

**Booklet Includes:** 

Instructions | DR 0104 | Related Forms

# 104 BOOK

Full-Year, Part-Year and Nonresident Individuals

### Colorado Individual Income Tax Filing Guide

### This book includes:

- DR 0104 2025 Colorado Individual Income Tax Form
- DR 0104EE Colorado Easy Enrollment Information Form
- DR 0104CH 2025 Voluntary Contributions Schedule
- DR 0900 2025 Individual Income Tax Payment Form
- DR 0104AD 2025 Subtractions from Income Schedule
- **DR 0158** 2025 Extension Payment for Colorado Individual Income Tax
- DR 0104PN Part-Year Resident/Nonresident Tax Calculation Schedule 2025
- DR 0104CR Individual Credit Schedule 2025
- DR 0347 2025 Child and Dependent Care Expenses Tax Credit
- Disclosure of Average Taxes Paid
- Colorado Income Tax Table
- Description of Voluntary Contribution organizations

**DR 0104US** has been discontinued, use DR 0252 Consumer Use Tax Return instead.

### Tax.Colorado.gov

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### Mailing Address For Form DR 0104



With Payment

Colorado Department of Revenue Denver, CO 80261-0006



Without Payment

Colorado Department of Revenue Denver, CO 80261-0005

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

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### **Disclosure of Colorado Expenditures and Revenues**

For the Fiscal Year 2024, Ended June 30, 2024.

\*\* Due to rounding, the values in each chart may not sum to 100%, (Amounts in thousands)

Revenues:	Amount*	Percent of Total
Taxes	\$18,474,121	52%
Licenses, Permits, and Fines	1,047,286	3%
Charges for Goods and Services	604,700	2%
Investment Income (Loss)	935,376	3%
Federal Grants & Contracts	13,094,089	37%
Unclaimed Property Receipts	257,633	1%
Other	1,376,078	4%
Total Revenues	35,789,283	100%

Expenditures:	Amount*	Percent of Total
General Government	612,608	2%
Business, Community, and Consumer Affairs	1,161,127	3%
Education	1,816,653	5%
Health and Rehabilitation	1,471,480	4%
Justice	2,760,219	8%
Natural Resources	186,004	1%
Social Assistance	12,433,068	37%
Transportation	1,550,156	5%
Capital Outlay	469,139	1%
Intergovernmental	10,815,317	32%
Debt Service	478,995	1%
Total Expenditures	33,754,766	100%
Excess (Deficiency) of Revenues over Expenditures	\$2,034,517	Not Applicable

<sup>\*</sup> Amounts derived from the audited Fiscal Year 2024 Annual Comprehensive Financial Report - Statement of Revenues, Expenditures, and Changes in Fund Balances

### Disclosure of Average Taxes Paid by Income Group - 2021

Type of Taxes Paid	Category	Average	\$0 under \$15K	\$15K under \$30K	\$30K under \$40K	\$40K under \$50K	\$50K under \$70K	\$70K under \$100K	\$100K under \$150K	\$150K under \$200K	\$200K and over
State	Individual Income	\$3,614	\$82	\$287	\$684	\$1,009	\$1,476	\$2,281	\$3,669	\$5,591	\$19,137
State	Sales and Use	\$959	\$367	\$356	\$466	\$528	\$586	\$719	\$902	\$1,120	\$3,024
State	Gasoline	\$198	\$84	\$83	\$120	\$132	\$147	\$166	\$193	\$200	\$394
State	Driver License and Vehicle Registration Fees	\$199	\$88	\$102	\$130	\$136	\$143	\$164	\$187	\$200	\$371
State	Alcoholic Beverages	\$14	\$4	\$4	\$6	\$5	\$7	\$10	\$13	\$18	\$59
State	Cigarettes, Nicotine Products, and Tobacco Products	\$139	\$136	\$87	\$121	\$114	\$109	\$122	\$102	\$73	\$103
State	Total State Taxes Paid by Taxpayers	\$5,122	\$762	\$920	\$1,527	\$1,924	\$2,469	\$3,461	\$5,064	\$7,203	\$23,088
Local	Residential Real Property	\$3,379	\$977	\$1,205	\$1,490	\$1,709	\$1,852	\$2,354	\$3,215	\$4,465	\$12,213
Local	Sales and Use	\$1,594	\$610	\$592	\$774	\$878	\$975	\$1,196	\$1,499	\$1,861	\$5,025
Local	Specific Ownership	\$302	\$119	\$142	\$188	\$198	\$210	\$244	\$281	\$304	\$587
Local	Occupational Privilege	\$15	\$12	\$15	\$15	\$15	\$15	\$15	\$15	\$15	\$15
Local	Total Local Taxes Paid by Taxpayers	\$5,290	\$1,718	\$1,954	\$2,466	\$2,800	\$3,051	\$3,808	\$5,011	\$6,645	\$17,840
Federal	Individual Income	\$17,610	\$364	\$918	\$1,865	\$2,832	\$4,517	\$7,981	\$13,405	\$22,495	\$112,622
Federal	Medicare	\$1,032	\$103	\$287	\$427	\$534	\$681	\$927	\$1,324	\$1,812	\$3,748
Federal	Social Security	\$4,413	\$442	\$1,227	\$1,825	\$2,282	\$2,911	\$3,964	\$5,660	\$7,749	\$10,459
Federal	Total Federal Taxes Paid by Taxpayers	\$23,055	\$910	\$2,432	\$4,117	\$5,647	\$8,109	\$12,872	\$20,388	\$32,056	\$126,830
Total	Total Taxes Paid By Taxpayers	\$33,466	\$3,390	\$5,306	\$8,110	\$10,371	\$13,629	\$20,141	\$30,462	\$45,904	\$167,758
Total	Total Taxes Paid by Employers <sup>1</sup>	\$4,892	\$374	\$1,208	\$1,994	\$2,549	\$3,277	\$4,464	\$6,377	\$8,741	\$12,045

**Source:** Federal and Colorado individual income tax returns (full-year residents only) and the United States Department of Labor's Bureau of Labor Statistics Consumer Expenditure Survey

**Note:** The values presented in this table are estimates because actual values are not known. Income includes taxable and nontaxable income as well as transfer payments (such as public assistance, supplemental security income, and nutrition assistance).

<sup>&</sup>lt;sup>1</sup> Employers pay taxes to Medicare and Social Security on the employees' behalf. This is distinct from the Medicare and Social Security taxes paid by individuals.

### **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 have all of the information for your return, file it and pay any amount due on a computer, smartphone or tablet using our free and secure system at <a href="Colorado.gov/RevenueOnline">Colorado.gov/RevenueOnline</a>. You may also file using private e-File software or with a paid tax preparer. Filing electronically significantly reduces the chance of errors. If you cannot file electronically, mail your return as instructed.

Please ensure that you submit any supporting forms, schedules, and documentation as requested in the instructions. All Colorado income tax forms and guidance publications are available at our official website, *Tax.Colorado.gov*.

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.
- This points out subtractions and tax credits that require you to provide supporting documentation. Not submitting the required documentation will cause processing delays or denial of the subtractions and credits. 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.
- 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 at *Tax.Colorado.gov/guidance-publications*.

### **Filing Information**

### Who Must File This Tax Return

Generally, you must file a Colorado income tax return if you:

- · Are required to file a federal income tax return with the IRS for the tax year, or
- Have a Colorado income tax liability for the tax year,

### And you are:

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

Your Colorado income tax return and payment for any tax owed are due **April 15**. Revenue Online will accept returns as timely filed until midnight. Mailed returns and payments must be postmarked by April 15. An automatic extension to file is granted until **October 15**, but there is **no extension to pay**. If you need to make a payment before filing, see form DR 0158 in this book. If a due date falls on a weekend or legal holiday, the return or payment will be due the next business day.

### **Deceased Persons**

A surviving spouse or personal representative may file a return for a deceased taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If a deceased taxpayer had tax withheld, a return must be filed to get a refund.

### **Enter the Return**

- Use the deceased taxpayer's federal filing status for the tax year. For a joint return, also enter the surviving spouse's information.
- Mark the Deceased checkbox after the deceased taxpayer's name.
- Enter the address where you want to receive any correspondence from the Department regarding the return.
- Claim all credits, subtractions, and deductions to which the deceased taxpayer is entitled.

### Sign the Return

- A surviving spouse must sign on the appropriate line and write "Filing as Surviving Spouse" after the signature.
- A legal representative must complete the Third Party Designee section, sign in place of the deceased, and write "Filing as Legal Representative" after the signature.



You must submit with the return:

- A copy of the death certificate; and
- If applicable, a Claim for Refund on Behalf of a Deceased Taxpayer (DR 0102).

### 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 a joint Colorado income tax return. Individuals filing jointly must enter the taxpayer and spouse in the same order on both the federal and Colorado returns. For married filing separately, do not list your spouse's information on your return.

### Claiming Credits from a Partnership or S Corporation



To claim a tax credit as a partner or shareholder, obtain Colorado form DR 0106K from the partnership or S corporation. Enter the credit from DR 0106K on your return, and submit a copy of DR 0106K with your return. The partnership or S corporation must also file DR 0106K with their return, and the Department will verify your credit claim by reviewing the partnership or S corporation's return.

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

### **Residency Status**

Mark the appropriate box for 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.



### **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. If you need additional time to file your return, you will automatically have until October 15 to file. Interest is due on any tax paid after April 15. To avoid any late payment penalties, you must pay 90% of your tax liability by April 15, file your return by October 15 and pay any remaining tax due at the time of filing. If the due date falls on a weekend or legal holiday, return will be due the next business day. When filing your return, mark the "Abroad on Due Date" box on Revenue Online or the paper return.

## 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, a 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.



These rules also apply generally to a servicemember's spouse who 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, with their Colorado return each year. The DR 1059 may be filed through Revenue Online, with DR 1778, or included with a DR 0104 filed by paper.

### Taxpayer and Spouse Information

Enter the following information in the provided fields. If filing jointly, enter your spouse's information. Otherwise, leave the spouse's information blank.

- First name, last name, and date of birth.
- Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).
- The following information from your current driver license or state identification card: The state of issuance, the last four characters of the ID number, and the date of issuance.
- Your mailing address and phone number. The Department will use the address provided to mail letters regarding your income tax account.

### **Dependents**

Enter the name, Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), and year of birth for all of your dependents.

Check the "Deceased" box for a child who was born and died in this tax year and was not assigned an SSN or ITIN. Unless this box is checked, each dependent listed must have an SSN or ITIN issued by the IRS on or before the due date for this return (including extensions).



If you check the "Deceased" box, you must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

If you have more than five dependents, you must file your return electronically. You can use our free and secure system at <u>Colorado.gov/RevenueOnline</u>, private e-File software, or a paid tax preparer. Filing electronically significantly reduces the chance of errors.

### Who qualifies as your dependent?

For Colorado income tax purposes, your dependents will generally be the same as the dependents you claimed on IRS form 1040. The instructions for IRS form 1040 and IRS Publication 501, can help you determine whether a person is your dependent. There may be additional or different requirements for you to claim a particular Colorado tax credit for a dependent. However, you should list all of your dependents in this section even if you cannot claim them for any Colorado tax credits.

Also include in this section any child who is not your dependent for federal income tax purposes but for whom the following conditions are met:

- · You are the custodial parent for the child.
- You signed IRS Form 8332 allowing the noncustodial parent to claim the child as a dependent.
- The child is your qualifying child for the purpose of the federal Earned Income Tax Credit and the Colorado Earned Income Tax Credit.
- You are claiming the Colorado Earned Income Tax Credit on your return.

Please see IRS Form 8332, IRS Publication 501, and IRS Publication 596 for additional information.

### Does the dependent qualify for the Colorado child tax credit?

If a dependent meets the following requirements, check the Child Tax Credit box. In general, the dependent must be a qualifying child for federal income tax purposes in order to check the box.

- The dependent must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, or stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew) (see Relationship Test in the Qualifying Child section of IRS Publication 501).
- The dependent must be under age 17 at the end of the tax year.
- The dependent must have lived with you for more than half of the tax year (see Residency Test in the Qualifying Child section of IRS Publication 501).
- The dependent must not have provided more than half of their own support for the tax year (see Support Test in the Qualifying Child section of IRS Publication 501).
- The dependent must not be filing a joint return for the tax year (unless that joint return is filed only to claim
  a refund of withheld income tax or estimated tax paid) (see Joint Return Test in the Qualifying Child
  section of IRS Publication 501).

If you check the Child Tax Credit box, go to form DR 0104CN to determine whether you qualify for the Colorado child tax credit.

If you are the custodial parent of a child you cannot claim as a dependent for federal income tax purposes, and for whom you cannot claim a Federal Child Tax Credit, you cannot claim a Colorado Child Tax Credit for that child.



### Colorado Health Coverage Easy Enrollment

Colorado taxpayers can now share certain information from their state tax return with the Colorado Health Benefit Exchange (Connect for Health Colorado) and the Colorado Department of Health Care Policy & Financing to find out if they qualify for free or reduced-cost health coverage (Colorado Law: 39-21-113(25) C.R.S). To share your information, complete form DR 0104EE and submit it with your return. Please see form DR 0104EE and its instructions for additional information.

### **Line 1 Federal Taxable Income**

Enter your federal taxable income from your federal income tax form 1040, 1040 SR, or 1040 SP, line 15.

If your federal taxable income is a negative amount, enter the amount as negative on your Colorado return. On 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 careful to complete this correctly.

### **Additions**

#### Line 2 State Income Tax Addback

You must enter on line 2 any state income tax deducted on Schedule A of your federal return, subject to certain limitations. If you are a partner or shareholder in a partnership or S corporation that claimed a federal deduction for state income taxes, you must also include on line 2 your distributive or pro rata share of any state income tax deducted by the partnership or S corporation. Your distributive or pro rata share of state income taxes deducted by a partnership or S corporation should appear on line 9 of the Colorado form DR 0106K that you received from the partnership or S corporation.

Do not enter on line 2 any general sales taxes or local income taxes that you deducted on Schedule A of your federal return.



For additional information, please see the Department publication Income Tax Topics: State Income Tax Addback.

### **Line 3 Qualified Business Income Deduction Addback**

There are two cases where you may be required to add back the amount of a deduction for qualified business income under section 199A of the Internal Revenue Code.

If you claimed a deduction for qualified business income under section 199A of the Internal Revenue Code (IRS form 1040, line 13a), and your adjusted gross income is greater than \$500,000 (\$1,000,000 if filing jointly) (IRS form 1040, line 11a), you are required to add to federal taxable income an amount equal to that deduction. You must add back the entire deduction regardless of the extent to which your adjusted gross income exceeds the threshold. This addback does not apply to a taxpayer who is required to file a federal Schedule F. Profit or Loss From Farming, with their federal income tax return.

Alternatively, if you are a partner in a partnership that made a SALT Parity Election or a shareholder in an S corporation that made a SALT Parity Election, you are required to add to federal taxable income an amount equal to your qualified business income under section 199A of the Internal Revenue Code. You must add back the entire deduction regardless of your adjusted gross income. This addback is not limited to the deduction taken with respect to the electing partnership or S corporation. The partnership or S corporation will indicate that it made the election by marking the SALT Parity Election box on the Colorado K-1 (DR 0106K) issued to you.

### **Line 4 Standard or Itemized Federal Deduction Addback**

Taxpayers who have federal adjusted gross income exceeding \$300,000 in tax year 2025 may be required to add back itemized or standard deductions over a certain amount in this line.

# If your federal return filing status was single, married filing separately or head of household AND the following conditions apply:

Your federal adjusted gross income as reported on line 11a of IRS Form 1040 exceeds \$300,000 and Your itemized or standard deductions on line 12e of IRS Form 1040 exceed \$12,000.

Then the required addback amount is calculated by subtracting \$12,000 from the amount on line 12e of IRS Form 1040. This amount should be reduced by any state income tax deduction from Schedule A of your federal return that is already added back on line 2 of Colorado Individual Income Tax Return DR 0104.

The required addback is not reduced by any amount of state income tax addback on line 2 of your Colorado form 104 attributable to your share of state income tax deducted by a partnership or S corporation.

### If the filing status for your federal return was married filing jointly AND the following conditions apply:

Your federal adjusted gross income as reported on line 11a of IRS Form 1040 exceeds \$300,000 and Your itemized or standard deductions on line 12e of IRS Form 1040 exceed \$16,000.

Then the required addback amount is calculated by subtracting \$16,000 from line 12e of IRS Form 1040. This amount should also be reduced by any state income tax deduction from Schedule A of your federal return that is already added back on line 2 of Colorado Individual Income Tax Return DR 0104.

The required addback is not reduced by any amount of state income tax addback on line 2 of your Colorado form 104 attributable to your share of state income tax deducted by a partnership or S corporation.

### **Line 5 Business Meals Deduction Addback**

Enter on line 5 the full amount of any federal deduction claimed for business meals on line 24b of Schedule C of Form 1040. Also include on line 5 any business meals addition from line 10 in Column A on any Colorado K-1 (DR 0106K) issued to you by a partnership or S corporation.

### Line 6 Non-qualifying Distribution addback (CollegeInvest Tuition Savings)

An account holder must make an addition on their Colorado return for any distribution, refund, or withdrawal from a qualified state tuition program for any reason other than one of the following qualifying reasons:

- To pay qualified higher education expenses (discussed in Department publication Income Tax Topics: CollegeInvest Contribution Subtraction);
- As a result of a beneficiary's death or disability;
- As a result of receiving a scholarship during the tax year in an amount equal to or greater than the distribution, refunds, or withdrawals made; or
- As a result of a change in the designated beneficiary for the account, as described in Chapter 7 of IRS Publication 970.

### Line 7 Non-qualifying Distribution addback (Colorado ABLE)

An account holder must make an addition on their Colorado return for any distribution, refund, or withdrawal from a qualified ABLE program if used for a purpose other than one of the following qualifying reasons:

- To pay qualified disability expenses (discussed in Department publication *Income Tax Topics: ABLE Contribution Subtraction*);
- · As a result of a beneficiary's death or disability;
- As a result of a change in the designated beneficiary for the account, as described in the "ABLE Account" section of IRS Publication 907.

#### Line 8 Reserved for future use

This line is reserved for future use.

### **Line 9 Other Additions**

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



Bond interest: Interest earned from bonds issued by any state or political subdivision, but not bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Subtract the amortization of bond premiums and expenses (required to be allocated to interest income by the Internal Revenue Code) from the gross amount of state and local bond interest. We recommend that you read the *Individual Income Tax Guide* if this applies to you.

Charitable gross conservation easement: Federal charitable deduction for a conservation easement that is also claimed for a Colorado tax credit. Complete the DR 1305 Part D.



Alien labor: Expenses for unauthorized alien labor services. We recommend that you read the Individual Income Tay Guido if this applies to Individual Income Tax Guide if this applies to you.

- Partnership/Fiduciary: Any fiduciary adjustment that increases your federal taxable income and any other Colorado additions from line 11 in Column A on any Colorado K-1 (DR 0106K) issued to you by a partnership or S corporation.
- Expenses you incurred with respect to expenditures made at, or payments made to, a club that restricts membership on the basis of sex, sexual orientation, gender identity, gender expression, marital status, race, creed, religion, color, ancestry or national origin.
- An employee must include on line 9 the full amount of employer contributions to their home savings account that the employee previously subtracted on prior years' returns but has since forfeited as described in Department publication Income Tax Topics: Employer Contributions to Home Savings Accounts.

#### Line 10 Subtotal

Enter the sum of lines 1 through 7 and line 9.

### Line 11 Subtractions from the DR 0104AD Schedule, line 22

Transfer the amount from the DR 0104AD line 22 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 11 must exactly match the amount on the DR 0104AD. You must submit the DR 0104AD with your return.

### Line 12 Colorado Taxable Income

Subtract line 11 from line 10. 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 13

### **Line 13 Colorado Tax**

The income tax rate is currently 4.4%. Full-year residents should refer to the tax table in this booklet. Determine the tax for the amount on line 12. 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 14 Alternative Minimum Tax**

Enter the amount of any Alternative Minimum Tax. Generally, if you owe alternative minimum tax on your federal income tax return, you will also owe it for your Colorado return. We recommend that you read the *Individual Income Tax Guide* if this applies to you.

### **Line 15 Recapture of Prior Year Credits**

Enter any credit claimed in prior years that is subject to recapture under Colorado law. Credits that may be subject to recapture include but may not be limited to:

- Affordable Housing Credits
- · Affordable Housing in Transit-Oriented Communities Credits
- Middle-Income Housing Credits
- Employer Assistance for Home Purchase Credits
- Historic Property Preservation Credits
- Industrial Clean Energy Credits

#### Line 16 Subtotal

Sum of lines 13 through 15.

### **Tax Credits**

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

### **Line 17 Nonrefundable Credits**

Complete the DR 0104CR to claim various nonrefundable credits. Transfer the amount from the DR 0104CR line 65 to this line. The nonrefundable credits used from the DR 0104CR combined with the total nonrefundable credits from lines 18, 19, and 20 cannot exceed line 16. To ensure faster processing of your paper return, the amount entered on line 17 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 18 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 26 to this line. The total Nonrefundable Enterprise Zone Credit used combined with nonrefundable credits from lines 17, 19, and 20 cannot exceed the amount on line 16.



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 19 Nonrefundable CHIPS Zone Credit

Use your tax software, Revenue Online or the DR 1370 to calculate the total amount of Nonrefundable CHIPS Zone Credit being used to offset the current year tax liability. Complete the DR 1370 and transfer line 22 to this line. The total Nonrefundable CHIPS Zone Credit used combined with the nonrefundable credits from lines 17, 18, and 20 cannot exceed the amount on line 16.



You must submit the DR 1370 and a copy of each certificate with your return.

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

### **Line 20 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 8b to this line. The total nonrefundable Strategic Capital Tax Credits used combined with nonrefundable credits from lines 17, 18, and 19 cannot exceed the amount on line 16.



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.

### Line 21 Net Income Tax

Sum of lines 17, 18, 19, and 20. Subtract that sum from line 16. This cannot be a negative number.

### Line 22 Repayment of Credit

Enter the sum of the amounts on lines 4 and 11, if any, from form DR 0619.

### **Line 23 Net Tax and Required Repayment**

Enter the sum of the amounts on lines 21 and 22.

### Line 24 Colorado Income Tax Withheld

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



Submit your Colorado withholding forms with your return. If filing electronically, include all of the required information from your withholding forms (e.g., Colorado withholding, employer or payer FEIN, etc.) in your electronic filing.



Failure to submit your withholding forms or information will result in this amount being adjusted. Do not include withholding for federal income tax, income tax from another state, or income tax from local governments. Withholding from Colorado real estate sales by nonresidents or nonresident beneficiary withholding should be included only on line 28.

### Line 25 Prior-vear Estimated Tax Carryforward

Enter the amount, if any, from your 2024 Colorado DR 0104 line 38.



### Line 26 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 27 Extension Payment**

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

### **Line 28 Other Prepayments**

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

an estate or trust as a beneficiary – remitted using the DR 0104BEP, 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 29 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 30 Innovative Motor Vehicle and Innovative Truck Credits for a Vehicle You **Purchased or Leased**

Enter the total from form DR 0617 line 10. For more information, refer to the Department guidance publications regarding these credits.



For each vehicle or truck for which you are claiming a credit, you must submit with your return:

- A completed DR 0617;
- A copy of the purchase invoice or lease agreement; and
- Proof of permanent Colorado registration.



If you assigned the credit to a financing entity or motor vehicle dealer, you cannot claim the credit. If you are a motor vehicle dealer or financing entity with assigned credits, use form DR 0619 and line 32 below instead.

#### Line 31 Refundable Credits

Complete the DR 0104CR to claim various refundable credits. Transfer the amount from the DR 0104CR line 26 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 32 Additional Credit from Form DR 0619

Enter the amount form DR 0619 line 3 or 10 if you are:

- A motor vehicle dealer or financing entity that accepted assignment of innovative motor vehicle or innovative truck credits; or
- A qualified retailer that sold qualified electric bicycles with the required discount.



Submit the DR 0619 when claiming credit on this line.

### Line 33 Subtotal

Sum of lines 24 through 32.

### Modified Adjusted Gross Income (AGI) for TABOR Sales Tax Refund

Lines 34 through 37 are only used to calculate your TABOR amount, and do not affect your Colorado tax liability.

### **Line 34 Federal Adjusted Gross Income**

Enter your adjusted gross income from your federal income tax form1040, 1040 SR, or 1040 SP line 11a.

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

### **Line 35 Nontaxable Social Security Income**

Refer to your federal income tax form 1040, 1040 SR, or 1040 SP lines 6a and 6b. Subtract line 6b from line 6a and enter the result here.

### Line 36 Nontaxable Interest Income from State and Local Bonds

Refer to the DR 0104 line 9. If you entered any bond interest on line 9, enter the amount of bond interest income here.

#### Line 37 Modified AGI for TABOR Amount

Sum of lines 34 through 36.

### **Line 38 TABOR State Sales Tax Refund**

To be eligible for this refund:

- You must be a full-year Colorado resident;
- Your return must be postmarked or transmitted by October 15, 2026;
- In general, you must be 18 or older as of January 1, 2025. If you were under 18 as of January 1, 2025, you must either have a Colorado tax liability (line 13 must be greater than 0) or be claiming a refund of Colorado wage withholding on a W-2;
- You must not have been convicted of a felony and incarcerated in a correctional facility operated by or under contract with the Colorado Department of Corrections or Federal Bureau of Prisons for 180 days or more during the year; and
- A deceased person must have met all applicable requirements as of the date of their death.

If you are eligible, look up your TABOR state sales tax refund amount in the table. First, find the column for your modified AGI from line 37. Then go down that column to the row for your filing status. Enter the amount from that box on line 38.

The TABOR state sales tax refund will be applied first against your income tax liability for this year. We will also intercept your refund if you owe other taxes or debts to the State of Colorado or the IRS. For more information, see the "Intercepted Refunds" section in these instructions.

#### Line 39 Sum of lines 33 and 38

Enter the sum of line 33 (Subtotal) and line 38 (TABOR State Sales Tax Refund).

Compare lines 23 and 39. If line 23 is greater, skip to line 43. If line 39 is greater, continue to line 40.

### **Line 40 Overpayment**

If line 39 is greater than line 23, subtract line 23 from line 39.

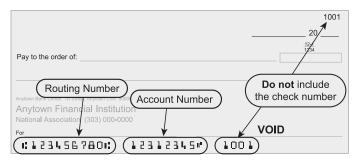
### **Line 41 Estimated Tax Carryforward**

Enter any amount from line 40 that you would like to be available for 2026 estimated tax.

### Line 42 Refund

Subtract line 41 from line 40. This is your refund. You may authorize the Department to directly deposit your refund to your bank or CollegeInvest account. Otherwise, a refund check will be mailed to the address entered on this return.

Direct Deposit: Enter the routing number, account number, and account type. The routing
number is 9 digits. Account numbers can be up to 17 characters with numbers and letters. Include
hyphens, but do not enter spaces or special symbols. Contact your financial institution to ensure
you are using the correct information and they will honor a direct deposit. See the sample check
below to assist you in finding the account and routing numbers.



You can direct deposit your tax refund into a new or existing CollegeInvest account. Call 1-800-448-2424 or visit *CollegeInvest.org* for more information.

Intercepted Refunds: The Department will intercept your refund if you owe taxes or other debts
to the State of Colorado or the IRS. If you are filing a joint return and only one party is responsible
for the unpaid debt, you may submit 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 all W-2, W-2G, and 1099 statements received
by both parties. Do not include your claim with this return because it will not be processed.

### Line 43 Net Tax Due

If line 39 is less than line 23, subtract line 39 from line 23. This is the amount you owe with this return. If you are filing after the due date 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 47.

### **Line 44 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 45 Delinquent Payment Interest**

Calculate any interest owed for delinquent filing or payment. For more information, see *Tax Topics: Penalties and Interest*.

### **Line 46 Estimated Tax Penalty**

To calculate this penalty, complete 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 DR 0204 through Revenue Online E-Filer Attachments or submit the form with your paper return.

### Line 47 Amount You Owe

Enter the sum of lines 43 through 46. 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:

- A
- **Pay Online:** After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment. A small processing fee may apply. If you file a paper return, you may still choose to pay electronically. See the payment options available at *Colorado.gov/RevenueOnline*.
- **Pay by Mail:** For a paper return, you may mail a check or money order with your return. If you file electronically but want to pay by mail, complete form DR 0900 and mail it with your payment.

Make your check or money order payable to "Colorado Department of Revenue" and clearly write your Social Security number and "2025 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 Department.

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.

### Sian Below

The law requires the return to be signed under penalty of perjury.

### W-2s and 1099s



All W-2s and 1099s that show Colorado income tax withholding must be submitted with your return. For a paper return, mail copies with your return. For an electronic return, attach scanned copies to the return. If you are unable to attach copies to your e-filed return, submit an e-Filer Attachment at, Colorado.gov/RevenueOnline, or mail with form DR 1778.

### **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.



### **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**

If you need assistance, information, forms, or have guestions, 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.

### **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**

You may amend your return using our free and secure system at <u>Colorado.gov/RevenueOnline</u>, even if the original return was filed on paper. Revenue Online has all the information from your original return, so you will not need to re-enter everything.

- If you cannot amend online, you can mail form DR 0104X. Make sure you use the appropriate form version for the year you are amending.
- You must amend your Colorado return to report any change to an item or amount determined under the Internal Revenue Code that is used to compute Colorado income tax. You must file an amended return regardless of whether the federal adjustment results from an IRS audit or other action, or your filing of an amended federal return. An amended Colorado return is due within 180 days after a federal adjustment is finalized. See Part 8 of the Colorado Individual Income Tax Guide for more information.
- 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.
- 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.

**Earned Income and Child Tax Credits and Colorado Insurance Programs** 

Individuals with lower income or qualifying children may be eligible for the refundable federal and state Earned Income and Child Tax Credits and low-cost health insurance through Child Health Plan Plus (CHP+). For more information about these tax credits, go to <a href="mailto:Tax.Colorado.gov/CTC-EITC">Tax.Colorado.gov/CTC-EITC</a> or call Colorado United Way at 211. For more information about CHP+, go to <a href="https://doi.org/10.250/

### 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, 1040SR, 1040NR, or 1040SP, enter \$0. Otherwise, enter the amount of any state income tax refunds, credits, or offsets from line 1, Schedule 1, Form 1040, 1040 SR, 1040 NR, or 1040 SP.

### Line 2 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 Income Tax Guide 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 Social Security Benefits**

You may be able to subtract some or all of the social security benefits you received that were reported on line 6b of your Federal Form 1040 and included in your federal taxable income, subject to certain limitations. If you are filing a joint return, enter on line 3 only the primary taxpayer's social security benefits that are eligible for the subtraction and enter on line 5 any of the secondary taxpayer's social security benefits that are eligible for the subtraction.

If you were 65 years of age or older on December 31, 2025, you may claim the subtraction for the entire amount of the social security benefits you received that were included in your federal taxable income.

If on December 31, 2025, you were at least 55 years old but not yet 65 years old, the subtraction you can claim depends in part on your federal adjusted gross income on line 34 of your form DR 0104. You may claim the subtraction for the entire amount of the social security benefits you received that were included in your federal taxable income if either:

- Your filing status was single and your federal adjusted gross income did not exceed \$75,000; or
- Your filing status was married filing jointly and your federal adjusted gross income did not exceed \$95.000.

If your federal adjusted gross income exceeded these thresholds, the subtraction you may claim is limited to \$20,000.

If you were under age 55 on December 31, 2025, you can claim the subtraction only for social security benefits you received due to the death of the person originally entitled to the benefits. The subtraction you may claim is limited to \$20,000.

Submit copies of all SSA 1099 statements with your return. See Department publication Income Tax Topics: Social Security, Pensions, and Annuities if you are filing a joint return and both you and your spouse received social security benefits.



### Line 4 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 Income Tax Topics: Social Security, Pensions & Annuities if this applies to you. This subtraction is allowed only for pension or annuity income that is included in your federal

taxable income. Do not enter any social security benefits on line 4. Instead, qualifying individuals may claim a subtraction for social security benefits on line 3. The amount of subtraction you can claim is also limited based upon your age. As of December 31, 2025, if you were:

- Age 65 or older, then you may subtract \$24,000 minus any amount entered on line 3, or the total amount of your taxable pension/annuity income, whichever is smaller; if the amount in line 3 of this form is greater than \$24,000, you may not claim any subtraction for pension and annuity income on line 4; or
- At least 55 years old, but not yet 65, then you may subtract \$20,000 minus any amount entered
  on line 3, or the total amount of your taxable pension/annuity income, whichever is smaller; if
  the amount on line 3 of this form is \$20,000, you may not claim any subtraction for pension and
  annuity income on line 4; 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 may subtract \$20,000 minus any amount entered on line 3, or the total amount of your secondary beneficiary taxable pension/annuity income, whichever is smaller; if the amount on line 3 of this form is \$20,000, you may not claim any subtraction for pension and annuity income on line 4.

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

### **Line 5 Spouse Social Security Benefits**

A secondary taxpayer listed on a jointly filed return may be able to subtract some or all of the social security benefits you received that were reported on line 6b of your Federal Form 1040 and included in your federal taxable income, subject to certain limitations. If you are filing a joint return, enter on line 5 only the secondary taxpayer's social security benefits that are eligible for the subtraction. Do not enter any amount on line 5 if you are not filing a joint return.

If the secondary taxpayer was 65 years of age or older on December 31, 2025, they may claim the subtraction for the entire amount of the social security benefits they received that were included in their federal taxable income.

If on December 31, 2025, the secondary taxpayer was at least 55 years old but not yet 65 years old, the subtraction they may claim depends in part on their federal adjusted gross income on line 34 of your form DR 0104. The secondary taxpayer may claim the subtraction for the entire amount of the social security benefits they received that were included in their federal taxable income if their federal adjusted gross income does not exceed \$95,000. If their federal adjusted gross income exceeds this threshold, the subtraction they may claim is limited to \$20,000.

If the secondary taxpayer was under age 55 on December 31, 2025, they can claim the subtraction only for social security benefits they received due to the death of the person originally entitled to the benefits. The subtraction they may claim is limited to \$20,000.

See Department publication <u>Income Tax Topics: Social Security, Pensions, and Annuities</u> if both you and your spouse received social security benefits. The sum of the amounts entered on lines 3 and 5 of form DR 0104AD cannot exceed the total amount entered on line 6b of Federal Form 1040. Submit copies of all SSA 1099 statements with your return.

### **Line 6 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 4 for information about qualifications and limitations. Qualifying spouses may claim a subtraction for social security benefits on line 5. We recommend that you read publication *Income Tax Topics: Social Security Benefits, Pensions, and Annuities* 

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 4 and the second person listed shall report on line 6.

### Line 7 Military Retirement Subtraction

You might be eligible to subtract the income you earned from your military retirement benefits. We recommend that you read publication *Income Tax Topics: Military Servicemembers* 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, 2025. If you meet the age requirement, then you are entitled to subtract \$15,000 or the total amount of your taxable military retirement benefits, whichever is smaller.

- Military retirement benefits should not be interminated 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 8.
- 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 8 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 7 to see what amount qualifies. We recommend that you read publication *Income Tax Topics: Military Servicemembers* 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 7 and the second person listed must report on line 8.
- **Line 9 Colorado Agricultural Land Capital Gain Subtraction**

If you are required to file federal Schedule F (Profit or Loss from Farming), and you sold agricultural land in Colorado, you might be eligible to subtract some or all of the capital gain included in your federal taxable income. The amount of this subtraction is limited to \$100,000. We recommend that you read Income Tax Topics: Colorado Capital Gain Subtraction if this applies to you.

You must complete each item on the DR 1316 and submit it with your return. Be as detailed as possible, especially when providing property descriptions, ownership, and dates of acquisition and sale.

You must include a copy of the most recent property tax statement for the property sold, federal Schedule F, and either federal Schedule D or federal form 4797 with your return.

### Line 10 CollegeInvest Contribution

Individuals can claim a subtraction on their Colorado income tax returns for qualifying contributions they made to a qualified state tuition program administered by CollegeInvest, subject to certain limitations. We recommend that you read the publication *Income Tax Topics: CollegeInvest Contribution Subtraction* if this applies to you.

Taxpayers claiming a subtraction for a College Invest contribution must complete the applicable fields for line 10 to indicate the amount of the contribution, the account holder's name, and the account holder's social security number (SSN) or individual taxpayer identification number (ITIN). These fields for line 10 must be completed even if the taxpayer or their spouse is the account holder. If you made qualifying contributions to more than one CollegeInvest 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 or business to your College Invest account on this line. To claim pass-through credits for employer contributions to employee 529 qualified state tuition accounts, please refer to the instructions on form DR 0289 and report the credit on the applicable credit schedule.

The amount a taxpayer can subtract is limited. The limitation applies with respect to each beneficiary for whom the taxpayer makes qualifying contributions and depends in part on whether the taxpayer files their return as a joint or single filer. For taxpayers filing a joint return, the limitation applies jointly, rather than separately. If the taxpayer makes contributions to both a qualified state tuition program and a qualified ABLE program for the same beneficiary during the tax year, the aggregate subtraction the taxpayer can claim for these contributions is subject to the limitation. Per-Beneficiary Limits for the 2025 tax year: Single Filers: \$25,400, Joint Filers: \$38,100.

If you are claiming for more than one beneficiary, you must file electronically.

#### **Line 11 Colorado ABLE Contribution**

Individuals can claim a subtraction for qualifying contributions they made during the tax year to a qualified Achieving a Better Life Experience (ABLE) program administered by Colorado ABLE, subject to certain limitations. We recommend that you read the publication *Income Tax Topics: ABLE Contribution Subtraction* if this applies to you.

Taxpayers claiming a subtraction for an ABLE contribution must complete the applicable fields for line 11 to indicate the amount of the contribution, the account holder's name, and the account holder's social security number (SSN) or individual taxpayer identification number (ITIN). These fields for line 11 must be completed even if the taxpayer or their spouse is the account holder. If you made qualifying contributions to more than one ABLE account, you must file electronically. Do not deduct contributions made to a qualified ABLE program for another state.

The amount a taxpayer can subtract is limited. The limitation applies with respect to each beneficiary for whom the taxpayer makes qualifying contributions and depends in part on whether the taxpayer files their return as a joint or single filer. For taxpayers filing a joint return, the limit applies jointly, rather than separately. If the taxpayer makes contributions to both a qualified state tuition program and a qualified ABLE program for the same beneficiary during the tax year, the aggregate subtraction the taxpayer can claim for these contributions is subject to the limitation. Per-Beneficiary Limits for the 2025 tax year: Single Filers: \$25,400, Joint Filers: \$38,100.

If you are claiming for more than one beneficiary, you must file electronically.

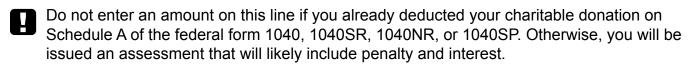
### Line 12 Qualifying Charitable Contributions

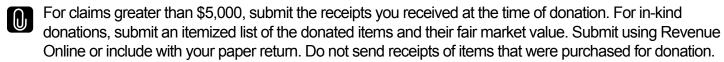
Taxpayers who make charitable contributions that would be eligible for a federal income tax deduction, but do not claim federal itemized deductions on Schedule A of form 1040, 1040SR, 1040NR, or 1040SP, might be eligible to deduct a portion of their contribution on this form. We recommend that you read publication <u>Income Tax Topics: Charitable Contributions</u> if this applies to you. Use the following worksheet to determine your qualifying contribution.

If you answered Yes on either (a) or (b) above, enter \$0 on line 12; 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 (lines 2 and 3 on Schedule A of federal form 1040NR) \$
- (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 12 ......

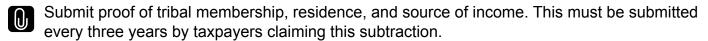
Enter the total contributions in the space provided and the subtraction after the \$500 adjustment on line 12.





### **Line 13 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.



# Line 14 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 2024 federal taxable income includes pension income, see Department publication <a href="Income Tax Topics: Social Security, Pensions, and Annuities">Income Tax Topics: Social Security, Pensions, and Annuities</a> 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 <a href="COPERA.org">COPERA.org</a> 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 15 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 Department publication *Income Tax Topics: Social Security, Pensions, and Annuities* 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 16 Colorado Marijuana and Natural Medicine Business Deduction

For Colorado-licensed marijuana or natural medicine 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 and natural medicine are controlled substances 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 or natural medicine business. The Colorado deduction is the difference between the profit or 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 actual federal schedule(s), and your license number from the Colorado Marijuana Enforcement Division (MED) or Natural Medicine Division (NMD) with your Colorado return. Submit using Revenue Online or submit with your paper return.

Line 17 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. If you meet

these three requirements, enter the amount of compensation included in your federal taxable income that you 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.



Submit with your 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.

### Line 18 Employee Subtraction for Employer Contribution to Home Savings Account

Enter on the amount of any employer contribution received and included in your federal taxable income that qualified for the employer assistance for home purchase credit. Do not enter any amount that is not included in your federal taxable income. Please see Department publication Income Tax Topics: Employer Contributions to Home Savings Accounts for additional information.

### Line 19 FAMLI Benefits Received

Enter the amount of any Family and Medical Leave Insurance (FAMLI) benefits included in federal taxable income. If you received FAMLI benefits during the year, you should receive IRS form 1099-G from the FAMLI Division (Colorado Department of Labor and Employment) unless the benefits were paid by a private plan. Subtract only the amount of FAMLI benefits, if any, included on line 7 of Schedule 1 (IRS form 1040, 1040-SR, and 1040-NR). For example, if you reduced the amount reported on line 7 for contributions, you may only subtract the reduced amount. If you received form 1099-G from the FAMLI Division, include a copy with your return.



Line 7 of Schedule 1 may also include unemployment compensation paid during the tax year. You may not subtract any amount related to unemployment compensation. If you received and reported both unemployment compensation and FAMLI benefits during the tax year, you must limit your subtraction to the amount of FAMLI benefits reported on line 7. If you received only unemployment compensation during the tax year, you are not allowed to take any subtraction on this line.

### **Line 20 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 <u>Tax.Colorado.gov</u>.



**Do not** include amounts that were earned outside Colorado, net operating losses, 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 21 Subtractions Allowed Under HB21-1002**

Under HB21-1002, taxpayers may claim a subtraction for tax years commencing in 2021 in relation to certain retroactive provisions of the CARES Act that were required to be added to federal taxable income under HB20-1420. For complete instructions on how to calculate this subtraction, please see the CARES Act guidance publication available at <u>Tax.Colorado.gov/individual-income-tax-guidance-publications</u>. This line is for any carryforward subtractions from the 2021 tax year.

### Line 22 Subtotal

Enter the sum of lines 1 through 21.

### Instructions for Select Credits from the DR 0104CR

### Line 1 Child Tax Credit

You may be allowed to claim a Colorado child tax credit if you have a qualifying child and your adjusted gross income does not exceed applicable limits. You must complete the DR 0104CN and attach it to your return. See the DR 0104CN for additional instructions on eligibility. Transfer the amount from line 11 of the DR 0104CN into this line if you are a full-year resident. If you are a part-year resident, enter the amount from line 13 of the DR 0104CN.

### Line 2 Child and Dependent Care Expenses Credit (DR 0347 and DR 0104CR Part I)

Taxpayers who pay child and dependent care expenses during the year and whose Adjusted Gross Income is \$60,000 or less may be able to claim a child and dependent care expenses credit. Use form DR 0347 to calculate this credit and submit it along with the form DR 0104CR.

### Lines 3 through 6 Colorado Earned Income Tax Credit (EITC) for SSN Filers:

### Line 3 Earned income calculated for your federal return

In order to calculate your Federal earned income tax credit, you must determine your 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, 1040SR, or 1040SP 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 4 Federal EITC

Enter the amount from Federal Form 1040, 1040SR, or 1040SP line 27a.

#### Line 5 COEITC

Multiply line 4 by 50% (0.50) to calculate your Colorado EITC.

### Line 6 Part-Year Residents Only

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

### **Line 7 Business Personal Property Credit for Individual Business Owners**

If you paid business personal property tax in 2025, calculate and claim this credit as follows. Real property (real estate) is not eligible for this credit.

1. Either find the actual value of your personal property on your assessor statement, or find your assessed value and assessment rate and use this formula:

### Actual Value = Assessed Value / Assessment Rate

The assessment rates for tax year 2024 paid in 2025 are 26.4% (0.264) for agricultural or renewable energy production property or 27.9% (0.279) for all other nonresidential property.

For example, an assessed value of \$6,975 and an assessment rate of 27.9% would give a calculation of \$6,975 divided by 0.279 for an actual value of \$25,000.

If you are claiming credit as partner or shareholder in a partnership or S corporation that paid business personal property tax, you must include in this calculation your distributive or pro rata share of the total actual value of the personal property on which the partnership or S corporation paid the tax.

- 2. Determine your credit amount, which is equal to the tax on up to \$18,000 of the actual value of your personal property.
  - (a) If the actual value is less than or equal to \$18,000, your credit is equal to the tax assessment.

(b) If the actual value is more than \$18,000, use this formula:

### Credit = (18,000 / Actual Value) \* Tax Assessment

For example, an actual value of \$25,000 and tax of \$2,000 would give the following calculation: Divide \$18,000 by \$25,000, then multiply by \$2,000, resulting in a credit of \$1,440, which is 72% of the tax.

If you are claiming credit as partner or shareholder in a partnership or S corporation that paid business personal property tax, you must include in this calculation your distributive or pro rata share of the business personal property tax paid by the partnership or S corporation.

3. Enter the credit on your return, and you must submit a copy of the assessor statement with your return.

### Line 8 Refundable Renewable Energy Tax Credit

If you earned renewable energy investment tax credits by placing renewable energy investments in service after January 1, 2015, but before January 1, 2021, **and** you made an election to make such credits refundable, complete form DR 1366 and enter the refundable credit amount from line 28 of that form. You must submit the DR 1366 with your return.

### Line 9 COEITC for ITIN Filers or Certain Filers Under Age 25

You may be able to claim a Colorado Earned Income Tax Credit (COEITC) on this line if you could not claim a federal EITC because:

- You, your spouse, or your dependents have an Individual Taxpayer Identification Number (ITIN)
  or a Social Security Number (SSN) that is not valid for employment; or
- You had no qualifying children but meet the requirements for certain filers under age 25.

In addition, if you were able to claim a federal EITC, but you were not able to include some of your dependents only because they have an ITIN or SSN that is not valid for employment, then you may be able to claim a higher COEITC on this line.

In order to claim this credit:

- 1. Complete the eligibility checklist included with form DR 0104TN.
- 2. If you are eligible, complete form DR 0104TN to calculate the credit.
- 3. Enter your COEITC on line 9 of form DR 0104CR.
- 4. Submit your DR 0104TN with your return. For more information, see the DR 0104TN instructions.

### Line 10 Early Childhood Educator Income Tax Credit

If you were an early childhood educator for at least six months during tax year 2025, you might be able to claim a credit based on your credentials. You can claim this credit only if your adjusted gross income does not exceed \$75,000 (if you are a single filer) or \$150,000 (if you are filing jointly). Please see Department publication <u>Income Tax Topics: Early Childhood Educator Credit</u> for additional information. You must complete and submit form DR 1703 with your return to claim the credit.

Line 11 Partner's or shareholder's share of tax paid with composite return or SALT Parity election If you were a partner in a partnership or shareholder in an S corporation, you may claim a credit for tax paid on your behalf with either a composite return or a SALT Parity Act election. Enter the amount from line 16 of any Colorado K-1 (DR 0106K) you received from the partnership or S corporation, as well as any amount from line 25 of the DR 0106K. If you received credit from more than one partnership or S corporation, enter the total of these lines from all Colorado K-1 forms received.

If any Colorado K-1 you received indicates that the partnership or S corporation made a SALT Parity election, you must add back your qualified business income deduction on line 3 of the DR 0104. Refer to the instructions for line 3 for more information.



Submit all Colorado K-1 forms received when claiming credit on this line 11.

### **Line 12 Credits for Employee-Owned Businesses**

Two credits are available in relation to employee-owned businesses. Both credits must be certified by the Office of Economic Development and International Trade and the certificate must be submitted with any return claiming the credit.

For information about the Employee Ownership Tax Credit to Establish or to Expand, please visit OEDIT.Colorado.gov/employee-ownership-tax-credit.

For information about the Employee Ownership Tax Credit to Strengthen and to Thrive, please visit *OEDIT.Colorado.gov/programs-and-funding/tax-credits/employee-ownership-tax-credit-to-strengthen-and-to-thrive*.

### **Line 13 Alternative Transportation Options Credit**

Prior to claiming an alternative transportation options credit, you must file an annual employer plan report on form DR 1323. Information regarding the alternative transportation options credit is available in Department publication *Income Tax Topics: Alternative Transportation Options Credit*.

### **Line 14 Heat Pump Credit for Registered Contractors**

This credit is allowed only to a heat pump tax credit contractor that is registered with the Colorado Energy Office. To earn the credit, the registered contractor must provide a discount from the amount charged for the installation of qualifying heat pump technology in Colorado, and the discount must be shown as a separate item on the receipt or invoice. For information about the credit, please see Department form DR 1322 and visit *EnergyOffice.Colorado.gov/hptc*.

Enter the amount from form DR 1322 line 7, but do not submit DR 1322 with your return.

### Line 15 Refundable Residential Energy Storage Systems Credit

A refundable income tax credit is available for sellers who install qualifying residential energy storage systems into residential buildings in Colorado and who were assigned the credit by the building owner. The credit is only refundable if it is assigned to the seller. The refundable credit is the amount from DR 1307 line 10. If the credit was not assigned to you, you must claim the credit on line 60 of this form DR 0104CR.



Submit the DR 1307 when claiming this credit.

### Line 16 Certified Greenhouse Gas Avoidance Credits

Submit a copy of the credit certificate issued by the Colorado Energy Office. Enter on this line any of the following credits certified by the Colorado Energy Office:

- Industrial Clean Energy Credit EnergyOffice. Colorado.gov/citco
- Geothermal Energy Expenditure Credit <u>EnergyOffice.Colorado.gov/geothermal-tax-credit</u>
- Geothermal Energy Production Credit EnergyOffice.Colorado.gov/geothermal-tax-credit
- Sustainable Aviation Fuel Production Credit
- Clean Hydrogen Credit EnergyOffice.Colorado.gov/clean-hydrogen-tax-credit

### **Line 17 Food Accessibility Credit**

Submit a copy of the credit certificate issued by the Colorado Department of Agriculture. For information about the credit, please visit <u>AG.Colorado.gov/markets/markets-funding/community-food-access-program</u>.

### Line 18 Electric-Powered Lawn Equipment Credit for qualified retailers

For information about the credit, please see Department publication Income Tax Topics: Electric-Powered Lawn Equipment Credit

### **Line 19 Colorado Film Incentive Credit**

Submit a copy of the credit certificate issued by the Colorado Office of Film, Television and Media. For information about the credit, please visit *OEDIT.Colorado.gov/colorado-film-incentive*.

### Line 20 Refundable CHIPS Zone Credit(s)

Complete the Certified Economic Development Credit Schedule for Taxpayers with a Refund Certificate (DR 1370) and enter the amount from line 24 on this line 20. Submit form DR 1370, and any required certificates, with this schedule. Taxpayers who are claiming credits from form DR 1370 are encouraged to file electronically to avoid processing delays. For more information, please visit OEDIT.Colorado.gov/CHIPS-Zones-Program.

#### Line 21 Colorado Promise Tuition and Fee Credit

Eligible students who attend Colorado public institutions of higher education with family incomes of \$90,000 or less are eligible for complete reimbursement of any out-of-pocket tuition and fees they pay for postsecondary education. You can claim this credit only if you received a certificate from the institution you attended confirming your eligibility for the credit and stating the amount of credit you may claim.

The eligible student can claim the credit even if their tuition and fees were paid by another person, such as a parent. This credit cannot be claimed by another person, such as a parent, even if that person paid the tuition and fees.

Additional information about the credit is available online at CDHE.Colorado.gov/affordability-in-higher-education-and-promise-programs.

### **Line 22 Aircraft Modification for Unleaded Fuel Credit**

You may claim this credit only if you own an aircraft that is designed to run on leaded aviation gasoline and you modify it to use unleaded aviation gasoline instead. The aircraft must be registered with the Federal Aviation Administration in Colorado. You may claim the credit only if a supplemental type certificate or any other authorization that approves the completed modification of the aircraft to be powered by unleaded aviation gasoline has been issued. The allowable credit is equal to 50% of the actual out-of-pocket expenses you incurred and paid during tax year 2025 for the purpose of modifying the aircraft. The credit you may claim is limited to \$500 for each qualifying aircraft you modified during the tax year. If you are claiming credit for more than one aircraft, you must file electronically. Please see section 39-22-560, C.R.S., for additional eligibility requirements.

### **Line 23 Apprenticeship Credit**

You may claim this credit only if you received a tax credit certificate from Apprenticeship Colorado in The Office of Future Work. The allowable credit amount is stated on the tax credit certificate. The credit is allowed only to employers of Registered Apprenticeship Programs in Colorado for apprentices they employ in "New & Emerging" occupations. Please visit <u>Apprenticeship.Colorado.gov/tax-credit</u> for additional information.

### **Line 24 Disability Assistance Credit**

You may claim this credit only if you meet several requirements.

- You must have been a Colorado resident for the entirety of 2025.
- You must have been disabled and been unable to engage in any substantial gainful activity for medical reasons for all of 2025.
- You must have qualified for full benefits from January 1 to December 31, 2025, from a bona fide public or private plan or source, based solely on your disability.
- Your federal adjusted gross income cannot exceed \$20,000 if you are a single filer.
- Your federal adjusted gross income cannot exceed \$32,000 if you are filing a joint return.

If you meet all of these requirements, check the applicable box(es) on your return to indicate the source of payments you received for full disability benefits for the entire taxable year. You must provide documentation to verify your receipt of disability benefits.

If you received full disability benefits from Social Security or SSI, you must submit a copy of an income letter, benefits letter, or TPQY letter, or BPQY letter from the Social Security Administration when filing your return. The letter must be less than 90 days old.

If you received full benefits from the Department of Human Services or a bona fide public or private plan, you must provide a copy of a letter issued by the agency that pays the benefits. Veterans Administration Award letters must show the disability percentage at 50% or more.

Enter the applicable credit amount from the following tables on line 24 of form DR 0104CR, based on your federal adjusted gross income from line 34 of your form DR 0104.

### Single Filers

Adjusted Gross Income	Credit Amount
Up to \$10,000	\$1,200
\$10,001 to \$12,500	\$1,000
\$12,501 to \$15,000	\$800
\$15,001 to \$17,500	\$600
\$17,501 to \$20,000	\$400

### **Joint Filers**

Adjusted Gross Income	Credit Amount
Up to \$16,000	\$1,200
\$16,001 to \$20,000	\$1,000
\$20,001 to \$24,000	\$800
\$24,001 to \$28,000	\$600
\$28,001 to \$32,000	\$400

### **Line 25 Qualified Care Worker Credit**

Complete form DR 1217, Qualified Care Worker Tax Credit, and enter the amount from line 7 on this line 25. Submit form DR 1217 with this schedule. Taxpayers who are claiming credits from form DR 1217 are encouraged to file electronically to avoid processing delays.

### Lines 27-34 Credit for Tax Paid to Another State

Colorado resident individuals may claim a credit for income tax accrued to another state for the same tax year. The credit is subject to limitations computed on lines 24-31 of the form. Please see Department publication Income Tax Topics: Credit for Tax Paid to Another State for applicable requirements and other information about this credit.

If you have income or loss from more than one state, you must file electronically and provide information for such states, including states to which you paid no tax. You must 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 that state. If you are claiming credit for tax paid to another state on your behalf by a partnership or S corporation, you must provide a copy of the statement the partnership or S corporation provided to you reporting your distributive or pro rata share of the tax paid and the income derived from sources in that state.

### **Line 35 Plastic Recycling Investment Credit**

This credit was allowed only for tax years 2022 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years but must be applied first to the earliest year possible. Please see section 39-22-114.5, C.R.S., for information about the credit.

#### **Line 36 Colorado Minimum Tax Credit**

If you claimed and were allowed a federal income tax credit for prior year minimum tax on federal Form 8801, you may claim a Colorado minimum tax credit. The Colorado credit is generally equal to 12% of your federal minimum tax credit but cannot exceed your Colorado income tax liability. Enter the amounts of both the federal and Colorado credits in the space provided. Please see Department publication Income *Tax Topics: Colorado Minimum Tax Credit* for information.



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 37 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 37 of the DR 0104CR. For more information on this credit, review (§39-22-514, C.R.S.).

### **Lines 50-52 Preservation of Historic Structures Credit**

The Preservation of Historic Structures credit (§39-22-514.5, C.R.S.) must be claimed on lines 50 through 52 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 Child Care Center Investment Credit**

If you operated a child care center, family child care home, or foster care home, you may be able to claim a credit for investments you made in qualified tangible personal property to be used in the operation of that child care center or home. The credit is equal to 20% of the qualified investment. You must submit a copy of the facility license issued by the Department of Early Childhood (formerly by the Department of Human Services) and a list of depreciable tangible personal property for which the credit is being claimed. For more information, please see section 39-22-517, C.R.S.

### **Line 39 Employer Child Care Facility Investment Credit**

If you were an employer that provided licensed child care facilities for the benefit of your employees, you may be able to claim a credit for investments you made in qualified tangible personal property to be used in the operation of that facility. The credit is equal to 10% of the qualified investment during the tax year in qualified tangible personal property to be used in the operation of the child care facility.



You must submit a copy of the facility license issued by the Department of Early Childhood (formerly by the Department of Human Services) and a list of depreciable tangible personal property for which the credit is being claimed. For more information, please see section 39-22-517, C.R.S.

#### Line 40 School-to-Career Investment Credit

This credit was allowed only for tax years 2024 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years but must be applied first to the earliest year possible. Please see section 39-22-520, C.R.S., for additional information.

### **Line 41 Colorado Works Program Credit**

This credit was allowed only for tax years 2024 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to three years but

must be applied first to the earliest year possible. Please see section 39-22-521, C.R.S., for additional information.

### **Line 42 Child Care Contribution Credit**

You may claim a credit for any qualifying monetary contribution you made to a qualifying child care facility or program in Colorado. The facility must be either licensed by the applicable state agency, such as the Department of Early Childhood or the Department of Human Services, or registered with the Department of Revenue. The credit is 50% of the total qualifying contribution, subject to certain limitations. Please see Department publication <u>Income Tax Topics: Child Care Contribution Credit</u> for additional information.



You must submit with your return a Child Care Contribution Tax Credit Certification (DR 1317) from the organization receiving the contribution.

### Line 43 Long-term Care Insurance Credit

You may be able to claim a credit if you are a Colorado resident who purchases or makes payments for a long-term care insurance policy. In general, you can only claim the credit if your federal taxable income does not exceed \$50,000. If you are filing a joint return and have two policies or for a joint policy that covers you and your spouse separately, you can claim the credit if your federal taxable income does not exceed \$100,000. The amount of the credit is generally equal to 25% of the amount paid for the policy during the tax year, but the credit cannot exceed \$150 per policy. Please see Department publication *Income Tax Topics: Long-Term Care Insurance Credit* for additional information.



You must submit a year-end statement to show premiums paid.

### **Line 44 Aircraft Manufacturer New Employee Credit**

This credit was allowed only for tax years 2022 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years, but must be applied first to the earliest year possible. Please see section 39-35-104, C.R.S., for information about the credit.

### **Line 45 Remediation of Contaminated Land Credit**

You may claim for the approved environmental remediation of contaminated property you own in Colorado. You may also claim any credit duly transferred to you. The approved environmental remediation expenditures, and any transfer of the credit, must be certified by the Department of Public Health and Environment ("CDPHE"). Please see Department publication *Income Tax Topics: Remediation of Contaminated Land Credit* for additional information.



You must submit a copy of the CDPHE certification and Department form DR 0349 with your return.

### Line 46 Colorado Job Growth Incentive Credit

You may claim the credit certified by the Economic Development Commission for an approved project. Information regarding the credit is available at <a href="https://ocenter.com/ocenter.c



You must submit certification from the Office of Economic Development and International Trade with your return.

### Line 47 Certified Colorado Disability Funding Committee License Fee Credit

This credit was allowed only for tax years 2024 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years but must be applied first to the earliest year possible. Please see section 39-22-535, C.R.S., for additional information

### **Line 48 Advanced Industry Investment Credit**

A credit is allowed for a qualified investment in a qualified small business that is in an advanced industry. Investors must apply to the Colorado Office of Economic Development and International Trade ("OEDIT") for certification. Information regarding the credit is available at OEDIT.Colorado.gov/advanced-industries-investment-tax-credit.



You must submit a copy of the OEDIT certification with your return.

### **Line 49 CHFA Housing Credits**

Three different housing credits are available to qualified taxpayers who own a direct or indirect interest in a qualified housing development:

- The Affordable Housing Credit
- The Affordable Housing in Transit-Oriented Communities Credit
- The Middle-Income Housing Credit

Each credit is allowed in an amount determined by the Colorado Housing and Finance Authority (C H F A). Please visit CHFAinfo.com/rental-housing/housing-credit/colorado-state-affordable-housing-tax-credit for additional information.



You must submit the CHFA certification with your return.

### Line 53 Rural Jump-Start Zone Credit

You may be able to claim a credit if you either owned or worked for an approved business operating in a Rural Jump-Start Zone. Information about the credits and the Rural Jump-Start Zone Program is available online at OEDIT.Colorado.gov/rural-jump-start-program.



You must submit form DR 0113 and the credit certificate from the Office of Economic Development and International Trade.

### Line 54 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 55 Retrofitting a Residence to Increase a Residence's Visitability Credit

An income tax credit of up to \$5,000 is available to help people with an illness, impairment or disability retrofit their residence for greater accessibility and independence. Additional credits of up to \$5,000 are allowed with respect to each qualifying person with a disability in the family. 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 DOH. Colorado.gov/home-modification-tax-credit.



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

### Line 56 Credit for Employer Contributions to Employee 529 Plan

Enter the amounts from form DR 0289 lines 3 and 4.



Submit the DR 0289 when claiming this credit.

### Line 57 Credit for Employer Paid Leave of Absence for Live Organ Donation

This credit was allowed only for tax years 2024 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years but must be applied first to the earliest year possible. Please see section 39-22-540, C.R.S., for additional information.

### **Line 58 Wildfire Mitigation Expense Credit**

A nonrefundable income tax credit is available for landowners who perform wildfire mitigation measures on their real property during the tax year. The amount of credit is 100% of the costs incurred up to the first \$1,000 of costs. The maximum credit is \$1,000. The credit may not be claimed if your federal taxable income (FTI) is greater than \$129,200. The credit is subject to other limitations and requirements. We strongly recommend that you read Department publication *Income Tax Topics: Wildfire Mitigation Measures* to properly calculate and claim this credit.



Submit copies of receipts for qualified costs for wildfire mitigation for your property.

### **Line 59 Enterprise Zone Contribution Credit**

You may claim a credit for monetary or in-kind contributions you made to an enterprise zone administrator or to a certified enterprise zone. The credit is generally equal to 25% of the value of the contribution, but is limited to \$100,000, with additional limitations applicable to in-kind contributions. Please see Department publication Income Tax Topics: Enterprise Zone Contribution Credit for additional information.



You must submit the credit certificate from the Office of Economic Development and International Trade with your return.

### Line 60 Nonrefundable Residential Energy Storage Systems Credit if Not Assigned

A nonrefundable income tax credit is available for building owners who install qualifying residential energy storage systems into residential buildings in Colorado and who do not assign the credit to the seller. The amount of the credit that exceeds the building owner's income tax due is not refunded and may not be carried forward to any future years' income tax due. The amount of the credit is the amount calculated on Line 3 of the Residential Energy Storage System Credit Eligibility Certification and Assignment Election (DR 1307).



Submit the DR 1307 when claiming this credit.

### Line 61 and 62. Homeless Contribution Credit

You may claim a credit for monetary or in-kind contributions you made to an eligible homelessness related project approved by the Colorado Division of Housing on line 61. Enter your credit certificate number on line 62. Please visit <u>DOH.Colorado.gov/hctc</u> for additional information.



You must submit the credit certificate issued by the nonprofit organization administering the approved project with your return.

### Line 63 Employer Assistance for Home Purchase Credit

You may be able to claim a credit if you are an employer that establishes one or more qualifying home savings accounts for your employees in Colorado. The credit is generally equal to 5% of the amount of the contribution, subject to certain limitations. Please see Department publication Income Tax Topics: Employer Contributions to Home Savings Accounts for additional information.

### 2025 Colorado Income Tax Table with tax rate of 4.4%

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 12. Then read across to the tax column and enter this amount on DR 0104 line 13. Part-year residents and nonresidents, enter tax on DR 0104PN line 36.

Taxable	Income		Taxable	Income		Taxable	Income		Taxable	Income		Taxable	Income	
Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX
\$0	\$10	\$0	\$5,100	\$5,200	\$227	\$10,600		\$469	\$16 100	\$16,200	\$711	\$21,600	\$21,700	\$953
\$10	\$30	\$1	\$5,200	\$5,300	\$231	\$10,700		\$473		\$16,300	\$715		\$21,800	\$957
\$30	\$50	\$2	\$5,300	\$5,400	\$235	\$10,800	\$10,900	\$477		\$16,400	\$719	\$21,800	\$21,900	\$961
\$50	\$75	\$3	\$5,400	\$5,500	\$240	\$10,900		\$482		\$16,500	\$724		\$22,000	\$966
\$75	\$100	\$4	\$5,500	\$5,600	\$244	\$11,000	\$11,100	\$486	\$16,500	\$16,600	\$728	\$22,000	\$22,100	\$970
\$100	\$200	\$7	\$5,600	\$5,700	\$249	\$11,100		\$491	, .,	\$16,700	\$733		\$22,200	\$975
\$200	\$300	\$11	\$5,700	\$5,800	\$253	\$11,200		\$495		\$16,800	\$737		\$22,300	\$979
\$300 \$400	\$400 \$500	\$15 \$20	\$5,800 \$5,900	\$5,900 \$6,000	\$257 \$262	\$11,300 \$11,400		\$499 \$504		\$16,900 \$17,000	\$741 \$746		\$22,400 \$22,500	\$983 \$988
\$500	\$600	\$24	\$6,000	\$6,000	\$266	\$11,500		\$504		\$17,000	\$740 \$750		\$22,600	\$992
\$600	\$700	\$29	\$6,100	\$6,200	\$271	\$11,600		\$513		\$17,200	\$755		\$22,700	\$997
\$700	\$800	\$33	\$6,200	\$6,200	\$275	\$11,700		\$513		\$17,200	\$755 \$759		\$22,700	\$1,001
\$800	\$900	\$37	\$6,300	\$6,400	\$279		\$11,900	\$521		\$17,400	\$763		\$22,900	\$1,005
\$900	\$1,000	\$42	\$6,400	\$6,500	\$284	\$11,900	\$12,000	\$526	\$17,400	\$17,500	\$768	\$22,900	\$23,000	\$1,010
\$1,000	\$1,100	\$46	\$6,500	\$6,600	\$288	\$12,000	\$12,100	\$530	\$17,500	\$17,600	\$772	\$23,000	\$23,100	\$1,014
\$1,100	\$1,200	\$51	\$6,600	\$6,700	\$293	\$12,100		\$535		\$17,700	\$777		\$23,200	\$1,019
\$1,200	\$1,300	\$55	\$6,700	\$6,800	\$297	\$12,200		\$539		\$17,800	\$781		\$23,300	\$1,023
\$1,300 \$1,400	\$1,400 \$1,500	\$59 \$64	\$6,800 \$6,900	\$6,900 \$7,000	\$301 \$306	\$12,300 \$12,400		\$543 \$548		\$17,900 \$18,000	\$785 \$790		\$23,400 \$23,500	\$1,027 \$1,032
\$1,500	\$1,600	\$68	\$7,000	\$7,000	\$310	\$12,400		\$552		\$18,100	\$790 \$794		\$23,600	\$1,032
\$1,600	\$1.700	\$73	\$7,100	\$7,200	\$315	\$12.600		\$557		\$18,200	\$799		\$23,700	\$1,041
\$1,700	\$1,800	\$77	\$7,100	\$7,200	\$319	\$12,000	, ,	\$557 \$561		\$18,300	\$803		\$23,800	\$1,041
\$1,800	\$1,900	\$81	\$7,300	\$7,400	\$323	\$12,800		\$565		\$18,400	\$807		\$23,900	\$1,049
\$1,900	\$2,000	\$86	\$7,400	\$7,500	\$328	\$12,900	\$13,000	\$570		\$18,500	\$812	\$23,900	\$24,000	\$1,054
\$2,000	\$2,100	\$90	\$7,500	\$7,600	\$332	\$13,000	\$13,100	\$574	\$18,500	\$18,600	\$816	\$24,000	\$24,100	\$1,058
\$2,100	\$2,200	\$95	\$7,600	\$7,700	\$337	\$13,100		\$579		\$18,700	\$821		\$24,200	\$1,063
\$2,200	\$2,300	\$99	\$7,700	\$7,800	\$341	\$13,200		\$583		\$18,800	\$825		\$24,300	\$1,067
\$2,300 \$2,400	\$2,400 \$2,500	\$103 \$108	\$7,800 \$7,900	\$7,900 \$8,000	\$345 \$350	\$13,300 \$13,400		\$587 \$592		\$18,900 \$19,000	\$829 \$834		\$24,400 \$24,500	\$1,071 \$1,076
\$2,500	\$2,600	\$112	\$8,000	\$8,100	\$354	\$13,500		\$596		\$19,100	\$838		\$24,600	\$1,080
\$2,600	\$2,700	\$117	\$8,100	\$8,200	\$359	\$13,600	\$13 700	\$601	\$19 100	\$19,200	\$843	\$24 600	\$24,700	\$1,085
\$2,700	\$2,800	\$121	\$8,200	\$8,300	\$363	\$13,700		\$605		\$19,300	\$847		\$24,800	\$1,089
\$2,800	\$2,900	\$125	\$8,300	\$8,400	\$367	\$13,800		\$609		\$19,400	\$851		\$24,900	\$1,093
\$2,900	\$3,000	\$130	\$8,400	\$8,500	\$372	\$13,900		\$614		\$19,500	\$856		\$25,000	\$1,098
\$3,000	\$3,100	\$134	\$8,500	\$8,600	\$376	\$14,000	\$14,100	\$618	\$19,500	\$19,600	\$860	\$25,000	\$25,100	\$1,102
\$3,100	\$3,200	\$139	\$8,600	\$8,700	\$381	\$14,100		\$623		\$19,700	\$865		\$25,200	\$1,107
\$3,200	\$3,300	\$143	\$8,700	\$8,800	\$385	\$14,200		\$627		\$19,800	\$869		\$25,300	\$1,111
\$3,300 \$3,400	\$3,400 \$3,500	\$147 \$152	\$8,800 \$8,900	\$8,900 \$9,000	\$389 \$394	\$14,300 \$14,400		\$631 \$636		\$19,900 \$20,000	\$873 \$878		\$25,400 \$25,500	\$1,115 \$1,120
\$3,500	\$3,600	\$156	\$9,000	\$9,100	\$398	\$14,500		\$640		\$20,100	\$882		\$25,600	\$1,124
\$3,600	\$3,700	\$161	\$9,100	\$9,200	\$403	\$14,600	\$14.700	\$645		\$20,200	\$887		\$25,700	\$1,129
\$3,700	\$3,800	\$165	\$9,200	\$9,300	\$407	\$14,700		\$649		\$20,300	\$891		\$25,800	\$1,133
\$3,800	\$3,900	\$169	\$9,300	\$9,400	\$411	\$14,800	\$14,900	\$653	\$20,300	\$20,400	\$895	\$25,800	\$25,900	\$1,137
\$3,900	\$4,000	\$174	\$9,400	\$9,500	\$416	\$14,900		\$658		\$20,500	\$900		\$26,000	\$1,142
\$4,000	\$4,100	\$178	\$9,500	\$9,600	\$420	\$15,000		\$662		\$20,600	\$904		\$26,100	\$1,146
\$4,100	\$4,200	\$183	\$9,600	\$9,700	\$425	\$15,100		\$667		\$20,700	\$909		\$26,200	\$1,151
\$4,200 \$4,300	\$4,300 \$4,400	\$187 \$191	\$9,700 \$9,800	\$9,800 \$9,900	\$429 \$433	\$15,200 \$15,300		\$671 \$675		\$20,800	\$913 \$017		\$26,300	\$1,155
\$4,300	\$4,400	\$191		\$9,900	\$433 \$438	\$15,300 \$15,400		\$675 \$680		\$20,900 \$21,000	\$917 \$922		\$26,400 \$26,500	\$1,159 \$1,164
\$4,500	\$4,600	\$200	\$10,000	,	\$442	\$15,500		\$684		\$21,100	\$926		\$26,600	\$1,164
\$4,600	\$4,700	\$205	\$10,100		\$447	\$15,600		\$689		\$21,200	\$931		\$26,700	\$1,173
\$4,700	\$4,800	\$209	\$10,100		\$451	\$15,700		\$693		\$21,300	\$935		\$26,800	\$1,173
\$4,800	\$4,900	\$213	\$10,300	\$10,400	\$455	\$15,800		\$697	\$21,300	\$21,400	\$939		\$26,900	\$1,181
\$4,900	\$5,000	\$218	\$10,400		\$460	\$15,900		\$702		\$21,500	\$944		\$27,000	\$1,186
\$5,000	\$5,100	\$222	\$10,500	\$10,600	\$464	\$16,000	\$16,100	\$706	\$21,500	\$21,600	\$948	\$27,000	\$27,100	\$1,190

# **Colorado Income Tax Table (Continued)**

Taxable	Income		Taxable	Income		Taxable	Income		Taxable	Income		Taxable	Income	
Over	But	TAX	Over	But	TAX	Over	But	TAX	Over	But	TAX	Over	But	TAX
	not over			not over			not over	21 -21		not over			not over	
	\$27,200 \$27,300	\$1,195 \$1,199		\$31,700 \$31,800	\$1,393 \$1,397		\$36,200 \$36,300	\$1,591 \$1,595		\$40,700 \$40,800	\$1,789 \$1,793		\$45,200 \$45,300	\$1,987 \$1,991
	\$27,300	\$1,199		\$31,800	\$1,397		\$36,400	\$1,595		\$40,800	\$1,793		\$45,400	\$1,991
	\$27,500	\$1,208		\$32,000	\$1,406		\$36,500	\$1,604		\$41,000	\$1,737		\$45,500	\$2,000
	\$27,600	\$1,212		\$32,100	\$1,410		\$36,600	\$1,608		\$41,100	\$1,806		\$45,600	\$2,004
	\$27,700	\$1,217		\$32,200	\$1,415		\$36,700	\$1.613		\$41,200	\$1,811		\$45,700	\$2,009
	\$27,700	\$1,217		\$32,200	\$1,415	1 1	\$36,700	\$1,613		\$41,300	\$1,815	1 1	\$45,700	\$2,009
	\$27,900	\$1,225	,	\$32,400	\$1,423		\$36,900	\$1,621		\$41,400	\$1,819		\$45,900	\$2,017
	\$28,000	\$1,230	,	\$32,500	\$1,428	, ,	\$37,000	\$1,626	, ,	\$41,500	\$1,824		\$46,000	\$2,022
\$28,000	\$28,100	\$1,234		\$32,600	\$1,432	\$37,000	\$37,100	\$1,630		\$41,600	\$1,828	\$46,000	\$46,100	\$2,026
\$28.100	\$28,200	\$1,239	\$32.600	\$32,700	\$1,437	\$37.100	\$37,200	\$1,635	\$41.600	\$41,700	\$1,833	\$46.100	\$46,200	\$2,031
\$28,200	\$28,300	\$1,243	\$32,700	\$32,800	\$1,441		\$37,300	\$1,639	\$41,700	\$41,800	\$1,837		\$46,300	\$2,035
\$28,300	\$28,400	\$1,247	\$32,800	\$32,900	\$1,445	\$37,300	\$37,400	\$1,643	\$41,800	\$41,900	\$1,841	\$46,300	\$46,400	\$2,039
\$28,400	\$28,500	\$1,252	\$32,900	\$33,000	\$1,450	\$37,400	\$37,500	\$1,648	\$41,900	\$42,000	\$1,846	\$46,400	\$46,500	\$2,044
\$28,500	\$28,600	\$1,256	\$33,000	\$33,100	\$1,454	\$37,500	\$37,600	\$1,652	\$42,000	\$42,100	\$1,850	\$46,500	\$46,600	\$2,048
	\$28,700	\$1,261		\$33,200	\$1,459		\$37,700	\$1,657		\$42,200	\$1,855		\$46,700	\$2,053
\$28,700	\$28,800	\$1,265	\$33,200	\$33,300	\$1,463	\$37,700	\$37,800	\$1,661	\$42,200	\$42,300	\$1,859	\$46,700	\$46,800	\$2,057
	\$28,900	\$1,269	, ,	\$33,400	\$1,467		\$37,900	\$1,665	1 1	\$42,400	\$1,863	, .,	\$46,900	\$2,061
	\$29,000	\$1,274		\$33,500	\$1,472		\$38,000	\$1,670		\$42,500	\$1,868		\$47,000	\$2,066
\$29,000	\$29,100	\$1,278		\$33,600	\$1,476		\$38,100	\$1,674		\$42,600	\$1,872		\$47,100	\$2,070
	\$29,200	\$1,283	\$33,600	\$33,700	\$1,481		\$38,200	\$1,679	\$42,600	\$42,700	\$1,877		\$47,200	\$2,075
	\$29,300	\$1,287	1 1	\$33,800	\$1,485		\$38,300	\$1,683		\$42,800	\$1,881		\$47,300	\$2,079
	\$29,400	\$1,291		\$33,900	\$1,489	,	\$38,400	\$1,687	, , , , , ,	\$42,900	\$1,885	1 1	\$47,400	\$2,083
	\$29,500	\$1,296		\$34,000	\$1,494		\$38,500	\$1,692		\$43,000	\$1,890		\$47,500	\$2,088
	\$29,600	\$1,300		\$34,100	\$1,498		\$38,600	\$1,696		\$43,100	\$1,894		\$47,600	\$2,092
	\$29,700	\$1,305		\$34,200	\$1,503		\$38,700	\$1,701		\$43,200	\$1,899		\$47,700	\$2,097
	\$29,800	\$1,309 \$1,313		\$34,300	\$1,507	1 1	\$38,800	\$1,705 \$1,709		\$43,300 \$43,400	\$1,903	1	\$47,800	\$2,101 \$2,105
	\$29,900 \$30,000	\$1,318		\$34,400 \$34,500	\$1,511 \$1,516		\$38,900 \$39,000	\$1,709		\$43,500	\$1,907 \$1,912		\$47,900 \$48,000	\$2,105
	\$30,100	\$1,322		\$34,600	\$1,520		\$39,100	\$1,718		\$43,600	\$1,916	1 1	\$48,100	\$2,114
	\$30,200	\$1,327		\$34,700	\$1,525		\$39,200	\$1,723		\$43,700	\$1,921		\$48,200	\$2,119
	\$30,200	\$1,327		\$34,700	\$1,525		\$39,200	\$1,723		\$43,800	\$1,921		\$48,300	\$2,113
1 1	\$30,400	\$1,335	1 1	\$34.900	\$1,533	1 1	\$39,400	\$1,731		\$43.900	\$1,929	1 1	\$48.400	\$2,127
	\$30,500	\$1,340	\$34,900	\$35,000	\$1,538		\$39,500	\$1,736	\$43,900	\$44,000	\$1,934	\$48,400	\$48,500	\$2,132
\$30,500	\$30,600	\$1,344	\$35,000	\$35,100	\$1,542	\$39,500	\$39,600	\$1,740	\$44,000	\$44,100	\$1,938	\$48,500	\$48,600	\$2,136
\$30,600	\$30,700	\$1,349	\$35,100	\$35,200	\$1,547	\$39,600	\$39,700	\$1,745	\$44,100	\$44,200	\$1,943	\$48,600	\$48,700	\$2,141
	\$30,800	\$1,353	\$35,200	\$35,300	\$1,551		\$39,800	\$1,749	\$44,200	\$44,300	\$1,947	\$48,700	\$48,800	\$2,145
\$30,800	\$30,900	\$1,357	\$35,300	\$35,400	\$1,555	\$39,800	\$39,900	\$1,753	\$44,300	\$44,400	\$1,951	\$48,800	\$48,900	\$2,149
	\$31,000	\$1,362		\$35,500	\$1,560		\$40,000	\$1,758		\$44,500	\$1,956		\$49,000	\$2,154
\$31,000	\$31,100	\$1,366	\$35,500	\$35,600	\$1,564	\$40,000	\$40,100	\$1,762	\$44,500	\$44,600	\$1,960	\$49,000	\$49,100	\$2,158
	\$31,200	\$1,371		\$35,700	\$1,569		\$40,200	\$1,767		\$44,700	\$1,965		\$49,200	\$2,163
	\$31,300	\$1,375		\$35,800	\$1,573		\$40,300	\$1,771		\$44,800	\$1,969		\$49,300	\$2,167
	\$31,400	\$1,379		\$35,900	\$1,577		\$40,400	\$1,775		\$44,900	\$1,973		\$49,400	\$2,171
	\$31,500	\$1,384 \$1,388		\$36,000	\$1,582 \$1,586		\$40,500	\$1,780 \$1,784		\$45,000	\$1,978		\$49,500	\$2,176
φυ 1,500	\$31,600	φ1,300	φ30,000	\$36,100	\$1,586	φ+0,500	\$40,600	\$1,784	φ+3,000	\$45,100	\$1,982		\$49,600	\$2,180
													\$49,700	\$2,185
							_						\$49,800 \$49,900	\$2,189
wor	kshe	et to	r taxa	i ela	ncon	nes o	ver \$	50,00	JU				\$50,000	\$2,193 \$2,198

Colorado Taxable Income from Form 104 line 11	\$
Multiply by 4.4%	X .044
Colorado Tax	\$



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#### 2025 Colorado Individual Income Tax Return

•	Res	sid	en	CV	Sta	tus
---	-----	-----	----	----	-----	-----

Full-Year

Part-Year or Nonresident (or combination of full-year, part-year, or nonresident). You must submit form DR 0104PN with your return.

Abroad on due date

#### **Taxpayer Information**

Your Last Name
 Your First Name
 Your Middle Initial

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

Deceased:

 Yes - 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 (MM/DD/YYYY)

#### Spouse's Information

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

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

Deceased: • Yes - 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 (MM/DD/YYYY)

This page is required.



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Your Last Name (match page 1)

Your First Name (match page 1)

Your Middle Initial

Contact Inform	nation						
<ul><li>Mailing Address</li></ul>					• Phone Number		
• City					• State	• ZIP Code	
• Foreign Country	(if applicable)						
<b>Dependents</b>	Ha a a E da a a a da a	.1-	at file also too nic	U			
if you have mor	e than 5 depender	its, you mu	st file electronic	cally.			
Dependent 1:	Child Tax Credit:	• Yes	Deceased:	<ul><li>Yes</li></ul>			
Last Name		• First Na	ime		• SSN or ITIN	● Year of Birth	
Dependent 2:	Child Tax Credit:	• Yes	Deceased:	• Yes			
• Last Name		• First Na	ime		• SSN or ITIN	● Year of Birth	
Dependent 3:	Child Tax Credit:	• Yes	Deceased:	• Yes			
Last Name		<ul><li>First Na</li></ul>	ime		• SSN or ITIN	<ul><li>Year of Birth</li></ul>	
Dependent 4:	Child Tax Credit:	• Yes	Deceased:	• Yes			
• Last Name		• First Na	ime		• SSN or ITIN	● Year of Birth	
Dependent 5:	Child Tax Credit:	• Yes	Deceased:	• Yes			
Last Name		First Na	ıme		• SSN or ITIN	<ul><li>Year of Birth</li></ul>	



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Your Middle Initial

SSN or ITIN (match page 1)

To see if you or members of your household qualify for free or reduced-cost health coverage, check this box if:

- You are a Colorado resident and at least one person in your household does not have health coverage and
- You give permission for the Colorado Department of Revenue to share the information on Form DR 0104EE with Connect for Health Colorado (the Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing.

Ro	und To The Nearest Dollar	
1.	Federal Taxable Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 15 • 1	00
Ad	ditions to Federal Taxable Income	
2.	State Income Tax Addback (see instructions) • 2	00
3.	Qualified Business Income Deduction Addback (see instructions)	00
4.	Standard or Itemized Federal Deduction Addback (see instructions)	00
5.	Business meals deducted pursuant to section 274(k) of the Internal Revenue Code • 5	00
6.	Nonqualified CollegeInvest Tuition Savings Account distributions (see instructions) • 6	00
7.	Nonqualified Colorado ABLE Account distributions (see instructions)	00
8.	Reserved for future use	00
9.	Other Additions, explain (see instructions) • 9	00
	Explain:	



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Colorado Subtractions	<u> </u>	
	ne DR 0104AD Schedule, line 22, you 0104AD schedule with your return	• 11
<b>12.</b> Colorado Taxable Ir	ncome, subtract line 11 from line 10	• 12
Tax, Prepayments and C	Credits: see 104 Book for full-year tax tal	ole and part-year DR 0104PN Schedule
	ax table or the DR 0104PN line 36, you 0104PN with your return if applicable	. • 13
	n Tax from the DR 0104AMT line 8, you 0104AMT with your return	. • 14
<b>15.</b> Recapture of prior y	rear credits	. • 15
46 Cubtatal aum of line	oo 12 through 15	16
	es 13 through 15	. 16
sum of lines 17, 18,	dits from the DR 0104CR line 65, the 19, and 20 cannot exceed line 16, you 0104CR with your return	. • 17
calculated, or from t 17, 18, 19, and 20 c	erprise Zone credits used – as the DR 1366 line 26, the sum of lines cannot exceed line 16, you must submit our return	. <b>◆ 18</b>
the sum of lines 17,	PS Zone Credit from DR 1370, line 22, 18, 19, and 20 cannot exceed line 16, R 1370 with your return	. • <b>19</b>
17, 18, 19 and 20 ca	x Credit from DR 1330, the sum of lines annot exceed line 16, you must submit our return	00
	otract the sum of lines 17, 18, 19, and	21
	t from form DR 0619, lines 4 and 11, DR 0619 with your return	. • 22
	equired Repayment, sum of lines	00
	This page is required.	



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Your Middle Initial

Tax, Prepayments and Credits (continued):	
24. Colorado Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return	• <b>24</b>
25. Prior-year Estimated Tax Carryforward	• 25
26. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• <b>26</b>
27. Extension Payment remitted with the DR 0158	00
<b>28.</b> Other Prepayments: ● DR 0104BEP ● DR 1079	• 28
29. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return	• 29
<b>30.</b> Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return	• 30
<b>31.</b> Refundable Credits from the DR 0104CR line 26, you must submit the DR 0104CR with your return	K J C J
<b>32.</b> Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return	• 32
<b>33.</b> Subtotal, sum of lines 24 through 32	33



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Modified Adjusted (Lines 34 through 37 ar					ect your Colors	ado tay liahility	
· ·	•	•			ect your colors		
<b>34.</b> Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 11a • <b>34</b>						00	
35. Nontaxable Social Security Income • 35							
<b>36.</b> Nontaxable inter	est income fro	om state and	local bonds	• 36		00	
37. Sum of lines 34 to amount	•			37		00	
<b>Modified AGI Tiers</b>	for TABOR S	State Sales Ta	ax Refund				
If line 37 is:	\$52,000 or less	\$52,001 <b>–</b> \$105,000	\$105,001 <b>–</b> \$168,000	\$168,001 <b>–</b> \$233,000	\$233,001 <b>–</b> \$299,000	\$299,001 or more	
Single Filers Enter	\$19	\$25	\$29	\$35	\$37	\$59	
Joint Filers Enter	\$38	\$50	\$58	\$70	\$74	\$118	
38. TABOR State Sales Tax Refund: For full-year Colorado residents, born before 2007, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Your return must be postmarked or transmitted by the extension due date. Use the amount on line 37 and reference the table above						00	
<b>39.</b> Sum of lines 33 a	and 38			39		00	
<b>40.</b> Overpayment, if line 23 from line	_					00	
<b>41.</b> Estimated Tax C any	=		=			00	
<b>42.</b> Refund, subtract I all or a portion of complete and sul	your refund to	o a qualified C	colorado charit	ïy,		00	

This page is required.



DR 0104 (10/03/25)

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**47.** Amount You Owe, sum of lines 43 through 46 ...... • **47** 

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.

# Routing Number Account Number Type: Checking Savings CollegeInvest 529

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

#### **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.

NoYes. Complete the following:

Designee's Name
 Phone Number



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Your Last Name (match page 1)

Your First Name (match page 1)

Your Middle Initial

SSN or ITIN (match page 1)

Sign Below		
Under penalties of perjury, I declare that to the best of my knowledge and bel correct, and complete.	ief, this	return is true,
Your Signature		Date (MM/DD/YY)
Spouse's Signature. If joint return, <b>both</b> must sign.		Date (MM/DD/YY)
Paid Preparer's Name	Paid Pr	reparer's Phone
Paid Preparer's Address		
City	State	ZIP Code

#### File and Pay

You may file and pay at: Colorado.gov/RevenueOnline or

If you are mailing this return with a check or payment, please send all eight required pages to:

Colorado Department of Revenue Denver, CO 80261-000**6** 

If you are mailing this return without a check or payment, please send all eight required pages to:

Colorado Department of Revenue Denver, CO 80261-000**5** 

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

DR 0104EE (09/10/25)

COLORADO DEPARTMENT OF REVENUE

Denver CO 80261-0008

Tax. Colorado.gov

# Colorado Easy Enrollment Information Form Instructions

Colorado taxpayers can now share certain information from their state tax return with the Colorado Health Benefit Exchange (Connect for Health Colorado) and the Colorado Department of Health Care Policy & Financing to find out if they qualify for free or reduced-cost health coverage (Colorado Law: 39-21-113(25) C.R.S). If you give your permission, the Department of Revenue will share only the information on form DR 0104EE which includes:

- Name and date of birth for you, your spouse, and everyone listed on your taxes as your dependent (your tax household).
- Social Security Number (SS N) or Individual Taxpayer Identification Number (ITI N) for you, your spouse, and your dependents. (This is optional for each person.)
- Your address, phone number, and email address so they can contact you.
- Your income.
- Whether you filed your return electronically or on paper.

This information will only be used to check if you can enroll in health coverage and qualify for help paying for coverage. For more information about getting health coverage, visit Connect for Health Colorado at <a href="https://connectforhealthco.com">https://connectforhealthco.com</a>.

To see if you or members of your household qualify for free or reduced-cost health coverage, check the box on DR 0104 page 3 if:

- · At least one person in your household does not have health coverage; and
- You give permission for the Colorado Department of Revenue to share the information on Form DR 0104EE with Connect for Health Colorado (the Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing.

To share your information, complete form DR 0104EE and submit it with your return. If you are using software, the software may autofill the form for you, but check it to make sure it is accurate and complete.

#### Instructions for the DR 0104EE

#### Section A: Household Contact Information

Complete this information so Connect for Health Colorado can contact you to help you enroll in health coverage. Make sure your name, phone number, email address, and mailing address are correct and complete.

#### **Section B: Household Member and Income Information**

Complete this information so Connect for Health Colorado can check if you or members of your household qualify for free or reduced-cost health coverage. Your household includes yourself, your spouse, and everyone you claim as a dependent on your federal income tax return. Dependents are usually children who live with you but may include other relatives you support financially.

**Line 1:** Enter your tax household size here. Include yourself, your spouse, and everyone you claim as a dependent on your federal income tax return.

**Line 2:** Enter your adjusted gross income from your federal income tax form 1040, 1040 SR, or 1040 SP. line 11a.



DR 0104EE (09/10/25)

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Denver CO 80261-0008

Tax. Colorado.gov

**Line 3:** Enter the information about yourself, your spouse, and dependents in the table below. For each person the Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) is optional. If your household size is larger than the fields provided, please file electronically.

**Note:** If you agree to share this information, please complete (or verify) this form to the best of your ability and include it with your tax return. If filing by paper, ensure that it is mailed with your return. If filing electronically through your tax preparer or a software program, this form may be completed using the software. If you do not agree to share this information, please do not complete this form and do not include it with your return.



DR 0104EE (09/10/25)
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Denver CO 80261-0008
Tax. Colorado.gov
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#### **Section A: Household Contact Information**

● Last Name		• First Name			Middle Initial
Phone Number	• Email Address				
Mailing Address					
City			State	ZIP	

#### Section B: Household Member and Income Information

Complete this section with information for all members of your tax household. For purposes of obtaining health coverage, your tax household typically consists of yourself, your spouse, and any person that you claim as a tax dependent on your federal income tax return. For more information about who may be claimed as a tax dependent on your federal income tax return and would be considered a part of your tax household, review IRS Publication 501.

1.	Enter your tax household size here. Include yourself, your spouse, and all individuals that you claim as a dependent on your federal income tax return (i.e. a household with spouses filing jointly and one tax dependent child = household size of 3; enter "3" in this field)	•	1
2.	Enter your adjusted gross income from your federal form 1040, 1040 SR, or 1040 SP, line 11a	•	2

# DR 0104EE (09/10/25) COLORADO DEPARTMENT OF REVENUE Denver CO 80261-0008 Tax. Colorado.gov Page 2 of 2

**3.** Enter information about **yourself**, your spouse, and all individuals that you claim as a dependent on your federal income tax return in the table below.

Last Name	● First Name	<ul><li>Middle Initial</li></ul>
Date of Birth	• SSN or ITIN (optional)	
• Last Name	● First Name	Middle Initial
Date of Birth	• SSN or ITIN (optional)	
• Last Name	● First Name	Middle Initial
Date of Birth	• SSN or ITIN (optional)	
Last Name	● First Name	<ul><li>Middle Initial</li></ul>
Date of Birth	• SSN or ITIN (optional)	
• Last Name	● First Name	Middle Initial
Date of Birth	• SSN or ITIN (optional)	
<ul><li>Date of Birth</li><li>Last Name</li></ul>	● SSN or ITIN (optional)  ● First Name	● Middle Initial
		● Middle Initial
• Last Name	● First Name	<ul><li>Middle Initial</li><li>Middle Initial</li></ul>
<ul><li>Last Name</li><li>Date of Birth</li></ul>	• First Name • SSN or ITIN (optional)	
<ul><li>Last Name</li><li>Date of Birth</li><li>Last Name</li></ul>	<ul><li>First Name</li><li>SSN or ITIN (optional)</li><li>First Name</li></ul>	



DR 0104CH (09/02/25)

COLORADO DEPARTMENT OF REVENUE
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# 2025 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 or DR 0104EZ to ensure that your selected organizations receive the donations you have designated.

Name SSN or ITIN

### If line 42 of DR 0104 or line 10 of DR 0104EZ is not greater than zero, stop. You cannot complete this schedule.

-	mpioto uno concedio.	
1.	Colorado Nongame Conservation and Wildlife Restoration  Cash Fund	00
2.	Colorado Domestic Abuse Program Fund • 2	00
3.	Homeless Prevention Activities Program Fund • 3	00
4.	Western Slope Military Veterans Cemetery Fund • 4	00
5.	Pet Overpopulation Fund • 5	00
6.	Military Family Relief Fund • 6	00
7.	American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund	00

DR 0104CH (09/02/25)

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Name (match page 1)

SSN or ITIN (match page 1)

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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.



DR 0104AD (09/15/25)
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#### 2025 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

Su	btractions from Federal Taxable Income			
1.	Taxable refunds, credits, and offsets of state taxes from Federal Form 1040, Schedule 1, line 1	• 1		00
2.	U.S. Government Interest	• 2	<u>!</u>	00
3.	Primary Taxpayer Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions)	• 3	<b>:</b>	00
4.	Primary Taxpayer Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions)	• 4	<b>,</b>	00
	Deceased SSN or ITIN			
5.	Spouse Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions)	• 5	;	00
6.	Spouse Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions)	• 6	i	00
	Deceased SSN or ITIN			

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Name (match page 1)

7.	Primary Taxpayer Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions)		00
8.	Spouse Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions).		00
9.	Colorado Agricultural Land Capital Gain Subtraction. You must submit a DR 1316 with your return to qualify for this subtraction.		00
10.	CollegeInvest Contribution: (see instructions)	. 10	00
	◆ Owner's SSN or ITIN     ◆ Total Contribution    ◆ Owner's Name		
11.	Colorado ABLE Contribution: (see instructions)  • Owner's SSN or ITIN  • Total Contribution  • Owner's Name	• 11	00
12.	Qualifying Charitable Contribution	. 12	00
	Total Contribution	• \$	
13.	Qualified Reservation Income.	13	00
14.	PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986	. 14	00
15.	Railroad Benefit Subtraction.	. 15	00
16.	Colorado Marijuana and Natural Medicine Business Deduction.	16	00
17.	Reacquisition of Colorado Residency During Active Duty Military Service Subtraction	17	00

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Name (match page 1)

SSN or ITIN (match page 1)

Employee Subtraction for Employer Contribution to Home     Savings Account	00
19. FAMLI benefits received and included in federal taxable income ● 19	00
20. Other Subtractions, explain below • 20 Explain	00
<b>.</b>	
21. Carryforward Subtractions Allowed Under HB21-1002	<u></u>

line 11 on the DR 0104...... • 22

22. Subtotal, sum of lines 1 through 21, transfer the amount to



DR 0900 (06/10/25)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
Tax.Colorado.gov

# Instructions for Individual Income Tax Payment Form See payment form on page 2

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.

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 "2025 DR 0104" on the memo line. Be sure to keep a cop y 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.

DR 0900 (06/10/25)
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#### 2025 Individual Income Tax Payment Form

(Calendar year - Due April 15, 2026)

#### Caution!

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. This address and zip code is exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Social Security number or ITIN and "2025 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 Code Amount of Payment \$

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.

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM



DR 0158 (07/03/25)

COLORADO DEPARTMENT OF REVENUE

Denver CO 80261-0008

Tax. Colorado.gov

# 2025 Extension Payment for Colorado Individual Income Tax Instructions

#### **Automatic Filing Extension**

Colorado offers an automatic six-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 Tax Topics: Penalties and Interest 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. If the due date falls on a weekend or legal holiday, payment will be due the next business day.

#### **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. The extension due date for filing remains October 15. If the due date falls on a weekend or legal holiday, payment will be due the next business day.

#### **Pay Online**

Visit <u>Colorado.gov/RevenueOnline</u> 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. The DR 0158 is not required to be sent if an online payment is made. Please be advised that a small processing fee may apply to e-check or credit card payments.

#### **Tax Payment Worksheet** Photocopy for your records before returning **Amount** 1. Income tax your expect to owe..... 2. Tax payments and credits: **Amount** a. Colorado income tax withheld. Amount **b.** Colorado estimated income tax payments..... Amount **c.** Other payments and credits..... Amount **d.** Total tax payments and credits – Add line 2a through 2c. Amount 3. Total due – Subtract line 2d from line 1. Enter the result here and on the

form below.

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Denver CO 80261-0008
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(0019)

#### 2025 Extension Payment for Colorado Individual Income Tax

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

Return the DR 0158 with check or money order payable to the "Colorado Department of Revenue". Mail payments to Colorado Department of Revenue, Denver, Colorado 80261-0008. This address and zip code is exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Social Security number or ITIN and "2025 DR 0158" 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 Initia
Spouse's SSN or ITIN			
Spouse's Last Name	Spouse's First Name		Middle Initia
Address			
City	St	tate	ZIP Code
			Amount of Payment
		9	6

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.

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM



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# Form 104PN Part-Year Resident/Nonresident Tax Calculation Schedule 2025

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 2025. 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 11 of the DR 0104. If you filed federal form 1040NR, see the instructions.

1. • Taxpayer is (mark one):

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

Part-Year Resident from: Beginning (MM/YY) Ending (MM/YY)

2. • Spouse is (mark one):

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

Part-Year Resident from: Beginning (MM/YY) Ending (MM/YY)

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

**4.** Enter all income from your federal form 1040, line 1z.

Federal Information
 Colorado Information

00

DR 0104PN (09/24/25) Colorado Department of Revenue Tax. Colorado.gov Page 2 of 7

Taxpayer's Name (match page 1)

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.					
	Federal Information	00	Colorado Information	00		
6.	Enter the sum of all taxable interest and or	dinary di	vidends from your federal form 1040.			
	• Federal Information	00	Colorado Information	00		
7.	Enter income from line 6 that was earned we the ownership of real or tangible personal p	•	were a resident of Colorado or derived from located in Colorado.	1		
	Federal Information	00	Colorado Information	00		
8.	Enter Unemployment or FAMLI Compensa	tion from	your federal form 1040, Schedule 1, line 7.			
	Federal Information	00	Colorado Information	00		
9.	Enter income from line 8 that is from Colora another state's benefits received while you		•			
	Federal Information	00	Colorado Information	00		
10.	Enter all capital gains and (losses) from both	h your fe	deral form 1040, line 7 and 1040, Schedule 1			
	• Federal Information	00	Colorado Information	00		
11.	Enter income from line 10 that was earned resident and/or was earned on property loc	•				
	Federal Information	00	Colorado Information	00		

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Taxpayer's Name (match page 1)

12.	Enter the sum of all income from your fede	ral form	1040, lines 4b, 5b, and 6b.	
	Federal Information	00	Colorado Information	00
13.	Enter income from line 12 that was received	during th	at part of the year you were a Colorado reside	nt.
	Federal Information	00	Colorado Information	00
14.	Enter the sum of all business income or (lo 1040. These amounts are found on two se	,	farm income or (loss) from your federal form	
	● Federal Information	00	Colorado Information	00
15.	Enter income from line 14 that was earned resident and/or was earned from Colorado	_		
	Federal Information	00	Colorado Information	00
16.	Enter all supplemental income and (loss) for	ound on	your federal form 1040, Schedule 1, line 5.	
	Federal Information	00	Colorado Information	00
17.		the part o	orado sources; and/or rent and royalty income of the year you were a Colorado resident; and taxable to Colorado during the tax year.	
	Federal Information	00	Colorado Information	00
18.	Enter the sum of all other income from your	federal f	orm 1040, Schedule 1, lines 1, 2a, and 9.	
	Federal Information	00	Colorado Information	00
	List Type			

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Taxpayer's Name (match page 1)

19.	Enter income from line 18 that was earned resident and/or was derived from Colorado	_		
	Federal Information  List Type	00	Colorado Information	00
20.	Total Income. Enter total other income ame	ount four	nd on your federal form 1040.	
	Federal Information	00	Colorado Information	00
21.	Total Colorado Income. Enter the total from	the Colo	rado column, lines 5, 7, 9, 11, 13, 15, 17 and	19.
	Federal Information	00	Colorado Information	00
22.	Enter all federal adjustments from your fed	deral forn	า 1040.	
	Federal Information		Colorado Information	
	List Type	00		00
23.	Enter adjustments from line 22 as follows			
	Federal Information List Type	00	Colorado Information	00

- Educator expenses, IRA deduction, business expenses of reservists, performing artists and feebasis 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 and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20).

Nonresidents for treatment of other additions.

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Taxpayer's Name (match page 1)

•	Moving expenses for members of the Armed Forces.			
line	treatment of other adjustments reported to the the Colorado Individual Income ar Residents & Nonresidents.		deral form 1040, 1040 SR, or 1040 SP, uide and/or the Income Tax Topics: Part	-
24. Adjusted Gross Income. Enter amount from your federal form 1040.				
	Federal Information	00	Colorado Information	00
25.	Colorado Adjusted Gross Income. Subtract line 23 from line 21.			
	Federal Information	00	Colorado Information	00
<b>26.</b> Additions to Adjusted Gross Income. Enter the sum of lines 5 through 7 and line 9 Form 104 excluding any charitable contribution adjustments.			•	
	Federal Information	00	Colorado Information	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.*			
	Federal Information	00	Colorado Information	00
28.	Total of lines 24 and 26			
	Federal Information	00	Colorado Information	00
29.	Total of lines 25 and 27			
	Federal Information	00	Colorado Information	00
* S	ee the Individual Income Tax Guide and/o	or the In	come Tax Topics: Part-Year Residents &	

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Taxpayer's Name (match page 1)

30.	Subtractions from Adjusted Gross Income. Enter the amount from line 11 of Colorado Form 104 excluding any qualifying charitable contributions.				
	● Federal Information	00	Colorado Information	00	
31.	. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows:				
	Federal Information	00	● Colorado Information	00	
	The state income tax refund subtraction	n to the e	xtent included on line 19 above		
	The federal interest subtraction to the e	extent inc	luded on line 7 above		
	<ul> <li>The pension/annuity subtraction and the PERA or DPS retirement subtraction to the extent included on line 13 above</li> </ul>				
	The Colorado Agricultural 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.				
	Federal Information	00	Colorado Information	00	
33.	3. Modified Colorado Adjusted Gross Income. Subtract line 31 from line 29.				
	Federal Information	00	Colorado Information	00	
34.	Divide line 33 by line 32. Round to the fourth decimal place, i.e. xxx.xxxx				
	Federal Information	%	Colorado Information	%	
35.	<b>5.</b> Tax from the tax table based on income reported on the DR 0104 line 12.				
	Federal Information		Colorado Information	00	



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Taxpayer's Name (match page 1)

<b>36.</b> Apportioned tax. Multiply line 35 by the	ne percentage	e on line 34. Enter here and on DR 0104 l	ine 13.
Federal Information		Colorado Information	
	00		00



DR 0104CR (09/24/25)

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#### Form 104CR

#### **Individual Credit Schedule 2025**

Taxpayer's Last Name First Name Middle Initial

SSN or ITIN

Use this schedule to calculate your income tax credits. For best results, visit <u>Tax.Colorado.gov</u> 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, include all required documents with your paper return.
- If you received any of these credits from a partnership or S corporation, 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, submit with your return a written statement that includes all
  relevant information.
- Round all dollar amounts to the nearest whole dollar. Calculate percentages to four decimal places (i.e., xxx.xxxx).

#### Part I — Refundable Credits

га						
1.	CO Child tax credit from line 11 or 13 of the DR 0104CN. You must submit the DR 0104CN with your return	1	00			
2.	Child and Dependent Care Expenses Credit from the DR 0347, you must submit the DR 0347 with your return •	2	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 on your DR 0104 for each qualifying child. Read the instructions in the 104 book and Income Tax Topics: Earned Income Tax Credit for additional guidance on completing this section. If you were not able to claim the federal EITC (including your spouse and up to three of your dependents, if applicable), see form DR 0104TN.



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Taxpayer's Last Name First Name Middle Initial

SSN or ITIN

3.	Earned Income calculated from your federal return, see the Form 1040 Instructions.	• 3	00
4.	Federal EITC from Form 1040, 1040 SR, or 1040 SP, line 27a	• 4	00
5.	COEITC, multiply line 4 by 50% (0.50)	• 5	00
6.	<b>Part-year residents only</b> , multiply line 5 by the percentage on line 34 of the DR 0104PN (If the percentage exceeds 100%, use 100%.)	• 6	00
7.	Business Personal Property Credit: Use the calculation in the 104 Book instructions. You must submit a copy of the assessor's statement with your return	• 7	00
8.	Refundable Renewable Energy Tax Credit from line 28 of the DR 1366. You must submit the DR 1366 with your return	• 8	00
9.	ITIN Filers or Certain Filers Under Age 25 Only, COEITC from line 18 (or 19) of DR 0104TN. You must submit DR 0104TN with your return	• 9	00
10.	Early Childhood Educator Income Tax Credit. You must submit the DR 1703 with your return	• 10	00
11.	Partner's or shareholder's share of tax paid with composite return or SALT Parity election	• 11	00
12.	Credits for Employee-Owned Businesses. You must submit the certificate from the Office of Economic Development with your return.	• 12	00
13.	Alternative Transportation Options Credit	• 13	00
14.	Heat Pump Credit for Registered Contractors from DR 1322, line 7	• 14	00
15.	Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return	• 15	00



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<b>16.</b> Certified Greenhouse Gas Avoidance Credits. You must submit certificate(s) from the Colorado Energy Office with your return.		00
17. Food Accessibility Credit, certified by the Department of Agriculture	. • 17	00
<b>18.</b> Electric-Powered Lawn Equipment Credit for qualified retailers	• 18	00
19. Colorado Film Incentive Credit	. • 19	00
20. Refundable CHIPS Zone Credit(s) from the DR 1370 line 24 you must submit the DR 1370 with your return		00
21. Colorado Promise Tuition and Fee Credit	. • 21	00
22. Aircraft Modification for Unleaded Fuel Credit	. • 22	00
If you are claiming an Aircraft Modification for Unleaded Fuel Credit, enter	your FAA supplemental type certificate number	er.
23. Apprenticeship Credit	• 23	00
24. Disability Assistance Credit (must check applicable box(es) to indicate eligibility)	. • 24	00

- I (or my spouse, if filing jointly) was totally disabled for all of 2025 and received payment of full benefits from Social Security or SSI based solely on such disability.
- I (or my spouse, if filing jointly) was totally disabled for all of 2025 and received payment of full benefits from the Department of Human Services based solely on such disability.
- I (or my spouse, if filing jointly) was totally disabled for all of 2025 and received payment of full benefits from a bona fide public or private plan or source based solely on such disability.

You must include proof of disability (see instruction book for examples of proof).



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25.	Qualified Care Worker Credit. You must submit the DR 1217 with your return	• 25	00
26.	Total refundable credits, sum of lines 1, 2, 5 (or 6), 7-25. Enter the sum on the DR 0104 line 31	26	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 or loss from more than one state, you must file electronically. Lines 28
  through 31 must be calculated and reported separately for each even if there was no tax
  liability to the state.

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 that state.

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Тахр	ayer's Last Name	First Nan	ne	Middle Initial
SSN	or ITIN			
Part	t III — Other Credits			
first carr	Tax.Colorado.gov/Income-Tax-Credicolumn to report the total credit availaryforward). Then, use the second column tax liability.	able (the amo	unt generated this year plus ar	ny prior-year
35.	Carry forward of prior year plastic	recycling inve	estment credit.	
,	• Credit Available <b>Column (A)</b>	00	◆ Credit Used Column B	00
36.	Colorado Minimum Tax Credit.			
	<ul><li>Credit Available Column (A)</li><li>2025 Federal Minimum Tax Credit (fill below)</li></ul>	00 w):	◆ Credit Used <b>Column B</b>	00
37.	Carry forward of prior year Historic	Property Pre	eservation credit (per <b>§39-22-5</b>	14, C.R.S.).
,	• Credit Available <b>Column (A)</b>	00	• Credit Used Column B	00
	Child Care Center Investment credit, depreciable tangible personal proper	•		nse and a list of
,	• Credit Available <b>Column (A)</b>	00	◆ Credit Used Column B	00
	Employer Child Care Facility Investmand a list of depreciable tangible pers			facility license
,	• Credit Available <b>Column (A)</b>	00	• Credit Used Column B	00

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Taxpayer's Last Name First Name Middle Initial SSN or ITIN **40. Carry forward of prior** year School-to-Career Investment credit. • Credit Available Column (A) • Credit Used Column B 00 **41. Carry forward of prior** year Colorado Works Program credit. • Credit Used Column B Credit Available Column (A) 00 **42.** Child Care Contribution credit, you must submit each DR 1317 with your return. • Credit Available Column (A) Credit Used Column B 00 43. Long-term Care Insurance credit, you must submit a year-end statement to show premiums paid with your return. • Credit Available Column (A) Credit Used Column B 00 44. Carry forward of prior year Aircraft Manufacturer New Employee credit. • Credit Available Column (A) Credit Used Column B 00 00 **45.** Remediation of Contaminated Land Credit, you must submit a copy of the CDPHE certification and DR 0349 with your return. • Credit Used Column B • Credit Available Column (A) 46. Colorado Job Growth Incentive credit, you must submit certification from OEDIT with your return. • Credit Available Column (A) • Credit Used Column B 00

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Taxpayer's Last Name First Name Middle Initial SSN or ITIN 47. Carry forward of prior year Certified Colorado Disability Funding Committee License Fee credit. • Credit Available Column (A) • Credit Used Column B 00 **48.** Advanced Industry Investment credit, you must submit a copy of the certification with your return. Credit Available Column (A) Credit Used Column B 00 **49.** CHFA Housing Credits, you must submit CHFA certification with your return. • Credit Available Column (A) Credit Used Column B 00 **50.** Preservation of Historic Structures credit (**per §39- 22-514.5**, **C.R.S.**) carried forward from a prior year. Credit Used Column B • Credit Available Column (A) 00 00 51. 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. • Credit Available Column (A) Credit Used Column B 00 52. If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT, History Colorado, or local granting authority..... • 52 53. Rural Jump-Start Zone credit, you must submit certificate from Office of Economic Development AND the DR 0113 with your return. • Credit Available Column (A) Credit Used Column B

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Taxpayer's Last Name First Name Middle Initial SSN or ITIN **54.** Rural & Frontier Health Care Preceptor credit, you must submit your certification with your return. • Credit Available Column (A) • Credit Used Column B 00 **55.** Retrofitting a Residence to Increase a Residence's Visitability Credit, you must submit certificate from Division of Housing. • Credit Used Column B • Credit Available Column (A) 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 **56.** Credit for employer contributions to employee 529 plan, you must submit DR 0289 with your return. • Credit Used Column B • Credit Available Column (A) 00 **57.** Carry forward of prior year credit for employer paid leave of absence for live organ donation. Credit Available Column (A) Credit Used Column B 00 **58.** Wildfire Mitigation Expenses Credit • Credit Available Column (A) Credit Used Column B **59.** Enterprise Zone Contribution Credit, you must submit the certificate from OEDIT with your return. Credit Available Column (A) Credit Used Column B 00



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Taxpayer's Last Name First Name Middle Initial SSN or ITIN 60. Nonrefundable Residential Energy Storage Systems Credit from line 3 of DR 1307, which you must submit with your return. • Credit Available Column (A) Credit Used Column B **61.** Homeless Contribution Credit, you must submit the certificate (to substantiate your contribution). • Credit Used Column B • Credit Available Column (A) 00 62. If you are claiming a Homeless Contribution Credit, enter your credit certificate number. • 62 **63.** Employer Assistance for Home Purchase Credit. • Credit Available Column (A) • Credit Used Column B **64.** Total of column A lines 35 through 63 (exclude lines 52 and 62 certificate numbers). Credit Available Column (A) Credit Used Column B 00 00 65. Nonrefundable Credits Used, total of column B plus any amount from line 34, exclude lines 52 and 62 certificate numbers. Also enter this amount on the DR 0104 line 17. Credit used cannot exceed credit available.



# **Child and Dependent Care Expenses Credit**

#### Instructions

Use this form to determine if you can claim the Colorado Child and Dependent Care Expenses credit or Low-Income Child Care Expenses tax credit. For information about any federal form or publication listed below, please visit *IRS.gov* 

## **Eligibility**

To be able to claim the Colorado credit for child and dependent care expenses, you must file federal form 1040, 1040SR, 1040SP, or 1040NR and you (and/or your spouse) must have been a part or full-year resident of Colorado. Colorado non-resident filers may not claim this credit.

If you were not required to file a federal income tax return, you may still be eligible for the Low-Income Child Care Expenses credit. However, you may need to complete a pro-forma federal income tax return in order to complete the required calculations. To claim the credit, you must meet all of the following tests:

- **1.** The care must be for one or more qualifying persons.
- 2. You (and your spouse if filing jointly) must have earned income during the year.
- You must pay child care expenses so you (and your spouse if filing jointly) can work or look for work. Qualifying expenses are defined under Section 21 of the Internal Revenue Code.
- **4.** You must make payments for child and dependent care expenses to someone you (and your spouse) cannot claim as a dependent. If you make payments to your child, he or she cannot be your dependent and must be age 19 or older by the end of the year. You cannot make payments to:
  - a. Your spouse, or
  - **b.** The parent of your qualifying person if your qualifying person is your child and under the age of 13.
- **5.** You cannot claim this credit if your federal filing status is Married Filing Separate.
- **6.** You must identify the care provider on this form.

It is recommended that you fully review IRS Publication 503 for eligibility tests and the definition of qualifying income and children. All of the information in this form is required and your credit may be denied if it is incomplete.

## Part I: Person or Organization Who Provided the Care

Use this section to list the name, address and Social Security or Federal Employer ID number of the child care provider(s) you used. If you are unable to provide the Social Security or Federal Employer ID number of the child care provider, you must show that you attempted to obtain the required information by including such proof with this form.

List the total amount paid for the full year of child and dependent care, paid to each provider. If you have more than two care providers or if the provider is non-profit, please file your return electronically.

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## Part II: Qualifying Child and Dependent Information

For lines 2a – 2d, list each qualifying child and dependent, their year of birth and their Social Security number. You must also list the amount of child or dependent care expenses for each specific child or dependent. The dependent information entered here must match the dependent information on your individual income tax return, DR 0104. If you are claiming the Low-Income Child Care Expenses credit, do not include any expenses paid for a child or dependent over the age of 12.

Complete lines 2e through 4 as instructed on the form. If the amount on line 4 is greater than \$60,000 do not continue because you do not qualify for this credit.

If line 4 is \$60,000 or less, enter the amount from line 9a of federal form 2441, Child and Dependent Care Expenses, on line 5 of this form DR 0347.

For line 6 enter your tax from your federal income tax form 1040, 1040SR, 1040SP, or 1040NR line 18. If you claimed a Federal Child and Dependent Care Expenses Credit, continue to Part III. Otherwise, if you could not claim a Federal Child and Dependent Care Expenses Credit and your adjusted gross income is \$25,000 or less, skip to Part IV.

If you have more than four qualifying children or dependents, please file your return electronically.

#### Part III: Child and Dependent Care Expenses Credit

For line 8 enter the amount from line 11 of federal form 2441.

For line 9 multiply line 8 by the decimal on line 7.

Full-year residents, enter the amount from line 9 on form DR 0104CR line 2. Part-year residents continue to Part V.

#### Part IV: Low-Income Child Care Expenses

If you were not required to file a federal income tax return or were unable to claim the Federal Child and Dependent Care Expenses Credit and the amount of line 4 is \$25,000 or less, use Table A to calculate the credit allowed for expenses paid for the care of any qualifying child under the age of 13. Otherwise, go back to Part III to calculate your credit.

For line 11 multiply line 3 by the decimal on line 10.

For line 12 enter the smaller amount of line 11 or the appropriate amount from Table A.

Full-year residents, enter the amount from line 12 on form DR 0104CR line 2. Part-year residents continue to Part V.

#### Part V: Part Year Resident Limitation

Complete this part only if you were a part-year resident of Colorado in 2025. For line 13, enter the percentage from DR 0104PN line 34.

For line 14 multiply the amount from line 9 or line 12 by the percentage from line 13. Enter this amount on line 2 of DR 0104CR.



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# 2025 Child and Dependent Care Expenses Tax Credit

For Tax Year

City

You MUST submit this form with your complete Colorado Individual Income Tax Return, including forms DR 0104 and DR 0104CR. You must also submit a copy of your federal income tax return and IRS form 2441 with your Colorado return.

Thoroughly read the instructions to be certain you are eligible for this credit. Be sure to complete all required information. Failure to do so may result in a denied credit or delayed refund.

Taxpayer Name SSN or ITIN

# Part I: Persons or Organizations Who Provided the Care. You must complete this part.

If you have more than two care providers or if the providers	ler is non-profit, see the inst	tructions.			
● 1(a). Care Provider's First Name or Business Name					
• Last Name	● Middle Initial ● (b) SSN, ITI	N or FEIN			
• (c) Street Address					
• City	● State ● ZIP Code	• (d) Amount Paid			
• (e). Care Provider's First Name or Business Name		Ψ			
Last Name	● Middle Initial ● (f) SSN, ITIN	N or FEIN			
• (g) Street Address					

● State ● ZIP Code

• (h) Amount Paid

\$

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SSN or ITIN (match page 1)

# Part II: Qualifying Child Information. You must complete this part. If you have more than four qualifying children, see the instructions.

• 2(a). Child's First Name	• Last Name	Middle Initial
● Year of Birth ● SSN or ITIN	<ul><li>Qualified expenses you paid in 2025 for the pers</li></ul>	on listed in <b>2(a)</b>
• 2(b). Child's First Name	Last Name	Middle Initial
● Year of Birth ● SSN or ITIN	<ul><li>Qualified expenses you paid in 2025 for the pers</li></ul>	on listed in 2(b)
● 2(c). Child's First Name	Last Name	Middle Initial
Year of Birth	<ul> <li>Qualified expenses you paid in 2025 for the pers</li> </ul>	on listed in <b>2(c)</b>
● 2(d). Child's First Name	• Last Name	Middle Initial
Year of Birth	<ul><li>Qualified expenses you paid in 2025 for the pers</li></ul>	on listed in 2(d)
<b>2(e).</b> Enter the sum of all qualified child care	e expenses \$	
<b>2(f).</b> Enter your earned income	\$	
<b>2(g).</b> If filing a joint return, enter the earned in other person	.D	

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3.	Enter the smallest of line 2(e), 2(f) [or 2(g) only if filing a joint return]	• 3	\$		
4.	Enter your adjusted gross income from your federal income tax form 1040, 1040-SR, 1040-SP, or 1040-NR line 11a	• 4	\$		
lf th	e amount of line 4 is greater than \$60,000 STOP, you do not q	ualify	for th	is credit.	
5.	Enter the amount from line 9a of federal form 2441, child and dependent care expenses. If you did not complete federal form 2441, enter \$0	• 5	\$		
6.	Enter your tax from your federal income tax form 1040, 1040-SR, 1040-SP, or 1040-NR line 18	• 6	\$		
lf yc	ou claimed a credit on federal form 2441, continue to Part III. C	other	wise, g	jo to Part	IV.
	t III: Child and Dependent Care Expenses Credit plete this part if line 6 is greater than \$0 AND line 4 is \$60,000 or	less			
7.	Allowable percentage of federal credit	7			0.50
8.	Enter the amount from line 11 of federal Form 2441, child and dependent care expenses	• 8			
9.	Multiply line 8 by the decimal on line 7. Full-year residents, enter this amount on DR0104CR line 2, Part-year residents, continue to Part V	9			
	t IV: Low-Income Child Care Expenses Credit plete this part if line 6 is \$0 AND line 4 is \$25,000 or less.				
10.	Allowable percentage of low-income child care expenses	10			0.25
11.	Multiply line 3 by the decimal on line 10	• 11			



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### Table A

Number of Qualifying Children	Amount
One qualifying child	\$500
Two or more qualifying children	\$1,000

## Part V: Part-Year Resident Limitation

13.	Part-year residents <b>only</b> : Enter the percentage from DR 0104PN line 34. If the percentage exceeds 100%, enter 100%	13	
14.	Multiply the amount from line 9 or line 12 by the percentage from line 13. Enter the result on line 2 of DR 0104CR	• 14	\$



# **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 Prevention 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.

# STATE OF COLORADO DEPARTMENT OF REVENUE



## Please read all instructions before completing the forms.

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# **Voluntary Contribution Eligible Funds (Continued)**

## **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.

## Feeding Colorado

Feeding Colorado is an association of the five Feeding America food banks serving all of Colorado. Member food banks include Care and Share Food Bank for Southern Colorado, Community Food Share, Food Bank for Larimer County, Food Bank of the Rockies, and Weld Food Bank.

#### Animal Protection Fund

The Animal Protection Fund is a lifeline, directly funding critical sheltering, feed, and vet care for animals suffering from neglect, cruelty, and natural disasters. Your donation empowers local governments and non-profits, easing their burdens and enabling enforcement of animal protection laws. Give now to ensure immediate, compassionate care for animals in crisis.

## 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: dor-taxdonations.uc.r.appspot.com/