



DR 0104EZ Instructions

General Instructions

Who May Use This Form

Generally, you must file a Colorado individual income tax return if you are required to file a federal income tax return with the IRS for the tax year, or you will have a Colorado income tax liability for the tax year. You may use this form DR 0104EZ if you:

- Were a full-year resident of Colorado; and
- Did not have any Colorado additions, subtractions, or credits.

If you would like to claim any credits such as the Earned Income Tax Credit or Child Tax Credit, you must file the DR 0104.

Due Date

Your Colorado income tax return and payment for any tax owed are due April 15. If the due date falls on a weekend or legal holiday, the return will be due the next business day.

To avoid owing penalties and interest, you must submit your return and payment:

- At [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) or another approved online service by midnight on April 15; or
- By mail with a postmark on or before April 15.

An automatic extension to file is granted until October 15, but there is no extension to pay. See form DR 0158-I for more information.

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 their Colorado income tax return jointly. Individuals filing jointly must list the taxpayer names and Social Security Numbers (SSN) in the same order on both the federal and Colorado returns. For married filing separately, do not list your spouse's name or SSN on the return.

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). 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 or Tax ID for you, your spouse, and everyone listed on your taxes as your dependent. You may choose to not provide Social Security Numbers.
- Your address, phone number, and email address so we 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 <https://connectforhealthco.com>.

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



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Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing. To share your information, complete form DR 0104EE.

If you are using software to complete your tax return, the software may autofill the form for you. Check it to make sure it is accurate and complete. If you are filing a paper return, complete the DR 0104EE and include it with your return.

Line-by-Line 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 any person that you claim as a tax 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 anyone you claim as a dependent on your federal income tax return.

Line 2: Enter your adjusted gross income here. Adjusted gross income is found on line 11 of your federal tax form 1040. Often 1040 adjacent forms, such as 1040 SR and 1040 SP, have the same line references. Be sure to double check the 1040 you are filing to confirm your adjusted gross income.

Line 3: Enter information about yourself, your spouse, and/or dependents for each member of your tax household in the table below.

Line-by-Line Instructions

Identifying information

Please enter the following information in the provided fields. If filing jointly, provide the spouse’s information. Otherwise, leave the spouse’s information fields blank.

- First name, last name, and date of birth.
- Social Security Number or 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, phone number, and email address.
 - All correspondence from the Department will be mailed to the address provided. We recommend that you read Department guidance publication FYI General 2: How to Determine What Information the Department of Revenue Can Release.

Line 1 Federal Taxable Income

Refer to your federal income tax return to complete this line:

- Form 1040, line 15. Often 1040 adjacent forms, such as 1040 SR, 1040 NR, and 1040 SP, have the same line references. Be sure to double check the 1040 you are filing to confirm your federal taxable income.

If your federal taxable income is a negative amount, be sure to enter the amount as such on your Colorado return. If submitting 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 very careful to complete this correctly.



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Line 2 Colorado Tax from tax table

The income tax rate is currently 4.4%. Full-year residents should refer to the tax table in this booklet. Determine the tax by the amount entered on line 1. Part-year residents and nonresidents must file using the DR 0104 rather than the DR 0104EZ.

Line 3 Colorado Income Tax Withheld from W2s and 1099s

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

Enclose your Colorado withholding forms where indicated or, if filing electronically, scan

and submit them through Revenue Online E-Filer Attachments.

Failure to submit your withholding forms will result in the credit being denied. Do NOT include withholding for federal income tax, income tax from another state, or income tax from local governments. Be certain to exclude amounts withheld from Colorado real estate sales by nonresidents, nonresident beneficiary withholding, or Colorado partnership or S Corporation income withholding for nonresidents because these specified amounts may be claimed only on the DR 0104.

Modified AGI for TABOR

Lines 4 through 7 are only used to calculate your TABOR credit, they do not affect your Colorado tax liability.

Line 4 Federal Adjusted Gross Income

Refer to your 2023 federal income tax return to complete this line:

Form 1040, 1040SR, 1040NR, or 1040SP

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

Line 5 Nontaxable Social Security Income

Refer to your 2023 federal income tax return to complete this line.

Subtract the amount on line 6b of Form 1040, 1040SR, or 1040SP from line 6a and enter that amount here.

Line 6 Modified AGI for TABOR

This line is automatically calculated by Revenue Online. If filing a paper return, enter the sum of lines 4 and 5.

Line 7 State Sales Tax Refund

Enter \$800 for one qualifying taxpayer or \$1,600 for two qualifying taxpayers filing jointly on this line 7.

Full-year Colorado residents, who were 18 or older as of January 1, 2023, are eligible for the state sales tax refund. To claim the state sales tax refund, your return must be postmarked by April 15, 2024.

If you are filing under extension, you may claim the state sales tax refund only if you have a Colorado tax liability (line 2 must be greater than 0) or you are claiming a refund of Colorado wage withholding on a W-2. To claim a state sales tax refund under extension, your return must be postmarked by October 15, 2024, you must be a full-year Colorado resident who was 18 or older as of January 1, 2023.

If you are a full-year Colorado resident who was under 18 as of January 1, 2023, you may claim the state sales tax refund only if you have a Colorado tax liability (line 2 must be greater than 0) or you are claiming a refund of Colorado wage withholding on a W2. Your return must be postmarked by October 15, 2024.

Line 8 Sum of lines 3 and 7 (Tax withholding & State sales tax refund)

Enter the sum of lines 3 (Withholding) and 7 (State Sales Tax Refund).



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Line 9 Refund

If line 8 is greater than line 2, subtract line 2 from line 8.

If you have an overpayment on line 9 and would like to donate all or a portion of your overpayment to a qualified Colorado charitable organization, you MUST include Form DR 0104CH to contribute.

You have the option of authorizing the Department to directly deposit these funds to your bank or CollegenInvest account. Otherwise, a refund check will be mailed to the address you have designated on this return.

- **Direct Deposit**—Enter the routing and account numbers and account type. The routing number is 9 digits. Account numbers can be up to 17 characters (numbers and/or letters). Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to ensure you are using the correct information and that they will honor a direct deposit.

Did you know you can now request a direct deposit of your tax refund into a new or existing CollegenInvest account? Please contact 1-800-448-2424 or visit CollegenInvest.org for more information.

- **Intercepted Refunds**—The Department will intercept your refund if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS. If you are filing a joint return and only one party is responsible for the unpaid debt, you may file a written claim to: Colorado Department of Revenue, Injured Spouse Desk, PO Box 17087, Denver, CO

80217-0087. Claims must include a copy of your federal income tax return, federal form 8379 and copies of all W-2, W-2G, or any 1099 statements received by both parties. DO NOT include your claim with this return. It will not be processed.

Line 10 Net Tax Due

If line 8 is less than line 2, subtract line 8 from line 2. This is the amount you owe with this return. If you are filing after the due date the Department will issue a bill for any applicable delinquent payment penalties and interest due.

- **Pay Online**— After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment with your credit card or e-check. A nominal processing fee may apply. If you file a paper return, you may still choose to pay electronically. Visit Colorado.gov/RevenueOnline for details.
- **Pay by Mail**— If filing by Revenue Online or other electronic filing method and you wish to send a check or money order, complete the form DR 0900 and mail with your payment. Make payable to “Colorado Department of Revenue” and clearly write your Social Security number and “2023 DR 0104” on the memo line. Be sure to keep a copy of the check or money order 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.



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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 Colorado Department of Revenue.

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, Tax Information Authorization or Power of Attorney.

Correcting Errors or Changing a Return

Individual income tax returns may be amended electronically through Revenue Online. Filing and amending returns in Revenue Online is a free service. You may amend online even if the original return was filed on paper. Revenue Online has all the information from your original return. You will not need to re-enter everything.

- If you cannot amend online, you may file the DR 0104X. Make sure you use the appropriate form version for the year you are amending.
- If you are changing your Colorado return because the IRS made changes to your

federal return, you must file the DR 0104X within 30 days of being notified by the IRS. You must amend your Colorado return in this case, even if there is no net change to your tax liability. Enter zero on any line of the DR 0104X that is not applicable to you.

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.



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2023 Colorado Simplified Individual Income Tax Return

You may use this form if:

- You were a full-year Colorado resident, and
- You did not have any Colorado additions, subtractions, or credits.

If you would like to claim the Colorado earned income tax credit (EITC), child tax credit, or child care expenses credit, you must use form DR 0104.

Taxpayer Information

Your Last Name	Your First Name	Middle Initial
Date of Birth (MM/DD/YYYY)	SSN or ITIN	

Enter the following information from your current driver license or state identification card;

State of Issue	Last Four Characters of ID Number	Date of Issuance
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Spouse's Information

If Joint, Spouse's Last Name	Spouse's First Name	Middle Initial
Spouse's Date of Birth (MM/DD/YYYY)	Spouse's SSN or ITIN	

Enter the following information from your spouse's current driver license or state identification card;

State of Issue	Last Four Characters of ID Number	Date of Issuance
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Mailing Address

Street	Phone Number
City	State ZIP Code





Your Last Name

Your First Name

Middle Initial

SSN or ITIN

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. You must submit the DR 0104EE with your return.

Round To The Nearest Dollar

- | | | |
|--|-----|---------------------------------|
| 1. Federal Taxable Income from your federal income tax form:
1040, 1040 SR, or 1040 SP..... | • 1 | <input type="text" value="00"/> |
| 2. Colorado Tax from tax table..... | • 2 | <input type="text" value="00"/> |
| 3. Colorado Income Tax Withheld from W-2s and 1099s, you
must submit the W-2s and/or 1099s claiming Colorado
withholding with your return..... | • 3 | <input type="text" value="00"/> |

Modified AGI for TABOR

Lines 4 through 6 are only used to calculate your TABOR Credit, they do not affect your Colorado tax liability.

- | | | |
|---|-----|---------------------------------|
| 4. Federal Adjusted Gross Income from your federal income
tax form: 1040, 1040 SR, or 1040 SP..... | • 4 | <input type="text" value="00"/> |
| 5. Nontaxable Social Security Income..... | • 5 | <input type="text" value="00"/> |
| 6. Sum of lines 4 and 5: Modified AGI for TABOR..... | 6 | <input type="text" value="00"/> |





Your Last Name

Your First Name

Middle Initial

SSN or ITIN

7. State Sales Tax Refund: For full-year Colorado residents, born before 2005, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Enter \$800 for one qualifying taxpayer or \$1,600 for two qualifying taxpayers filing jointly. See instructions if you are filing an extension..... ● **7** 00

8. Sum of lines 3 and 7..... ● 8 00

If you have an overpayment on line 9 below and would like to donate all or a portion of your overpayment to a qualified Colorado charity, include Form DR 0104CH to contribute.

9. Refund, if line 8 is greater than line 2, subtract line 2 from line 8..... ● **9** 00

Direct Deposit

Routing Number		Type:	Checking	Savings	CollegInvest 529
Account Number					

For questions regarding CollegInvest direct deposit or to open an account, visit CollegInvest.org or call 800-448-2424.

10. Net Tax Due, if line 8 is less than line 2, subtract line 8 from line 2. Please pay this amount when you file. If applicable, the Department will issue a bill for delinquent payment penalty and interest..... ● **10**





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Your Last Name

Your First Name

Middle Initial

SSN or ITIN

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.

- No
- Yes. Complete the following:

• Designee's Name

• Phone Number

Sign Below

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.

Your Signature

Date (MM/DD/YY)

Spouse's Signature. If joint return, BOTH must sign.

Date (MM/DD/YY)

Paid Preparer's Name

Paid Preparer's Phone

Paid Preparer's Address: Street

City

State

ZIP Code

File and Pay

You may file and pay at: [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline)

If you are mailing this return **with** a check or payment, please send it to:

Colorado Department of Revenue
Denver, CO 80261-0006

If you are mailing this return **without** a check or payment, please send it to:

Colorado Department of Revenue
Denver, CO 80261-0005

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

