



## Booklet Includes:

Instructions  
DR 0104PTC Application

Para obtener una copia de la solicitud y las instrucciones en español, por favor visite  
*[Tax.Colorado.gov/PTC-rebate](http://Tax.Colorado.gov/PTC-rebate)*

# { 104PTC } { BOOK }

Property Tax/Rent/Heat Rebate

## Colorado Property Tax/Rent/Heat Rebate Filing Guide

**You might qualify for the PTC if you are:**

A  
Colorado  
resident



A single person  
with total income  
of less than  
\$19,094

**or**

A married  
couple with total  
combined income  
of less than  
\$25,788



At least 65  
years old

**or**

A surviving  
spouse at least  
58 years old



**COLORADO**  
Department of Revenue

**Tax.Colorado.gov**

INFORMATION | EDUCATION | ASSISTANCE

Read all instructions before completing the application form



**FINISHED APPLYING  
FOR YOUR PTC REBATE?  
DON'T STOP THERE!**

**You may qualify for additional benefits, tax  
credits and refunds – even if you don't  
need to file a return!**

**Don't miss out! Visit [GetAheadColorado.org](https://getaheadcolorado.org)**



## Do you qualify for the PTC Rebate?

Beginning in 2025, you can no longer qualify for the PTC Rebate based on disability. Individuals with a disability who are not yet 65 years old and not a surviving spouse age 58 or older can instead claim the new Disability Assistance Credit by filing form DR 0104EZ or form DR 0104, along with form DR 0104CR. If you qualify for both the PTC Rebate and the new Disability Assistance Credit, you can claim either, but you cannot claim both.

### Step 1

Did you live in Colorado from January 1 to December 31, 2025?

If you visit family out of state, but return to your Colorado home, you are still a Colorado resident.

**Yes.** Continue to **step 2**.

**No.** You do not qualify for the PTC.

### Step 2

Is your **total** income from all sources less than the amounts below?

**Single:** \$19,094

**Married** (combined income): \$25,788

**Yes.** Continue to **step 3**

**No.** You do not qualify for the PTC.

### Step 3

As of December 31, 2025, did you meet one of the age criteria in the list below? If married, at least one person has to meet the criteria.

- Age 65 or older, or
- A surviving spouse, age 58 or older. If you were divorced before your spouse died, you are not considered a surviving spouse and must therefore meet one of the other age criteria.

**Yes.** Continue to **step 4**.

**No.** You do not qualify for the PTC.

### Step 4

Did you pay property tax, rent or heating bills during this PTC period?

**Yes.** Continue to **step 5**.

**No.** You do not qualify for the PTC.

### Step 5

Were you claimed as a dependent on someone else's federal income tax return?

**Yes.** You do not qualify for the PTC.

**No.** You qualify. Continue to the application.

## When will my rebate be issued?

The Colorado PTC Rebate is paid on a set schedule based on when your application is processed. This payment schedule is set and cannot be changed, except that any processing or payment dates that fall on the weekend will instead happen on the next business day. We recommend that you file in January or early February. For faster delivery of your rebate, we recommend that you sign up for Direct Deposit (see page 11). Please review the application/payment chart below.

<b>Application received, approved, and processed before</b>	<b>Anticipated Direct Deposit Payment Dates</b>	<b>Anticipated Paper Check Payment Dates</b>	<b>Amount of Each Installment Payment</b>	<b>Number of Equal Installments</b>
March 10, 2026	April 5, 2026	April 15, 2026	$\frac{1}{4}$ of total rebate	4
June 10, 2026	July 5, 2026	July 15, 2026	$\frac{1}{3}$ of total rebate	3
September 10, 2026	October 5, 2026	October 15, 2026	$\frac{1}{2}$ of total rebate	2
December 10, 2026	January 5, 2027	January 15, 2027	Full rebate	1
December 31, 2027	10 weeks after receipt	12 weeks after receipt	Full rebate	1

## Do not call prior to these dates.

Example: Mary Jones mails her application on January 20, 2026, she selects Direct Deposit and her application is received and approved before March 10, 2026. She will receive 4 equal payments, one of each being deposited in her account by April 5, 2026, July 5, 2026, October 5, 2026, and January 5, 2027.

## Deadline for filing your application

Applications for the Colorado PTC Rebate for calendar year 2025 must be filed by December 31, 2027. Applications received after that date will be denied.



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(1063)

## 2025 Colorado Property Tax/Rent/Heat Rebate Application

- Mark here if this application is being filed to correct a previously filed 2025 PTC application.

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### Taxpayer Information

• Last Name (yourself) • First Name • Middle Initial

• Date of Birth (MM/DD/YYYY) • SSN or ITIN

Deceased: Yes

• Colorado Driver License/ID Number • Expiration Date (MM/DD/YYYY) • Alternate ID (issued by the Department of Revenue)

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### Spouse's Information

• Last Name (spouse, if married) • First Name • Middle Initial

• Date of Birth (MM/DD/YYYY) • SSN or ITIN

Deceased: Yes

• Spouse's Driver License/ID Number • Expiration Date (MM/DD/YYYY) • Alternate ID (issued by the Department of Revenue)

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### Mailing Address

Physical Street Address

Phone Number

City

State ZIP Code

Mailing Address (if different from physical address)

Email Address

City

State ZIP Code

If you did not live at the address listed above for all of 2025, you must include a list of addresses at which you lived during 2025 and the dates you lived at each location.



250104PT29999



Last Name (yourself) (match page 1)

First Name (match page 1)

Middle Initial

SSN or ITIN (match page 1)

Alternate ID (issued by the Department of Revenue)

**If you are a disabled individual under the age of 65, you can no longer claim the Property Tax/Rent/Heat Rebate by filing this form. However, you may be able to claim the new Disability Assistance credit by filing form DR 0104 or form DR 0104EZ.**

Check the first box that applies to you or your spouse/partner. If none apply, do not fill out this form because you do not qualify for this rebate.

- **A.** Age 65 or older on December 31, 2025.
- **B.** A widow or widower at least 58 years of age on December 31, 2025.

List in the boxes below the **total** amount(s) received January through December 2025. If joint, add together the income for both parties before listing the total. **Do Not** enter your monthly amounts.

1. Enter the number of months (1-12) you received Medicare during 2025. If your Medicare premiums were paid by Medicaid, enter 0..... • 1
2. Social Security, SSI and/or A.N.D. benefits..... • 2
3. Colorado Old Age Pension..... • 3
4. Private or VA pension payments received..... • 4
5. Wages, salaries and tips..... • 5
6. Interest and dividends..... • 6
7. Other income..... • 7

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Explain Other Income



Middle Initial

Alternate ID (issued by the Department of Revenue)

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If you qualify, your state sales tax refund will be \$19 if you are single, or \$38 if you file jointly.

[illegible]



250104PT49999



Last Name (yourself) (match page 1)

First Name (match page 1)

Middle Initial

SSN or ITIN (match page 1)

Alternate ID (issued by the Department of Revenue)

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I declare under penalty of perjury in the second degree that to the best of my knowledge and belief the information herein is true, correct and complete. Furthermore, I authorize the Department of Revenue to contact the appropriate agencies to verify any information provided on this form and the agencies are hereby authorized to release such information to the Department of Revenue.

Your Signature

Date (MM/DD/YY)

Spouse/Partner Signature

Date (MM/DD/YY)

Prepared by

**Mail to:** Colorado Department of Revenue, Denver, CO 80261-0005



## Apply Online

If you have received rebates for the last two years and you apply using a Social Security Number (SSN) or Individual Tax Identification Number (ITIN), you can file this application online instead of mailing it. Visit [Colorado.gov/RevenueOnline](https://Colorado.gov/RevenueOnline) and simply answer the questions to help guide you through the application process. Using the online application will help prevent errors or incomplete information, which might otherwise delay your rebate. You must supply an email address to file online.

## Instructions

For more information, visit [Tax.Colorado.gov](https://Tax.Colorado.gov), the Taxation Division's informational website. Enter information for the 2025 calendar year only. Combining information from other years will cause your application to be delayed or denied.

- **Names:** Enter your legal name as it appears on your driver license, ID card, or other identifying document.
- **Civil Unions:** Parties to a Civil Union must file as married.
- **Physical address:** If you did not live at this address for the full year, include a list of all the places you lived throughout this year. Be sure to include the dates you lived at each location.
- **Mailing address:** Be certain this is your current mailing address, otherwise you may not receive your rebate.
- **Driver license or ID number and expiration date:** The Department might request additional proof of Colorado residency if your license or ID was not valid for the full year.
- Email address, if you have one.
- Confirm your eligibility by checking the appropriate box. Check only one box.
- First-time filers must provide proof of full-year Colorado residency. If you did not hold your Colorado driver license or ID card from January 1 to December 31, 2025, you must include a copy of your lease or rental agreement.

## Income

### Line 1

Enter the number of months (1–12) you were covered by Medicare. If your premiums were paid by Medicaid or if you were not on Medicare, enter 0

### Lines 2-6

Enter the gross income you received for each item listed. Do not list only the taxable portion. The gross amount should be clearly identified on the statement(s) you received from the payor. Do not include Medicare benefits on line 2 if they were paid on your behalf by a third party

### Line 7

Review the following list and report any income you received from these sources that is not already included on lines 2-6

#### **You must report this income:**

- Inheritance
- Temporary Assistance for Needy Families (TANF)

- Life Insurance Distributions (exclude funeral expenses)
- Alimony
- Lottery and Gambling Winnings
- All Taxable Income
- Rental Income or Loss (exclude expenses, but not depreciation)
- Capital Gains
- Royalties
- Commissions
- Stock Dividends or Rights (only if reported on federal income tax return)
- Disability Insurance Settlements
- Tier 1 & 2 Railroad Retirement
- Disability Payments
- Veterans Benefits
- Farm Income or Loss (exclude expenses, but not depreciation)
- Worker's Compensation

**Do not report this income:**

- Capital Losses or Return of Capital
- Home Care Allowances or Adult Foster Care Assistance
- Child Support Received
- Income Tax Refunds
- Colorado PTC Rebates Received from a prior year
- Veterans Service-connected Disability (permanent)
- Gifts
- Welfare Payments Received for Dependent Children
- Heat/Fuel Assistance such as Low-income Energy Assistance Program (LEAP)

## **Expenses**

### **Line 8**

Enter the total amount of property tax you paid, if any. **Do Not** include any supplement/assistance that was paid by the Senior Homestead Exemption. Include only taxes that you paid in the calendar year 2025.

### **Line 9**

Enter the total rent you paid for January 1 to December 31, 2025, if any.

### **Line 10**

Enter the total heat/fuel expenses you paid to heat your home during 2025, if any. **Do Not** include any heat/fuel expenses that were included in your rent payment.

### Line 11

Check the appropriate box to indicate whether your meals were included in your rent. If meals were included for only part of the time you paid rent, enter how much rent was paid when your meals were included.

### Line 12

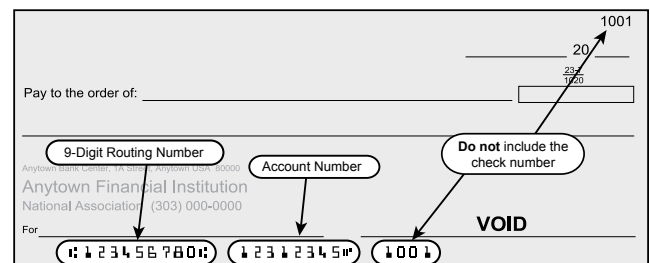
Check the appropriate box to indicate whether your heat/fuel was included in your rent. If heat/fuel was included for only part of the time you paid rent, enter how much rent was paid when your heat/fuel was included.

### Line 13

In order to qualify for the TABOR State Sales Tax Refund, your PTC application must be filed by October 15, 2026. The Department of Revenue will evaluate whether you qualify for the TABOR State Sales Tax Refund. If you qualify, the amounts added to your rebate will be \$19 if you are applying single or \$38 if you are applying joint.

### Direct Deposit

You are not required to enroll in Direct Deposit, but it is highly recommended. For faster processing of your rebate, enter the routing and account numbers and account type. 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 to assist you in finding the account and routing numbers.



### Intercepted Rebates

The Department will intercept your rebate if you owe back taxes or if you owe a balance to another Colorado government agency. If you are filing a joint application 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 copies of all W-2, W-2G, any 1099 and/or Third Party Query Procedure (TPQY) Benefits Planning Query Handbook (BPQY) statements received by both parties. **Do Not** include your claim with this application. It will not be processed.

### Signature(s)

Sign and date your application. Failure to sign and date your application will cause delays and/or denial of your rebate.

### Filers without a Social Security Number or ITIN

Individuals who do not have a Social Security Number or ITIN may still be eligible for the PTC rebate. These individuals can access an application at [Tax.Colorado.gov/alt-ID-PTC-Rebate](https://tax.colorado.gov/alt-ID-PTC-Rebate). **Do not** complete the alternate application if you have a social security number or ITIN. If you have a social security number or ITIN you must use one of those ID numbers to apply using the application in this instruction book.

## Special Circumstances

**Married Persons:** If you were legally married but never divorced, then you are still considered married. This is true even if you have a legal separation. If you are married, you **must** include all information about your spouse including all income and expenses s/he had in 2025. (Unless one spouse within a married couple resides in a nursing home/assisted living center, see below for more details.)

**Non-married Persons Sharing a Home:** If you share a home with another adult and you share the expenses of the home, please note the following:

### Property Tax

**One Owner:** Only the owner of the home should enter the property tax amount on their application. If the other person living in the home pays the owner rent, the owner must report the rent as income on line 7 and the renter can report the rent expense on their application on line 9.

or

**Joint Ownership:** Each owner may enter the property tax amount they paid on their own application. The amount should be calculated according to their ownership percentage in the property. Enter the appropriate amount on line 8 of each person's application.

### Rent and/or Heat/Fuel

Each qualified person may enter the amount of rent and/or heat/fuel expenses on lines 9 and 10 of their own application.

Example: Bob and Joe share an apartment and they split expenses. Bob pays 55% and Joe pays 45%. Their rent is \$4,800 and their heat/fuel is \$400. Bob should list \$2,640 on line 9 and \$220 on line 10. Joe will list \$2,160 on line 9 and \$180 on line 10.

**Nursing Home Residents:** Persons living in nursing homes or assisted living centers are **not** eligible for the PTC Rebate unless one of the following applies:

- The applicant was in assisted living for only part of the year, and
  - Before they moved into assisted living, they paid rent and/or heat/fuel. In this case, the rent rebate is based on 20% of the rental expenses and 100% of the total income received;
- or
- They paid 2024 property taxes while residing in assisted living during 2025. In this case, they may report the full amount of property tax paid.
- or
- Only one spouse within a married couple resides in a nursing home/assisted living center. The spouse who maintains the home may file as a single person to report his/her income and expenses only.

**Deceased Persons:** Surviving spouses or legal representatives may file a PTC application on behalf of a deceased person whose date of death was during the application year. Complete the application as usual. You must mark the box next to the name of the deceased person. Write "Deceased" in large letters in the white space above the tax year of the return. Write "Filing as Surviving Spouse" or "Filing as Legal Representative" after your signature. Be sure to also complete and include form DR 0102 and a copy of the death certificate with the application.

## Rebate Status

You must allow a minimum of **12 weeks** to process your application. To check the status of your PTC Rebate, follow these steps:

1. Visit [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)
2. Click on “Request a Letter ID” in the Additional Services section. Fill in the requested information. You will receive the Letter ID by mail in about 2 weeks.
3. After you receive the Letter ID, return to [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)
4. Click on “Colorado Property Tax, Rent, and Heat Rebate (PTC)” in the “Where’s My Refund?” section.
5. Click the down-arrow next to Account Type and select Property Tax/Rent/Heat Rebate.
6. SSN is the default setting or you can click the down arrow to select ITIN.
7. Enter your SSN or ITIN.
8. Enter your Letter ID, then click OK.

**Do Not** call to check your status before April 20, 2026. Please note that the phone wait times can be very long, so we recommend that you use the internet instead. The rebate status on the internet provides the most current information available. Please note that our internet system is not able to provide your rebate status if you do not apply using your SSN or ITIN. If you applied using an alternate ID, you may call the call center line if you need to check on the status of your rebate payment.

## Federal Credit and Colorado Insurance Programs

Individuals with lower income and/or those who have qualifying children may be eligible for a refund resulting from the federal and/or state Earned Income Tax Credit (EITC), the federal Child Tax Credit, and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the federal EITC online at [IRS.gov](https://irs.gov) or by calling Colorado United Way at 211. Additional information regarding CHP+ can be found online at [HCPF.Colorado.gov/CHP](https://HCPF.Colorado.gov/CHP) or by calling 1-800-359-1991.

## Preregistration for Applicants Who Do Not Have an SSN or ITIN

PTC applicants who have a social security number (SSN) or individual taxpayer identification number (ITIN) must use these ID numbers to apply. Applicants who do not have an SSN or ITIN, but who otherwise qualify for the benefit, should pre-register by completing DR 0019 Application for PTC Alternate Identification and sending the form and required documentation to Colorado Department of Revenue, Service Center Section, PO Box 17087, Denver, CO 80217-0087. Applicants must include on the form DR 0104PTC a valid Colorado driver license number or Colorado identification number, if available. On the form DR 0104PTC application, the following may be written in the boxes for driver license/ID number if the applicant does not have those forms of ID:

- **“Military”**: U.S. military card or military dependent’s ID card
- **“Coast”**: U.S. Coast Guard Merchant Mariner Card
- **“Tribal”**: Native American Tribal Document
- **“Other”**: Other forms of ID are accepted. See the information below.
- **“Waiver”**: In some circumstances an identification waiver may be obtained.

Applicants may obtain additional information regarding **Accepted Forms of Identification** and the **Waiver Process** either online at [Tax.Colorado.gov](http://Tax.Colorado.gov) or by phone by calling 303-238-7378. PTC applicants who do not have a Colorado driver license or ID card number must include with their form DR 0104PTC a photo-quality color copy of any one of the other accepted forms of identification. Documents that are business card size must be enlarged to 200% or twice their original size. Valid driver licenses from other states will not be accepted because PTC applicants must be full-year Colorado residents. Note: If you have already obtained a waiver from the identification requirements, you do not need to obtain another waiver. The waiver is already on file with the Colorado Department of Revenue.

**PTC applications will be denied until the required identification information is submitted.**

## **Taxpayer Service Centers**

If you need assistance, information, forms, or have questions, we have 5 service center locations across the state in Colorado Springs, Denver Metro, Grand Junction, Fort Collins, and Pueblo. Addresses, directions, operating hours, and appointment scheduling are available on our webpage at [Tax.Colorado.gov/Visit-a-Service-Center](http://Tax.Colorado.gov/Visit-a-Service-Center).

## **Department of Revenue Phone Numbers**

**Taxpayer Assistance:** 303-238-SERV (7378)

**Driver License/ID Card Info:** 303-205-5600

**TTY/TTD Service:** 800-659-2656



**¿TERMINÓ DE SOLICITAR**

**SU REEMBOLSO DE PTC?**

**¡NO SE DETENGA AHÍ!**

**Usted puede calificar para beneficios adicionales,  
créditos fiscales y reembolsos, ¡incluso si no  
necesita presentar una declaración!**

**¡No se lo pierda! Visite [HaciaAdelanteColorado.org](http://HaciaAdelanteColorado.org)**

**Hacia  
Adelante**  
COLORADO



STATE OF COLORADO  
DEPARTMENT OF REVENUE



*Official State of  
Colorado Publication*

**Please read all instructions before completing the forms.**

PRSR STD  
U.S. POSTAGE  
**PAID**  
DENVER CO  
PERMIT NO. 212

**Do not mail application until after January 1.**

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## **Have you applied for LEAP?**

You may be eligible to receive assistance with your heating bills through LEAP. You may also be eligible to receive free home energy saving services like window caulking and attic insulation.

Please call toll free 1-866-HEAT-HELP for more information.