



DO NOT SEND

2023 Amended Individual Income Return Instructions

You MUST use the amended return form that corresponds to the tax year you are amending or your amended return cannot be processed.

Use the DR 0104X, Amended Colorado Income Tax Return, to correct the individual income tax return you already filed for the specific tax year. Please refer to the 104 Book for line-by-line instructions and details about specific additions, subtractions, and tax credits.

After completing the Amended Colorado Income Tax Return, file it with a computer, smartphone, or tablet at Colorado.gov/RevenueOnline to use our free and secure Revenue Online service. By filing your return electronically, you significantly reduce the chance of errors. If you cannot file electronically for any reason, mail the following form as instructed.

Complete the return with the corrected amounts, as amended.

Amending form DR 0104EZ

This form may also be used to amend a DR 0104EZ either to correct an error or to include a credit, addition, or subtraction that was not previously claimed or reported on the original filing. Enter zero on any line of the DR 0104X that is not applicable to you. You may use the table below to locate the corresponding line references between the DR 0104EZ and the DR 0104X.

	DR 0104EZ	DR 0104X
Federal Taxable Income	Line 1	Line 1
Colorado Tax from tax table	Line 2	Line 11
Income Tax Withheld	Line 3	Line 21
Overpayment from original return	Line 9	Line 37
Amount owed from original return	Line 10	Line 39

Attachments

Refer to the 104 Book to see which attachments are required for your tax situation. **You must submit all required documentation with this return - even if you submitted it with your original return.** This includes all supporting forms and schedules as well as copies of certificates. All attachments and certifications must be included with the amended return even if there is no change to that credit or tax attribute. Part-year residents and nonresidents must include the corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service, include a copy of the federal revenue agent's report with supporting schedules. Submit a copy of the federal record of account to support any changes to federal taxable income.

Amount Owed

Compute the amount owed to the state on lines 40 through 46 of the amended return. Any decrease in the amount of the overpayment (line 40) or increase in the amount owed (line 41) will indicate that an amount is owed with the amended return. If you have any unpaid balance from your original return, the amount calculated on line 46 will be added to your delinquency. Or, if a refund was issued with the original return, you may receive an assessment that requires repayment of your refund to the state.

Refund Amount

Compute the amount of refund credit available on lines 37 through 49 of the amended return. Any increase in the amount of the overpayment (line 37) or decrease in the amount owed (line 42) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 50) for the following tax period, or can be requested as a refund (line 51). If you previously paid additional tax with your original return, the full refund amount shall consider this. Or, if you received a higher refund amount on your original return, you may in fact now owe the state.

Direct Deposit

Complete the direct deposit information if you want your refund deposited directly into your account at a United States bank or other financial institution.

Deceased Taxpayer

If the taxpayer died since the original return was filed and you are requesting a refund, you must submit a copy of the DR 0102 — Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

Federal Net Operating Loss

A federal net operating loss carried back to a tax year beginning on or after January 1, 1987, or carried forward will be allowed for Colorado income tax purposes. A nonresident or a part-year resident may carry back or forward that portion of his federal net operating loss that is from Colorado sources or which relates to the Colorado portion of the year.

Statute of Limitations

The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of last payment of tax for the year involved, whichever is later. The statute of



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DR 0104X (11/28/23)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

limitations for claiming a refund that is the result of a net operating loss carry-back or an investment tax credit carry-back is four years from the due date of the return for the year in which the loss or credit originated. See the Individual Income Tax Guide available at Tax.Colorado.gov

Protective Claims

If this amended return is being filed as a protective claim that is contingent on future events and may not be determinable until after the time period for filing a claim for refund expires, check the protective claim box under reason for filing corrected return.

Change in Filing Status

If the amended return is being filed to change the filing status from single or married separate to joint, the taxpayer that filed the single return must be listed first on the amended return. If both taxpayers have filed single, then either taxpayer can be listed first and the explanation must specify that one of the original returns was filed under a

different primary Social Security number (SSN) or ITIN. If the amended return is being filed to change the filing status from joint to single or married separate, the taxpayer whose SSN or ITIN was listed first on the joint return should include all applicable tax data in their amended return. The taxpayer whose SSN or ITIN was listed second on the joint return must have an explanation that specifies the original return was filed under a different primary SSN or ITIN.

See FYI General 11 at Tax.Colorado.gov/guidance-publications

File this return and pay electronically at Colorado.gov/RevenueOnline, or if you cannot, make checks payable to:

Colorado Department of Revenue.

MAILING ADDRESS FOR FORM DR 0104X

WITH 
PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

WITHOUT 
PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

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



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(0015)

2023 Amended Colorado Individual Income Tax Return

Reason for amended return (mark one)
Investment credit carryback
Federal net operating loss carryback
Federal net capital loss carryback
Other, include explanation
Changing filing status
Changing residency status

Protective claim, include explanation

Your Last Name, Your First Name, Middle Initial

Date of Birth (MM/DD/YYYY), SSN or ITIN, Deceased
If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.

Enter the following information from your current driver license or state identification card.
State of Issue, Last 4 characters of ID number, Date of Issuance

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, Deceased
If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.

Enter the following information from your spouse's current driver license or state identification card.
State of Issue, Last 4 characters of ID number, Date of Issuance

Mailing Address, Phone Number

City, State, ZIP Code, Foreign Country (if applicable)

Include W-2s and 1099s with CO withholding. Use only for line 21

Table with 2 columns: Description and As Amended. Rows include: 1. Enter Federal Taxable Income from 1040, 1040 SR, 1040 SP, or 1040X; 2. State and Local Income taxes or general sales taxes claimed on federal form 1040, Schedule A; 3. Qualified Business Income Deduction Addback; 4. Federal Deduction Addback.



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Name	SSN or ITIN
5. Nonqualified CollegeInvest Tuition Savings Account distributions (see instructions) ● 5	00
6. Nonqualified Colorado ABLE Account distributions (see instructions) ● 6	00
7. Other Additions, explain (see instructions) ● 7	00
Explain:	
8. Subtotal, sum of lines 1 through 7 8	00
Colorado Subtractions	
9. Subtractions from the DR 0104AD Schedule, line 23, you must submit the DR 0104AD schedule with your return. ● 9	00
10. Colorado Taxable Income, subtract line 9 from line 8 ● 10	00
Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule	
11. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable. ● 11	00
12. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return. ● 12	00
13. Recapture of prior year credits ● 13	00
14. Subtotal, sum of lines 11 through 13 14	00
15. Nonrefundable Credits from the DR 0104CR line 54, the sum of lines 15, 16, and 17 cannot exceed line 14, you must submit the DR 0104CR with your return. ● 15	00
16. Total Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 85, the sum of lines 15, 16, and 17 cannot exceed line 14, you must submit the DR 1366 with your return. ● 16	00
17. Strategic capital tax credit from DR 1330, the sum of lines 15, 16, and 17 cannot exceed line 14, you must submit the DR 1330 with your return. ● 17	00
18. Net Income Tax, sum of lines 15, 16, and 17. Subtract that sum from line 14 18	00
19. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return. ● 19	00
20. Net Colorado Tax, sum of lines 18 and 19 20	00
21. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return. ● 21	00
22. Prior-year Estimated Tax Carryforward ● 22	00
23. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year. ● 23	00
24. Extension Payment remitted with DR 0158-I. ● 24	00
25. Other payments: <input type="checkbox"/> ● DR 0104BEP <input type="checkbox"/> ● DR 0108 <input type="checkbox"/> ● DR 1079 ● 25	00



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Name	SSN or ITIN	
26. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return. ● 26		00
27. Innovative Motor Vehicle and Innovative Truck Credit from form DR 0617, you must submit each DR 0617 with your return. ● 27		00
28. Refundable Credits from the DR 0104CR line 16, you must submit the DR 0104CR with your return. ● 28		00
29. Subtotal, sum of lines 21 through 28 ● 29		00
Modified AGI for TABOR		
Lines 30 through 33 are only used to calculate your TABOR Credit, they do not affect your Colorado tax liability.		
30. Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, or 1040 SP ● 30		00
31. Nontaxable Social Security Income ● 31		00
32. Nontaxable interest income from state and local bonds ● 32		00
33. Sum of lines 30 through 32: Modified AGI for TABOR ● 33		00
This space is reserved for future use.		
34. 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. ● 34		00
35. Sum of lines 29 and 34 ● 35		00
If you want the Department of Revenue to compute and mail your refund, or compute your balance due and mail a bill, stop here and leave lines 36 through 51 blank. If you want to compute the refund or balance due yourself, continue with line 36.		
36. Overpayment, if line 35 is greater than line 20 then subtract line 20 from line 35 ● 36		00
37. Enter the overpayment from your original return or as previously adjusted ● 37		00
38. If line 20 is greater than line 35, then subtract line 35 from line 20 and enter the amount owed ● 38		00
39. Enter the amount owed from your original return or as previously adjusted ● 39		00
Compute the Amount Owed		
40. Subtract line 36 from line 37, if the result is negative then enter zero ● 40		00
41. Subtract line 39 from line 38, if the result is negative then enter zero ● 41		00
42. Additional tax due, sum of lines 40 and 41 ● 42		00



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Table with 2 columns: Description and Amount. Rows include: 43. Interest due on additional tax (00), 44. Penalty due (00), 45. Estimated tax penalty due (00), 46. Payment due with this return (00).

The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

File and pay online at Colorado.gov/RevenueOnline

We strongly recommend that you file using Revenue Online. If you cannot efile, see mailing instructions.

Compute the Refund

Table with 2 columns: Description and Amount. Rows include: 47. Subtract line 37 from line 36 (00), 48. Subtract line 38 from line 39 (00), 49. Overpayment, sum of lines 47 and 48 (00), 50. Amount you want credited to 2024 estimated tax (00), 51. Refund claimed with this return (00).

Direct Deposit

Form fields for Direct Deposit: Routing Number, Account Number, Type (Checking, Savings, CollegeInvest 529).

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

Sign your return

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

Signature and contact information fields: Your Signature, Date, Spouse Signature, Date, Paid Preparer's Name, Phone, Address, City, State, ZIP.

If you are filing this return with a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

If you are filing this return without a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

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