



DO NOT SEND

Colorado Earned Income Tax Credit for ITIN Filers or Certain Filers Under Age 25

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

General Instructions

If you were able to claim a federal earned income tax credit (EITC) including your spouse and up to three of your dependents, do not use this form.

You may be able to claim a Colorado Earned Income Tax Credit (COEITC) with this form, if you could not claim a federal EITC for this tax year because:

- a) 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
- b) you were under age 25 with no qualifying children, but you have a work-eligible social security number and meet the requirements for Certain Filers Under Age 25 (see below).

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 with this form.

Start by completing the eligibility checklist. If you are eligible, then complete the form to calculate your earned income and the federal EITC that you would qualify for if you were age 25 or you, your spouse, and your dependents all had a work-eligible SSN. Complete any section of the form that applies to your situation. Then transfer the applicable amount to form DR 0104CR as directed.

For more information, see Colorado publication *Income Tax Topics: Earned Income Tax Credit* and *IRS Publication 596*, but note that the COEITC allows an exception to either the IRS's SSN requirements or the minimum taxpayer age.

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

IRS Form Changes. Please note that Lines 2, 3, and 4 of form DR 0104TN should be blank, because those amounts are no longer included on Line 1 of Federal Form 1040, 1040 SR, or 1040 SP.

Specific Instructions

Clergy. Members. If you are a minister, member of religious order who has not taken a vow of poverty, or Christian Science practitioner:

- (1) Determine how much of the amount on Federal Form 1040, 1040 SR, or 1040 SP, line 1, is also included on Schedule SE, Part I, line 2.
- (2) Subtract that amount from the amount on Federal Form 1040, 1040 SR, or 1040 SP, line 1.
- (3) Enter the result on Section A, line 1 of DR 0104TN.

Other Church Employees. If you are a non-clergy employee of a church or qualified church-controlled organization that is exempt from employer Social Security and Medicare taxes:

- (1) Determine how much of the amount on Federal Form 1040, 1040 SR, or 1040 SP, line 1, is also included on Schedule SE, Part I, line 5a.
- (2) Subtract that amount from the amount on Federal Form 1040, 1040 SR, or 1040 SP, line 1.
- (3) Enter the result on Section A, line 1 of DR 0104TN.

Combat Pay. If you received nontaxable combat pay (as shown on form W-2, box 12, code Q), you may elect to include it in your earned income calculation. If you make this election, you must include all nontaxable combat pay you received. Electing to include nontaxable combat pay in earned income may increase or decrease your COEITC.

If both spouses on a joint return received nontaxable combat pay, each spouse may make a separate election. Therefore, one spouse may include combat pay in their earned income, but the other spouse may elect not to.

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



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Certain Filers Under Age 25

Not a Specified Student

You may qualify for the COEITC if you:

- (1) were age 19-24 at the end of the tax year; and
- (2) were not a specified student.

Specified Student

You may qualify for the COEITC if you:

- (1) were age 24 at the end of the tax year;
- (2) were enrolled in a program that leads to a degree, certificate, or other recognized educational credential; and
- (3) carried at least one-half the normal workload for your course of study during at least 5 calendar months of the year or an academic period, if longer. Count any month during which you were enrolled for at least part of the month, including non-consecutive months.

Qualified Homeless Youth

You may qualify for the COEITC if you:

- (1) were age 18-24 at the end of the tax year;
- (2) are an unaccompanied child or youth who is homeless or at risk of homelessness; and
- (3) are self-supporting.

Qualified Former Foster Youth

You may qualify for the COEITC if:

- (1) you were age 18-24 at the end of the tax year;
- (2) on or after the date you attained age 14, you were in foster care provided under the supervision or administration of an entity administering (or eligible to administer) a plan under Part B (related to child welfare agencies) or Part E (related to federal payments of monthly payments for eligible children) of Title IV of the Social Security Act (without regard to whether federal assistance was provided to you under such Part E); and
- (3) you consent for entities who administer a plan under part B or part E of title IV of the Social Security Act to disclose information to the Department related to your status as a qualified former foster youth.



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2022 Colorado Earned Income Tax Credit Checklist for ITIN Filers or Certain Filers Under Age 25

| | |
|--|--|
| All Taxpayers | |
| 1. Were you a full-year or part-year Colorado resident for this tax year? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If you answered YES to question 1, continue. Otherwise, you do NOT qualify for the COEITC. | |
| 2. Is your filing status married filing separately? See Rule 3 in IRS Publication 596. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 3. Are you (or your spouse if filing a joint return) treated as a nonresident alien for any part of this tax year? See Rule 4 in IRS Publication 596. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4. Are you the qualifying child of another person who is required to file a return or who files a return to claim a tax benefit? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5. Are you filing Federal Form 2555 or Federal Form 2555-EZ? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If you answered NO to questions 2-5, continue. Otherwise, you do NOT qualify for the COEITC. | |
| Qualifying Children: If you will claim any children for this credit, answer questions 6-10 for each child. Otherwise, go to question 11. See Rule 8 of IRS Publication 596 for more information. | |
| 6. Is the child your son or daughter, stepchild, foster child, brother, sister, half-brother, half-sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew)? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 7. a. Is the child permanently and totally disabled, or b. Is the child younger than you (or your spouse if filing a joint return), and i. under age 19 at the end of the tax year, or ii. under age 24 at the end of the tax year and a full time student? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 8. Did the child have the same main home as you (or your spouse if filing jointly) in the United States for more than half of the tax year? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 9. Are you the only person who may claim this child? Or are you the person eligible to claim this child under tiebreaker rules that apply to a qualifying child of more than one person? See Rule 9 in IRS Publication 596. | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 10. If the child is married, are they: a. filing a joint tax return, but only claiming a refund of withheld or estimated taxes, or b. filing separately from their spouse? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| If you answered YES to questions 6-10, the child qualifies for the COEITC. Repeat for each child. If you have qualifying children, go to question 14. Otherwise, go to question 11. | |
| With No Qualifying Children | |
| 11. Can you (and your spouse if filing a joint return) NOT be claimed as a dependent on anyone else's return? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 12. Was your main home (and your spouse's if filing a joint return) in the United States for more than half of the tax year? | <input type="checkbox"/> Yes <input type="checkbox"/> No |



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- 13.** Do you (or your spouse if filing a joint return) either:
- a. not have a work-eligible social security number, but were at least age 25 and under age 65 at the end of the tax year; OR
 - b. have a work-eligible social security number, but were:
 - i. age 24 at the end of the tax year and a specified student, or
 - ii. age 19-24 at the end of the tax year and **not** a specified student, or
 - iii. age 18-24 at the end of the tax year and a qualified former foster youth or qualified homeless youth?

Yes No

See the instructions for more information about the requirements for Certain Filers Under Age 25.

If you answered YES to questions 11-13, go to question 14. Otherwise, you do NOT qualify for the COEITC.

Income Limits

- 14.** Is your investment income less than \$10,300? See Worksheet 1 in IRS Publication 596.

Yes No

- 15.** Is your total earned income at least \$1? See Rule 7 in IRS Publication 596.

Yes No

- 16.** Are both your total earned income (see Rule 15 in IRS Publication 596) and your adjusted gross income (line 11 on Form 1040, 1040 SR, or 1040 SP) less than:
- a. 16,480 (\$22,610 if married filing jointly) with no qualifying children,
 - b. \$43,492 (\$49,622 if married filing jointly) with one qualifying child,
 - c. \$49,399 (\$55,529 if married filing jointly) with two qualifying children, or
 - d. \$53,057 (\$59,187 if married filing jointly) with three or more qualifying children?

Yes No

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



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2022 Colorado Earned Income Tax Credit Schedule for ITIN Filers or Certain Filers Under Age 25

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

Section A: All Filers

Table with 3 columns: Description, Line Number, Amount. Rows 1-9 detailing earned income components.

Section B: Self-Employed, Clergy Member, or Other Church Employee Filing Schedule SE; Self-Employed Not Required to File Schedule SE; and Statutory Employees Filing Schedule C

PART I: COMPLETE IF SELF-EMPLOYED, CLERGY MEMBER, OR OTHER CHURCH EMPLOYEE AND FILING SCHEDULE SE

Table with 3 columns: Description, Line Number, Amount. Rows 10a-10e detailing self-employment tax components.

PART II: COMPLETE IF SELF-EMPLOYED AND NOT REQUIRED TO FILE SCHEDULE SE

Do not include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Federal Form 4029 or Federal Form 4361, or any other amounts exempt from self-employment tax.

Table with 3 columns: Description, Line Number, Amount. Rows 11a-11c detailing net profit from farming and other activities.

PART III: COMPLETE IF STATUTORY EMPLOYEE FILING SCHEDULE C

Table with 3 columns: Description, Line Number, Amount. Row 12 detailing statutory employee income.



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

PART IV: ALL FILERS USING SECTION B

Table with 3 rows: 13a. Enter the earned income amount from line 9, Section A of this form. 13a 00
13b. Add lines 10e, 11c, 12, and 13a from Section B of this form. Enter the amount on this line. The total is your earned income after adjustments. 13b 00

Section C: All Filers

Table with 3 rows: 14. Enter your earned income from Section A, line 9 or Section B, line 13b of this form, whichever applies. 14 00
15. Look up the amount on Section C, line 14 in the Federal EIC Table (IRS Publication 596) to find the credit. Be sure you use the correct column for your filing status and number of qualifying children. Enter the credit here. If this line is zero, STOP. You cannot claim the COEITC. 15 00

Table with 3 rows: 16. Enter the amount from Federal Form 1040, 1040 SR, or 1040 SP, line 11. 16 00
17. Are the amounts on Section C, lines 16 and 14 the same?

- YES: Skip Section C, line 18; enter the amount from Section C, line 15 on Section C, line 19.
NO: Go to Section C, line 18.

Table with 3 rows: 18. If you have: No qualifying children, is the amount on Section C, line 16 less than \$9,200 (\$15,300 if married filing jointly?) One or more qualifying children, is the amount on Section C, line 16 less than \$20,150 (\$26,300 if married filing jointly?)
YES: Leave this line blank. Enter the amount from Section C, line 15 on Section C, line 19.
NO: Look up the amount on Section C, line 16 in the Federal EIC Table (IRS Publication 596) to find the credit. Be sure you use the correct column for your filing status and number of qualifying children. Enter the credit here.

Table with 3 rows: 18 00
19. Enter the smaller of Section C, Line 15 or Line 18, which is the federal earned income credit you would qualify for. 19 00
20. COEITC, multiply Section C, line 19 by 20% (0.20). Full-year residents, enter this amount on line 9 of DR 0104CR. Part-year residents, continue to line 21. 20 00
21. Part-year residents only, multiply Section C, line 20 by the percentage on line 34 of DR 0104PN (If the percentage exceeds 100%, use 100%). Enter this amount on line 9 of DR 0104CR if applicable. 21 00

Section D: Qualifying Child Information

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

*Check only if child was deceased before SSN or ITIN was assigned in 2022, see instructions.