(12/10/20)

Booklet Includes:
Instructions
DR 0104
Related Forms

104 Book

Full-Year, Part-Year and Nonresident Individuals

2020

COLORADO
Department of Revenue

Colorado Individual Income Tax Filing Guide

This book includes:

- DR 0104 2020 Colorado Individual Income Tax Form
- DR 0104CH 2020 Voluntary Contributions Schedule
- DR 0900 2020 Individual Income Tax Payment Form
- DR 0104AD 2020 Subtractions from Income Schedule
- DR 0158-I 2020 Extension Payment for Colorado Individual Income Tax
- DR 0104PN Part-Year Resident/Nonresident Tax Calculation Schedule 2020
- DR 0104US 2020 Consumer Use Tax Reporting Schedule
- DR 0104CR Individual Credit Schedule 2020
- Disclosure of Average Taxes Paid
- Colorado Income Tax Table
- Description of Voluntary Contribution organizations

MAILING ADDRESS FOR FORM DR 0104

WITH PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

WITHOUT PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

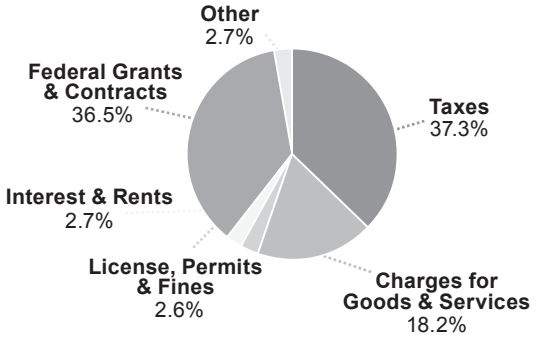
These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.

Tax.Colorado.gov
INFORMATION | EDUCATION | ASSISTANCE

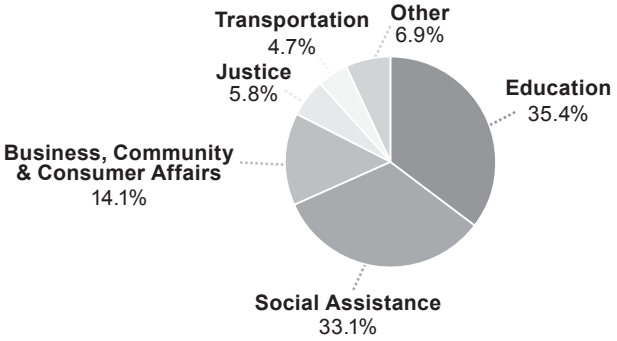
Disclosure of Colorado Expenditures and Revenues

**** Due to rounding, the values in each chart may not sum to 100%**

Revenues by Source



Expenditures by Function



Disclosure of Average Taxes Paid by Income Group - 2017

	$0 to $15,000 [1]	$15,000 to $29,999	$30,000 to $39,999	$40,000 to $49,999	$50,000 to $69,999	$70,000 to $99,999	$100,000 to $149,999	$150,000 to $199,999	$200,000 and more	Average [2]
Average State Taxes Paid										
Individual Income	$89	$327	$741	$1,098	$1,599	$2,467	$3,899	$5,811	$18,125	$2,850
Sales and Use	$307	$350	$447	$480	$599	$702	$945	$1,257	$2,964	$752
Gasoline	$92	$112	$150	$165	$185	$225	$259	$271	$503	$196
Driver License and Vehicle Registration Fees	$91	$126	$162	$171	$189	$215	$242	$260	$269	$181
Alcoholic Beverages	$3	$3	$5	$6	$8	$10	$15	$17	$51	$11
Cigarettes and Tobacco	$42	$42	$53	$49	$50	$51	$43	$38	$58	$47
Total State Taxes	**$623**	**$960**	**$1,558**	**$1,969**	**$2,629**	**$3,671**	**$5,403**	**$7,654**	**$21,971**	**$4,037**
Average Local Taxes Paid										
Residential Real Property	$830	$1,035	$1,273	$1,572	$1,638	$2,222	$3,104	$4,726	$11,256	$2,492
Sales and Use	$487	$555	$710	$762	$950	$1,113	$1,499	$1,994	$4,702	$1,192
Specific Ownership [3]	$11	$30	$26	$21	$33	$35	$34	$16	$27	$27
Occupational Privilege [4]	$2	$5	$8	$10	$13	$18	$27	$38	$118	$21
Total Local Taxes	**$1,330**	**$1,625**	**$2,016**	**$2,365**	**$2,635**	**$3,388**	**$4,664**	**$6,774**	**$16,102**	**$3,732**
Average Federal Taxes Paid										
Individual Income	$651	$1,198	$2,339	$3,476	$5,397	$8,832	$14,690	$24,530	$104,556	$13,346
Medicare	$115	$271	$421	$544	$717	$1,001	$1,438	$1,949	$3,635	$910
Social Security	$493	$1,160	$1,798	$2,325	$3,068	$4,278	$6,147	$8,333	$9,607	$3,447
Total Federal Taxes	**$1,259**	**$2,629**	**$4,558**	**$6,345**	**$9,182**	**$14,110**	**$22,274**	**$34,812**	**$117,799**	**$17,703**
Average Total Taxes Paid	**$3,213**	**$5,214**	**$8,132**	**$10,679**	**$14,446**	**$21,169**	**$32,341**	**$49,239**	**$155,872**	**$25,472**
Average Total Taxes Paid by Employers [5]	**$446**	**$1,185**	**$1,985**	**$2,603**	**$3,452**	**$4,821**	**$6,929**	**$9,355**	**$10,992**	**$3,854**

Sources: Colorado and Federal income tax return data and the Bureau of Labor Statistics' Consumer Expenditure Survey (CES)

Note: The values presented in this table are estimates because actual values are not known. Income and taxes paid were estimated using Colorado, federal, and third party data sources. The population is limited to full-year resident Colorado households that filed 2017 state and federal income tax returns. Income includes taxable and nontaxable income as well as transfer payments (such as public assistance, supplemental security income, and nutrition assistance).

[1] Households estimated to have negative income are excluded from this table because we cannot estimate their taxes paid. Negative income is associated with self-employment, investment losses, and other losses.

[2] The Average represents the total taxes paid divided by the total number of income tax returns. The Average was calculated for each row by multiplying the average tax paid for each income group by the number of returns in that income group, and then summing those values together and dividing by the total number of returns.

[3] Specific ownership taxes are local property taxes on motor vehicles.

[4] The occupational privilege tax is also known as the "head" tax.

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How To Use This Filing Guide

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

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 reduce the risk of errors; 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 credits/ subtractions.** These documents can be scanned and attached to your electronic filing through Revenue Online or most tax software, mailed with the DR 1778 or included with your paper return.

FYI In-depth tax information is available in our easy to understand guidance publications, which include examples and worksheets. This symbol lets you know when such a publication is available for a subject. All guidance publications are available in the Tax Policy and Research section at *Tax.Colorado.gov*.

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 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 **and** you are:

- A full-year resident of Colorado, *or*
- A part-year Colorado resident who received taxable income while residing here (you must file the DR 0104 along with the DR 0104PN), *or*
- Not a resident of Colorado, but received income from sources within Colorado (you must file the DR 0104 along with the DR 0104PN).

Colorado residents must file this return if they are required to 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

The DR 0104 and any tax payment owed are due **April 15, 2021**. Revenue Online will accept returns as timely filed until midnight. Returns that are mailed must be postmarked by April 15. An automatic extension to file is granted until **October 15**, but there is **no extension to pay**. See page 27 for more information.

Deceased Persons

Legal representatives and surviving spouses may file a return on behalf of a deceased person whose date of death was during the tax year. Surviving spouses may complete the return as usual and indicate the deceased status on the return. They can file the return and submit a copy of the death certificate through Revenue Online. Legal representatives may file the return and submit a copy of the death certificate through Revenue Online, but they must complete the Third Party Designee portion of the return. Either a surviving spouse or legal representative can avoid problems when filing on paper by marking the box next to the name of the deceased person, writing “DECEASED” in large letters in the white space above the tax year of the return, writing “FILING AS SURVIVING SPOUSE” or “FILING AS LEGAL REPRESENTATIVE” after their signature, and including the DR 0102 and a copy of the death certificate with the return.

To claim a refund on behalf of a deceased person: you must submit a copy of the death certificate with the DR 0102 when filing the return.

Filing Status

You must file using the same filing status on both your federal and Colorado income tax returns. Any two individuals who legally file a joint federal income tax return must also file their Colorado income tax return jointly. Individuals filing a joint return must list the taxpayer names and Social Security numbers (SSN) in the same order on both the federal and Colorado returns. For married filing separately, do not list your spouse’s name or SSN on the return.

Claiming Credits from a Pass-through Entity

Individuals claiming tax credits as a partner or shareholder must obtain from the partnership or S corporation a federal Schedule K-1 or other statement reporting the name and employer identification number (EIN) of the partnership or S corporation and the type and amount of the credit. The Colorado Department of Revenue verifies the credit claims of partners and shareholders by reviewing the partnership or S corporation’s return. The Schedule K-1s or statements may be submitted through Revenue Online, through tax software or may be included with a paper return.

Line–by–Line Instructions for the DR 0104

First, complete the federal income tax return you will file with the IRS. 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 deductions.

Residency Status

Mark the appropriate box to designate your residency status. If you are filing a joint return, and one person is a full-year Colorado resident and the other is either a part-year resident or a nonresident, mark 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 Income Tax Topics: Part-Year Residents & Nonresidents if this applies to you. You will calculate your prorated tax by completing the DR 0104PN. You must submit the DR 0104PN along with the DR 0104.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 15, 2021. If you need additional time to file your return, you will automatically have until October 15, 2021, to file. Interest is due on any tax paid after April 15, 2021. To avoid any late payment penalties, you must pay 90% of your tax liability by April 15, 2021, file your return by October 15, 2021 and pay any remaining tax due at the time of filing. When filing your return, mark the "Abroad on Due Date" box on Revenue Online or the paper return.

FYI Active Duty Military

Under federal law, a military servicemember's state of legal residence does not change solely as the result of the servicemember's assignment for service in another state. Consequently, a Colorado resident who enters into military service will remain a Colorado resident unless they officially change their state of legal residence as described in DD Form 2058.

In general, military servicemembers who are Colorado residents are subject to the same income tax filing requirements as other Colorado residents, even if they are serving in another state. These requirements are described on the preceding page, under the heading "Who Must File This Tax Return."

However, any military servicemember who spends at least 305 days of the tax year stationed outside of the United States on active military duty may elect to be treated as a nonresident. The servicemember may make this election by filing a return and checking the applicable box on Form 104PN.

Military servicemembers who are stationed in Colorado, but are not Colorado residents, are not required to pay Colorado tax on their military income. However, any other Colorado source income of a nonresident servicemember is subject to Colorado taxation.

Please see *Tax.Colorado.gov/military-servicemembers* for additional information.

The residency rules described above for military servicemembers also apply generally to a servicemember's spouse if the spouse is residing with the servicemember either inside or outside of Colorado in compliance with the servicemember's military orders. If a servicemember and their spouse are nonresidents stationed in Colorado, any wages earned by the spouse for work performed in Colorado are not subject to Colorado taxation. The military spouse must complete a DR 1059, provide a copy to their employer when hired for employment, and submit a copy to the Department, along with a copy of their military ID card, when they file their Colorado return each year. The DR 1059 may be filed with the Department through Revenue Online, with DR 1778, or included with a DR 0104 filed by paper.

FYI Name and Address

Provide your name, mailing address, date of birth, Social Security number and the state of issue, the last four digits, and the date of issuance of your state issued ID card in the provided spaces. If filing Married Filing Jointly, provide the spouse's information where prompted. Provide the spouse's 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 publication FYI General 2 for the Privacy Act Notice.

Line 1 Federal Taxable Income

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

- Form 1040 line 15

If your federal taxable income is a negative amount, be sure to enter the amount as such on your Colorado return. If submitting a paper return, put the negative amount in parentheses, for example ($1,234).

Do not enter your total income or wages on this line because it 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 2 State Addback

Refer to your federal income tax return to complete this line. Enter $0 if you filed Form 1040 or 1040SR but did not itemize your deductions on Schedule A.

Taxpayers who deduct general sales taxes on Schedule A line 5a, Form 1040 or 1040SR, are not required to calculate this addback. If you deducted state income tax on Schedule A line 5a, complete the worksheet below to calculate the Income Tax Deduction.

FYI We recommend that you read the Individual Income Tax Guide for special instructions before completing the worksheet below.

Complete the following worksheet to determine your state income tax deduction addback.	
a) Is the amount on federal Form 1040 or 1040SR Schedule A line 5d greater than the amount on federal Form 1040 or 1040SR Schedule A line 5e? ☐ **No.** Enter the state income tax deduction from federal Form 1040 or 1040SR Schedule A line 5a. ☐ **Yes.** Subtract the amounts on federal Form 1040 or 1040SR Schedule A lines 5b and 5c from the amount on line 5e. Enter the result, but not less than $0.	$
b) Total itemized deductions from federal Form 1040 or 1040SR Schedule A line 17	$
c) The amount of federal standard deduction you could have claimed (See instructions federal Form 1040 or 1040SR line 12 for 2020 federal standard deductions.)	$
d) Line (b) minus line (c), but not less than $0	$

Transfer to line 2 of the DR 0104 the smaller amount from line (a) or (d) of the worksheet above.

Line 3 Business Interest Expense Deduction Addback

Taxpayers who claimed a deduction for business interest under section 163 of the Internal Revenue Code are required to add to federal taxable income any additional deduction allowed as a result of the federal CARES Act (Public Law 116-136). The amount of the addition is equal to the difference (if any) between the amount the taxpayer actually claimed as a deduction on the federal return (the "amount claimed"), and the amount the taxpayer could have claimed if the CARES Act did not amend section 163(j) (the "amount allowed"). The amount claimed will normally be found on line 30 of IRS form 8890.

In general, calculating the amount allowed will require an adjustment to the applicable percentage, used in calculating line 26 of IRS form 8890, from 50% to 30%. Additionally, taxpayers who made an election under section 163(j)(10)(B) to use 2019 adjusted taxable income for taxable years beginning in 2020 must use adjusted taxable income for 2020 to calculate the amount allowed. Other special rules may apply to particular taxpayers, and taxpayers should review section 163(j) of the Internal Revenue Code and section 2306 of the CARES Act for further information.

Line 4 Excess Business Loss Addback

Taxpayers with losses from a trade or business are required to add to federal taxable income any excess business loss, as determined under section 461(l) of the Internal Revenue Code, as if the limitation established by such section was not suspend by the federal CARES Act (Public Law 116-136). Taxpayers are required to compute and add back any excess business loss disregarding the changes made by section 2304 of the CARES Act except the change made by section 2304(b)(2)(B). Section 2304(b)(2)(B) specified that the excess business loss is determined without regard to any deductions, gross income, or gains attributable to any trade or business of performing services as an employee. For example, in calculating excess business loss, wages and unemployment compensation are not included in a taxpayer's aggregate gross income or gain for the taxable year which is attributable to such trades or businesses.

In general, a taxpayer must add to federal taxable income the excess (if any) of:

- **(a)** the aggregate federal deductions of the taxpayer for the taxable year which are attributable to trades or businesses of such taxpayer, over
- **(b)** the sum of:
  - **(i)** the aggregate gross income or gain of such taxpayer which is attributable to such trades or businesses, plus
  - **(ii)** $259,000.

Again, such excess is determined without regard to any deductions, gross income, or gains attributable to any trade or business of performing services as an employee. The amount of aggregate federal deductions should take into account any reductions to the allowable business interest deduction resulting from the addition required on line 3, above.

Other special rules may apply to particular taxpayers, and taxpayers should review section 461(l) of the Internal Revenue Code and section 2304 of the CARES Act for further information.

Line 5 Net Operating Loss Addback:

Taxpayers who claimed a net operating loss deduction under section 172 of the Internal Revenue Code are required to add to federal taxable income any additional deduction allowed as a result of the federal CARES Act (Public Law 116-136). The amount of the addition is equal to the difference (if any) between the amount the taxpayer actually claimed on the federal return (the "amount claimed"), and the amount the taxpayer could have claimed if the CARES Act did not amend section 172 (the "amount allowed"). The amount claimed will normally be the net operating loss deduction entered on schedule 1, line 8 of IRS forms 1040 and 1040-SR. In general, the amount allowed is computed by reducing that portion of the deduction for net operating losses arising in taxable years beginning after December 31, 2017 to the extent such losses exceed 80% of taxable income (computed without regard to the deduction under section 172). For the purpose of this calculation, taxable income is reduced by any deductions allowed under sections 199A and 250 of the Internal Revenue Code. Federal taxable income should take into account any reductions to the allowable business interest deduction resulting from the addition required on line 3, above, and to allowable business losses resulting from the addition required on line 4, above. Any required addition calculated for line 5 should be reduced by any addition reported on line 6 for a non-Colorado net operating loss deduction.

Other special rules may apply to particular taxpayers, and taxpayers should review section 172 of the Internal Revenue Code and section 2303 of the CARES Act for further information.

Line 6 Other Additions

Enter the sum of the following and specify which addition(s) in text box:

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 publication FYI Income 52 if this applies to you.
- Improper distributions from a qualified state tuition program for which tuition program contribution subtraction was previously claimed. See FYI Income 44 for additional information.
- Charitable gross conservation easement—the amount of your federal charitable deduction for a conservation easement that is also claimed for a Colorado tax credit. Complete the DR 1305 Part D.

FYI
- Alien labor—the amount of expenses for unauthorized alien labor services. We recommend that you read the Individual Income Tax Guide if this applies to you.
- Partnership/Fiduciary—the amount of any fiduciary adjustment or partnership modification that increases your federal taxable income.
- Any expenses incurred by a taxpayer with respect to expenditures made at, or payments made to, a club that restricts membership on the basis of sex, sexual orientation, marital status, race, creed, religion, color, ancestry or national origin.
- Distributions from a medical savings account not made for an eligible expense.
- Charitable hunger relief credit addback—the amount of your federal charitable deduction for a donation for which a Credit for Food Contributed to Hunger-Relief Charitable Organizations is claimed.

Line 7 Subtotal

Enter the sum of lines 1 through 6.

Line 8 Subtractions from the DR 0104AD Schedule, line 20

Transfer the amount from the DR 0104AD line 20 to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. **Do not enter negative amounts.** To ensure faster processing of your paper return, the amount entered on line 8 must exactly match the amount on the DR 0104AD. You must submit the DR 0104AD with your return.

Line 9 Colorado Taxable Income

Subtract line 8 from line 7. 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 the DR 0104PN. Full-Year Residents Continue To Line 10

Line 10 Colorado Tax

The income tax rate is currently 4.55%. Full-year residents should refer to the tax table in this booklet. Determine the tax by the amount listed on line 9. Part-year residents and nonresidents should transfer the apportioned tax amount from the DR 0104PN line 36. You must submit the DR 0104PN along with the DR 0104.

Line 11 FYI Alternative Minimum Tax

Enter the amount of any Alternative Minimum Tax. 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 the Individual Income Tax Guide if this applies to you.

Line 12 Recapture of Prior Year Credits

Enter any credit claimed in prior years that is subject to recapture under Colorado law.

Line 13 Subtotal

Sum of lines 10 through 12.

Tax Credits

Visit *Tax.Colorado.gov/Income-Tax-Credits* to read more about which tax credits can be claimed on this form.

Line 14 Nonrefundable Credits

Complete the DR 0104CR to claim various nonrefundable credits. Transfer the amount from the DR 0104CR line 43 to this line. The nonrefundable credits used from the DR 0104CR combined with the total Nonrefundable Enterprise Zone Credit used cannot exceed line 13. To ensure faster processing of your paper return, the amount entered on line 14 must exactly match the amount on the DR 0104CR. You must submit the DR 0104CR with your return.

Scan and submit any required documentation through Revenue Online E-Filer Attachment, attach to your electronic return or mail paper documentation with the DR 1778 E-Filer Attachment.

Line 15 Nonrefundable Enterprise Zone Credits

Use your tax software, Revenue Online or the DR 1366 to calculate the total amount of Nonrefundable Enterprise Zone Credits being used to offset the current year tax liability. Complete the DR 1366 and transfer line 87 to this line. The total Nonrefundable Enterprise Zone Credit used combined with nonrefundable credits from the DR 0104CR cannot exceed the amount on line 13. You must submit the DR 1366 and a copy of each certificate with your return.

The Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.

Line 16 Strategic Capital Tax Credits

Use your tax software, Revenue Online or the DR 1330 to calculate the total amount of nonrefundable Strategic Capital Tax Credits being used to offset the current year tax liability. Complete the DR 1330 and transfer amount on line 5b to this line. The total nonrefundable Strategic Capital Tax Credits used combined with nonrefundable credits from lines 14 and 15 cannot exceed the amount on line 13. You must submit the DR 1330 and a copy of each certificate with your return. **The Department strongly recommends electronic filing for taxpayers with Strategic Capital Tax credits. Failure to file electronically may result in delays processing your return.**

Please include a copy of each Strategic Capital Tax Credit Certificate

Line 17 Net Income Tax

Sum of lines 14, 15, and 16. Subtract that sum from line 13. This cannot be a negative number.

Line 18 Use Tax

Enter the amount from the DR 0104US schedule line 7. If you did not have any purchases from retailers who do not collect Colorado state sales tax, then leave this line blank and DO

NOT fill out the DR 0104US schedule. For more information on your consumer use tax obligation, including how to use the new annual customer reports from non-collecting retailers, please visit *Tax.Colorado.gov/Consumer-Use-Tax*. If you are reporting use tax on this return, you must submit the DR 0104US with your return.

Line 19 Net Colorado Tax

Sum of lines 17 and 18.

Line 20 Colorado Income Tax Withheld

Enter the sum of all Colorado income tax withheld as reported on W-2, W-2G and/or various 1099 statements.

Enclose your Colorado withholding forms where indicated or, if filing electronically, scan and submit them through Revenue Online E-Filer Attachments.

Failure to submit your withholding forms will result in the credit being denied. Do NOT include withholding for federal income tax, income tax from another state, or income tax from local governments. Be certain to exclude amounts withheld from Colorado real estate sales by nonresidents, nonresident beneficiary withholding, or Colorado partnership or S Corporation income withholding for nonresidents because these specified amounts should be listed on line 24.

Line 21 Prior-year Estimated Tax Carryforward

Enter the amount, if any, from your 2019 Colorado DR 0104 line 34.

Line 22 FYI Quarterly Estimated Payments

Carefully review your payment(s) before completing this line. Use Revenue Online (*Colorado.gov/RevenueOnline*) to verify estimated taxes paid on your account. Doing so will reduce processing delays. Most taxpayers who have made quarterly estimated payments used the DR 0104EP to remit these payments. Refer to the Individual Income Tax Guide for more information about Estimated Payments.

Line 23 Extension Payment

Enter the amount, if any, you remitted with the DR 0158-I to ensure 90% of your tax was paid by the filing due date.

Line 24 Other Prepayments

Enter the sum of payments remitted on your behalf because you received Colorado income from:

- an estate as a beneficiary – remitted using the DR 0104BEP, *and/or*
- partnership or shareholder agreement–remitted using the DR 0108, *and/or*
- a real estate transaction that closed during the tax year for which you are filing this return – remitted using the current DR 1079.

Be sure to mark corresponding box(es) as appropriate.

Line 25 Gross Conservation Easement Credit

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

Line 26 FYI Innovative Motor Vehicle and Innovative Truck Credit

Complete one Form DR 0617 for each vehicle, truck, trailer, or modification claimed, then enter the amount (or sum) from each DR 0617 line 9 and/or line 18. You must submit each DR 0617 with your return. **NOTE:** If you assigned the credit to a financing entity you will not submit a Form DR 0617. For additional information, please refer to FYI Income 69.

For each Form DR 0617, you must also submit copies of the title, purchase invoice, lease agreement, or conversion receipts, along with proof of permanent Colorado registration for each vehicle for which you are claiming a credit. For financing entities that accept assignment of the credit, a completed Form DR 0618 must be submitted for each vehicle claimed.

Line 27 Refundable Credits

Complete the DR 0104CR to claim various refundable credits. Transfer the amount from the DR 0104CR line 9 to this line. You must submit the DR 0104CR with your return.

See the DR 0104CR for the required documentation for the credit claimed. Submit using Revenue Online, attach to an electronically filed return as a PDF or include with your paper return.

Line 28 Subtotal

Sum of lines 20 through 27.

Line 29 Federal Adjusted Gross Income

Refer to your 2020 federal income tax return to complete this line:

- Form 1040 line 11

If your federal adjusted gross income is a negative amount, be sure to enter the amount as such on your Colorado return. If submitting a paper return, put the negative amount in parentheses, for example ($1,234).

Compare lines 19 and 28. If line 19 is greater, skip to line 33. If line 28 is greater, continue to line 30.

Line 30 Overpayment

Subtract line 19 from line 28.

Line 31 Estimated Tax Carryforward

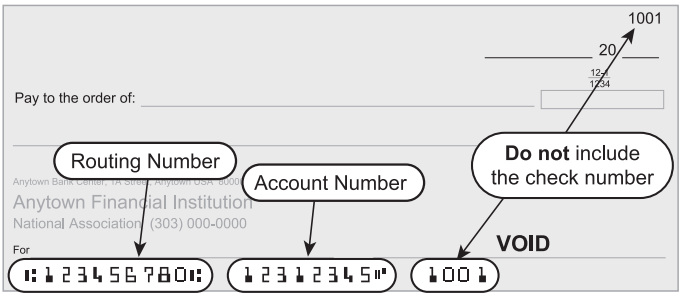
Enter the amount, if any, you would like to be available for 2021 estimated tax.

Line 32 Refund

Subtract line 31 from line 30. This is the amount of your refund. You have the option of authorizing the Department to directly deposit these funds to your bank or CollegeInvest account. Otherwise, a refund check will be mailed to the address you have designated on this return.

- **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

ensure 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.



Did you know you can now direct deposit your tax refund into a new or existing CollegeInvest account? Please contact 1-800-448-2424 or visit CollegeInvest.org for more information.

- **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: Colorado Department of Revenue, Injured Spouse Desk, PO Box 17087, Denver, CO 80217-0087. Claims must include a copy of your federal income tax return, federal form 8379 and copies of all W-2, W-2G, or any 1099 statements received by both parties. DO NOT include your claim with this return. It will not be processed.

Line 33 Net Tax Due

Subtract line 28 from line 19. 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 37.

Line 34 Delinquent Payment Penalty

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

Line 35 Delinquent Payment Interest

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

Line 36 Estimated Tax Penalty

To calculate this penalty, complete the form DR 0204. Enter any estimated tax penalty owed on this line. You must submit the DR 0204 with your return. If you over compute your estimated tax penalty from what the Department calculates, any amount of overpayment of penalty will be refunded to you.

Scan and submit the form DR 0204 through Revenue Online E-Filer Attachments or submit the form with your paper return.

Line 37 Amount You Owe

Enter the sum of lines 33 through 36. **Please note:** 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 by the filing due date. You have three 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, e-check or by Electronic Funds Transfer (EFT). A nominal processing fee may apply. If you file a paper return, you may still choose to pay electronically. Visit *Colorado.gov/RevenueOnline* for details.
- **Pay by Mail**—If filing by Revenue Online or other electronic filing method and you wish to send a check or money order, complete the form DR 0900 and mail with your payment. Make payable to "Colorado Department of Revenue" and clearly write your Social Security number and "2020 DR 0104" 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.

Third Party Designee

Mark the "Yes" box to appoint the person entered on your return as the designee to receive and inspect confidential tax information related to this tax return. If a firm or organization is listed, this tax information authorization will apply to any of its employees. The designee may:

- call the Department for information about the return, including processing time and refund status;
- request copies of notices, bills or transcripts related to the return; *and*
- respond to inquiries regarding calculations and supporting documentation for the return.

However, a designee cannot sign any form or protest, request any other change to the account, receive any refund, or otherwise represent or act on behalf of the taxpayer with the Colorado Department of Revenue.

This authorization expires four years after the date the return is signed. A taxpayer may change or revoke it, or an appointee may withdraw from it. For more information, see the instructions for form DR 0145, Tax Information Authorization or Power of Attorney.

W-2s and 1099s

When filing a paper return, all W-2s and/or 1099s that show Colorado income tax withholding must be included with the form. When filing an **electronic** return, attach scanned copies of all W-2s and/or 1099s that show Colorado income tax withholding to the e-filed tax return. If you are unable to attach W-2s and/or 1099s to your e-filed return, submit through Revenue Online, *Colorado.gov/RevenueOnline.*

Taxpayer Service and Assistance

Revenue Online and Secure Messaging

The Department offers many services through Revenue Online. You can file or amend a return, submit required return attachments, monitor your account activity, pay taxes, check the status of a refund, file a protest and send a secure message to Department staff. Visit *Colorado.gov/RevenueOnline* to get started.

FYI Taxation Website

Visit the official Colorado Department of Revenue's Taxation Division website, *Tax.Colorado.gov,* for tax forms, guidance publications, education resources, legal research and more.

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

Taxpayer Service Centers

All visits for assistance and information are **by appointment only** and can be scheduled at our webpage at *Tax.Colorado.gov/Visit-a-Service-Center*. Forms are available Monday through Friday, 8:00 am to 4:30 pm. For those who do not need assistance, each service center is equipped with a secure drop box for documents.

Denver Metro—1881 Pierce Street, Entrance B, Lakewood, CO
Colorado Springs—2447 North Union Boulevard
Fort Collins—3030 South College Avenue
Grand Junction—222 South 6th Street, Room 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*
- Use the year-to-date (YTD) Colorado wages and withholding amounts from your final paycheck stub to complete a Substitute W-2, form DR 0084. Submit both the final paycheck stub and DR 0084 with your return.

Records 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 on your behalf using the best information available. There is no statute of limitations for assessment if a return is not filed.

Correcting Errors or Changing a Return

Individual income tax returns from 2009 and forward may be amended electronically through Revenue Online. Filing and amending returns in Revenue Online is a free service. You may amend online even if the original return was filed on paper. Revenue Online has all the information from your original return. You will not need to re-enter everything.

- If you cannot amend online, you may file the DR 0104X. Make sure you use the appropriate form version for the year you are amending.
- If you are changing your Colorado return because the IRS made changes to your federal return, you must file the DR 0104X 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.

IT IS VERY IMPORTANT THAT YOU SUBMIT ALL SCHEDULES AND SUPPORTING DOCUMENTATION FOR ANY CHANGES WITH YOUR AMENDED RETURN. YOU MUST SUBMIT ALL SCHEDULES, EVEN IF YOU ARE NOT CHANGING THOSE VALUES.

FYI 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 the DR 0104EP. We recommend that you read the Individual Income Tax Guide 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, if any. 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 or a paid tax professional to help you complete your return.

Federal Earned Income Tax 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 *IRS.gov* or by calling Colorado United Way at 211. Additional information regarding CHP+ may be found at *CCHP.org* or by calling 1-800-359-1991.

Line-by-Line Instructions for the DR 0104AD - Subtractions from Income Schedule

If you use this schedule to claim any subtractions from your income, you must submit it with the DR 0104.

Line 1 State Income Tax Refund

Refer to your federal income tax return to complete this line. If you did not complete federal Schedule 1, Form 1040 or 1040SR, enter $0. Otherwise, enter the amount from line 1, Schedule 1, Form 1040 or 1040SR.

Line 2 FYI U.S. Government Interest

Enter the sum of all interest earned from U.S. 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 the Individual & Corporate Income Tax Guides 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 3 FYI Pension and Annuity Subtraction

You might be eligible to subtract the income you earned from a pension or annuity. We recommend that you read publication FYI Income 25 if this applies to you. This subtraction is allowed only for pension or annuity income that is included in your federal taxable income. The amount of subtraction you can claim is also limited based upon your age.

As of December 31, 2020, if you were:

- Age 65 or older, then you are entitled to subtract $24,000 or the total amount of your taxable pension/annuity income, whichever is smaller; *or*
- At least 55 years old, but not yet 65, then you are entitled to subtract $20,000 or the total amount of your taxable pension/annuity income, whichever is smaller; *or*
- Younger than 55 years old and you received pension/annuity income as a secondary beneficiary (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 intermingled 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 4.

Submit copies of all 1099R and SSA-1099 statements with your return. Submit using Revenue Online or include with your paper return.

Line 4 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 3 to see what amount qualifies. We recommend that you read publication FYI Income 25 if this applies to you.

Take precautions to report the subtraction on the correct line. The first person listed on the return shall report on line 3 and the second person listed shall report on line 4.

Line 5 FYI Military Retirement Subtraction

You might be eligible to subtract the income you earned from your military retirement benefits. We recommend that you read publication FYI Income 25 if this applies to you. This subtraction is allowed only for military retirement income that is included in your federal taxable income. To qualify, you must have been 54 years of age or younger as of December 31,2020. If you meet the age requirement, then you are entitled to subtract $7,500 or the total amount of your taxable military retirement benefits, whichever is smaller.

Military retirement benefits should not be intermingled between spouses. Each spouse must meet the requirements for the subtraction separately and claim the subtraction only on their military retirement benefits. Any qualifying spouse military retirement benefits should be reported on line 6.

Submit copies of all 1099R statements with your return. Submit as attachments when e-filing or using Revenue online, or include with your paper return.

Line 6 FYI Spouse Military Retirement Subtraction

If the secondary taxpayer listed on a jointly filed return is eligible for the military retirement subtraction, enter the qualifying amount on this line. Review the instructions for line 5 to see what amount qualifies. We recommend that you read publication FYI Income 25 if this applies to you.

Take precautions to report the subtraction on the correct line. The first person listed on the return must report on line 5 and the second person listed must report on line 6.

Line 7 FYI Colorado Capital Gain Subtraction

You might be eligible to subtract some or all of the capital gain included in your federal taxable income, if the gain is derived from the sale of tangible personal property or from the sale of real property located in Colorado. The amount of this subtraction is limited to $100,000. We recommend that you read publication FYI Income 15 if this applies to you.

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

Line 8 FYI CollegeInvest Contribution

Contributions to CollegeInvest 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 publication FYI Income 44 if this applies to you.

The three fields on line 8 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 three additional fields. **To report contributions to more than one 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.

Do NOT deduct contributions made by your employer/business to your College Invest account on this line. To claim pass-through credits for employer contributions to employee 529 qualified state tuition account, please refer to the instructions on form DR0289 and report the credit on applicable credit schedule.

Line 9 FYI Qualifying Charitable Contributions

Taxpayers who make charitable contributions that would be eligible for a federal income tax deduction, but do not claim federal itemized deductions on Schedule A of form 1040 or 1040SR, might be eligible to deduct a portion of their contribution on this form. We recommend that you read publication FYI Income 48 if this applies to you. Use the worksheet on the next page to determine your qualifying contribution.

(a) Did you itemize your deductions on Schedule A of federal form 1040 or 1040SR?	Yes ☐ No ☐
(b) 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 9; 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 11 and 12 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 9.	

Enter the total contributions in the space provided and the subtraction after the $500 adjustment on line 9.

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

For claims greater than $5,000, submit the receipts you received **at the time of donation.** For in-kind donations, submit an itemized list of the donated items and their fair market value. Submit using Revenue Online or include with your paper return. **Do not** send receipts of items that were purchased for donation.

Line 10 Qualified Reservation Income

List any amount of income that was derived wholly from reservation sources by an enrolled tribal member who lives on the reservation, which was included as taxable income on the Federal income tax form.

Submit proof of tribal membership, residence, and source of income. This must be submitted every three years by taxpayers claiming this subtraction.

Line 11 FYI PERA/DPSRS Subtraction

If you made contributions to PERA between July 1, 1984, and December 31, 1986, or to Denver Public Schools District No. 1 Retirement during 1986 and your 2020 federal taxable income includes pension income, see FYI Income 16 to determine if you can take a subtraction for any of your pension income.

Submit a copy of your previously taxed contribution. PERA statements can be obtained from *Copera.org* or by calling 1-800-759-7372. Submit using Revenue Online or include with your paper return.

Do not list the amount of contributions you made as an employee this past year.

Line 12 FYI Railroad Benefit

List any railroad retirement benefits that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read publication FYI Income 25 if this applies to you.

Submit copies of all RRB-1099 and RRB-1099R Statements. Submit using Revenue Online or submit with your paper return.

Line 13 FYI Wildfire Mitigation Measures

Enter the amount incurred in performing wildfire mitigation on your land, up to $2,500. We recommend that you read publication FYI Income 65 to properly calculate this subtraction.

Submit copies of receipts for qualified costs for wildfire mitigation for your property. Submit using Revenue Online or submit with your paper return.

Line 14 Colorado Marijuana Business Deduction

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

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

You must submit the pro forma schedule(s), the MED license number and the actual federal schedule(s) with your Colorado return when claiming this deduction. Submit using Revenue Online or submit with your paper return.

Line 15 Nonresident Disaster Relief Worker Subtraction

For nonresident individuals, enter the amount of compensation earned for performing disaster-related work in the state during a declared state disaster emergency and for the 60 days thereafter. Disaster-related work includes repairing, renovating, installing, building, or rendering services that relate to infrastructure that has been damaged, impaired, or destroyed by a declared state disaster emergency or providing emergency medical, firefighting, law enforcement, hazardous material, search and rescue, or other emergency service related to a state declared disaster emergency.

This subtraction is only available to nonresident individuals. If you are a full-year resident of Colorado, you are not eligible for this subtraction.

Line 16 FYI Reacquisition of Colorado Residency During Active Duty Military Service Subtraction

This subtraction is only allowed to military servicepersons who meet several requirements. In order to qualify for the subtraction the serviceperson must (1) have Colorado as his or her home of record, (2) after enlisting in the military, have acquired legal residency in a state other than Colorado, and (3) on or after January 1, 2016, have reacquired Colorado residency. A military serviceperson who meets these three requirements can claim a subtraction for any compensation included in his or her federal taxable income that he or she received for active duty service after reacquiring Colorado residency.

In order to have acquired residency in another state, you must have:

1. been physically present in that state,
2. intended to make that state your permanent home, and
3. intended to abandon your previous state of legal residence.

In order to reacquire residency in Colorado, you need not be physically present in Colorado, but you must intend to both make Colorado your permanent home and to abandon your previous state of legal residence.

In order to claim this subtraction, a taxpayer must include with his or her return: (1) a military form showing Colorado as his or her home of record, (2) evidence of acquiring residency in another state, and (3) evidence of reacquiring residency in Colorado during the tax year. Evidence of acquiring residency in another state and reacquiring residency in Colorado must come in one of the following forms:

1. voter registration;
2. records reflecting the purchase of residential property or an unimproved residential lot;
3. motor vehicle titling and registration;
4. notification to your prior state of legal residence of your intention to change your state of legal residence;
5. preparation of a new last will and testament reflecting your state of legal residence.

If you qualify for this subtraction, enter the amount of compensation received for active duty military service on line 16 and submit all required evidence of residency with your return.

Line 17 Agricultural Asset Lease Deduction

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

Line 18 First-time Home Buyer Savings Account Interest Deduction

You must complete the DR 0350 and submit with your return if you are claiming this deduction. You may only deduct the amount of taxable interest and/or earnings on the qualified account in the tax year claimed. This deduction is subject to recapture.

Line 19 Other Subtractions from Federal Taxable Income

Enter the sum of all other allowable subtractions. For more information about what to enter on this line, see the Income Tax – Subtractions page on *Tax.Colorado.gov*.

Do not include amounts that were earned outside Colorado, net operating losses, K-1 adjustments, military income, wage adjustments, repayments for which IRC section 1341 credits were claimed, or donations made to the Military Family Relief Fund on this line. Include a clear explanation of the subtraction being claimed on your return.

Line 20 Subtotal

Enter the sum of lines 1 through 19.

Instructions for form DR 0104US– Consumer Use Tax Reporting Schedule

Was Colorado sales or use tax paid on your purchases from out-of-state vendors?

YES: Some purchases will have sales or use tax included. Check your invoices and receipts to see if sales tax was paid. If sales tax was paid on your purchases, no consumer use tax is due. DO NOT FILL OUT THIS FORM.

NO: Many online or out-of-state retailers do not collect sales or use tax from customers on purchases. Total the amount of your 2020 purchases where no tax was paid. State and special district (if applicable) consumer use tax must be paid on your purchases.

Lines 1–2 State Consumer Use Tax

Enter the total amount of 2020 purchases where no state sales tax or use tax was paid on line 1. Multiply line 1 by 0.029 (for the Colorado state sales tax rate of 2.9%). Round this number to the nearest whole dollar to calculate your Colorado consumer use tax liability. Enter this number on line 2.

Lines 3–6 Special District Use Tax

Use the table below to determine if you lived within a special district(s) in 2020. Report the total amount of 2020 purchases where no special district tax was paid on line 3. Then, enter the Special District Consumer Use (SDCU) code based on

you lived in 2020 on line 4. If no special districts apply, enter 00 in the SDCU code field on line 4 and skip to line 6. Enter the special district use tax rate on line 5. Multiply line 3 by line 5. Round this number to the nearest whole dollar and enter your special district use tax liability on line 6. If no special districts apply, enter $0.

Line 7

Enter the sum of lines 2 and 6. Transfer this amount to DR 0104 line 18. Submit this schedule with the DR 0104.

Special District Rates and Boundaries Table

Special District Name and Boundaries	Use Tax Rate	SDCU Code
No Special District	N/A	00
Regional Transportation District (RTD) Only The Denver metropolitan area including all of Boulder, Denver, and Jefferson Counties, northern Douglas County, the western areas of Adams and Arapahoe Counties, most of Broomfield County, and small part of southwest Weld County.	0.010	10
Scientific & Cultural Facilities District (CD) Only The Denver metropolitan area including all areas of Adams, Arapahoe, Boulder, Broomfield, Denver, and Jefferson Counties. All of Douglas county EXCEPT the city limits of Castle Rock and Larkspur.	0.001	20
Regional Transportation District (RTD) and Scientific & Cultural Facilities District (CD) Overlap between the RTD and CD districts (see individual descriptions above.)	0.011	12
Pikes Peak Rural Transportation Authority El Paso County EXCEPT within the municipal limits of Calhan, Fountain, Monument, Palmer Lake, or the Colorado Springs Commercial Aeronautical Zone. ***Note** - Any areas annexed into these municipalities after 2004 are included in the PPRTA.*	0.010	30
South Platte Valley Regional Transportation Authority Within the city limits of Sterling.	0.001	50
Roaring Fork Transportation Authority Within the city limits of Glenwood Springs or Carbondale.	0.010	61
Roaring Fork Transportation Authority Within the city limits of Basalt or New Castle.	0.008	62
Roaring Fork Transportation Authority Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale.	0.006	63
Roaring Fork Transportation Authority Aspen and Snowmass Village city limits, unincorporated Pitkin County.	0.004	64

Reference publication DR 1002 at *Tax.Colorado.gov*, your county assessor's office, or district maps for additional information to determine whether you live within the boundaries of the above special districts.

Most residents of the Denver metropolitan area are within the district boundaries of both the Regional Transportation District (RTD) and the Scientific & Cultural Facilities District (CD).

Instructions for Select Credits from the DR 0104CR

Line 1 Child Care Expenses Credit (DR 0347 and DR 0104CR Part I)

Even when the federal tax is zero, Colorado offers taxpayers—with an Adjusted Gross Income of $25,000 or less—a Colorado income tax credit of 25 percent of their child care expenses up to $500 for one child, or up to $1,000 for two or more children. Use form DR 0347 to calculate this credit and submit it along with the form DR 0104CR.

Lines 2 through 5 To Calculate the Colorado Earned Income Tax Credit (EITC) for SSN Filers on DR 0104CR:

Line 2 Enter the amount of earned income calculated for your federal return.

In order to calculate the value of your Federal earned income tax credit, you must determine the amount of earned income. You may use the Earned Income Credit Worksheet (EIC Worksheet) and the Earned Income Credit (EIC) Table in the instruction booklet for Federal Form 1040 or 1040SR or use the EITC Assistant Tool online: *IRS.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant*. It is available in both English and Spanish.

Line 3 The federal EITC you claimed

Refer to the credit you entered on the Federal Form 1040.

- Enter the amount of line 27 from Federal Form 1040 or 1040SR on the Colorado Form DR 0104CR line 3.

Table Instructions: If you have a qualifying child and you claimed the EITC on the Federal 1040 or 1040SR, you will need to identify that child or those children in this table. Enter each qualifying child's last name, first name, year of birth and Social Security number. Only check the "Deceased" box for a qualifying child if the child was born and died in 2020 and was not assigned an SSN, you must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

Line 4 COEITC

Multiply the amount you entered on line 3 by 0.1 to calculate your Colorado EITC.

Line 5 If you are filing as a part-year resident ONLY

Multiply the amount you entered on line 4 by the percentage on the DR 0104PN line 34. (If the percentage exceeds 100%, use 100%.) Enter the result on line 5. This is the portion of the Colorado EITC you are allowed.

Line 6 Business Personal Property Credit for Individual Business Owners

The income tax credit for business personal property taxes is limited to $18,000 of the actual value of your personal property that you paid tax on during 2020. This is different than real property, which is not eligible for this credit. If your

actual value is less than $18,000, you can claim the total amount of the assessment you paid, and you must include the assessor's statement(s) for which you are claiming the credit. To find your actual value, either look for it on your statement, or find your assessed value and divide it by 0.29.

Actual Value = Assessed Value/0.29.

If you own personal property whose actual value is above $18,000 for which you were assessed, you can only claim the assessment on the first $18,000 of the property in question. You will need to prorate your assessment with the following formula:

$$\frac{18{,}000}{\textit{actual value}} * \text{assessment} = \text{allowable credit}$$

For example, if your assessment was $2,000 for personal property tax paid in 2020, but your actual value was $25,000, you would be permitted to claim $1,440 (72% of the tax assessed or ($18,000/$25,000)*$2,000)).

Please include a copy of your property tax statement for property tax paid in 2020.

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

Line 20 Historic Property Preservation Credit

The carry forward of prior year Historic Property Preservation credit (§39-22-514, C.R.S.) must be claimed on line 20 of the DR 0104CR. For more information on this credit, review FYI Income 1.

Lines 34-36 Preservation of Historic Structures Credit

The Preservation of Historic Structures credit (§39-22-514.5, C.R.S.) must be claimed on lines 34 through 36 of the DR 0104CR. For more information on this credit, review resources available online from the Colorado Office of Economic Development or from History Colorado.

Line 38 Rural & Frontier Health Care Preceptor Credit

In order to claim this credit, the taxpayer must:

- Receive certification that the preceptor satisfied all requirements to receive the credit from the institution for which the preceptor teaches or from the regional AHEC office with jurisdiction over the area in which the preceptorship took place. This certification must be completed on the DR 0366.
- Send an electronic copy of the completed certification (DR 0366) to the Department by email to dor_preceptor@state.co.us.
- If the preceptor receives notification from the Department that the taxpayer is entitled to claim the credit, file a Colorado income tax return and claim the credit on the return. You must submit the DR 0366 with your return.

Line 39 Retrofitting a Residence to Increase a Residence's Visitability Credit

An income tax credit is available to help people with an illness, impairment or disability retrofit their residence for greater accessibility and independence. Dependents and spouses are also eligible and allows for up to a $5,000 credit per person in the family with a disability.

To claim the credit, you must have been issued a tax credit certificate from the Colorado Department of Local Affairs/Division of Housing. For more information about the application process, visit *colorado.gov/dola*

Please provide a copy of your tax credit certificate(s) from the Department of Local Affairs/Division of Housing when claiming this credit.

Line 40 Credit for Employer Contributions to Employee 529 Plan

Complete the DR 0289 and transfer over the amounts of credit available and used to the DR 0104CR. You must submit the DR 0289 with your return.

Line 41 Credit for Employer Paid Leave of Absence for Live Organ Donation

An income tax credit is available for employers who incurred expenses during the tax year by paying an employee during his or her leave of absence period (not to exceed ten working days or the hourly equivalent of ten working days per employee) for live organ donation and for the cost of temporary replacement help, if any, during an employee's leave of absence period. The amount of credit allowed is 35% of eligible expenses, as defined in statute.(§39-22-540, C.R.S.). You may not claim a tax credit related to a leave of absence period for an employee who you pay $80,000 or more in wages during the income tax year. Review the instructions on form DR 0375 for more information. You must submit the DR 0375 with your return.

2020 Colorado Income Tax Table with tax rate of 4.55%

To find your tax from the table below, read down the taxable income column to the line containing your Colorado taxable income from DR 0104 line 9. Then read across to the tax column and enter this amount on DR 0104 line 10. Part-year residents and nonresidents, enter tax on DR 0104PN line 35.

TAXABLE INCOME		TAX
Over	But not over	
$0	$10	$0
$10	$30	$1
$30	$50	$2
$50	$75	$3
$75	$100	$4
$100	$200	$7
$200	$300	$11
$300	$400	$16
$400	$500	$20
$500	$600	$25
$600	$700	$30
$700	$800	$34
$800	$900	$39
$900	$1,000	$43
$1,000	$1,100	$48
$1,100	$1,200	$52
$1,200	$1,300	$57
$1,300	$1,400	$61
$1,400	$1,500	$66
$1,500	$1,600	$71
$1,600	$1,700	$75
$1,700	$1,800	$80
$1,800	$1,900	$84
$1,900	$2,000	$89
$2,000	$2,100	$93
$2,100	$2,200	$98
$2,200	$2,300	$102
$2,300	$2,400	$107
$2,400	$2,500	$111
$2,500	$2,600	$116
$2,600	$2,700	$121
$2,700	$2,800	$125
$2,800	$2,900	$130
$2,900	$3,000	$134
$3,000	$3,100	$139
$3,100	$3,200	$143
$3,200	$3,300	$148
$3,300	$3,400	$152
$3,400	$3,500	$157
$3,500	$3,600	$162
$3,600	$3,700	$166
$3,700	$3,800	$171
$3,800	$3,900	$175
$3,900	$4,000	$180
$4,000	$4,100	$184
$4,100	$4,200	$189
$4,200	$4,300	$193
$4,300	$4,400	$198
$4,400	$4,500	$202
$4,500	$4,600	$207

TAXABLE INCOME		TAX
Over	But not over	
$4,600	$4,700	$212
$4,700	$4,800	$216
$4,800	$4,900	$221
$4,900	$5,000	$225
$5,000	$5,100	$230
$5,100	$5,200	$234
$5,200	$5,300	$239
$5,300	$5,400	$243
$5,400	$5,500	$248
$5,500	$5,600	$253
$5,600	$5,700	$257
$5,700	$5,800	$262
$5,800	$5,900	$266
$5,900	$6,000	$271
$6,000	$6,100	$275
$6,100	$6,200	$280
$6,200	$6,300	$284
$6,300	$6,400	$289
$6,400	$6,500	$293
$6,500	$6,600	$298
$6,600	$6,700	$303
$6,700	$6,800	$307
$6,800	$6,900	$312
$6,900	$7,000	$316
$7,000	$7,100	$321
$7,100	$7,200	$325
$7,200	$7,300	$330
$7,300	$7,400	$334
$7,400	$7,500	$339
$7,500	$7,600	$344
$7,600	$7,700	$348
$7,700	$7,800	$353
$7,800	$7,900	$357
$7,900	$8,000	$362
$8,000	$8,100	$366
$8,100	$8,200	$371
$8,200	$8,300	$375
$8,300	$8,400	$380
$8,400	$8,500	$384
$8,500	$8,600	$389
$8,600	$8,700	$394
$8,700	$8,800	$398
$8,800	$8,900	$403
$8,900	$9,000	$407
$9,000	$9,100	$412
$9,100	$9,200	$416
$9,200	$9,300	$421
$9,300	$9,400	$425
$9,400	$9,500	$430
$9,500	$9,600	$435

TAXABLE INCOME		TAX
Over	But not over	
$9,600	$9,700	$439
$9,700	$9,800	$444
$9,800	$9,900	$448
$9,900	$10,000	$453
$10,000	$10,100	$457
$10,100	$10,200	$462
$10,200	$10,300	$466
$10,300	$10,400	$471
$10,400	$10,500	$475
$10,500	$10,600	$480
$10,600	$10,700	$485
$10,700	$10,800	$489
$10,800	$10,900	$494
$10,900	$11,000	$498
$11,000	$11,100	$503
$11,100	$11,200	$507
$11,200	$11,300	$512
$11,300	$11,400	$516
$11,400	$11,500	$521
$11,500	$11,600	$526
$11,600	$11,700	$530
$11,700	$11,800	$535
$11,800	$11,900	$539
$11,900	$12,000	$544
$12,000	$12,100	$548
$12,100	$12,200	$553
$12,200	$12,300	$557
$12,300	$12,400	$562
$12,400	$12,500	$566
$12,500	$12,600	$571
$12,600	$12,700	$576
$12,700	$12,800	$580
$12,800	$12,900	$585
$12,900	$13,000	$589
$13,000	$13,100	$594
$13,100	$13,200	$598
$13,200	$13,300	$603
$13,300	$13,400	$607
$13,400	$13,500	$612
$13,500	$13,600	$617
$13,600	$13,700	$621
$13,700	$13,800	$626
$13,800	$13,900	$630
$13,900	$14,000	$635
$14,000	$14,100	$639
$14,100	$14,200	$644
$14,200	$14,300	$648
$14,300	$14,400	$653
$14,400	$14,500	$657
$14,500	$14,600	$662
$14,600	$14,700	$667
$14,700	$14,800	$671
$14,800	$14,900	$676
$14,900	$15,000	$680
$15,000	$15,100	$685

TAXABLE INCOME		TAX
Over	But not over	
$15,100	$15,200	$689
$15,200	$15,300	$694
$15,300	$15,400	$698
$15,400	$15,500	$703
$15,500	$15,600	$708
$15,600	$15,700	$712
$15,700	$15,800	$717
$15,800	$15,900	$721
$15,900	$16,000	$726
$16,000	$16,100	$730
$16,100	$16,200	$735
$16,200	$16,300	$739
$16,300	$16,400	$744
$16,400	$16,500	$748
$16,500	$16,600	$753
$16,600	$16,700	$758
$16,700	$16,800	$762
$16,800	$16,900	$767
$16,900	$17,000	$771
$17,000	$17,100	$776
$17,100	$17,200	$780
$17,200	$17,300	$785
$17,300	$17,400	$789
$17,400	$17,500	$794
$17,500	$17,600	$799
$17,600	$17,700	$803
$17,700	$17,800	$808
$17,800	$17,900	$812
$17,900	$18,000	$817
$18,000	$18,100	$821
$18,100	$18,200	$826
$18,200	$18,300	$830
$18,300	$18,400	$835
$18,400	$18,500	$839
$18,500	$18,600	$844
$18,600	$18,700	$849
$18,700	$18,800	$853
$18,800	$18,900	$858
$18,900	$19,000	$862
$19,000	$19,100	$867
$19,100	$19,200	$871
$19,200	$19,300	$876
$19,300	$19,400	$880
$19,400	$19,500	$885
$19,500	$19,600	$890
$19,600	$19,700	$894
$19,700	$19,800	$899
$19,800	$19,900	$903
$19,900	$20,000	$908
$20,000	$20,100	$912
$20,100	$20,200	$917
$20,200	$20,300	$921
$20,300	$20,400	$926
$20,400	$20,500	$930
$20,500	$20,600	$935

TAXABLE INCOME		TAX
Over	But not over	
$20,600	$20,700	$940
$20,700	$20,800	$944
$20,800	$20,900	$949
$20,900	$21,000	$953
$21,000	$21,100	$958
$21,100	$21,200	$962
$21,200	$21,300	$967
$21,300	$21,400	$971
$21,400	$21,500	$976
$21,500	$21,600	$981
$21,600	$21,700	$985
$21,700	$21,800	$990
$21,800	$21,900	$994
$21,900	$22,000	$999
$22,000	$22,100	$1,003
$22,100	$22,200	$1,008
$22,200	$22,300	$1,012
$22,300	$22,400	$1,017
$22,400	$22,500	$1,021
$22,500	$22,600	$1,026
$22,600	$22,700	$1,031
$22,700	$22,800	$1,035
$22,800	$22,900	$1,040
$22,900	$23,000	$1,044
$23,000	$23,100	$1,049
$23,100	$23,200	$1,053
$23,200	$23,300	$1,058
$23,300	$23,400	$1,062
$23,400	$23,500	$1,067
$23,500	$23,600	$1,072
$23,600	$23,700	$1,076
$23,700	$23,800	$1,081
$23,800	$23,900	$1,085
$23,900	$24,000	$1,090
$24,000	$24,100	$1,094
$24,100	$24,200	$1,099
$24,200	$24,300	$1,103
$24,300	$24,400	$1,108
$24,400	$24,500	$1,112
$24,500	$24,600	$1,117
$24,600	$24,700	$1,122
$24,700	$24,800	$1,126
$24,800	$24,900	$1,131
$24,900	$25,000	$1,135
$25,000	$25,100	$1,140
$25,100	$25,200	$1,144
$25,200	$25,300	$1,149
$25,300	$25,400	$1,153
$25,400	$25,500	$1,158
$25,500	$25,600	$1,163
$25,600	$25,700	$1,167
$25,700	$25,800	$1,172
$25,800	$25,900	$1,176
$25,900	$26,000	$1,181
$26,000	$26,100	$1,185

Colorado Income Tax Table

TAXABLE INCOME		TAX
Over	But not over	
$26,100	$26,200	$1,190
$26,200	$26,300	$1,194
$26,300	$26,400	$1,199
$26,400	$26,500	$1,203
$26,500	$26,600	$1,208
$26,600	$26,700	$1,213
$26,700	$26,800	$1,217
$26,800	$26,900	$1,222
$26,900	$27,000	$1,226
$27,000	$27,100	$1,231
$27,100	$27,200	$1,235
$27,200	$27,300	$1,240
$27,300	$27,400	$1,244
$27,400	$27,500	$1,249
$27,500	$27,600	$1,254
$27,600	$27,700	$1,258
$27,700	$27,800	$1,263
$27,800	$27,900	$1,267
$27,900	$28,000	$1,272
$28,000	$28,100	$1,276
$28,100	$28,200	$1,281
$28,200	$28,300	$1,285
$28,300	$28,400	$1,290
$28,400	$28,500	$1,294
$28,500	$28,600	$1,299
$28,600	$28,700	$1,304
$28,700	$28,800	$1,308
$28,800	$28,900	$1,313
$28,900	$29,000	$1,317
$29,000	$29,100	$1,322
$29,100	$29,200	$1,326
$29,200	$29,300	$1,331
$29,300	$29,400	$1,335
$29,400	$29,500	$1,340
$29,500	$29,600	$1,345
$29,600	$29,700	$1,349
$29,700	$29,800	$1,354
$29,800	$29,900	$1,358
$29,900	$30,000	$1,363
$30,000	$30,100	$1,367
$30,100	$30,200	$1,372
$30,200	$30,300	$1,376
$30,300	$30,400	$1,381
$30,400	$30,500	$1,385
$30,500	$30,600	$1,390
$30,600	$30,700	$1,395
$30,700	$30,800	$1,399
$30,800	$30,900	$1,404
$30,900	$31,000	$1,408
$31,000	$31,100	$1,413
$31,100	$31,200	$1,417
$31,200	$31,300	$1,422
$31,300	$31,400	$1,426
$31,400	$31,500	$1,431
$31,500	$31,600	$1,436

TAXABLE INCOME		TAX
Over	But not over	
$31,600	$31,700	$1,440
$31,700	$31,800	$1,445
$31,800	$31,900	$1,449
$31,900	$32,000	$1,454
$32,000	$32,100	$1,458
$32,100	$32,200	$1,463
$32,200	$32,300	$1,467
$32,300	$32,400	$1,472
$32,400	$32,500	$1,476
$32,500	$32,600	$1,481
$32,600	$32,700	$1,486
$32,700	$32,800	$1,490
$32,800	$32,900	$1,495
$32,900	$33,000	$1,499
$33,000	$33,100	$1,504
$33,100	$33,200	$1,508
$33,200	$33,300	$1,513
$33,300	$33,400	$1,517
$33,400	$33,500	$1,522
$33,500	$33,600	$1,527
$33,600	$33,700	$1,531
$33,700	$33,800	$1,536
$33,800	$33,900	$1,540
$33,900	$34,000	$1,545
$34,000	$34,100	$1,549
$34,100	$34,200	$1,554
$34,200	$34,300	$1,558
$34,300	$34,400	$1,563
$34,400	$34,500	$1,567
$34,500	$34,600	$1,572
$34,600	$34,700	$1,577
$34,700	$34,800	$1,581
$34,800	$34,900	$1,586
$34,900	$35,000	$1,590
$35,000	$35,100	$1,595
$35,100	$35,200	$1,599
$35,200	$35,300	$1,604
$35,300	$35,400	$1,608
$35,400	$35,500	$1,613
$35,500	$35,600	$1,618
$35,600	$35,700	$1,622
$35,700	$35,800	$1,627
$35,800	$35,900	$1,631
$35,900	$36,000	$1,636
$36,000	$36,100	$1,640
$36,100	$36,200	$1,645
$36,200	$36,300	$1,649
$36,300	$36,400	$1,654
$36,400	$36,500	$1,658
$36,500	$36,600	$1,663
$36,600	$36,700	$1,668
$36,700	$36,800	$1,672
$36,800	$36,900	$1,677
$36,900	$37,000	$1,681
$37,000	$37,100	$1,686

TAXABLE INCOME		TAX
Over	But not over	
$37,100	$37,200	$1,690
$37,200	$37,300	$1,695
$37,300	$37,400	$1,699
$37,400	$37,500	$1,704
$37,500	$37,600	$1,709
$37,600	$37,700	$1,713
$37,700	$37,800	$1,718
$37,800	$37,900	$1,722
$37,900	$38,000	$1,727
$38,000	$38,100	$1,731
$38,100	$38,200	$1,736
$38,200	$38,300	$1,740
$38,300	$38,400	$1,745
$38,400	$38,500	$1,749
$38,500	$38,600	$1,754
$38,600	$38,700	$1,759
$38,700	$38,800	$1,763
$38,800	$38,900	$1,768
$38,900	$39,000	$1,772
$39,000	$39,100	$1,777
$39,100	$39,200	$1,781
$39,200	$39,300	$1,786
$39,300	$39,400	$1,790
$39,400	$39,500	$1,795
$39,500	$39,600	$1,800
$39,600	$39,700	$1,804
$39,700	$39,800	$1,809
$39,800	$39,900	$1,813
$39,900	$40,000	$1,818
$40,000	$40,100	$1,822
$40,100	$40,200	$1,827
$40,200	$40,300	$1,831
$40,300	$40,400	$1,836
$40,400	$40,500	$1,840
$40,500	$40,600	$1,845
$40,600	$40,700	$1,850
$40,700	$40,800	$1,854
$40,800	$40,900	$1,859
$40,900	$41,000	$1,863
$41,000	$41,100	$1,868
$41,100	$41,200	$1,872
$41,200	$41,300	$1,877
$41,300	$41,400	$1,881
$41,400	$41,500	$1,886
$41,500	$41,600	$1,891
$41,600	$41,700	$1,895
$41,700	$41,800	$1,900
$41,800	$41,900	$1,904
$41,900	$42,000	$1,909
$42,000	$42,100	$1,913
$42,100	$42,200	$1,918
$42,200	$42,300	$1,922
$42,300	$42,400	$1,927
$42,400	$42,500	$1,931
$42,500	$42,600	$1,936

TAXABLE INCOME		TAX
Over	But not over	
$42,600	$42,700	$1,941
$42,700	$42,800	$1,945
$42,800	$42,900	$1,950
$42,900	$43,000	$1,954
$43,000	$43,100	$1,959
$43,100	$43,200	$1,963
$43,200	$43,300	$1,968
$43,300	$43,400	$1,972
$43,400	$43,500	$1,977
$43,500	$43,600	$1,982
$43,600	$43,700	$1,986
$43,700	$43,800	$1,991
$43,800	$43,900	$1,995
$43,900	$44,000	$2,000
$44,000	$44,100	$2,004
$44,100	$44,200	$2,009
$44,200	$44,300	$2,013
$44,300	$44,400	$2,018
$44,400	$44,500	$2,022
$44,500	$44,600	$2,027
$44,600	$44,700	$2,032
$44,700	$44,800	$2,036
$44,800	$44,900	$2,041
$44,900	$45,000	$2,045
$45,000	$45,100	$2,050
$45,100	$45,200	$2,054
$45,200	$45,300	$2,059
$45,300	$45,400	$2,063
$45,400	$45,500	$2,068
$45,500	$45,600	$2,073
$45,600	$45,700	$2,077
$45,700	$45,800	$2,082
$45,800	$45,900	$2,086
$45,900	$46,000	$2,091
$46,000	$46,100	$2,095
$46,100	$46,200	$2,100
$46,200	$46,300	$2,104
$46,300	$46,400	$2,109
$46,400	$46,500	$2,113
$46,500	$46,600	$2,118

TAXABLE INCOME		TAX
Over	But not over	
$46,600	$46,700	$2,123
$46,700	$46,800	$2,127
$46,800	$46,900	$2,132
$46,900	$47,000	$2,136
$47,000	$47,100	$2,141
$47,100	$47,200	$2,145
$47,200	$47,300	$2,150
$47,300	$47,400	$2,154
$47,400	$47,500	$2,159
$47,500	$47,600	$2,164
$47,600	$47,700	$2,168
$47,700	$47,800	$2,173
$47,800	$47,900	$2,177
$47,900	$48,000	$2,182
$48,000	$48,100	$2,186
$48,100	$48,200	$2,191
$48,200	$48,300	$2,195
$48,300	$48,400	$2,200
$48,400	$48,500	$2,204
$48,500	$48,600	$2,209
$48,600	$48,700	$2,214
$48,700	$48,800	$2,218
$48,800	$48,900	$2,223
$48,900	$49,000	$2,227
$49,000	$49,100	$2,232
$49,100	$49,200	$2,236
$49,200	$49,300	$2,241
$49,300	$49,400	$2,245
$49,400	$49,500	$2,250
$49,500	$49,600	$2,255
$49,600	$49,700	$2,259
$49,700	$49,800	$2,264
$49,800	$49,900	$2,268
$49,900	$50,000	$2,273

Prepared by:
Office of Research and Analysis, Colorado Department of Revenue | dor_ora@state.co.us

Report prepared:
November 5, 2020

Worksheet for taxable incomes over $50,000

Colorado Taxable Income from Form 104 line 9	$ .00
Multiply by 4.55%	X .0455
Colorado Tax	$ .00

200104 19999

DR 0104 (10/19/20)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

(0013)

2020 Colorado Individual Income Tax Return

☐ Full-Year ☐ Part-Year or Nonresident (or resident, part-year, non-resident combination) *Must include DR 0104PN ☐ Mark if Abroad on due date – see instructions

Your Last Name	Your First Name	Middle Initial

Date of Birth (MM/DD/YYYY)	SSN or ITIN	Deceased ☐ If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.

Enter the following information from your current driver license or state identification card.	State of Issue	Last 4 characters of ID number	Date of Issuance

If Joint, Spouse's Last Name	Spouse's First Name	Middle Initial

Spouse's Date of Birth (MM/DD/YYYY)	Spouse's SSN or ITIN	Deceased ☐ If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.

Enter the following information from your spouse's current driver license or state identification card.	State of Issue	Last 4 characters of ID number	Date of Issuance

Mailing Address	Phone Number

City	State	Zip Code	Foreign Country (if applicable)

Round To The Nearest Dollar

1. Enter Federal Taxable Income from your federal income tax form: 1040 line 15 or 1040 SR line 15	• **1**		0 0

Include W-2s and 1099s with CO withholding.

Additions to Federal Taxable Income

2. State Addback, enter the state income tax deduction from your federal form 1040 or 1040 SR schedule A, line 5a (see instructions)	• **2**		0 0
3. Business Interest Expense Deduction Addback (see instructions)	• **3**		0 0

Name	SSN or ITIN

4. Excess Business Loss Addback (see instructions)	• **4**		0 0
5. Net Operating Loss Addback (see instructions)	• **5**		0 0
6. Other Additions, explain (see instructions)	• **6**		0 0
Explain:			
7. Subtotal, sum of lines 1 through 6	**7**		0 0
Colorado Subtractions			
8. Subtractions from the DR 0104AD Schedule, line 20, you must submit the DR 0104AD schedule with your return.	• **8**		0 0
9. Colorado Taxable Income, subtract line 8 from line 7	• **9**		0 0
Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule			
10. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable.	• **10**		0 0
11. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return.	• **11**		0 0
12. Recapture of prior year credits	• **12**		0 0
13. Subtotal, sum of lines 10 through 12	**13**		0 0
14. Nonrefundable Credits from the DR 0104CR line 43, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 0104CR with your return.	• **14**		0 0
15. Total Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 87, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 1366 with your return.	• **15**		0 0
16. Strategic Capital Tax Credit from DR 1330, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 1330 with your return.	• **16**		0 0
17. Net Income Tax, sum of lines 14, 15, and 16. Subtract that sum from line 13.	**17**		0 0
18. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return.	• **18**		0 0
19. Net Colorado Tax, sum of lines 17 and 18	**19**		0 0
20. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return.	• **20**		0 0
21. Prior-year Estimated Tax Carryforward	• **21**		0 0
22. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• **22**		0 0
23. Extension Payment remitted with the DR 0158-I	• **23**		0 0
24. Other Prepayments: ☐ • DR 0104BEP ☐ • DR 0108 ☐ • DR 1079	• **24**		0 0

Name	SSN or ITIN

25. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	• **25**		0 0
26. Innovative Motor Vehicle Credit from the DR 0617, you must submit each DR 0617 with your return.	• **26**		0 0
27. Refundable Credits from the DR 0104CR line 9, you must submit the DR 0104CR with your return.	• **27**		0 0
28. Subtotal, sum of lines 20 through 27	**28**		0 0
29. Federal Adjusted Gross Income from your federal income tax form: 1040 line 11, or 1040 SR line 11	• **29**		0 0
30. Overpayment, if line 28 is greater than line 19 then subtract line 19 from line 28	**30**		0 0
31. Estimated Tax Credit Carryforward to 2021 first quarter, if any.	• **31**		0 0

If you have an overpayment on line 32 below and would like to donate all or a portion of your overpayment to a qualified Colorado charity, include Form DR 0104CH to contribute.

32. Refund, subtract line 31 from line 30 (see instructions)	• **32**		0 0

Direct Deposit

Routing Number ☐☐☐☐☐☐☐☐☐ Type: ☐ Checking ☐ Savings ☐ CollegeInvest 529

Account Number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

For questions regarding CollegeInvest direct deposit or to open an account, visit *CollegeInvest.org or* call 800-448-2424.

33. Net Tax Due, subtract line 28 from line 19	**33**		0 0
34. Delinquent Payment Penalty (see instructions)	• **34**		0 0
35. Delinquent Payment Interest (see instructions)	• **35**		0 0
36. Estimated Tax Penalty, you must submit the DR 0204 with your return. (see instructions)	• **36**		0 0
37. Amount You Owe, sum of lines 33 through 36	• **37**		

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.

Name	SSN or ITIN

Third Party Designee

Do you want to allow another person to discuss this return and any related information with the Colorado Department of Revenue? See the instructions. ● ☐ No ● ☐ Yes. Complete the following:

Designee's Name	Phone Number
●	●

Sign Below Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct and complete.

Your Signature	Date (MM/DD/YY)
Spouse's Signature. If joint return, BOTH must sign.	**Date (MM/DD/YY)**

Paid Preparer's Name	Paid Preparer's Phone

Paid Preparer's Address	City	State	Zip

File and pay at: *Colorado.gov/RevenueOnline*

If you are filing this return **with** a check or payment, please mail the return to:

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

If you are filing this return **without** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-000**5**

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.

200104CH19999

2020 Voluntary Contributions Schedule

If you are making a voluntary contribution and filing by paper, you must submit this schedule with your return.

Instructions:

Use this form to make voluntary contributions using your refund to selected Colorado charities. If you would like to donate all or a portion of your refund to one of the organizations available to receive voluntary contributions, enter the desired amount here. See the back of the 104 Book for more information about each of these charitable organizations. You must submit this form along with the DR 0104 to ensure that your selected organizations receive the donations you have designated.

Name	SSN or ITIN

If line 32 on the DR 0104 is NOT greater than zero, STOP. You cannot complete this schedule.

1. Colorado Nongame Conservation and Wildlife Restoration Cash Fund	• **1**		0 0
2. Colorado Domestic Abuse Program Fund	• **2**		0 0
3. Homeless Prevention Activities Program Fund	• **3**		0 0
4. Western Slope Military Veterans Cemetery Fund	• **4**		0 0
5. Pet Overpopulation Fund	• **5**		0 0
6. Military Family Relief Fund	• **6**		0 0
7. American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund	• **7**		0 0
8. Habitat for Humanity of Colorado Fund	• **8**		0 0
9. Special Olympics of Colorado Fund	• **9**		0 0
10. Colorado Healthy Rivers Fund	• **10**		0 0
11. Alzheimer's Association Fund	• **11**		0 0
12. Colorado Cancer Fund	• **12**		0 0
13. Make-A-Wish Foundation of Colorado Fund	• **13**		0 0

Name	SSN or ITIN

14. Unwanted Horse Fund	● **14**		0 0
15. Urban Peak Housing and Support Services for Youth Experiencing Homelessness Fund	● **15**		0 0
16. *This line is reserved for future use.*	**16**		
17. Young Americans Center For Financial Education Fund	● **17**		0 0
18. Donate to a Colorado Nonprofit Fund	● **18**		0 0

● Enter the 11-digit Secretary of State Registration Number for the Registered Charitable Organization

● Enter the Name of the Registered Charitable Organization

19. Total of lines 1 through 18. This cannot exceed the amount on line 32 on the DR 0104.	● **19**		0 0
20. Subtract line 19 from the amount on line 32 on the DR 0104. This is the amount of your net refund. (See box below)	**20**		0 0

DO NOT CUT – Return Full Page

This form is used to request a donation to a qualified charity or charities from your tax refund. The amount of your donation(s) requested on this form may be decreased if a reduction is made to your refund after processing of your return. Donation(s) will also be decreased if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS. Amounts cannot be changed once your return has been submitted. Donation requests cannot be changed with an amended return.

200104AD19999

2020 DR 0104AD – Subtractions from Income Schedule

If claiming a subtraction and filing by paper, you must submit this schedule with your return.

Use this schedule to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. Do not enter negative amounts. You must submit this form along with the DR 0104 if claiming any subtractions.

Name	SSN or ITIN

Subtractions from Federal Taxable Income

1. State Income Tax Refund from federal income tax form 1040 or 1040 SR, Schedule 1 line 1.		● **1**		0 0
2. U.S. Government Interest		● **2**		0 0
3. Primary Taxpayer Pension, Annuity, IRA, Social Security, or Disability Income (see instructions)	● Deceased SSN or ITIN	● **3**		0 0
4. Spouse Pension, Annuity, IRA, Social Security, or Disability Income (see instructions)	● Deceased SSN or ITIN	● **4**		0 0
5. Primary Taxpayer Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return. (see instructions)		● **5**		0 0
6. Spouse Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return. (see instructions)		● **6**		0 0
7. Colorado Capital Gain Subtraction		● **7**		0 0
8. CollegeInvest Contribution: (see instructions)	● Owner's SSN or ITIN	● **8**		0 0
● Total Contribution	● Owner's Name			
9. Qualifying Charitable Contribution	● Total Contribution $	● **9**		0 0
10. Qualified Reservation Income		● **10**		0 0
11. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986		● **11**		0 0

Name	SSN or ITIN

12. Railroad Benefit Subtraction	● **12**		0 0
13. Wildfire Mitigation Measures Subtraction	● **13**		0 0
14. Colorado Marijuana Business Deduction	● **14**		0 0
15. Non-Resident Disaster Relief Worker Subtraction	● **15**		0 0
16. Reacquisition of Colorado Residency During Active Duty Military Service Subtraction	● **16**		0 0
17. Agricultural Asset Lease Deduction. Enter CADA certificate number and submit a copy of your certificate with your return ● CADA Certificate Number	● **17**		0 0
18. First Time Home Buyer Savings Account Interest Deduction, you must submit form DR 0350(s) with your return	● **18**		0 0
19. Other Subtractions, explain below	● **19**		0 0

Explain

20. Subtotal, sum of lines 1 through 19, transfer the amount to line 8 on the DR 0104	● **20**		0 0

200900 19999

(0011)

2020 Individual Income Tax Payment Form

(Calendar year—Due April 15, 2021)

Caution!

This form **MUST** accompany your payment if you filed electronically and wish to pay by check. If you paid electronically or do not owe a payment do not file this form.

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

To pay by mail, make the check or money order payable to the "Colorado Department of Revenue." Be sure to round your payment to the nearest dollar. Clearly write your Social Security number or ITIN and "2020 DR 0104" on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records.

Complete the form below. The amount on the check and the amount entered on the payment form must be the same. This will help maintain accuracy in your tax account.

DO NOT submit the DR 0104 if you have already filed electronically.

DO NOT CUT – Return Full Page

DR 0900 (08/17/20)

Return the DR 0900 with check or money order payable to the "Colorado Department of Revenue". Mail payments to Colorado Department of Revenue, Denver, Colorado 80261-0008. These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Social Security number or ITIN and "2020 DR 0104" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.

SSN or ITIN		
Your Last Name	First Name	Middle Initial
Spouse's SSN or ITIN		
Spouse's Last Name (if joint)	Spouse's First Name	Middle Initial
Address		
City	State	ZIP

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 CUT – Return Full Page

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

200158-I19999

DR 0158-I (08/14/20)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
Tax.Colorado.gov

(0019)

2020 Extension Payment for Colorado Individual Income Tax
(calendar year—Due April 15, 2021)

Filing extensions are granted automatically, only return this form if you need to make an additional payment of tax.

Automatic Filing Extension

Colorado offers an automatic 6-month extension to file your income tax return if you cannot submit your return by the April 15 due date. This means that you can file your return by October 15.

While there is an extension to file, there is not an extension to the payment due date. Penalty and interest are assessed if certain payment criteria are not met. Please review FYI General 11 for more information on penalty and interest. If you must wait until October 15 to file your return, use the following worksheet to calculate whether you need to remit a payment on April 15.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 15, 2021. The extension due date for filing remains October 15, 2021.

Pay Online

Visit *Colorado.gov/RevenueOnline* to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. Electronic Funds Transfer (EFT) Debit and Credit options are free services offered by the department. EFT services require pre-registration before payments can be made. Visit *Colorado.gov/Revenue/EFT* for more information.

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

DR 0158-I (08/14/20) **Tax Payment Worksheet** – Photocopy for your records before returning

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

Return the DR 0158-I with check or money order payable to the "Colorado Department of Revenue". Mail payments to Colorado Department of Revenue, Denver, Colorado 80261-0008. These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Social Security number or ITIN and "2020 DR 0158-I" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form. File only if you are making a payment by check or money order.

SSN or ITIN					
Your Last Name		First Name		Middle Initial	
Spouse's SSN or ITIN					
Spouse's Last Name (if joint)		Spouse's First Name		Middle Initial	
Address					
City		State		Zip	

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 CUT – Return Full Page

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

200104PN19999

DR 0104PN (11/06/20)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Form 104PN

Part-Year Resident/Nonresident Tax Calculation Schedule 2020

Taxpayer's Name	SSN or ITIN

Use this form if you and/or your spouse were a resident of another state for all or part of 2020. This form apportions your gross income so that Colorado tax is calculated for only your Colorado income. Complete this form after you have filled out lines 1 through 9 of the DR 0104. If you filed federal form 1040NR, see the instructions.

1. ● Taxpayer is (mark one): ☐ Full-Year Nonresident ☐ Part-Year Resident from Beginning (MM/YY) _____ Ending (MM/YY) _____

☐ Full-Year Resident ☐ Nonresident 305-day rule Military

2. ● Spouse is (mark one): ☐ Full-Year Nonresident ☐ Part-Year Resident from Beginning (MM/YY) _____ Ending (MM/YY) _____

☐ Full-Year Resident ☐ Nonresident 305-day rule Military

3. ● Mark the federal form you filed: ☐ 1040 ☐ 1040 NR ☐ 1040 SR ☐ Other

	Federal Information	Colorado Information
4. Enter all income from form 1040 line 1 or 1040 SR 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 the sum of all interest/dividend income from form 1040 lines 2b and 3b or form 1040 SR lines 2b and 3b. ● **6**	00	
7. Enter income from line 6 that was earned while you were a resident of Colorado or derived from the ownership of real or tangible personal property located in Colorado. ● **7**		00
8. Enter all income from form 1040, Schedule 1, line 7 or 1040 SR, Schedule 1, line 7. ● **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
10. Enter all income from line 7 of form 1040 or 1040 SR and line 4 of Schedule 1 of form 1040 or 1040 SR. ● **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

Name	SSN or ITIN

	Federal Information	Colorado Information
12. Enter the sum of all income from form 1040 lines 4b, 5b and 6b or 1040 SR lines 4b, 5b and 6b. ● **12**	00	
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. ● **13**		00
14. Enter the sum of all business and farm income from form 1040, Schedule 1, lines 3 and 6 or 1040 SR, Schedule 1, lines 3 and 6. ● **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 Colorado sources. ● **15**		00
16. Enter all Schedule E income from form 1040, Schedule 1, line 5 or 1040 SR, Schedule 1, line 5. ● **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 the part of the year you were a Colorado resident; and/or partnership/S corporation/fiduciary income that is taxable to Colorado during the tax year. ● **17**		00
18. Enter the sum of all other income from form 1040, Schedule 1, lines 1, 2a and 8 or 1040 SR, Schedule 1, lines 1, 2a and 8. ● **18**	00	
List Type		
19. Enter income from line 18 that was earned during that part of the year you were a Colorado resident and/or was derived from Colorado sources. ● **19**		00
List Type		
20. Total Income. Enter amount from form 1040, line 9 or 1040 SR, line 9. **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, Schedule 1, line 22 or 1040 SR, Schedule 1, line 22. ● **22**	00	
List Type		
23. Enter adjustments from line 22 as follows ● **23**		00
List Type		

- 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).
- Penalty paid on early withdrawals made while a Colorado resident.
- Moving expenses for members of the Armed Forces.

For treatment of other adjustments reported on federal form 1040, Schedule 1, line 22 or 1040 SR, Schedule 1, line 22, see the Colorado Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents.

Name	SSN or ITIN

	Federal Information		Colorado Information	
24. Adjusted Gross Income. Enter amount from form 1040 line 11 or 1040 SR line 11. **24**		00		
25. Colorado Adjusted Gross Income. Subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN. **25**				00
26. Additions to Adjusted Gross Income. Enter the sum of lines 3, 4, 5, and 6 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.* • **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 8 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 DPS retirement subtraction to the extent included on line 13 above • The Colorado capital gain subtraction to the extent included on line 20 above **For treatment of other subtractions, see the Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents.**				
32. Modified Adjusted Gross Income. Subtract line 30 from line 28. **32**		00		
33. Modified Colorado Adjusted Gross Income. Subtract line 31 from line 29. **33**				00
34. Divide line 33 by line 32. Round to four significant digits, e.g. xxx.xxxx **34**		%		
35. Tax from the tax table based on income reported on the DR 0104 line 9 **35**				00
36. Apportioned tax. Multiply line 35 by the percentage on line 34. Enter here and on DR 0104 line 10. **36**		00		

*** See the Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents for treatment of other additions.**

200104US19999

DR 0104US (08/24/20)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

2020 Consumer Use Tax Reporting Schedule

Use this schedule to report consumer use tax due. This is one of three methods of filing to pay a consumer use liability. You may also use Revenue Online or file a DR 0252, Consumer Use Tax Return. See instructions or more information on how to file.

What is Consumer Use Tax?

Individuals and businesses are required to pay sales or use tax on tangible personal property purchased from vendors if the item is sold, leased, or delivered in Colorado for use, storage, or consumption within the state.

For more information on your consumer use tax obligation, including how to use the annual customer reports from non-collecting retailers, please visit *Tax.Colorado.gov/Consumer-Use-Tax*

Special Districts also assess a use tax. More than half of Colorado residents live in one or more of these districts. The special districts that assess use tax and the applicable tax rates can be found at *https://Colorado.TTR.Services*.

DO NOT CUT – If filing by paper, return full page WITH the 2020 DR 0104 form

Name	SSN or ITIN

1. Enter the total purchases for which state sales or use tax was not previously paid.	● **1**		0 0
2. Multiply line 1 by 0.029. Enter the result in whole dollars here.	● **2**		0 0
3. Enter the total purchases for which special district sales or use tax was not previously paid.	● **3**		0 0
4. Enter the 2-digit SDCU Code for any applicable special district(s). See instructions.	● **4**		
5. Enter the corresponding use tax rate. See instructions.	**5**		
6. Multiply line 3 by the rate on line 5. Enter the result in whole dollars here.	● **6**		0 0
7. Add line 2 and line 6, transfer to the DR 0104 line 18.	● **7**		0 0

DO NOT CUT – If filing by paper, return full page WITH the 2020 DR 0104 form

200104CR19999

DR 0104CR (12/03/20)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Form 104CR
Individual Credit Schedule 2020

Taxpayer's Last Name	First Name	Middle Initial	SSN or ITIN

Use this schedule to calculate your income tax credits. For best results, visit *Tax.Colorado.gov* to research eligibility requirements and other information about these credits before following the line-by-line instructions contained below.

- Be sure to submit the required supporting documentation as indicated for each credit.
- Most e-file software and tax preparers have the ability to submit this schedule and attachments electronically. However, Revenue Online can also be used to file your return and attachments electronically. Otherwise, attach all required documents to your paper return.
- If you received any of these credits from a pass-through entity, be sure to provide the entity's name and account number and your ownership percentage where required. If credits were passed through from multiple entities, attach to your return a written statement that includes all relevant information.
- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the fourth decimal place. Round to four significant digits, e.g. xxx.xxxx

Part I — Refundable Credits

1. Child Care Expenses Credit from the DR 0347, you must submit the DR 0347 with your return.	• **1**		00

SSN Filers Only - Earned Income Tax Credit (EITC) - full or part-year Colorado residents who claim the federal EITC are allowed an earned income tax credit against their income tax. Complete the table for each qualifying child. Read the instructions in the 104 book and FYI Income 27 for additional guidance on completing this section. Only check the "Deceased" box for a qualifying child if the child was born and died in 2020 and was not assigned an SSN. You must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

2. Enter the amount of Earned Income calculated for your federal return.	• **2**		00
3. The federal EITC you claimed.	• **3**		00

Qualifying Child's Last Name	Qualifying Child's First Name	Year of Birth	• SSN	Deceased*
				• ☐
				• ☐
				• ☐
				• ☐

*Check only if child was deceased before SSN was assigned in 2020, see instructions.

Name	SSN or ITIN

4. COEITC, multiply line 3 by 10% (0.10)	**4**		00
5. *Part-year residents only*, multiply line 4 by the percentage on line 34 of the DR 0104PN (If the percentage exceeds 100%, use 100%.)	**5**		00
6. **Business Personal Property Credit:** Use the worksheet in the 104 Book instructions to calculate. You must submit copy of the assessor's statement with your return.	● **6**		00
7. Refundable Renewable Energy Tax Credit from line 88 of the DR 1366. You must submit the DR 1366 with your return.	● **7**		00
8. *This line is reserved for future use.*	**8**		
9. Total Refundable Credits, sum of lines 1, 4 (or 5), 6, 7, and 8. Enter the sum on the DR 0104 line 27.	**9**		00

Part II — 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 and/or losses from two or more states, you must separately calculate lines 11 through 17 for each state, regardless of whether any tax was paid on such income. If you do not file electronically, you must submit the DR 0104CR for each state. Then, enter "Combined" on line 10 and complete lines 11 through 17 to disclose the combined total for each line. A summary schedule is not acceptable. **The Department strongly recommends electronic filing for taxpayers with credits for more than one state. Failure to file electronically may result in delays processing your return.**

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.

10. Name of other state:

11. Total of lines 10 and 11 Form 104	● **11**		00
12. Modified Colorado adjusted gross income from sources in the other state, see FYI Income 17.	● **12**		00
13. Total modified Colorado adjusted gross income	● **13**		00
14. Divide line 12 by line 13. Round to four significant digits, e.g. xxx.xxxx	**14**		%
15. Multiply line 11 by the percentage on line 14	**15**		00
16. **Tax liability to the other state**	● **16**		00
17. **Allowable credit**, the smaller of lines 15 or 16	● **17**		00

Name	SSN or ITIN

Part III — Other Credits

Visit *Tax.Colorado.gov* for limitations that are specific to each credit. To report this properly, use the first column to report the total credit that is available (the amount generated this year plus any prior-year carryforward). Then, use the second column to report the amount you are using this year to offset your tax liability.

	Available Credit Column (A) ●		**Credit Used** Column (B) ●	
18. Plastic recycling investment credit, you must submit required receipts with your return. ● **18**		00		00
● Plastic recycling net expenditures amount (fill below):				
19. Colorado Minimum Tax Credit ● **19**		00		00
● 2020 Federal Minimum Tax Credit (fill below):				
20. **Carry forward of prior year** Historic Property Preservation credit (**per §39-22-514, C.R.S.**). ● **20**		00		00
21. Child Care Center Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● **21**		00		00
22. Employer Child Care Facility Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● **22**		00		00
23. School-to-Career Investment credit, you must submit a copy of the certification with your return. ● **23**		00		00
24. Colorado Works Program credit, you must submit a copy of the letter from the county Department of Social/Human Services with your return. ● **24**		00		00
25. Child Care Contribution credit, you must submit each DR 1317 with your return. ● **25**		00		00
26. Long-term Care Insurance credit, you must submit a year-end statement to show premiums paid with your return. See FYI Income 37. ● **26**		00		00
27. Aircraft Manufacturer New Employee credit, you must submit the DR 0085 and DR 0086 with your return. ● **27**		00		00
28. Credit for Environmental Remediation of Contaminated Land, you must submit a copy of the CDPHE certification with your return. ● **28**		00		00
29. Colorado Job Growth Incentive credit, you must submit certification from OEDIT with your return. ● **29**		00		00
30. Certified Auction Group License Fee credit, you must submit a copy of the certification with your return. ● **30**		00		00
31. Advanced Industry Investment credit, you must submit a copy of the certification with your return. ● **31**		00		00
32. Affordable Housing credit, you must submit CHFA certification with your return. ● **32**		00		00

Name	SSN or ITIN

	Available Credit Column (A) ●		Credit Used Column (B) ●	
33. Credit for Food Contributed to Hunger-Relief Charitable Organizations, you must submit each DR 0346 and federal schedule F with your return. ● **33**		00		00
34. Preservation of Historic Structures credit (**per §39- 22-514.5, C.R.S.**) carried forward from a prior year. ● **34**		00		00
35. Preservation of Historic Structures credit (**per §39-22- 514.5, C.R.S.**), you must submit the certificate from OEDIT, History Colorado, or local granting authority with your return. ● **35**		00		00
36. If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT, History Colorado, or local granting authority. ● **36**				
37. Rural Jump–Start Zone credit, you must submit certificate from Office of Economic Development AND the DR 0113 with your return. ● **37**		00		00
38. Rural & Frontier Health Care Preceptor credit, you must submit your certification with your return. ● **38**		00		00
39. Retrofitting a Residence to Increase a Residence's Visitability Credit, you must submit certificate from Division of Housing. ● **39**		00		00
● If you are claiming a Retrofitting a Residence to Increase a Residence's Visitability Credit, enter your credit certificate number issued by Division of Housing				
40. Credit for employer contributions to employee 529 plan, you must submit DR 0289 with your return. ● **40**		00		00
41. Credit for employer paid leave of absence for live organ donation. Employer must complete and submit form DR 0375 with their return. ● **41**		00		00
42. Total of column A lines 18 through 41 (exclude line 36 certificate number) **42**		00		
43. Nonrefundable Credits Used, total of column B plus any amount from line 17, exclude line 36 certificate number. Also enter this amount on the DR 0104 line 14. Credit used cannot exceed credit available. **43**				00

Voluntary Contribution Eligible Funds

A simple way to give.

Complete form DR 0104CH Voluntary Contributions Schedule to contribute to any of these charitable funds.

Colorado Nongame Conservation and Wildlife Restoration 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 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 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.

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

The Pet Overpopulation Fund provides funding to local animal care and control organizations and veterinarians for sterilization surgeries for pets owned by Coloradans in areas of the state with the greatest need. The Fund also supports efforts to educate the public about the importance of preventing pet overpopulation.

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.

American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund

The American Red Cross prevents and alleviates human suffering in the face of emergencies. In Colorado, the Red Cross teaches tens of thousands of people lifesaving skills every year, provides critical services for members of the military and their families and responds to, on average, a disaster a day.

Habitat for Humanity of Colorado Fund

Seeking to put God's love into action, Habitat for Humanity brings people together to build homes, communities and hope. Through volunteer labor and donations, Habitat for Humanity builds and rehabilitates simple, decent homes in partnership with hardworking low-income individuals and families in 45 Colorado communities.

Special Olympics of Colorado Fund

Special Olympics Colorado provides year-round athletic competition in 22 sports for over 19,000+ athletes with intellectual disabilities from 2 to 80+ years old. We create inclusive and welcoming schools for children with all differences through unified sports and youth leadership. Programs are free of charge to athletes and their families.

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.

Colorado Cancer Fund

Cancer touches every Coloradan as it is the leading cause of death in our state. Your donation to the Colorado Cancer Fund assists Coloradans through education, prevention, treatment, and support programs. The Colorado Cancer Coalition, collaborating with over 250 organizations, administers the fund to lead the fight against cancer.

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.

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.

Urban Peak Housing and Support Services for Youth Experiencing Homelessness Fund

Urban Peak provides shelter, supportive housing, street outreach, drop-in center services, education & employment training and other comprehensive support services to youths age fifteen through twenty-four who are experiencing homelessness in Colorado. Your contribution ensures that all Colorado youth have safe housing, supportive relationships and opportunities for self-sufficiency and success.

Continued on back cover

Please read all instructions before completing the forms.

STATE OF COLORADO
DEPARTMENT OF REVENUE

Official State of Colorado Publication

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Voluntary Contribution Eligible Funds –Continued

Young Americans Center for Financial Education Fund

To grow up financially responsible, Colorado youth need to know personal finance and business. This Colorado charity (30 years) partners with schools statewide in the hands-on, real-life Young AmeriTowne (half of CO fifth graders) and YouthBiz so kids of every background learn how to earn, make and manage money wisely.

Donate to a Colorado Nonprofit Fund

For the first time ever, you can donate some or all of your state income tax refund to an eligible Colorado nonprofit of your choosing. It's simple, fast, and puts you in charge of where your donation goes. Find the cause you'll support here: coloradononprofit.dor.state.co.us or *http://www.refund-whatmatters.org* .

MAILING ADDRESS FOR FORM DR 0104

WITH **PAYMENT**

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

WITHOUT **PAYMENT**

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.