governments. Be certain to exclude amounts withheld from Colorado real estate sales by nonresidents, nonresident beneficiary withholdings, or Colorado partnership or S Corporation income withholdings for nonresidents as these specified amounts should be listed on line 22.

LINE 22 **FYI Estimated Tax**

Enter the sum of all estimated payments and credits allocated to this tax period. Amounts can include estimated tax credits carried forward from the previous tax year, quarterly estimated payments remitted, any extension payment remitted, amounts withheld from Colorado real estate sales by nonresidents on the DR 1079, nonresident beneficiary withholdings remitted with the DR 0104BEP, and amounts paid on behalf of nonresident partners or shareholders on the DR 0108. We recommend that you read FYI Publication—Income 51 if this applies to you.

LINE 23 **Refundable Credits**

Complete Form 104CR to claim various refundable credits. For Revenue Online, click the EDIT button to complete Form 104CR. Or, if filing a paper return, transfer the amount from line 9 of Form 104CR to this line.



Submit any additional documentation as specified for the credit(s) claimed electronically on Revenue Online, the DR 1778, or, if filing on paper, attach to your return.

LINE 24 **Subtotal**

This line is automatically calculated by Revenue Online, or enter the sum of lines 21, 22 and 23.

LINE 25 **Federal Adjusted Gross Income**

Refer to your federal income tax return to complete this line:

- 1040EZ Form use line 4
- 1040 Form use line 37
- 1040A Form use line 21

If your federal adjusted gross income is a negative amount, or less than zero, be sure to enter the amount on your Colorado return (in brackets if filing a paper return).

COMPARE LINES 20 AND 24—IF LINE 24 IS GREATER, GO TO LINE 26. IF LINE 20 IS GREATER, GO TO LINE 45 (or to make a donation go to line 28)

LINE 26 **Overpayment**

This amount is automatically calculated by Revenue Online, if applicable. Paper filers should calculate this line by subtracting line 20 from line 24.

LINE 27 **Estimated Tax Carryforward**

Enter the amount, if any, you would like to be available for 2012 estimated tax.

LINES 28-42 **Voluntary Contributions**

If you would like to donate money to one of the organizations available as part of Checkoff Colorado, enter the desired amount here. See the back page of this booklet for more information about each of these charitable organizations.

LINE 43 **Subtotal**

This line is automatically calculated by Revenue Online, or enter the sum of lines 27 through 42.

LINE Refund

44 Subtract line 43 from line 26. This is the amount of your refund. You have the option of authorizing a transaction by the Department to directly deposit these funds to your bank account. Otherwise, a refund check will be mailed to the address you have designated on this return. If you use Direct Deposit, you will receive your refund 1-2 weeks faster than if you wait for a paper check.

- **Direct Deposit**—Enter the routing and account numbers and account type. The routing number is 9 digits. Account numbers can be up to 17 characters (numbers and/or letters). Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to insure you are using the correct information and that they will honor a direct deposit. See the sample check below to assist you in finding the account and routing numbers.

Pay to the order of: _____

Routing Number: 123456789

Account Number: 123456789

Do not include the check number

VOID

- **Intercepted Refunds**—The Department will intercept your refund if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS. If you are filing a joint return and only one party is responsible for the unpaid debt, you may file a written claim to Injured Spouse Desk, 1375 Sherman St., Denver CO 80261. Claims must include a copy of your federal income tax return or federal form 8379 and copies of all W-2, W-2G, or any 1099 statements received by both parties. DO NOT attach your claim to this return, it will not be processed.

LINE Net Amount Due

45 This amount is automatically calculated by Revenue Online, otherwise subtract line 24 from line 20. Also, if you made any donations to charitable organizations add line 43 to the subtotal. This is the amount you owe with this return. If you are filing after the due date (or valid extension), or you owe estimated tax penalty continue to the next line. If you are filing timely and do not owe penalty or interest, go to line 49.

LINE Delinquent Penalty

46 Calculate any penalty owed for delinquent filing or payment. The penalty is 5% of the net tax due for the first month after the due date, and ½% for each additional month past the due date. The maximum penalty is 12%. Or, if you prefer not to calculate this penalty, the Department will bill you if due.

LINE Delinquent Interest

47 Calculate any interest owed for delinquent filing or payment. The interest rate is 3% of the net tax due. Or, if you prefer not to calculate this interest, the Department will bill you if due. Interest on any bill issued that remains unpaid after 30 days of issuance will increase to 6%.

LINE Estimated Tax Penalty

48 To calculate this penalty, complete the DR 0204. Enter any estimated tax penalty owed on this line.



Scan and submit the the DR 0204 through Revenue Online, E-Filer Attachments. Or, if filing on paper, attach the form to your paper form.

LINE Amount You Owe

49 Enter the sum of lines 45–48. You have 3 payment options:

- **Pay Online**—After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment with your credit card or e-Check. A nominal processing fee will apply.
- **Pay by Mail**—Place your check or money order within your folded return. DO NOT staple your payment to your return. Or, if filing by Revenue Online and you wish to send a check or money order, complete the DR 0900 and mail with your payment. Make payable to Colorado Department of Revenue, and clearly write your Social Security number and “2011 Form 104” on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records.
- **Payment Plan**—The Department will issue a bill for any unpaid balance due. When you receive the bill you may set up a payment plan as instructed on the bill. Any assessment made by the Department will likely include delinquent payment penalty and interest. The only way to avoid paying penalty and interest is to pay in full before April 17, 2012.

Third Party Designee

You may authorize a person other than you (or your spouse) to discuss this tax return with the Department. This authorization is valid only until April 15, 2013, and can be revoked by you before that date by written statement to the Department. Revocations must designate that the Third Party Designee is being revoked, the tax year, and must be signed and dated by the taxpayer and/or designee. By completing this area of the return, you are granting the designee the ability to:

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

(Continued on page 16)

FORM 104PN—PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2011

Taxpayer's Name	Social Security Number
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Use this form if you and/or your spouse were a resident of another state for all or part of 2011. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2011 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 14 of Form 104. If you filed federal form 1040NR, see **FFYI** Income 6 and for military service persons, Income 21.

1. ● **Taxpayer is (check one):** ☐ Full-Year Nonresident; ☐ Part-Year Resident from ____/11 to ____/11; ☐ Full-Year Resident
☐ Nonresident 305-day rule Military
2. ● **Spouse is (check one):** ☐ Full-Year Nonresident; ☐ Part-Year Resident from ____/11 to ____/11; ☐ Full-Year Resident
☐ Nonresident 305-day rule Military

3. ● **Check the federal form you filed:** ☐ 1040 ☐ 1040 A ☐ 1040 EZ ☐ 1040 NR ☐ Other

Federal Information	Colorado Information
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4. Enter all income from Form 1040 line 7; 1040A line 7; or Form 1040EZ line 1 ● 4

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

	.00
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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
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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
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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
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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. ● 19

	.00
--	-----

(list type _____)

	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 19 21		.00
22. Enter all federal adjustments from Form 1040 line 36, or Form 1040A line 20 (list type _____) • 22		.00
23. Enter adjustments from line 22 as follows: (list type _____) • 23		.00
• Educator expenses, IRA deduction, business expenses of reservists, performing artists 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. • Student loan interest deduction, alimony, and tuition and fees 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 Income 6.		
24. Adjusted Gross Income. Enter amount from Form 1040 line 37; or Form 1040A line 21; or Form 1040EZ line 4 24		.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 adjustments • 26		.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 32 34		%
35. Tax from the tax table based on income reported on Colorado Form 104 line 14 35		.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 2011

Taxpayer's Name	Social Security Number
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- Use this schedule to determine which tax credits you are eligible to claim and what information has to be provided for each credit.
 - Enter in column (a) the total credit generated in 2011 and any carryforward credit that is available from a prior year. Enter in column (b) the portion of the credit in column (a) that is being used to offset tax in 2011. If column (a) is larger than column (b) and the credit can be carried forward to future years, enter the carryforward information on line 50.
 - To submit required documentation, attach the documentation to your e-filed return (if your software allows) or go to Revenue Online at www.Colorado.gov/RevenueOnline to electronically send a PDF. If you do not have access to the technology to electronically submit the information, you must mail the required documentation with the DR 1778.
 - If you are unable to file electronically, the documentation must be attached to this schedule and submitted with Form 104.
- ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR**

Part I—Colorado Child Care Credit

Who qualifies for this credit?

- **Colorado residents**
- **Federal adjusted gross income is \$60,000 or less**
- **Claimed a federal child care credit for a child 12 or younger**
- **See FYI 33 for more information.**

1. Federal adjusted gross income from federal Form 1040 line 37, or federal Form 1040A line 21. 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 from federal Form 1040 line 46, or federal Form 1040A line 28. If line 2 is 0, enter 0 on line 5 ● 2 00
3. The 2011 federal child care credit you claimed. Enter 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. ● 3 00
4. Your percentage from the table below 4 00

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. Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4 ● 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 ● 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—Other Refundable Credits

8. Refundable alternative fuel vehicle credit ● 8 00

Required Information: Submit a copy of the invoice and proof of Colorado registration when claiming this credit.

Vehicle Make	Model	Year
Check whether this vehicle was purchased: New ☐ Used ☐		Dealership Name
Did this vehicle permanently displace a power source from Colorado that was 10 years old or older? Yes ☐ No ☐		
Check whether this vehicle was: Leased ☐ Purchased ☐ Vehicle Identification Number (VIN) _____		
9. Total refundable credits; add lines 5 or 6 and 8. Enter here and on line 23, Form 104..... 9		00

Part III — Enterprise Zone Credits (See FYI General 6 for information on these 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 submit a copy of the corporation or partnership certification.

Name	Ownership %	Account Number	
10. Enterprise zone investment credit [Total of 10(b) and 11(b) cannot exceed \$500,000 for 2011] 10 Submit a copy of the DR 0074 certification when claiming this credit if line 10(a) exceeds \$450.		Column(a)	Column(b)
		00	00
11. Enterprise zone commercial vehicle investment credit [Not available until the Department of Revenue receives verification of the credit from the authorizing agency. [See the income tax index at www.TaxColorado.com on availability status.] 11		00	00
12. Enterprise zone new business facility employee credit 12 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
13. Enhanced rural enterprise zone new business facility employee credit 13 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
14. Enterprise zone agricultural employee processing credit 14 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
15. Enhanced rural enterprise zone agricultural employee processing credit 15 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
16. Enterprise zone employee health insurance credit 16 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
17. Contribution to enterprise zone administrator credit 17 Contribution type: ☐ Cash ☐ In-Kind ☐ Combination Total amount of donation • \$ Submit a copy of the DR 0075 certification when claiming this credit if line 17(a) exceeds \$250.		00	00
18. Research and development enterprise zone credit 18 Submit a copy of the DR 0077 certification when claiming this credit.		00	00
19. Rehabilitation of vacant commercial buildings enterprise zone credit 19 Submit a copy of the DR 0076 certification when claiming this credit.		00	00
20. Job training program enterprise zone credit 20 Submit a copy of the DR 0074 certification when claiming this credit.		00	00
21. Total enterprise zone credits, add lines 10 through 20, column (b) 21			00

Part IV — Credit for Tax Paid to Another State

- Colorado nonresidents do not qualify for this credit. Part-year residents generally do not qualify for this credit.
- If you have income or losses from two or more states you must complete lines 22 through 29 for each state. You must also complete lines 22 through 29 (enter "Combined" on line 22) to determine your credit limitation. If the return cannot be electronically filed, each separate computation must be submitted on a separate 104CR form. A summary schedule of the data is not acceptable.
- See FYI 17 for information on these issues along with additional information on the amount to enter on each line.

Submit a copy of the tax return for each other state when claiming this credit. The portion of the return submitted must include the adjusted gross income calculation, any disallowed federal deductions by that state, and the tax calculation for the other state.

22. Name of other state

23. Total of lines 15 and 16, Form 104 23	00
24. Modified Colorado adjusted gross income from sources in the other state ... • 24	00
25. Total modified Colorado adjusted gross income • 25	00
26. Amount on line 24 divided by amount on line 25 26	%
27. Amount on line 23 multiplied by the percentage on line 26 27	00
28. Tax liability to the other state • 28	00
29. Allowable credit, the smaller of lines 27 or 28 • 29	00

Part V — Other Credits		Column(a)	Column(b)
30. Plastic recycling investment credit (See FYI 56)..... 30 Plastic recycling net expenditures amount • \$ _____ <i>Submit a copy of the receipt and other required documentation when claiming this credit.</i>		00 •	00
31. Colorado minimum tax credit (See FYI 14)..... 31 2011 federal minimum tax credit • \$ _____		00 •	00
32. Historic property preservation credit (See FYI 1)..... 32 2011 credits reported in column (a) must be carried forward to 2012. <i>Submit a copy of the verification form or copy of the federal credit calculation when claiming this credit.</i>		00 •	00
33. Child care center investment credit (See FYI 7) 33 <i>Submit proof that you operate a licensed child care facility when claiming this credit.</i>		00 •	00
34. Employer child care facility investment credit (See FYI 7)..... 34 <i>Submit proof that you operate a licensed child care facility when claiming this credit.</i>		00 •	00
35. School-to-career investment credit (See FYI 32)..... 35 <i>Submit a copy of your certification letter when claiming this credit.</i>		00 •	00
36. Colorado works program credit (See FYI 34)..... 36 <i>Submit a copy of the letter from the county Dept of Social/Human Services when claiming this credit.</i>		00 •	00
37. Child care contribution credit..... 37 Credits for 2011 donations reported in column (a) must be carried forward to a 2013 return. (See FYI 35) Donation amount • \$ _____ Date of last donation _____ <i>Submit a copy of Form DR 1317 when claiming this credit.</i>		00 •	00
38. Rural technology enterprise zone credit (carryforward from 2004 only) (See FYI 36).... 38 <i>Submit a copy of the PUC certification when claiming this credit.</i>		00 •	00
39. Long term care insurance credit (See FYI 37) 39 <i>Submit a copy of a year-end statement disclosing the premiums paid when claiming this credit.</i>		00 •	00
40. Contaminated land redevelopment credit (See FYI 42) 40 <i>Submit a copy of the CDPHE certification when claiming this credit.</i>		00 •	00
41. Low-income housing credit (carryforward from 2002 only) (See FYI 46)..... 41 <i>Submit a copy of the CHFA certification when claiming this credit.</i>		00 •	00
42. Aircraft manufacturer new employee credit (See FYI 62) 42 <i>Submit a copy of forms DR 0085 and DR 0086 when claiming this credit.</i>		00 •	00
43. Gross conservation easement credit (See FYI 39) 43 <i>Submit form DR 1305 when claiming this credit. Easement donors must also submit the additional required documentation, including the full easement appraisal. Due to the large amount of data required, it is strongly suggested that this information be provided electronically through Revenue Online to avoid problems with lost data.</i>		00 •	00
44. Job growth incentive tax credit (See FYI 66) 44		00 •	00
45. Colorado innovation investment tax credit (See the Income Tax Index) 45		00 •	00
46. Alternative fuel refueling facility credit (carryforward from 2010 only) (See the Income Tax Index)..... 46		00 •	00
47. Nonrefundable alternative fuel vehicle credit (carryforward from 2009 only) (See FYI 9)..... 47		00 •	00
48. Total of lines 30 through 47, column (b)..... 48			.00
49. Total non-refundable credits, add lines 21, 29 and 48. Enter here and on line 19 of Form 104. 49			.00
50. If the total entered on line 49 of 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 2012: _____			
LIMITATION: The total credits you claim on line 49 of this Form 104CR are non-refundable credits so the total credits used may not exceed the total tax reported on lines 15 and 16 of your income tax return, Form 104. Most unused 2011 credits can be carried forward to tax year 2012. If the total credits available exceed the total tax due for 2011, or if you are carrying forward credits that cannot be used in 2011, list the credit type(s) and excess amount(s) on line 50.			

(Continued from page 10)

- Respond on your behalf to notices about math errors, intercepts, and questions about the preparation of your return.

This designation DOES NOT allow the third party to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Colorado Department of Revenue. If you would like to expand the designee's authorization, complete the DR 0145, Power of Attorney for Department-Administered Tax Matters.

TAXPAYER SERVICE AND ASSISTANCE

Revenue Online

The Department offers many services through Revenue Online including return filing, amending returns, monitoring account activity, checking refund status, and the ability to respond to bills or send additional information to the Department. See the step-by-step guide at the front of this booklet to sign up and start using Revenue Online.

Tax Information Index

The official Department Web site www.TaxColorado.com offers a Tax Information Index that is alphabetical by topic, which provides quick links to FYI Publications, answers to commonly asked questions, forms, regulations and Colorado Revised Statutes for a variety of tax topics.

Taxation Web Site

Visit the official Colorado Taxation Web site, www.TaxColorado.com Click on Common Questions to see answers for most tax issues, or Send Us an Email after viewing an answer.

Online Customer Support

Search for commonly asked questions and answers and to find a link to send us an email. Visit www.TaxColorado.com and click on Contact Us.

Call Center

Representatives are available Monday through Friday,
8 a.m. to 4:30 p.m.
303-238-SERV (7378)
TTY/TDD 800-659-2656

Walk-in Assistance

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

Denver—1375 Sherman Street

Colorado Springs—2447 North Union Boulevard

Fort Collins—3030 South College Avenue

Grand Junction—222 South 6th Street, 208

Pueblo—827 West 4th Street, Suite A



COMMON ISSUES

Did Not Receive W-2 Statement from your employer

- Contact your employer to request a copy; or
- Your final paycheck stub should list the year-to-date (YTD) Colorado wages and withholding, which can be used to file using Revenue Online. Or, if filing a paper return, complete a Substitute W-2, DR 0084 and attach it to your return; or
- If neither option above works, contact the IRS or the Department of Revenue, who might have your W-2 information available.

Record Retention

Keep all documentation you used to prepare your return at least 4 years after the due date, which is the statute of limitations for the Department to make changes to your return. However, if the Department does not receive your return, they may file one on your behalf using the best information available. There is no statute of limitations if a return is not filed.

Correcting Errors or Changing a Return

The amended return, Form 104X, should be completed to make any changes or corrections to your original return. Make sure that you use the appropriate form that matches the tax year you are amending. Using a 104X from a different year will cause problems on your account. You may file Form 104X electronically even if you filed your original return on paper using Revenue Online or mail in the paper amended return. If you are changing your Colorado return because the IRS made changes to your federal return, you must file Form 104X within 30 days of being notified by the IRS. You must amend your Colorado return in this case, even if there is no net change to your tax liability.

Estimated Tax Requirements

If you expect next year's Colorado tax liability to be greater than \$1,000 after subtracting credits, you should make estimated tax payments using Form 104EP. We recommend that you read FYI Publication—Income 51 for additional information.

Filing Errors and Incomplete Information

It is important to read all the information available for your specific tax situation, and to submit all required documentation with your return. Failure to do so may result in delayed processing of your return and refund. We recommend that you file using Revenue Online to avoid common mathematical errors. You may also opt to use a commercial tax preparation software program at home or to use a paid tax professional to help you complete your return.

Federal Credit and Colorado Insurance Programs

Individuals whose income does not exceed certain thresholds and/or have qualifying children may be eligible for a refund resulting from the federal Earned Income Tax Credit (EITC) and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the EITC online at www.irs.gov or by calling Colorado United Way at 211. Additional information regarding CHP+ can be found online at <http://www.cchp.org/> or by calling 1-800-359-1991.

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			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX				
Over	But not over	Over		But not over	Over	But not over		Over	But not over	Over		But not over											
0	10	0	4,600	4,700	215	10,100	10,200	470	15,600	15,700	725	21,100	21,200	979	9,800	9,900	456	15,300	15,400	711	20,800	20,900	965
10	30	1	4,700	4,800	220	10,200	10,300	475	15,700	15,800	729	21,200	21,300	984	9,900	10,000	461	15,400	15,500	715	20,900	21,000	970
30	50	2	4,800	4,900	225	10,300	10,400	479	15,800	15,900	734	21,300	21,400	989	10,000	10,100	465	15,500	15,600	720	21,000	21,100	975
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												

COLORADO INCOME TAX TABLE

TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	
Over	But not over	Over		But not over	Over	But not over		Over	But not over	Over		But not over				
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		
26,500	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		
26,900	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		
27,100	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		
27,300	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		
27,500	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		
27,700	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		
27,900	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		
28,100	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		
28,300	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		
28,500	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		
28,700	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		
28,900	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		
29,100	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		
29,300	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		
29,500	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					
29,700	29,800	1,377	35,200	35,300	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					
29,900	30,000	1,387	35,400	35,500	1,641	40,900	41,000	1,896	46,400	46,500	2,151					
30,000	30,100	1,391	35,500	35,600	1,646	41,000	41,100	1,901	46,500	46,600	2,155					
30,100	30,200	1,396	35,600	35,700	1,651	41,100	41,200	1,905	WORKSHEET FOR TAXABLE INCOMES OVER \$50,000							
30,200	30,300	1,401	35,700	35,800	1,655	41,200	41,300	1,910								
30,300	30,400	1,405	35,800	35,900	1,660	41,300	41,400	1,915								
30,400	30,500	1,410	35,900	36,000	1,664	41,400	41,500	1,919								
30,500	30,600	1,414	36,000	36,100	1,669	41,500	41,600	1,924								
30,600	30,700	1,419	36,100	36,200	1,674	41,600	41,700	1,928	Colorado Taxable Income from line 14, Form 104						\$	.00
30,700	30,800	1,424	36,200	36,300	1,678	41,700	41,800	1,933								
30,800	30,900	1,428	36,300	36,400	1,683	41,800	41,900	1,938								
30,900	31,000	1,433	36,400	36,500	1,688	41,900	42,000	1,942								
31,000	31,100	1,438	36,500	36,600	1,692	42,000	42,100	1,947								
31,100	31,200	1,442	36,600	36,700	1,697	42,100	42,200	1,952	Multiply by 4.63%						X	.0463
31,200	31,300	1,447	36,700	36,800	1,702	42,200	42,300	1,956								
31,300	31,400	1,452	36,800	36,900	1,706	42,300	42,400	1,961								
31,400	31,500	1,456	36,900	37,000	1,711	42,400	42,500	1,965								
31,500	31,600	1,461	37,000	37,100	1,715	42,500	42,600	1,970								
31,600	31,700	1,465	37,100	37,200	1,720	42,600	42,700	1,975	COLORADO TAX						\$	.00
31,700	31,800	1,470	37,200	37,300	1,725	42,700	42,800	1,979								
31,800	31,900	1,475	37,300	37,400	1,729	42,800	42,900	1,984								
31,900	32,000	1,479	37,400	37,500	1,734	42,900	43,000	1,989								
32,000	32,100	1,484	37,500	37,600	1,739	43,000	43,100	1,993								

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

- File using Revenue Online or other electronic method and do not want to pay online; or
- Are sending your payment separate from your return.

Be sure to round your payment to the nearest dollar. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account.

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.

Use the coupon below only if you cannot pay online or by EFT.



**DETACH FORM
ON THIS LINE**

Cut here and send only the coupon below. Help us save time and your tax dollars.

(0011)

DR 0900 (10/31/11)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0008
www.TaxColorado.com

2011 Individual Income Tax Payment Voucher

(calendar year — Due April 17, 2012)

70

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Social Security number and "2011 Form 104" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

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

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Amount of Payment

(Do not write in space below)

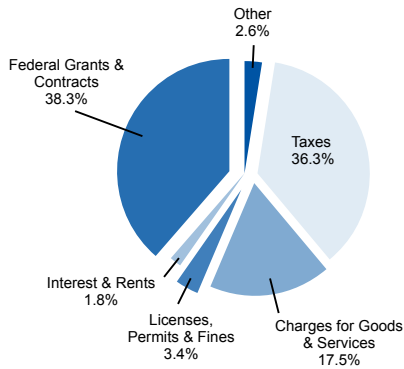
(08)

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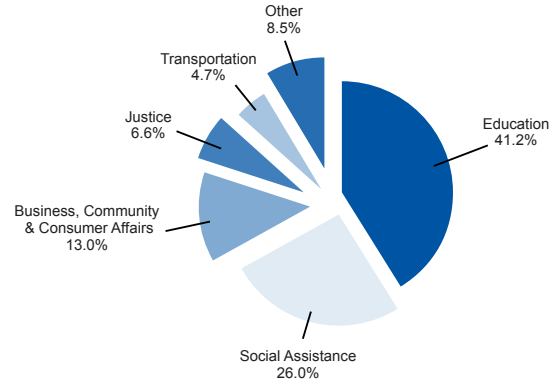
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Disclosure of Colorado Expenditures and Revenues

Revenues by Source



Expenditures by Function



Disclosure of Average Taxes Paid

Fiscal Year 2009

	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	\$33	\$92	\$197	\$392	\$702	\$990	\$1,435	\$1,930	\$2,486	\$6,017	\$1,800
Sales	130	162	202	256	315	345	441	501	601	979	445
Gasoline and Special Fuels	47	61	82	109	134	151	176	204	223	270	158
Licenses and Registrations	24	30	40	59	65	71	92	90	104	144	80
Alcoholic Beverages	3	4	3	5	8	8	10	9	11	19	9
Cigarettes and Tobacco	46	72	66	78	81	88	101	102	93	79	82
Total State Taxes	\$282	\$422	\$590	\$900	\$1,305	\$1,654	\$2,256	\$2,836	\$3,518	\$7,508	\$2,575
Local Taxes:											
Residential Property	\$354	\$388	\$769	\$814	\$934	\$1,004	\$1,644	\$1,778	\$1,990	\$3,071	\$1,436
Sales and Use	210	264	328	416	512	560	717	814	977	1,590	723
Specific Ownership	34	69	118	115	108	157	185	199	275	257	161
Occupation	3	5	8	11	17	21	29	37	45	69	28
Total Local Taxes	\$602	\$726	\$1,222	\$1,356	\$1,570	\$1,742	\$2,574	\$2,828	\$3,287	\$4,987	\$2,349
Federal Taxes:											
Individual Income	\$333	\$526	\$755	\$1,260	\$2,149	\$3,108	\$4,798	\$6,492	\$8,437	\$30,699	\$7,861
Medicare **	148	277	408	609	897	1,157	1,551	1,972	2,426	4,313	1,620
Social Security **	529	990	1,456	2,172	3,201	4,127	5,533	7,038	8,657	13,210	5,401
Total Federal Taxes	\$1,010	\$1,793	\$2,619	\$4,041	\$6,247	\$8,391	\$11,882	\$15,503	\$19,521	\$48,223	\$14,882
Total Taxes Paid											
Households & Employers **	\$1,893	\$2,941	\$4,432	\$6,297	\$9,122	\$11,787	\$16,711	\$21,166	\$26,326	\$60,718	\$19,806
Less Taxes Paid by Employer	338	633	932	1,390	2,049	2,642	3,542	4,505	5,542	8,762	3,510
Households Only	\$1,555	\$2,307	\$3,500	\$4,907	\$7,073	\$9,145	\$13,169	\$16,661	\$20,784	\$51,956	\$16,295

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

AUTOMATIC FILING EXTENSION

General Information

If you are unable to file your Colorado income tax return by April 17, 2012, you may file under extension. This means you may file your return by October 15, 2012. There is no form to submit to get approval to file the Colorado return by October 15. However, the extension of time to file DOES NOT allow you to extend your payment due date. You must pay at least 90% of your tax liability by April 17 and the remainder by October 15 to avoid delinquent payment penalties. The following worksheet will help you determine if you have met the 90% rule already, or if you need to remit payment with the voucher below.

Penalties and Interest

If the 90% rule is NOT met by April 17, 2012, then delinquent penalty and interest will be assessed when you file your return. If 90% or more of your tax liability is paid by April 17, and the remaining balance is paid by October 15, no penalty will be assessed. However, you will be billed interest, but only on the amount being paid by October 15.

If after April 17, you determine that you underpaid your estimated tax you should pay the additional tax as soon as possible to avoid further accumulation of estimated tax

penalty and/or interest. Form DR 0158-I can be used to remit any supplemental estimated tax. Be sure to send one DR 0158-I for supplemental estimated tax, and one DR 0158-I to reach the 90% rule if both apply to you.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 17, the deadline for filing your return is June 15, 2012. If you need an additional four months to file your return, you will automatically have until October 15, 2012 to file. Interest is due on any payment received after April 17, 2012. To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2012. When filing your return, mark the appropriate box on Revenue Online or paper return.

Pay Electronically

Taxpayers can now visit www.Colorado.gov/RevenueOnline to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account.

EFT Debit and EFT Credit options are free services offered by the Department. EFT services require pre-registration before payments can be made. Visit www.Colorado.gov/revenue/eft for more information. Form 158-I is not required if an online payment is made. Please be advised that a nominal processing fee may apply to electronic payments.

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1. Income tax you expect to owe	1		
2. Tax payments and credits:			
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		

Only use this coupon if you are not able to pay online.



DETACH FORM
ON THIS LINE

Cut here and send only the coupon below. Help us save time and your tax dollars.

(0019)

FORM 0158-I (09/13/11)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0008
www.TaxColorado.com

2011 Extension Payment Voucher for Colorado

Individual Income Tax (calendar year—Due April 17, 2012)

70

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Social Security number and "2011 DR 0158-I" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment by check or money order.

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	Spouse's Social Security Number	
Address			
City	State	ZIP	

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Amount of Payment

(Do not write in space below)

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STATE OF COLORADO



Message from the Executive Director

The Department of Revenue is working to find state budget savings wherever possible. We have made services available for many years that help taxpayers file their taxes easily and efficiently. This year we have opened a new service called **Revenue Online**, a one-stop, secure, streamlined Web site where you file returns and make payments online by e-check or credit card. With Revenue Online you can also sign up for account access, much the same way you sign up for online banking.

When you sign up to access your tax account online, you can view the returns you've filed, see your payment history, change your address, view your 1099-Gs, check your refund status, request a payment plan, file a protest, amend your return, upload documentation to go with your electronic filing, add Third Party access to your account, even view letters that you have received from the department.

It takes just a few minutes to sign up for Revenue Online. But you'll be pleased to see everything you can do to immediately respond to and resolve issues with your tax account.

Visit www.Colorado.gov/RevenueOnline to file your return and sign up for account access.

About two-thirds of Colorado's 2.3 million taxpayers have filed their income tax returns electronically. Filing online and requesting Direct Deposit of your refund gets your money back to you faster than paper filing. All our tax forms are on our Colorado Taxation Web site, www.TaxColorado.com so that you may download anything you need if you cannot file through Revenue Online. If you don't have Internet access, we can send forms to you upon request. See page 16 for information about how to contact us.

The Department of Revenue is committed to finding ways to make tax filing easy for you while we work to save tax administration dollars. We believe Revenue Online will help us meet these goals and make state funding available for the services our citizens want and need.

Sincerely,

A handwritten signature in cursive script, reading "Barbara J. Brohl", is positioned above the printed name.

Barbara J. Brohl
Executive Director

CONSUMER USE TAX

What is Consumer Use tax?

In general, purchases are subject to tax. Most people are familiar with the sales tax added to the bottom of their receipts. However, when you buy something without paying sales tax to the seller, you must pay the tax yourself. This is known as consumer use tax. Often, sales tax is not charged on merchandise purchased online or from a catalog, and therefore the purchase would be subject to consumer use tax. Additional information, including exemption information, can be found on the official Colorado Taxation Web site www.TaxColorado.com > Other Taxes > Consumer Use Tax.

The Department of Revenue collects the 2.9% Colorado state tax, as well as certain special district use taxes for which you may be liable.

When is Consumer Use tax due?

Consumer use tax can be paid by individuals on an annual basis, similarly to how you file your individual income tax return. Any merchandise purchased January to December that is subject to consumer use tax is due by April 15th the following year.

How to Pay Consumer Use tax

File the tax and make the payment through Revenue Online. Go to www.Colorado.gov/RevenueOnline > Individual > File a Return > Consumer Use Tax. Revenue Online will let you know which local use taxes are required and will give you the appropriate tax rates.

Check off Colorado

A simple way to give.

(For more information, visit www.checkoffcolorado.org) See lines 28-42 to contribute to any of these charitable funds.

Nongame and Endangered Wildlife Cash 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 non-game 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 Preventive Activities Program 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 Slope Military 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 veterans 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 Healthy Rivers 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!

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.

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 Breast and Women's Reproductive Cancers Fund

Cancer is the second leading cause of death in Colorado. Your donation will assist Coloradans through education, prevention, treatment, and management of Breast and Women's Reproductive Cancers. The Colorado Cancer Coalition, collaborating with over 90 organizations leading the fight against cancer for people of our state, will administer the fund.

Make-A-Wish Foundation® of Colorado Fund

Since 1983, Make-A-Wish Foundation® of Colorado has given hope, strength and joy to over 3,300 Colorado children with life-threatening medical conditions. As one of 65 chapters in the U.S., and 27 international chapters on five continents, Make-A-Wish Foundation® is the largest wish granting organization in the world.

Colorado 2-1-1 First Call for Help Fund

Your donation to Colorado 2-1-1 First Call for Help Fund, a free referral service, helps fellow Coloradans find vital services such as emergency shelter, food, rental and utility assistance, child care, health care and more. By simply dialing 2-1-1, families and individuals can find help when they need it most.

Unwanted Horse Fund

Approximately 6,000 Colorado horses become unwanted each year because their owners no longer want them or can afford them. Abuse and abandonment are increasing whilst traditional outlets for unwanted horses—rescue facilities, therapeutic riding programs etc., are reaching capacity. CUHA addresses the problem through grant programs, education initiatives and research.

Goodwill Industries Fund

Goodwill is dedicated to helping individuals with disadvantages and disabilities reach their highest level of personal and economic independence. Donated goods & other community resources help change the lives of more than 95,000 Coloradans each year while building stronger, sustainable communities.

Families in Action for Mental Health Fund

Families in Action for Mental Health is a fund whose mission is to expand mental health services in order to improve the lives of individuals who have a mental health disorder and their families. We are families, neighbors and friends working together for prevention and treatment of serious mental illnesses.