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## 2024 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](https://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 12
Income Tax Withheld	Line 3	Line 21
Overpayment from original return	Line 9	Line 38
Amount owed from original return	Line 10	Line 41

### 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 41 through 47 of the amended return. Any decrease in the amount of the overpayment (line 41) or increase in the amount owed (line 42) 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 47 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 40 and 48 through 52 of the amended return. Any increase in the amount of the overpayment (line 38) or decrease in the amount



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owed (line 49) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 51) for the following tax period, or can be requested as a refund (line 52). 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 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](http://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 Tax Topics: Penalties and Interest at [Tax.Colorado.gov/guidance-publications](http://Tax.Colorado.gov/guidance-publications)

**File this return and pay electronically at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline), or if you cannot, make checks payable to:**

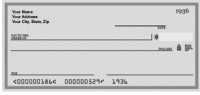
**Colorado Department of Revenue.**



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DR 0104X (10/16/24)  
COLORADO DEPARTMENT OF REVENUE  
Tax.Colorado.gov

### 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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## 2024 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
- Protective claim, include explanation
- Other, include explanation
- Changing filing status
- Changing residency status

From Tax Year Ending (YYYY) if you checked one of the carrybacks

### Taxpayer Information

- Your Last Name
- Your First Name
- Your Middle Initial

- Date of Birth (MM/DD/YYYY)
- SSN or ITIN
- Deceased:
- Yes - 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

### Spouse's Information

- If Joint, Spouse's Last Name
- Spouse's First Name
- Spouse's Middle Initial

- Date of Birth (MM/DD/YYYY)
- SSN or ITIN
- Deceased:
- Yes - 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

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### Contact Information

- Mailing Address
- City
- Foreign Country (if applicable)
- Phone Number
- State
- ZIP Code

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### Dependents

If you have more than 5 dependents, you must file electronically.

- Dependent 1:** Child Tax Credit: • Yes Deceased: • Yes
- Last Name
  - First Name
  - SSN or ITIN
  - Year of Birth
- Dependent 2:** Child Tax Credit: • Yes Deceased: • Yes
- Last Name
  - First Name
  - SSN or ITIN
  - Year of Birth
- Dependent 3:** Child Tax Credit: • Yes Deceased: • Yes
- Last Name
  - First Name
  - SSN or ITIN
  - Year of Birth
- Dependent 4:** Child Tax Credit: • Yes Deceased: • Yes
- Last Name
  - First Name
  - SSN or ITIN
  - Year of Birth
- Dependent 5:** Child Tax Credit: • Yes Deceased: • Yes
- Last Name
  - First Name
  - SSN or ITIN
  - Year of Birth

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**Amount As Amended**

1. Federal Taxable Income from form 1040, 1040 SR , or 1040 SP, line 15 or 1040X line 5c .....	• 1	00
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**Additions to Federal Taxable Income**

2. State and Local Income taxes or general sales taxes claimed on federal form 1040, Schedule A, line 5a. (see instructions) ....	• 2	00
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3. Qualified Business Income Deduction Addback (see instructions) .....	• 3	00
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4. Standard or Itemized Federal Deduction Addback (see instructions) .....	• 4	00
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5. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code .....	• 5	00
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6. Nonqualified CollegeInvest Tuition Savings Account distributions (see instructions) .....	• 6	00
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7. Nonqualified Colorado ABLE Account distributions (see instructions) .....	• 7	00
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8. Other Additions, explain (see instructions) .....	• 8	00
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Explain:

9. Subtotal, sum of lines 1 through 8 .....	9	00
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**Colorado Subtractions**

- 10. Subtractions from the DR 0104AD Schedule, line 25, you must submit the DR 0104AD schedule with your return ..... • 10 00
- 11. Colorado Taxable Income, subtract line 10 from line 9 ..... • 11 00

**Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule**

- 12. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable ... • 12 00
- 13. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return ..... • 13 00
- 14. Recapture of prior year credits ..... • 14 00
- 15. Subtotal, sum of lines 12 through 14 ..... 15 00
- 16. Nonrefundable Credits from the DR 0104CR line 63, the sum of lines 16, 17, 18, and 19 cannot exceed line 15, you must submit the DR 0104CR with your return ..... • 16 00
- 17. Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 26, the sum of lines 16, 17, 18, and 19 cannot exceed line 15, you must submit the DR 1366 with your return ..... • 17 00
- 18. Nonrefundable CHIPS Zone Credit from 1370, line 22, the sum of lines 16, 17, 18, and 19 cannot exceed line 15, you must submit DR 1370 with your return ..... • 18 00
- 19. Strategic Capital Tax Credit from DR 1330, the sum of lines 16, 17, 18, and 19 cannot exceed line 15, you must submit the DR 1330 with your return ..... • 19 00
- 20. Net Income Tax, sum of lines 16, 17, 18, and 19. Subtract that sum from line 15 ..... 20 00
- 21. Colorado 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

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**Tax, Prepayments and Credits (continued):**

<b>22.</b> Prior-year Estimated Tax Carryforward .....	<b>• 22</b>	<input type="text" value="00"/>
<b>23.</b> Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year .....	<b>• 23</b>	<input type="text" value="00"/>
<b>24.</b> Extension Payment remitted with the DR 0158-I .....	<b>• 24</b>	<input type="text" value="00"/>
<b>25.</b> Other Prepayments:           • DR 0104BEP           • DR 1079           •	<b>25</b>	<input type="text" value="00"/>
<b>26.</b> Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return .....	<b>• 26</b>	<input type="text" value="00"/>
<b>27.</b> Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return .....	<b>• 27</b>	<input type="text" value="00"/>
<b>28.</b> Refundable Credits from the DR 0104CR line 23, you must submit the DR 0104CR with your return .....	<b>• 28</b>	<input type="text" value="00"/>
<b>29.</b> Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return .....	<b>• 29</b>	<input type="text" value="00"/>
<b>30.</b> Subtotal, sum of lines 21 through 29 .....	<b>30</b>	<input type="text" value="00"/>

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

Lines 31 through 34 are only used to calculate your TABOR amount and do not affect your Colorado tax liability.

<b>31.</b> Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, 1040 SP, or 1040X line 11 .....	<b>• 31</b>	<input type="text" value="00"/>
<b>32.</b> Nontaxable Social Security Income .....	<b>• 32</b>	<input type="text" value="00"/>
<b>33.</b> Nontaxable interest income from state and local bonds .....	<b>• 33</b>	<input type="text" value="00"/>
<b>34.</b> Sum of lines 31 through 33: Modified AGI for TABOR amount .....	<b>34</b>	<input type="text" value="00"/>

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**Modified AGI Tiers for TABOR State Sales Tax Refund**

If line 34 is:	\$53,000 or less	\$53,001 – \$105,000	\$105,001 – \$166,000	\$166,001 – \$233,000	\$233,001 – \$302,000	\$302,001 or more
Single Filers Enter	\$177	\$240	\$277	\$323	\$350	\$565
Joint Filers Enter	\$354	\$480	\$554	\$646	\$700	\$1,130

**35.** TABOR State Sales Tax Refund: For full-year Colorado residents, born before 2006, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Your return must be postmarked or transmitted by the extension due date. Use the amount on line 34 and reference the table above ..... • **35** 00

**36.** Sum of lines 30 and 35 ..... **36** 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 37 through 52 blank. If you want to compute the refund or balance due yourself, continue with line 37.

**37.** Overpayment, if line 36 is greater than line 20 then subtract line 20 from line 36 ..... • **37** 00

**38.** Enter the overpayment from your original return or as previously adjusted ..... • **38** 00

**39.** If line 20 is greater than line 36, then subtract line 36 from line 20 and enter the amount owed ..... • **39** 00

**40.** Enter the amount owed from your original return or as previously adjusted..... • **40** 00

**Compute the Amount Owed**

**41.** Subtract line 37 from line 38, if the result is negative then enter zero ..... **41** 00

**42.** Subtract line 40 from line 39, if the result is negative then enter zero ..... **42** 00





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**Compute the Amount Owed (continued)**

- 43. Additional tax due, sum of lines 41 and 42 ..... • 43
- 44. Interest due on additional tax ..... • 44
- 45. Penalty due ..... • 45
- 46. Estimated tax penalty due, you must submit the DR 0204  
with your return ..... • 46
- 47. Payment due with this return, sum of lines 43 through 46  
Paid Electronically ..... • 47

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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](https://Colorado.gov/RevenueOnline)

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

**Compute the Refund**

- 48. Subtract line 38 from line 37, if the result is negative then  
enter zero ..... • 48
- 49. Subtract line 39 from line 40, if the result is negative then  
enter zero ..... • 49
- 50. Overpayment, sum of lines 48 and 49 ..... 50
- 51. Amount you want credited to 2025 estimated tax ..... • 51
- 52. Refund claimed with this return, subtract line 51 from line 50 .... • 52

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### 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](http://CollegInvest.org) or call 800-448-2424.

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### 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.

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

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### File and Pay

You may file and pay at: [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) or

If you are mailing this return **with** a check or payment, please send all eight 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 eight 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.

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