



250104CR19999

DR 0104CR (09/24/25)

COLORADO DEPARTMENT OF REVENUE

Tax.Colorado.gov

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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 Tax.Colorado.gov to research eligibility requirements and other information about these credits before following the line-by-line instructions contained below.

- Be sure to submit the required supporting documentation as indicated for each credit. Most e-file software and tax preparers have the ability to submit this schedule and attachments electronically. However, Revenue Online can also be used to file your return and attachments electronically. Otherwise, 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

1. CO Child tax credit from line 11 or 13 of the DR 0104CN.
You must submit the DR 0104CN with your return..... • 1
2. Child and Dependent Care Expenses Credit from the
DR 0347, you must submit the DR 0347 with your return..... • 2

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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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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. Part-year residents only , 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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- 16.** Certified Greenhouse Gas Avoidance Credits. You must submit certificate(s) from the Colorado Energy Office with your return..... • **16** 00
- 17.** Food Accessibility Credit, certified by the Department of Agriculture..... • **17** 00
- 18.** 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..... • **20** 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.
- 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**
- 26.** Total refundable credits, sum of lines 1, 2, 5 (or 6), 7-25.
Enter the sum on the DR 0104 line 31..... **26**

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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.

- 27.** Name of other state..... •
- 28.** Total of lines 13 and 14 form DR 0104..... • **28**
- 29.** Modified Colorado adjusted gross income from sources in
the other state, see Income Tax Topics: Credit for Tax Paid
to Another State..... • **29**
- 30.** Total modified Colorado adjusted gross income..... • **30**
- 31.** Divide line 29 by line 30. Round to four decimal places,
i.e. xxx.xxxx..... **31**
- 32.** Multiply line 28 by the percentage on line 31..... **32**
- 33.** Tax liability to the other state..... • **33**
- 34.** Allowable credit, the smaller of lines 32 or 33..... • **34**

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Part III — Other Credits

Visit [Tax.Colorado.gov/Income-Tax-Credits](https://tax.colorado.gov/income-tax-credits) for limitations that are specific to each credit. Use the first column to report the total credit available (the amount generated this year plus any prior-year carryforward). Then, use the second column to report the amount you are using this year to offset your tax liability.

35. Carry forward of prior year plastic recycling investment credit.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

00

36. Colorado Minimum Tax Credit.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

00

• 2025 Federal Minimum Tax Credit (fill below):

37. Carry forward of prior year Historic Property Preservation credit (per §39-22-514, C.R.S.).

• Credit Available **Column (A)**

00

• Credit Used **Column B**

00

38. Child Care Center Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

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39. Employer Child Care Facility Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return.

• Credit Available **Column (A)**

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• Credit Used **Column B**

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40. Carry forward of prior year School-to-Career Investment credit.

• Credit Available **Column (A)**

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• Credit Used **Column B**

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41. Carry forward of prior year Colorado Works Program credit.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

00

42. Child Care Contribution credit, you must submit each DR 1317 with your return.

• Credit Available **Column (A)**

00

• 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)**

00

• Credit Used **Column B**

00

44. Carry forward of prior year Aircraft Manufacturer New Employee credit.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

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45. Remediation of Contaminated Land Credit, you must submit a copy of the CDPHE certification and DR 0349 with your return.

• Credit Available **Column (A)**

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• Credit Used **Column B**

00

46. Colorado Job Growth Incentive credit, you must submit certification from OEDIT with your return.

• Credit Available **Column (A)**

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• Credit Used **Column B**

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47. Carry forward of prior year Certified Colorado Disability Funding Committee License Fee credit.

• Credit Available **Column (A)**

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• 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)**

00

• Credit Used **Column B**

00

49. CHFA Housing Credits, you must submit CHFA certification with your return.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

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50. Preservation of Historic Structures credit (per §39- 22-514.5, C.R.S.) carried forward from a prior year.

• Credit Available **Column (A)**

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• Credit Used **Column B**

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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)**

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• Credit Used **Column B**

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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)**

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• Credit Used **Column B**

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54. Rural & Frontier Health Care Preceptor credit, you must submit your certification with your return.

• Credit Available **Column (A)**

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• Credit Used **Column B**

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55. Retrofitting a Residence to Increase a Residence's Visitability Credit, you must submit certificate from Division of Housing.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

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• 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 Available **Column (A)**

00

• Credit Used **Column B**

00

57. Carry forward of prior year credit for employer paid leave of absence for live organ donation.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

00

58. Wildfire Mitigation Expenses Credit

• Credit Available **Column (A)**

00

• Credit Used **Column B**

00

59. Enterprise Zone Contribution Credit, you must submit the certificate from OEDIT with your return.

• Credit Available **Column (A)**

00

• Credit Used **Column B**

00





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60. Nonrefundable Residential Energy Storage Systems Credit from line 3 of DR 1307, which you must submit with your return.

• Credit Available **Column (A)**

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• Credit Used **Column B**

00

61. Homeless Contribution Credit, you must submit the certificate (to substantiate your contribution).

• Credit Available **Column (A)**

00

• Credit Used **Column B**

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)**

00

• Credit Used **Column B**

00

64. Total of column A lines 35 through 63 (exclude lines 52 and 62 certificate numbers).

Credit Available **Column (A)**

00

Credit Used **Column B**

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..... **65**

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