



DO NOT SEND

DR 0104EZ (10/07/25)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

2025 Colorado Simplified Individual Income Tax Return

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
- You did not have any Colorado additions, subtractions, or credits other than the Disability Assistance Credit.

If you would like to claim any other credits such as the Earned Income Tax Credit (EITC), child tax credit, or senior housing tax credit, you must use form DR 0104. You can file the DR 0104 using our free and secure system at Colorado.gov/RevenueOnline.

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 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. If you need to make a payment before filing, see form DR 0158 and then file form DR 0104.

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 Tax ID Numbers in the same order on both the federal and Colorado returns. For married filing separately, do not list your spouse's name or Tax ID Number 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).

To share your information, complete form DR 0104EE and submit it with return. Please see DR 0104EE and its instructions for additional information.



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DR 0104EZ Line Instructions

Identifying Information

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 (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.

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, 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 careful to complete this correctly.

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 the instructions for form DR 0104. Determine the tax by the amount entered on line 1. Part-year residents and nonresidents must file form DR 0104 rather than the DR 0104EZ.

Line 3 Colorado Income Tax Withheld from W-2s and 1099s

Enter the sum of all Colorado income tax withheld as reported on W-2, W-2G, and various 1099 statements. Do not include withholding for federal income tax, income tax from another state, or income tax from local governments.

Submit your Colorado withholding forms with your return.

Failure to submit your withholding forms will result in this amount being denied.

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

Lines 4 through 7 are only used to calculate your TABOR amount and do not affect your Colorado tax liability.

Line 4 Federal Adjusted Gross Income

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

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

On your federal income tax form 1040, 1040 SR, or 1040 SP, find lines 6a and 6b.

Subtract line 6b from line 6a and enter that amount here.



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Line 6 Modified AGI for TABOR Amount

Enter the sum of lines 4 and 5.

Line 7 TABOR State Sales Tax Refund

To be eligible for this refund:

- You must be a full-year Colorado resident.
- Your return must be postmarked 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 2 must be greater than 0) be claiming a refund of Colorado wage withholding on a W-2.
- You must not have been incarcerated in the Colorado Department of Corrections or Federal Bureau of Prisons for 180 days or more during the year.
- A deceased person must have met these requirements as of their date of 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 6. Then go down that column to the row for your filing status. Enter the amount from that box on line 7.

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 8 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.



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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 9 Sum of lines 3, 7, and 8

Enter the sum of line 3 (Tax Withheld), line 7 (TABOR State Sales Tax Refund), and 8 (Disability Assistance Credit).

Line 10 Refund

If line 9 is greater than line 2, subtract line 2 from line 9.

If you have an overpayment on line 10 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 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 and account numbers and account type. The routing number is 9 digits. Account numbers may include 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.

You can request a direct deposit of 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 debt 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. It will not be processed.

Line 11 Net Tax Due

If line 9 is less than line 2, subtract line 9 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**—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**—You may mail a check or money order with your return. Make it payable to “Colorado Department of Revenue” and clearly write your Social Security number and “2025 DR 0104EZ” 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 as your 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.

Correcting Errors or Changing a Return

You may amend your return using our free and secure system at [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) even if you filed the original return 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. Enter zero on any line of the DR 0104X that is not applicable to you.

If the IRS made changes to your federal return, you must amend your Colorado return within 30 days of being notified by the IRS, even if there is no net change to your tax liability.

It is very important that you submit supporting documentation for any changes with your amended return.



You may use this form if:

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

State of Issue Last Four Characters of ID Number Date of Issuance (MM/DD/YYYY)

State of Issue Last Four Characters of ID Number Date of Issuance (MM/DD/YYYY)



Your Last Name (match page 1)

Your First Name (match page 1)

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. 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, line 15..... • 1 00
2. Colorado Tax from tax table..... • 2 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 00

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

Lines 4 through 6 are only used to calculate your TABOR amount and do not affect your Colorado tax liability.

4. Federal Adjusted Gross Income from your federal income
tax form: 1040, 1040 SR, or 1040 SP, line 11a..... • 4 00
5. Nontaxable Social Security Income..... • 5 00
6. Sum of lines 4 and 5: Modified AGI for TABOR amount..... 6 00

Modified AGI Tiers for TABOR State Sales Tax Refund

| If line 6 is: | \$52,000 or less | \$52,001 - \$105,000 | \$105,001 - \$168,000 | \$168,001 - \$233,000 | \$233,001 - \$299,000 | \$299,001 or more |
|---------------------|---------------------|-------------------------|--------------------------|--------------------------|--------------------------|----------------------|
| Single Filers Enter | \$19 | \$25 | \$29 | \$35 | \$37 | \$59 |
| Joint Filers Enter | \$38 | \$50 | \$58 | \$70 | \$74 | \$118 |



Your Middle Initial

00

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

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[illegible]

11. Net Tax Due, if line 9 is less than line 2, subtract line 9 from line 2. Please pay this amount when you file. If applicable, the Department will issue a bill for delinquent payment penalty and interest..... **• 11**



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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)

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

City

State

ZIP Code

File and Pay

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

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

Colorado Department of Revenue
Denver, CO 80261-0006

If you are mailing this return **without** a check or payment, please send all four required pages 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.