



DO NOT SEND

DR 0104TN (01/27/21)  
COLORADO DEPARTMENT OF REVENUE  
Tax.Colorado.gov

## Colorado Earned Income Tax Credit for ITIN Filers

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

### Instructions

If you were able to claim a federal earned income tax credit (EITC), do not use this form.

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

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

For more information, see Colorado Publication FYI Income 27 and IRS Publication 596, but disregard the IRS's SSN requirements.

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

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

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

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

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



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## Instructions for Using 2019 Earned Income Instead of 2020 Earned Income

**Election to Use 2019 Earned Income:** For tax year 2020, you may use your 2019 earned income to calculate your Colorado Earned Income Tax Credit (COEITC) if your 2019 earned income is more than your 2020 earned income. Electing to use your 2019 earned income may increase or decrease your COEITC.

To determine your eligibility, first complete Sections A & B of form DR 0104TN using the amounts from your 2020 tax return. Refer to the federal forms and lines referenced on form DR 0104TN for calculating your 2020 earned income.

Next, complete Sections A & B on another copy of form DR 0104TN using the amounts from your 2019 tax return. Be aware that some lines on the federal forms have changed from 2019 to 2020. Use the table below to find the correct federal forms and lines for calculating your 2019 earned income.

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

If your 2019 earned income is lower than your 2020 earned income, then you are not eligible for this election, and you must use your 2020 earned income to calculate your COEITC.

If you are eligible, complete Section C of both copies of form DR 0104TN using the amounts from your 2020 tax returns.

This includes:

- the 2020 income limits and federal EIC table for lines 15 and 18 of form DR 0104TN,
- your 2020 adjusted gross income on line 16 of form DR 0104TN, and
- your 2020 part-year resident percentage on line 21 of form DR 0104TN.

If you are claiming qualifying children, complete Section D of both copies of form DR 0104TN. Any children you claim must meet the qualifying children requirements as of 2020.

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

- Enter the credit amount you want to claim on line 8 of form DR 0104CR.
- Submit only the corresponding copy of form DR 0104TN with your return. For example, if you elect to use your 2019 earned income because it is greater than your 2020 earned income, submit the copy of form DR 0104TN with your 2019 amounts.



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### 2020 Colorado Earned Income Tax Credit for ITIN Filers Checklist

1. Were you a full-year or part-year Colorado resident for this tax year?  Yes  No  
**If you answered NO to question 1, you do NOT qualify for the COEITC. Otherwise, continue.**

**Qualifying Children: If you will claim any children for this credit, answer questions 2-6 for each child. Otherwise, go to question 7. See Rule 8 of IRS Publication 596 for more information.**

2. Is the child your son or daughter, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)?  Yes  No

3. a. Is the child permanently and totally disabled, or  
b. Is the child younger than you (or your spouse if filing a joint return), and  
i. under age 19 at the end of the tax year, or  
ii. under age 24 at the end of the tax year and a full time student?  Yes  No

4. Did the child have the same main home as you (or your spouse if filing jointly) in the United States for more than half of the tax year?  Yes  No

5. Are you the only person who may claim this child? Or are you the person eligible to claim this child under tiebreaker rules that apply to a qualifying child of more than one person? See Rule 9 in IRS Publication 596.  Yes  No

6. If the child is married, are they:  
a. filing a joint tax return, but only claiming a refund of withheld or estimated taxes, or  
b. filing separately from their spouse?  Yes  No

**If you answered YES to questions 2-6, the child qualifies for the COEITC. Repeat for each child. If you have qualifying children, go to question 10. Otherwise, go to question 7.**

**With No Qualifying Children**

7. Can you (and your spouse if filing a joint return) NOT be claimed as a dependent on anyone else's return?  Yes  No

8. Was your main home (and your spouse's if filing a joint return) in the United States for more than half of the tax year?  Yes  No

9. Were you (or your spouse if filing a joint return) at least age 25 but under age 65 at the end of the tax year?  Yes  No

**If you answered YES to questions 7-9, go to question 10. Otherwise, you do NOT qualify for the COEITC.**

**All Taxpayers**

10. Is your filing status married filing separately? See Rule 3 in IRS Publication 596.  Yes  No

11. Are you (or your spouse if filing a joint return) treated as a nonresident alien for any part of this tax year? See Rule 4 in Publication 596.  Yes  No

12. Are you the qualifying child of another person who is required to file a return or who files a return to claim a tax benefit?  Yes  No

13. Are you filing Federal Form 2555 or Federal Form 2555-EZ?  Yes  No

**If you answered NO to questions 10-13, go to question 14. Otherwise, you do NOT qualify for the COEITC.**

**Income Limits**

14. Is your investment income less than \$3,650? See Worksheet 1 in IRS Publication 596.  Yes  No

15. Is your total earned income at least \$1? See Rule 7 in IRS Publication 596.  Yes  No

16. Are both your total earned income (see Rule 15 in IRS Publication 596) and your adjusted gross income (line 11 on Form 1040 or 1040-SR) less than:  
a. \$15,820 (\$21,710 if married filing jointly) with no qualifying children.  
b. \$41,756 (\$47,646 if married filing jointly) with one qualifying child.  
c. \$47,440 (\$53,330 if married filing jointly) with two qualifying children, or  
d. \$50,954 (\$56,844 if married filing jointly) with three or more qualifying children?  Yes  No

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



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## 2020 Colorado Earned Income Tax Credit For ITIN Filers

Last Name	First Name	Middle Initial	ITIN
<b>Section A: All Filers</b>			
1. Enter the amount from Federal Form 1040 or 1040-SR, line 1.	• 1		00
2. Enter any amount included on Federal Form 1040 or 1040-SR, line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2.	2		00
3. Enter any amount included on Federal Form 1040 or 1040-SR, line 1, that you received from work performed while an inmate in a penal institution.	3		00
4. Enter any amount included on Federal Form 1040 or 1040-SR, line 1, that you received as a pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan. This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received.	4		00
5. Enter any amount included on Federal Form 1040 or 1040-SR, line 1, that is a Medicaid waiver payment you exclude from income (see instructions for federal Schedule 1, line 8), unless you choose to include this amount in earned income, in which case enter zero.	5		00
6. Sum of lines 2, 3, 4, and 5. Enter the amount on this line.	6		00
7. Subtract line 6 from line 1. Enter the amount on this line.	7		00
8. Enter all of your nontaxable combat pay if you elect to include it in earned income.	8		00
9. Sum of lines 7 and 8. Enter the amount on this line. <b>The total is your earned income.</b>	• 9		00
<b>Section B: Self-Employed, Members of Clergy or People with Church Employment Filing Schedule SE, Self-Employed Not Required to File Schedule SE, and Statutory Employees Filing Schedule C</b>			
<b>PART I: COMPLETE IF SELF-EMPLOYED, MEMBER OF THE CLERGY, OR HAVE CHURCH EMPLOYMENT AND FILING SCHEDULE SE</b>			
10a. Enter the amount from Schedule SE, Part I, line 3.	10a		00
10b. Enter the amount from Schedule SE, Part I, the sum of lines 4b and 5a.	10b		00
10c. Sum of lines 10a and 10b. Enter the amount on this line.	10c		00
10d. Enter the amount from Schedule SE, Part I, line 13.	10d		00
10e. Subtract line 10d from line 10c. Enter the amount on this line.	10e		00
<b>PART II: COMPLETE IF SELF-EMPLOYED AND NOT REQUIRED TO FILE SCHEDULE SE</b>			
Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Federal Form 4029 or Federal Form 4361, or any other amounts exempt from self-employment tax.			
11a. Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Federal Form 1065), box 14, code A.	11a		00
11b. Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Federal Form 1065), box 14, code A (other than farming).	11b		00
11c. Sum of lines 11a and 11b. Enter the amount on this line.	11c		00
<b>PART III: COMPLETE IF STATUTORY EMPLOYEE FILING SCHEDULE C</b>			
12. Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.	12		00



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

PART IV: ALL FILERS USING SECTION B

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

Section C: All Filers

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

Table with 2 columns: Description and Amount. Row 16

Table with 2 columns: Description and Amount. Row 17 with checkboxes for YES/NO

Table with 2 columns: Description and Amount. Row 18 with checkboxes and detailed instructions

Table with 2 columns: Description and Amount. Row 19

Table with 2 columns: Description and Amount. Row 20

Table with 2 columns: Description and Amount. Row 21

Section D: Qualifying Child Information

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

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