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DR 0104TN (09/30/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

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).

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 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 you would have been allowed if you met all of the federal requirements. 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. This credit is allowed to both full-year and part-year residents of Colorado. See Part 1 of the Colorado Individual Income Tax Guide for more information about Colorado residency.

Disabled Child. Your child qualifies as permanently and totally disabled if:

- a. The child can't engage in any substantial gainful activity because of a physical or mental condition; and
- b. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

Specific Instructions

Clergy. Complete Line 2 and Part I of Section B if you were a minister, member of religious order who has not taken a vow of poverty, or Christian Science practitioner.

Other Church Employees. Complete Line 3 and Part I of Section B if you were a non-clergy employee of a church or qualified church-controlled organization that is exempt from employer Social Security and Medicare taxes.

Nontaxable Pay. You may elect to exclude or include nontaxable pay as follows.

Medicaid Waiver Payments. Complete Line 4 if you reported nontaxable Medicaid waiver payments on Federal Form 1040 Schedule 1, line 8s, and you elect to exclude them from your earned income. For more information, see the instructions for Federal Form 1040.



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! You may file a 1040 adjacent form such as the 1040SP or 1040SR. Often these forms have the same line reference as the 1040. Be sure to double check the cited line references on this form with the 1040 form you're filing.

Combat Pay. Complete Line 7 if you received nontaxable combat pay on form W-2, box 12, code Q, and you elect to include it in your earned income.

Effect of Election. Electing to exclude Medicaid waiver payments or include combat pay in your earned income may increase or decrease your COEITC. For examples, see Rule 15 in IRS Publication 596.

For each of these elections, you must enter all of the nontaxable pay you received of that type. However, if you are filing jointly and your spouse also received the same type of nontaxable pay, your spouse may make a separate election. Therefore, one spouse may exclude Medicaid waiver payments or include combat pay, but the other spouse may elect not to.

Additional Federal Income Schedules. Complete Section B using the appropriate amounts from Federal Schedules SE, C, F, and K-1, if applicable.

Credit Calculation. Complete Section C by entering the sum of your earned income, looking it up in the Federal EIC Table in IRS Publication 596, and entering the credit amount for your filing status and number of qualifying children. Do the same for your adjusted gross income if necessary, and then calculate your COEITC.

Certain Filers Under Age 25

If you were under age 25 at the end of the tax year and had no qualifying children, complete Section D to declare how you are eligible for the COEITC. You must also have a work-eligible social security number.

Not a Specified Student

You may be eligible for the COEITC if you:

1. were age 19-24 at the end of the tax year; and
2. were not a Specified Student, as described below.

Specified Student

You may be eligible 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 be eligible 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.



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Qualified Former Foster Youth

You may be eligible 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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2024 Colorado Earned Income Tax Credit Eligibility Checklist for ITIN Filers or Certain Filers Under Age 25

Part 1. Are you ineligible to claim (or fully claim) the Federal EITC only for one of the following reasons?

- a. Do you (or your spouse, if filing jointly) or your children have an Individual Taxpayer Identification Number (ITIN) or a Social Security Number (SSN) that is not valid for employment?..... Yes No
- b. Do you (and your spouse, if filing jointly) have a work-eligible SSN, with no qualifying children, and were under age 25 at the end of the tax year? See the instructions for more information about the requirements for Certain Filers Under Age 25..... Yes No

If you answered Yes to either of these questions, continue.

If you answered No to both of these questions, then you are not eligible to use this form. If you are eligible for the Federal EITC, use form DR 0104CR line 3-6 to calculate your COEITC.

Part 2. Are you ineligible for the COEITC for any of the following reasons?

- a. Were you (and your spouse, if filing jointly) a full-year nonresident of Colorado for this tax year? See Part 1 of the Colorado Individual Income Tax Guide..... Yes No
- b. Are you married but not filing jointly, and you do not meet the special rule for separated spouses? See Rule 3 in IRS Publication 596..... Yes No
- c. Are you (or your spouse if filing a jointly) treated as a nonresident alien for any part of this tax year? See Rule 4 in IRS Publication 596..... Yes No
- d. 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? See Rules 10 and 13 in IRS Publication 596..... Yes No
- e. Are you filing Federal Form 2555?..... Yes No

If you answered No to all five of these questions, continue.

If you answered Yes to any of these questions, you are not eligible for the COEITC.

Part 3. Can you claim qualifying children for the COEITC?

Answer the following questions for each child you plan to claim. See Rule 8 in IRS Publication 596 for more information.

If you do not plan to claim any children for this credit, go to Part 4.

- a. 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)?..... Yes No
- b. Is the child either:..... Yes No
 - Permanently and totally disabled (see the instructions); or
 - Younger than you (or your spouse if filing jointly), and either:
 - Under age 19 at the end of the tax year, or
 - Under age 24 at the end of the tax year and a full-time student?



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- c. 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?..... Yes No
- d. Are you (or your spouse, if filing jointly) either:..... Yes No
 - The only person who may claim this child for this tax year; or
 - The person eligible to claim this child under the tiebreaker rules that apply to a qualifying child of more than one person? See Rule 9 in IRS Publication 596.
- e. Is your child either:..... Yes No
 - Not married;
 - Married filing separately from their spouse; or
 - Married filing jointly, but only claiming a refund of withheld or estimated taxes?

If you answered Yes to all five of these questions, the child is your qualifying child for the COEITC.
If you answered No to any of these questions, the child is not your qualifying child for the COEITC.
Repeat Part 3 for each child you plan to claim, up to 3 qualifying children. If you have qualifying children, go to Part 5.
If you do not have qualifying children, go to Part 4.

Part 4. Are you eligible for the COEITC without qualifying children?

- a. Can you (or your spouse if filing jointly) not be claimed as a dependent on anyone else’s return? See Rule 12 in IRS Publication 596..... Yes No
- b. Was your main home (and your spouse’s if filing jointly) in the United States for more than half of the tax year? See Rule 14 in IRS Publication 596..... Yes No
- c. Do you meet the following requirements?..... Yes No
 - You (or your spouse if filing jointly) do not have a work-eligible social security number, and you (or your spouse if filing jointly) were at least age 25 and under age 65 at the end of the tax year; or
 - You (and your spouse if filing jointly) have a work-eligible social security number, and you (or your spouse if filing jointly) were either:
 - Age 24 at the end of the tax year and a specified student, or
 - Age 19-24 at the end of the tax year and not a specified student, or
 - Age 18-24 at the end of the tax year and a qualified homeless youth or qualified former foster youth.

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

If you answered Yes to all three of these questions, go to Part 5.
If you answered No to any of these questions, you are not eligible to use this form.



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Part 5. Does your income meet the COEITC limits?

- | | | |
|--|-----|----|
| a. Is your investment income less than \$11,600? See Rule 6 in IRS Publication 596... | Yes | No |
| b. Is your total earned income at least \$1? See Rule 7 in IRS Publication 596..... | Yes | No |
| c. 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:..... | Yes | No |
- \$18,591 (\$25,511 if married filing jointly) with no qualifying children,
 - \$49,084 (\$56,004 if married filing jointly) with one qualifying child,
 - \$55,768 (\$62,688 if married filing jointly) with two qualifying children, or
 - \$59,899 (\$66,819 if married filing jointly) with three or more qualifying children?

If you answered Yes to all three of these questions, go to the form on the next page to calculate your COEITC.

If you answered No to any of these questions, you are not eligible for the COEITC.



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2024 Colorado Earned Income Tax Credit Schedule for ITIN Filers or Certain Filers Under Age 25

Last Name	First Name	Middle Initial	ITIN or SSN
Section A: All Filers			
1. Enter the amount from Federal Form 1040, line 1z.			00
2. If you were a clergy member, enter any amount included on Federal Form 1040, line 1z, that was also reported on Schedule SE, line 2.			00
3. If you were an other church employee, enter any amount included on Federal Form 1040, line 1a, that was also reported on Schedule SE, line 5a.			00
4. Enter the amount of nontaxable Medicaid waiver payments from federal Form 1040, Schedule 1, Line 8s as a positive number, if you elect to exclude them from your earned income.			00
5. Sum of lines 2, 3, and 4.			00
6. Subtract line 5 from line 1.			00
7. Enter your nontaxable combat pay from Form W-2, box 12, code Q, if you elect to include it in earned income.			00
8. Sum of lines 6 and 7.			00
Section B: Additional Federal Income Schedules			
PART I: SELF-EMPLOYED, CLERGY, OR OTHER CHURCH EMPLOYEE FILING SCHEDULE SE			
9a. Enter the amount from Federal Schedule SE, line 3.			00
9b. Enter the amount from Federal Schedule SE, the sum of lines 4b and 5a.			00
9c. Sum of lines 9a and 9b.			00
9d. Enter the amount from Federal Schedule SE, line 13.			00
9e. Subtract line 9d from line 9c.			00
PART II: 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.			
10a. Enter any net farm profit or (loss) from Federal Schedule F, line 34, and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A.			00
10b. Enter any net profit or (loss) from Federal Schedule C, line 31, and Schedule K-1 (Form 1065), box 14, code A (other than farming).			00
10c. Sum of lines 10a and 10b.			00
PART III: STATUTORY EMPLOYEE FILING SCHEDULE C			
11. Enter the amount from Federal Schedule C, line 1, that you are filing as a statutory employee.			00



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Last Name (match page 1)	First Name (match page 1)	Middle Initial	ITIN or SSN (match page 1)

Section C: Credit Calculation

12. Sum of lines 8, 9e, 10c, and 11. This is your earned income. • 12		00
13. Look up the amount on line 12 above in the Federal EIC Table (IRS Publication 596). Go across that row to the correct column for your filing status and number of qualifying children. Enter the credit here. If this line is zero, STOP. You are not eligible for the COEITC. • 13		00
14. Enter your adjusted gross income from Federal Form 1040, 1040 SR, or 1040 SP line 11. • 14		00
15. Are the amounts on lines 12 and 14 the same? <input type="checkbox"/> YES: Skip line 16; enter the amount from line 13 on line 17. <input type="checkbox"/> NO: Go to line 16.		
16. If you have: No qualifying children, is the amount on line 14 less than \$10,330 (\$17,250 if married filing jointly)? One or more qualifying children, is the amount on line 14 less than \$22,720 (\$29,640 if married filing jointly)? <input type="checkbox"/> YES: Leave this line blank. Enter the amount from line 13 on line 17. <input type="checkbox"/> NO: Look up the amount on line 14 in the Federal EIC Table (IRS Publication 596). Use the correct column for your filing status and number of qualifying children. Enter the credit here. • 16		
17. Enter the smaller of line 13 or line 16, which is the federal earned income credit you would have been allowed if you were eligible. • 17		00
18. COEITC, multiply line 17 by 50% (0.50). Full-year residents, enter this amount on line 9 of DR 0104CR. Part-year residents, continue to line 19. • 18		00
19. Part-year residents only, multiply line 18 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. • 19		00

Section D: Certain Filers Under Age 25. If you (and your spouse, if filing jointly) were under age 25 at the end of the tax year and had no qualifying children, mark how you are eligible for the COEITC (see the instructions).

I declare that I (or my spouse, if filing jointly) meet the requirements for the COEITC as:

- Not a Specified Student
- A Specified Student
- A Qualified Homeless Youth
- A Qualified Former Foster Youth, and I 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 this status.