



Booklet Includes:
Instructions | DR 0104 | Related Forms

{ 104 } BOOK

Full-Year, Part-Year
and Nonresident Individuals

Colorado Individual Income Tax Filing Guide

This book includes:

- **DR 0104** 2024 Colorado Individual Income Tax Form
- **DR 0104EE** Colorado Easy Enrollment Information Form
- **DR 0104CH** 2024 Voluntary Contributions Schedule
- **DR 0900** 2024 Individual Income Tax Payment Form
- **DR 0104AD** 2024 Subtractions from Income Schedule
- **DR 0158-I** 2024 Extension Payment for Colorado Individual Income Tax
- **DR 0104PN** Part-Year Resident/Nonresident Tax Calculation Schedule 2024
- **DR 0104CR** Individual Credit Schedule 2024
- **DR 0347** 2024 Child Care Expenses Tax Credit
- Disclosure of Average Taxes Paid
- Colorado Income Tax Table
- Description of Voluntary Contribution organizations

DR 0104US has been discontinued, use DR 0252 Consumer Use Tax Return instead.

Tax.Colorado.gov

INFORMATION | EDUCATION | ASSISTANCE



COLORADO
Department of Revenue

Mailing Address For Form DR 0104



**With
Payment**

Colorado Department of Revenue
Denver, CO 80261-0006



**Without
Payment**

Colorado Department of Revenue
Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue. A street address is not required.

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Disclosure of Colorado Expenditures and Revenues

** Due to rounding, the values in each chart may not sum to 100%

Revenues by Source

Source	Percent
Taxes	37.8%
Charges for Goods & Services	18.4%
License, Permits & Fines	2.6%
Interest & Rents	0.8%
Federal Grants & Contracts	37.7%
Other	2.7%

Expenditures by Function

Function	Percent
Education	36.5%
Social Assistance	37.7%
Business, Community, & Consumer Affairs	6.4%
Justice	5.3%
Transportation	4.3%
Other	9.9%

Disclosure of Average Taxes Paid by Income Group - 2020

Type of Taxes Paid	Category	\$0 under \$15K ¹	\$15K under \$30K	\$30K under \$40K	\$40K under \$50K	\$50K under \$70K	\$70K under \$100K	\$100K under \$150K	\$150K under \$200K	\$200K and over	Average ²
State	Individual Income	\$158	\$404	\$796	\$1,132	\$1,655	\$2,520	\$3,959	\$5,888	\$17,255	\$3,007
State	Sales and Use	\$308	\$318	\$407	\$445	\$517	\$625	\$869	\$987	\$2,272	\$663
State	Gasoline	\$82	\$88	\$121	\$135	\$156	\$175	\$195	\$206	\$346	\$155
State	Driver License and Vehicle Registration Fees	\$96	\$108	\$138	\$146	\$161	\$184	\$208	\$223	\$353	\$168
State	Alcoholic Beverages	\$2	\$3	\$4	\$6	\$6	\$8	\$11	\$22	\$37	\$9
State	Cigarettes and Tobacco	\$48	\$44	\$55	\$53	\$55	\$53	\$46	\$38	\$46	\$49
State	Total State Taxes Paid by Taxpayers	\$696	\$966	\$1,521	\$1,916	\$2,550	\$3,565	\$5,288	\$7,365	\$20,310	\$4,051
Local	Residential Real Property	\$958	\$1,234	\$1,404	\$1,531	\$1,694	\$2,224	\$3,121	\$4,364	\$11,332	\$2,648
Local	Sales and Use	\$505	\$522	\$667	\$729	\$846	\$1,024	\$1,423	\$1,617	\$3,722	\$1,086
Local	Specific Ownership ³	\$133	\$152	\$199	\$212	\$236	\$274	\$313	\$337	\$545	\$248
Local	Occupational Privilege ⁴	\$11	\$13	\$14	\$14	\$14	\$15	\$15	\$15	\$15	\$14
Local	Total Local Taxes Paid by Taxpayers	\$1,607	\$1,921	\$2,284	\$2,487	\$2,791	\$3,536	\$4,872	\$6,334	\$15,614	\$3,995
Federal	Individual Income	\$558	\$1,179	\$2,069	\$2,923	\$4,554	\$7,697	\$12,913	\$21,830	\$99,531	\$13,226
Federal	Medicare	\$97	\$265	\$415	\$535	\$710	\$995	\$1,436	\$1,984	\$4,035	\$972
Federal	Social Security	\$416	\$1,135	\$1,775	\$2,287	\$3,038	\$4,255	\$6,141	\$8,484	\$10,189	\$3,568
Federal	Total Federal Taxes Paid by Taxpayers	\$1,071	\$2,579	\$4,260	\$5,744	\$8,302	\$12,948	\$20,490	\$32,297	\$113,755	\$17,766
Total	Total Taxes Paid By Taxpayers	\$3,375	\$5,466	\$8,065	\$10,147	\$13,643	\$20,048	\$30,650	\$45,996	\$149,678	\$25,813
Total	Total Taxes Paid by Employers ⁵	\$378	\$1,159	\$1,956	\$2,563	\$3,431	\$4,807	\$6,960	\$9,599	\$11,899	\$4,027

Source: Colorado and Federal income tax return data and the United States Department of Labor's Bureau of Labor Statistics Consumer Expenditure Survey

Note: The values presented in this table are estimates because actual values are not known. Income includes taxable and nontaxable income as well as transfer payments (such as public assistance, supplemental security income, and nutrition assistance).




- ¹ Households estimated to have negative income are excluded from this table because their taxes paid cannot be estimated. Negative income is associated with self-employment, investment losses, and other losses.
- ² The Average represents the total taxes paid divided by the total number of income tax returns. The Average was calculated for each row by multiplying the average tax paid for each income group by the number of returns in that income group, and then summing those values together and dividing by the total number of returns.
- ³ Specific ownership taxes are local property taxes on motor vehicles.
- ⁴ The occupational privilege tax is also known as the "head" tax.
- ⁵ Employers pay taxes to Medicare and Social Security on the employees' behalf. This is distinct from the Medicare and Social Security taxes paid by individuals.

How To Use This Filing Guide

This filing guide will assist you with completing your Colorado Income Tax Return. Please read through this guide before starting your return. Once you have all of the information for your return, file it and pay any amount due on a computer, smartphone or tablet using our free and secure system at [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline). You may also file using private e-File software or with a paid tax preparer. Filing electronically significantly reduces the chance of errors. If you cannot file electronically, mail your return as instructed.

Please ensure that you submit any supporting forms, schedules, and documentation as requested in the instructions. All Colorado income tax forms and guidance publications are available at our official website, [Tax.Colorado.gov](https://tax.colorado.gov).

The following symbols appear throughout this guide and point out important information, reminders and changes to tax rules.

-  This points out a topic that is the source of common filing errors. Filing your return on Revenue Online will reduce the risk of errors; however, it is important to understand the information on your return. **Errors cause processing delays and erroneous bills.**
-  This points out subtractions and tax credits that require you to provide supporting documentation. Not submitting the required documentation will cause processing delays or denial of the subtractions and credits. These documents can be scanned and attached to your electronic filing through Revenue Online or most tax software, mailed with the DR 1778 or included with your paper return.
-  In-depth tax information is available in our easy to understand guidance publications, which include examples and worksheets. This symbol lets you know when such a publication is available for a subject. All guidance publications are available at [Tax.Colorado.gov/guidance-publications](https://tax.colorado.gov/guidance-publications).

Filing Information


Who Must File This Tax Return

Generally, you must file a Colorado income tax return if you:

- Are required to file a federal income tax return with the IRS for the tax year, or
- Have a Colorado income tax liability for the tax year,

And you are:

- A full-year Colorado resident (you must file DR 0104 or DR 0104EZ), or
- A part-year Colorado resident who received taxable income while residing here (you must file DR 0104 with DR 0104PN), or
- Not a Colorado resident, but received income from Colorado sources (you must file DR 0104 with DR 0104PN).

-  Colorado residents must file a Colorado return if they are required to file an income tax return with the IRS, even if they do not have a Colorado tax liability. Otherwise, the Department may file a return on your behalf and our return might not consider your unique tax situation. Also, the only way to determine if you are entitled to a refund is to file a return.

Due Date

Your Colorado income tax return and payment for any tax owed are due **April 15**. Revenue Online will accept returns as timely filed until midnight. Mailed returns and payments must be postmarked by 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-I in this book. If a due date falls on a weekend or legal holiday, the return or payment will be due the next business day.

Deceased Persons

A surviving spouse or personal representative may file a return for a deceased taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If a deceased taxpayer had tax withheld, a return must be filed to get a refund.

Enter the Return

- Use the deceased taxpayer's federal filing status for the tax year. For a joint return, also enter the surviving spouse's information.
- Mark the Deceased checkbox after the deceased taxpayer's name.
- Enter the address where you want to receive any correspondence from the Department regarding the return.
- Claim all credits, subtractions, and deductions to which the deceased taxpayer is entitled.

Sign the Return

- A surviving spouse must sign on the appropriate line and write **"Filing as Surviving Spouse"** after the signature.
- A legal representative must complete the Third Party Designee section, sign in place of the deceased, and write **"Filing as Legal Representative"** after the signature.



You must submit with the return:

- A copy of the death certificate; and
- If applicable, a Claim for Refund on Behalf of a Deceased Taxpayer (DR 0102).

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 a joint Colorado income tax return. Individuals filing jointly must enter the taxpayer and spouse in the same order on both the federal and Colorado returns. For married filing separately, do not list your spouse's information on your return.

Claiming Credits from a Partnership or S Corporation



To claim a tax credit as a partner or shareholder, obtain Colorado form DR 0106K from the partnership or S corporation. Enter the credit from DR 0106K on your return, and submit a copy of DR 0106K with your return. The partnership or S corporation must also file DR 0106K with their return, and the Department will verify your credit claim by reviewing the partnership or S corporation's return.

Instructions for the DR 0104

First, complete the federal income tax return you will file with the IRS. You will use information from that return on your Colorado return. Colorado income tax is based on your federal taxable income, which has already considered your deductions.

Residency Status

Mark the appropriate box for your residency status. If you are filing a joint return, and one person is a full-year Colorado resident and the other is either a part-year resident or a nonresident, mark the Part-Year Resident/Nonresident box.



Part-Year Colorado Residents and Nonresidents

Tax is prorated so that it is calculated only on income received in Colorado or from sources within Colorado. We recommend you review Income Tax Topics: Part-Year Residents & Nonresidents if this applies to you. You will calculate your prorated tax by completing the DR 0104PN. You must submit the DR 0104PN along with the DR 0104.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 15. If you need additional time to file your return, you will automatically have until October 15 to file. Interest is due on any tax paid after April 15. To avoid any late payment penalties, you must pay 90% of your tax liability by April 15, file your return by October 15 and pay any remaining tax due at the time of filing. If the due date falls on a weekend or legal holiday, return will be due the next business day. When filing your return, mark the “Abroad on Due Date” box on Revenue Online or the paper return.

Active Duty Military


Under federal law, a military servicemember’s state of legal residence does not change solely as the result of the servicemember’s assignment for service in another state. Consequently, a Colorado resident who enters into military service will remain a Colorado resident unless they officially change their state of legal residence as described in DD Form 2058.

In general, military servicemembers who are Colorado residents are subject to the same income tax filing requirements as other Colorado residents, even if they are serving in another state. These requirements are described on the preceding page, under the heading “Who Must File This Tax Return.”

However, a military servicemember who spends at least 305 days of the tax year stationed outside of the United States on active military duty may elect to be treated as a nonresident. The servicemember may make this election by filing a return and checking the applicable box on Form 104PN.

Military servicemembers who are stationed in Colorado, but are not Colorado residents, are not required to pay Colorado tax on their military income. However, any other Colorado source income of a nonresident servicemember is subject to Colorado taxation.

Please see [Tax.Colorado.gov/military-servicemembers](https://tax.colorado.gov/military-servicemembers) for additional information.

 These rules also apply generally to a servicemember’s spouse who is residing with the servicemember either inside or outside of Colorado in compliance with the servicemember’s military orders. If a servicemember and their spouse are nonresidents stationed in Colorado, any wages earned by the spouse for work performed in Colorado are not subject to Colorado taxation. The military spouse must complete a DR 1059, provide a copy to their employer when hired for employment, and submit a copy to the Department, along with a copy of their military ID card, with their Colorado return each year. The DR 1059 may be filed through Revenue Online, with DR 1778, or included with a DR 0104 filed by paper.

Taxpayer and Spouse Information


Enter the following information in the provided fields. If filing jointly, enter your spouse’s information. Otherwise, leave the spouse’s information 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.

Dependents

Enter the name, Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), and year of birth for all of your dependents.

Check the “Deceased” box for a child who was born and died in this tax year and was not assigned an SSN or ITIN. Unless this box is checked, each dependent listed must have an SSN or ITIN issued by the IRS on or before the due date for this return (including extensions).

 If you check the “Deceased” box, you must submit a copy of the child’s birth certificate, death certificate, or hospital records showing a live birth with your return.

If you have more than five dependents, you must file your return electronically. You can use our free and secure system at [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline), private e-File software, or a paid tax preparer. Filing electronically significantly reduces the chance of errors.

Who qualifies as your dependent?

For Colorado income tax purposes, your dependents will generally be the same as the dependents you claimed on IRS form 1040. The instructions for IRS form 1040 and IRS Publication 501, can help you determine whether a person is your dependent. There may be additional or different requirements for you to claim a particular Colorado tax credit for a dependent. However, you should list all of your dependents in this section even if you cannot claim them for any Colorado tax credits.

Does the dependent qualify for the Colorado child tax credit?

If a dependent meets the following requirements, check the Child Tax Credit box. In general, the dependent must be a qualifying child for federal income tax purposes in order to check the box.

- The dependent must be your son, daughter, stepchild, foster child, brother, sister, half brother, half sister, stepbrother, or stepsister, or a descendant of any of them (for example, your grandchild, niece, or nephew) (see Relationship Test in the Qualifying Child section of IRS Publication 501).
- The dependent must be under age 17 at the end of the tax year.
- The dependent must have lived with you for more than half of the tax year (see Residency Test in the Qualifying Child section of IRS Publication 501).
- The dependent must not have provided more than half of their own support for the tax year (see Support Test in the Qualifying Child section of IRS Publication 501).
- The dependent must not be filing a joint return for the tax year (unless that joint return is filed only to claim a refund of withheld income tax or estimated tax paid) (see Joint Return Test in the Qualifying Child section of IRS Publication 501).

If you check the Child Tax Credit box, go to form DR 0104CN to determine whether you qualify for the Colorado child tax credit.

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 (SSN) or Individual Taxpayer Identification Number (ITIN) for you, your spouse, and your dependents. (This is optional for each person.)
- Your address, phone number, and email address so they 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 the box on DR 0104 page 3 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 Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing.

To share your information, complete form DR 0104EE and submit it with your return. If you are using software, the software may autofill the form for you, but check it to make sure it is accurate and complete.

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 everyone you claim as a 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 everyone you claim as a dependent on your federal income tax return.


Line 2: Enter your adjusted gross income from your federal income tax form 1040, 1040 SR, or 1040 SP, line 11.

Line 3: Enter the information about yourself, your spouse, and dependents in the table below. For each person the Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) is optional.

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, enter the amount as negative on your Colorado return. On 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.

Additions

Line 2 State Addback

You must enter on line 2 any state income tax deducted on Schedule A of their federal return, subject to certain limitations. If you are a partner or shareholder in a partnership or S corporation that claimed a federal deduction for state income taxes, you must also include on line 2 your distributive or pro rata share of any state income tax deducted by the partnership or S corporation. Your distributive or pro

rata share of state income taxes deducted by a partnership or S corporation should appear on line 9 of the Colorado form DR 0106K that you received from the partnership or S corporation.

Taxpayers are not required to enter on line 2 any general sales taxes they deducted on Schedule A of their federal return.

 For additional information, please see the Department publication Income Tax Topics: State Income Tax Addback, available online at [Tax.Colorado.gov/individual-income-tax-guidance-publications](https://tax.colorado.gov/individual-income-tax-guidance-publications).

Line 3 Qualified Business Income Deduction Addback

There are two cases where you may be required to add back the amount of a deduction for qualified business income under section 199A of the Internal Revenue Code.

If you claimed a deduction for qualified business income under section 199A of the Internal Revenue Code (IRS form 1040, line 13), and your adjusted gross income is greater than \$500,000 (\$1,000,000 if filing jointly) (IRS form 1040, line 11), you are required to add to federal taxable income an amount equal to that deduction. You must add back the entire deduction regardless of the extent to which your adjusted gross income exceeds the threshold. This addback does not apply to a taxpayer who is required to file a federal Schedule F, Profit or Loss From Farming, with their federal income tax return.

Alternatively, if you are a partner in a partnership that made a SALT Parity Election or a shareholder in an S corporation that made a SALT Parity Election, you are required to add to federal taxable income an amount equal to your qualified business income under section 199A of the Internal Revenue Code. You must add back the entire deduction regardless of your adjusted gross income. This addback is not limited to the deduction taken with respect to the electing partnership or S corporation. The partnership or S corporation will indicate that it made the election by marking the SALT Parity Election box on the Colorado K-1 (DR 0106K) issued to you.

Line 4 Standard or Itemized Federal Deduction Addback

Taxpayers who have federal adjusted gross income exceeding \$300,000 in tax year 2024 may be required to add back itemized or standard deductions over a certain amount in this line.

If your federal return filing status was single, married filing separately or head of household AND the following conditions apply:

Your federal adjusted gross income as reported on line 11 of IRS Form 1040 exceeds \$300,000 and

Your itemized or standard deductions on line 12 of IRS Form 1040 exceed \$12,000.

Then the required addback amount is calculated by subtracting \$12,000 from the amount on line 12 of IRS Form 1040. This amount should be reduced by any state income tax deduction from Schedule A of your federal return that is already added back on line 2 of Colorado Individual Income Tax Return DR 0104.

The required addback is not reduced by any amount of state income tax addback on line 2 of your Colorado form 104 attributable to your share of state income tax deducted by a partnership or S corporation.

If the filing status for your federal return was married filing jointly AND the following conditions apply:

Your federal adjusted gross income as reported on line 11 of IRS Form 1040 exceeds \$300,000 and

Your itemized or standard deductions on line 12 of IRS Form 1040 exceed \$16,000.

Then the required addback amount is calculated by subtracting \$16,000 from line 12 of IRS Form 1040. This amount should also be reduced by any state income tax deduction from Schedule A of your federal return that is already added back on line 2 of Colorado Individual Income Tax Return DR 0104.

The required addback is not reduced by any amount of state income tax addback on line 2 of your Colorado form 104 attributable to your share of state income tax deducted by a partnership or S corporation.

Line 5 Business Meals Deduction Addback

Enter on line 5 the full amount of any federal deduction claimed for business meals on line 24b of Schedule C of Form 1040. Also include on line 5 any business meals addition from line 10 in Column A on any Colorado K-1 (DR 0106K) issued to you by a partnership or S corporation.

Line 6 Non-qualifying Distribution addback (CollegeInvest Tuition Savings)

An account holder must make an addition on their Colorado return for any distribution, refund, or withdrawal from a qualified state tuition program for any reason other than one of the following qualifying reasons:

- To pay qualified higher education expenses (discussed in Department publication Income Tax Topics: 529 Contribution Subtraction);
- As a result of a beneficiary's death or disability;
- As a result of receiving a scholarship during the tax year in an amount equal to or greater than the distribution, refunds, or withdrawals made; or
- As a result of a change in the designated beneficiary for the account, as described in Chapter 7 of IRS Publication 970.



Line 7 Non-qualifying Distribution addback (Colorado ABLE)

An account holder must make an addition on their Colorado return for any distribution, refund, or withdrawal from a qualified ABLE program if used for a purpose other than one of the following qualifying reasons:

- To pay qualified disability expenses (discussed in Department publication Income Tax Topics: ABLE Subtraction);
- As a result of a beneficiary's death or disability;
- As a result of a change in the designated beneficiary for the account, as described in the "ABLE Account" section of IRS Publication 907.

Line 8 Other Additions

Enter the sum of the following and specify which addition(s) in the text box:

-  **Bond interest:** Interest earned from bonds issued by any state or political subdivision, but not bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Subtract the amortization of bond premiums and expenses (required to be allocated to interest income by the Internal Revenue Code) from the gross amount of state and local bond interest. We recommend that you read the Individual Income Tax Guide if this applies to you.
- **Charitable gross conservation easement:** Federal charitable deduction for a conservation easement that is also claimed for a Colorado tax credit. Complete the DR 1305 Part D.
-  **Alien labor:** Expenses for unauthorized alien labor services. We recommend that you read the Individual Income Tax Guide if this applies to you.
- **Partnership/Fiduciary:** Any fiduciary adjustment that increases your federal taxable income and any other Colorado additions from line 11 in Column A on any Colorado K-1 (DR 0106K) issued to you by a partnership or S corporation.
- Expenses you incurred with respect to expenditures made at, or payments made to, a club that restricts membership on the basis of sex, sexual orientation, gender identity, gender expression, marital status, race, creed, religion, color, ancestry or national origin.
- Distributions from a medical savings account not made for an eligible expense.

Line 9 Subtotal

Enter the sum of lines 1 through 8.

Line 10 Subtractions from the DR 0104AD Schedule, line 25

Transfer the amount from the DR 0104AD line 25 to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. Do not enter negative amounts. To ensure faster processing of your paper return, the amount entered on line 10 must exactly match the amount on the DR 0104AD. You must submit the DR 0104AD with your return.

Line 11 Colorado Taxable Income

Subtract line 10 from line 9. This is your Colorado taxable income and is the figure used to determine how much Colorado tax is owed, if any.

Part-Year Residents or Nonresidents, go to the DR 0104PN.**Full-Year Residents, continue to Line 12****Line 12 Colorado Tax**

The income tax rate is currently 4.25%. Full-year residents should refer to the tax table in this booklet. Determine the tax for the amount on line 11. Part-year residents and nonresidents should transfer the apportioned tax amount from the DR 0104PN line 36. You must submit the DR 0104PN along with the DR 0104.

**Line 13 Alternative Minimum Tax**

Enter the amount of any Alternative Minimum Tax. Generally, if you owe alternative minimum tax on your federal income tax return, you will also owe it for your Colorado return. We recommend that you read the Individual Income Tax Guide if this applies to you.

Line 14 Recapture of Prior Year Credits

Enter any credit claimed in prior years that is subject to recapture under Colorado law.

Line 15 Subtotal

Sum of lines 12 through 14.

Tax Credits

Visit Tax.Colorado.gov/Income-Tax-Credits to read more about which tax credits can be claimed on this form.

Line 16 Nonrefundable Credits


Complete the DR 0104CR to claim various nonrefundable credits. Transfer the amount from the DR 0104CR line 63 to this line. The nonrefundable credits used from the DR 0104CR combined with the total nonrefundable credits from lines 17, 18 and 19 cannot exceed line 15. To ensure faster processing of your paper return, the amount entered on line 16 must exactly match the amount on the DR 0104CR. You must submit the DR 0104CR with your return.



Scan and submit any required documentation through Revenue Online E-Filer Attachment, attach to your electronic return or mail paper documentation with the DR 1778 E-Filer Attachment.

Line 17 Nonrefundable Enterprise Zone Credits


Use your tax software, Revenue Online or the DR 1366 to calculate the total amount of Nonrefundable Enterprise Zone Credits being used to offset the current year tax liability. Complete the DR 1366 and transfer line 26 to this line. The total Nonrefundable Enterprise Zone Credit used combined with nonrefundable credits from lines 16, 18 and 19 cannot exceed the amount on line 15.

 You must submit the DR 1366 and a copy of each certificate with your return.

 **The Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.**

Line 18 Nonrefundable CHIPS Zone Credit


Use your tax software, Revenue Online or the DR 1370 to calculate the total amount of Nonrefundable CHIPS Zone Credit being used to offset the current year tax liability. Complete the DR 1370 and transfer line 22 to this line. The total Nonrefundable CHIPS Zone Credit used combined with the nonrefundable credits from lines 16, 17, and 19 cannot exceed the amount on line 15.

 You must submit the DR 1370 and a copy of each certificate with your return.

 **The Department strongly recommends electronic filing for taxpayers with CHIPS Zone credits. Failure to file electronically may result in delays processing your return.**

Line 19 Strategic Capital Tax Credits

Use your tax software, Revenue Online or the DR 1330 to calculate the total amount of nonrefundable Strategic Capital Tax Credits being used to offset the current year tax liability. Complete the DR 1330 and transfer amount on line 8b to this line. The total nonrefundable Strategic Capital Tax Credits used combined with nonrefundable credits from lines 16, 17 and 18 cannot exceed the amount on line 15.

 You must submit the DR 1330 and a copy of each certificate with your return.


 **The Department strongly recommends electronic filing for taxpayers with Strategic Capital Tax credits. Failure to file electronically may result in delays processing your return.**


Line 20 Net Income Tax

Sum of lines 16, 17, 18 and 19. Subtract that sum from line 15. This cannot be a negative number.

Line 21 Colorado Income Tax Withheld

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

 Submit your Colorado withholding forms with your return. If filing electronically, scan and attach them to your return or submit them as an E-Filer Attachment at [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline).

 Failure to submit your withholding forms will result in this amount being adjusted. Do not include withholding for federal income tax, income tax from another state, or income tax from local governments. Withholding from Colorado real estate sales by nonresidents or nonresident beneficiary withholding should be included only on line 25.

Line 22 Prior-year Estimated Tax Carryforward

Enter the amount, if any, from your 2023 Colorado DR 0104 line 37.

Line 23 Quarterly Estimated Payments

Carefully review your payment(s) before completing this line. Use Revenue Online ([Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline)) to verify estimated taxes paid on your account. Doing so will reduce processing delays. Most taxpayers who have made quarterly estimated payments used the DR 0104EP to remit these payments. Refer to the Individual Income Tax Guide for more information about Estimated Payments.

Line 24 Extension Payment

Enter the amount, if any, you remitted with the DR 0158-I to ensure 90% of your tax was paid by the filing due date.

Line 25 Other Prepayments

Enter the sum of payments remitted on your behalf because you received Colorado income from:

- an estate or trust as a beneficiary – remitted using the DR 0104BEP, and/or
- a real estate transaction that closed during the tax year for which you are filing this return – remitted using the current DR 1079.

Be sure to mark corresponding box(es) as appropriate.

Line 26 Gross Conservation Easement Credit

Complete all applicable parts of the DR 1305. Enter the amount from the DR 1305G line 33. You must submit the DR 1305G with your return.



Line 27 Innovative Motor Vehicle and Innovative Truck Credits for a Vehicle You Purchased or Leased

Enter the total from form DR 0617 line 10. For more information, refer to the Department guidance publications regarding these credits.



For each vehicle or truck for which you are claiming a credit, you must submit with your return:

- A completed DR 0617;
- A copy of the purchase invoice or lease agreement; and
- Proof of permanent Colorado registration.



If you assigned the credit to a financing entity or motor vehicle dealer, you cannot claim the credit. If you are a motor vehicle dealer or financing entity with assigned credits, use form DR 0619 and line 29 below instead.

Line 28 Refundable Credits

Complete the DR 0104CR to claim various refundable credits. Transfer the amount from the DR 0104CR line 23 to this line. You must submit the DR 0104CR with your return.



See the DR 0104CR for the required documentation for the credit claimed. Submit using Revenue Online, attach to an electronically filed return as a PDF or include with your paper return.

Line 29 Additional Credit from Form DR 0619

Enter the amount from DR 0619 line 3 or 10 if you are:

- A motor vehicle dealer or financing entity that accepted assignment of innovative motor vehicle or innovative truck credits; or
- A qualified retailer that sold qualified electric bicycles with the required discount.



Submit the DR 0619 when claiming credit on this line.

Line 30 Subtotal

Sum of lines 21 through 29.

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.

Line 31 Federal Adjusted Gross Income

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

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

Line 32 Nontaxable Social Security Income

Refer to your federal income tax form 1040, 1040 SR, or 1040 SP lines 6a and 6b. Subtract line 6b from line 6a and enter the result here.

Line 33 Nontaxable Interest Income from State and Local Bonds

Refer to the DR 0104 line 8. If you entered any bond interest on line 8, enter the amount of bond interest income here.

Line 34 Modified AGI for TABOR Amount

Sum of lines 31 through 33.

Line 35 TABOR State Sales Tax Refund

To be eligible for this refund:

- You must be a full-year Colorado resident;
- Your return must be postmarked or transmitted by October 15, 2025;
- In general, you must be 18 or older as of January 1, 2024. If you were under 18 as of January 1, 2024, you must either have a Colorado tax liability (line 2 must be greater than 0) or be claiming a refund of Colorado wage withholding on a W-2;
- You must not have been convicted of a felony and incarcerated in a correctional facility operated by or under contract with the Colorado Department of Corrections or Federal Bureau of Prisons for 180 days or more during the year; and
- A deceased person must have met all applicable requirements as of the date of their 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 34. Then go down that column to the row for your filing status. Enter the amount from that box on line 35.

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 36 Sum of lines 30 and 35

Enter the sum of line 30 (Subtotal) and line 35 (TABOR State Sales Tax Refund).

Compare lines 20 and 36. If line 20 is greater, skip to line 40. If line 36 is greater, continue to line 37.

Line 37 Overpayment

If line 36 is greater than line 20, subtract line 20 from line 36.

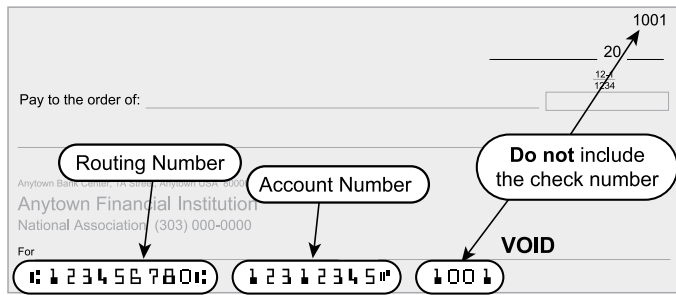
Line 38 Estimated Tax Carryforward

Enter any amount from line 37 that you would like to be available for 2025 estimated tax.

Line 39 Refund

Subtract line 38 from line 37. This is your refund. You may authorize the Department to directly deposit your refund to your bank or CollegenInvest account. Otherwise, a refund check will be mailed to the address entered on this return.

- **Direct Deposit:** Enter the routing number, account number, and account type. The routing number is 9 digits. Account numbers can be 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. See the sample check below to assist you in finding the account and routing numbers.



You can direct deposit your tax refund into a new or existing CollegenInvest account. Call 1-800-448-2424 or visit CollegenInvest.org for more information.

- **Intercepted Refunds:** The Department will intercept your refund if you owe taxes or other debts 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 because it will not be processed.

Line 40 Net Tax Due

If line 36 is less than line 20, subtract line 36 from line 20. This is the amount you owe with this return. If you are filing after the due date or you owe estimated tax penalty, continue to the next line. If you are filing timely and do not owe penalty or interest, go to line 44.

Line 41 Delinquent Payment Penalty

Calculate any penalty owed for delinquent filing or payment. The penalty is the greater of \$5 or 5% of the net tax due for the first month after the due date and increased by 0.5% for each additional month past the due date. The maximum penalty is 12%. If you prefer not to calculate this penalty, the Department will bill you.

Line 42 Delinquent Payment Interest

Calculate any interest owed for delinquent filing or payment. For more information, see Tax Topics: Penalties and Interest at Tax.Colorado.gov/guidance-publications.

Line 43 Estimated Tax Penalty

To calculate this penalty, complete form DR 0204. Enter any estimated tax penalty owed on this line. You must submit the DR 0204 with your return. If you over compute your estimated tax penalty from what the Department calculates, any amount of overpayment of penalty will be refunded to you.

- 📄 Scan and submit the DR 0204 through Revenue Online E-Filer Attachments or submit the form with your paper return.

Line 44 Amount You Owe

Enter the sum of lines 40 through 43. Please note: Any assessment made by the Department will likely include delinquent payment penalty and interest. The only way to avoid paying penalty and interest is to pay in full by the filing due date. You have three payment options:

- ❗ **Pay Online:** After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment. A small processing fee may apply. 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:** For a paper return, you may mail a check or money order with your return. If you file electronically but want to pay by mail, complete form DR 0900 and mail it with your payment.

Make your check or money order payable to “Colorado Department of Revenue” and clearly write your Social Security number and “2024 DR 0104” on the memo line. Be sure to keep a copy of the money order or note the check number 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.

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 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.

Sign Below

The law requires the return to be signed under penalty of perjury.

W-2s and 1099s

 All W-2s and 1099s that show Colorado income tax withholding must be submitted with your return. For a paper return, mail copies with your return. For an electronic return, attach scanned copies to the return. If you are unable to attach copies to your e-filed return, submit an e-Filer Attachment at, Colorado.gov/RevenueOnline, or mail with form DR 1778.

Taxpayer Service and Assistance

Revenue Online and Secure Messaging

The Department offers many services through Revenue Online. You can file or amend a return, submit required return attachments, monitor your account activity, pay taxes, check the status of a refund, file a protest and send a secure message to Department staff. Visit Colorado.gov/RevenueOnline to get started.

Taxation Website

Visit the official Colorado Department of Revenue’s Taxation Division website, Tax.Colorado.gov, for tax forms, guidance publications, education resources, legal research and more.

Call Center

Representatives are available Monday through Friday, 8 a.m. to 4:30 p.m.

303-238-SERV (7378)

TTY/TDD 800-659-2656

Taxpayer Service Centers

If you need assistance, information, forms, or have questions, we have 5 service center locations across the state in Colorado Springs, Denver Metro, Grand Junction, Fort Collins, and Pueblo. Addresses, directions, operating hours, and appointment scheduling are available on our webpage at Tax.Colorado.gov/Visit-a-Service-Center.

Common Issues

Did Not Receive W-2 Statement from Your Employer

- Contact your employer to request a copy, or
- Use the year-to-date (YTD) Colorado wages and withholding amounts from your final paycheck stub to complete a Substitute W-2, form DR 0084. Submit both the final paycheck stub and DR 0084 with your return.


Records Retention

Keep all documentation you used to prepare your return at least 4 years after the due date, which is the statute of limitations for the Department to make changes to your return. However, if the Department does not receive your return, they may file on your behalf using the best information available. There is no statute of limitations for assessment if a return is not filed.

Correcting Errors or Changing a Return

You may amend your return using our free and secure system at Colorado.gov/RevenueOnline, even if the original return was filed 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.
- You must amend your Colorado return to report any change to an item or amount determined under the Internal Revenue Code that is used to compute Colorado income tax. You must file an amended return regardless of whether the federal adjustment results from an IRS audit or other action, or your filing of an amended federal return. An amended Colorado return is due within 180 days after a federal adjustment is finalized. See Part 8 of the Colorado Individual Income Tax Guide for more information.

 **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.**

Estimated Tax Requirements

If you expect next year's Colorado tax liability to be greater than \$1,000 after subtracting credits, you should make estimated tax payments using the DR 0104EP. We recommend that you read the Individual Income Tax Guide for additional information.

Filing Errors and Incomplete Information

It is important to read all the information available for your specific tax situation and to submit all required documentation with your return. Failure to do so may result in delayed processing of your return and refund, if any. We recommend that you file using Revenue Online to avoid common mathematical errors. You may also opt to use a commercial tax preparation software program or a paid tax professional to help you complete your return.

Earned Income and Child Tax Credits and Colorado Insurance Programs

Individuals with lower income or qualifying children may be eligible for the refundable federal and state Earned Income and Child Tax Credits and low-cost health insurance through Child Health Plan Plus (CHP+). For more information about these tax credits, go to Tax.Colorado.gov/CTC-EITC or call Colorado United Way at 211. For more information about CHP+, go to HCPF.Colorado.gov/chp or call 1-800-359-1991.

Instructions for the DR 0104AD - Subtractions from Income Schedule

If you use this schedule to claim any subtractions from your income, you must submit it with the DR 0104.

Line 1 State Income Tax Refund

Refer to your federal income tax return to complete this line. If you did not complete federal Schedule 1, Form 1040, 1040SR, 1040NR, or 1040SP, enter \$0. Otherwise, enter the amount from line 1, Schedule 1, Form 1040, 1040 SR, 1040 NR, or 1040 SP.



Line 2 U.S. Government Interest

Enter the sum of all interest earned from U.S. government bonds, treasury bills and other obligations of the U.S. or its territories, possessions and agencies that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read the Individual Income Tax Guide if this applies to you.



Do not include interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends from mutual funds may not be 100% exempt.

Line 3 Social Security Benefits

You may be able to subtract some or all of the social security benefits you received that were included in your federal taxable income. If you were 65 years of age or older on December 31, 2024, you may claim the subtraction for the entire amount of the social security benefits you received that were included in your federal taxable income. If you were under age 65 on December 31, 2024, the subtraction you may claim is limited to \$20,000. Additionally, if you were under age 55 on December 31, 2024, you can claim the subtraction only for social security benefits you received due to the death of the person originally entitled to the benefits.

If the filing status for your federal return was single, married filing separately, or head of household, enter on line 3 the amount from line 6b of your Federal Form 1040, but if you were under age 65 on December 31, 2024, do not enter more than \$20,000. If you filed a joint return, enter on line 3 only the primary taxpayer's social security benefits from line 6b of the federal return. Submit copies of all SSA 1099 statements with your return. See Department publication Income Tax Topics: Social Security, Pensions, and Annuities if you are filing a joint return and both you and your spouse received social security benefits.



Line 4 Pension and Annuity Subtraction

You might be eligible to subtract the income you earned from a pension or annuity. We recommend that you read publication Income Tax Topics: Social Security, Pensions & Annuities if this applies to you. This subtraction is allowed only for pension or annuity income that is included in your federal taxable income. Do not enter any social security benefits on line 4. Instead, qualifying individuals may claim a subtraction for social security benefits on line 3. The amount of subtraction you can claim is also limited based upon your age. As of December 31, 2024, if you were:

- Age 65 or older, then you may subtract \$24,000 minus any amount entered on line 3, or the total amount of your taxable pension/annuity income, whichever is smaller; if the amount in line 3 of this form is greater than \$24,000, you may not claim any subtraction for pension and annuity income on line 4; or
- At least 55 years old, but not yet 65, then you may subtract \$20,000 minus any amount entered on line 3, or the total amount of your taxable pension/annuity income, whichever is smaller; if the amount on line 3 of this form is \$20,000, you may not claim any subtraction for pension and annuity income on line 4; or
- Younger than 55 years old and you received pension/annuity income as a secondary beneficiary (widow, dependent child, etc.) due to the death of the person who earned the pension/annuity,

then you may subtract \$20,000 minus any amount entered on line 3, or the total amount of your secondary beneficiary taxable pension/ annuity income, whichever is smaller; if the amount on line 3 of this form is \$20,000, you may not claim any subtraction for pension and annuity income on line 4.

Pension/annuity income should not be intermingled between spouses. Each spouse must meet the requirements for the subtraction separately and claim the subtraction only on their pension/annuity income. Any qualifying spouse pension/annuity income should be reported on line 6. Submit copies of all 1099R statements with your return. Submit using Revenue Online or include with your paper return.

Line 5 Spouse Social Security Benefits

A secondary taxpayer listed on a jointly filed return may be able to subtract some or all of the social security benefits they received that were included in their federal taxable income. If the secondary taxpayer was 65 years of age or older on December 31, 2024, they can claim the subtraction for the entire amount of social security benefits they received that were included in their federal taxable income. If the secondary taxpayer was under age 65 on December 31, 2024, the subtraction they may claim is limited to \$20,000. Additionally, if the secondary taxpayer was under age 55 on December 31, 2024, they can claim the subtraction only for social security benefits they received due to the death of the person originally entitled to the benefits.


Enter on line 5 only the secondary taxpayer's social security benefits included on line 6b of Federal Form 1040, but do not enter more than \$20,000 if the secondary taxpayer was under age 65 on December 31, 2024. See Department publication Income Tax Topics: Social Security, Pensions, and Annuities if both you and your spouse received social security benefits. The sum of the amounts entered on lines 3 and 5 of form DR 0104AD cannot exceed the total amount entered on line 6b of Federal Form 1040. Submit copies of all SSA 1099 statements with your return.


Line 6 Spouse Pension and Annuity Subtraction

If the secondary taxpayer listed on a jointly filed return is eligible for the pension and annuity subtraction, enter the qualifying amount on this line. Review the instructions for line 4 for information about qualifications and limitations. Qualifying spouses may claim a subtraction for social security benefits on line 5. We recommend that you read publication Income Tax Topics: Social Security Benefits, Pensions, and Annuities if this applies to you. Take precautions to report the subtraction on the correct line. The first person listed on the return shall report on line 4 and the second person listed shall report on line 6.

Line 7 Military Retirement Subtraction


You might be eligible to subtract the income you earned from your military retirement benefits. We recommend that you read publication Income Tax Topics: Military Servicemembers if this applies to you. This subtraction is allowed only for military retirement income that is included in your federal taxable income. To qualify, you must have been 54 years of age or younger as of December 31, 2024. If you meet the age requirement, then you are entitled to subtract \$15,000 or the total amount of your taxable military retirement benefits, whichever is smaller.

 Military retirement benefits should not be intermingled between spouses. Each spouse must meet the requirements for the subtraction separately and claim the subtraction only on their military retirement benefits. Any qualifying spouse military retirement benefits should be reported on line 8.

 Submit copies of all 1099R statements with your return. Submit as attachments when e-filing or using Revenue online, or include with your paper return.


Line 8 Spouse Military Retirement Subtraction

If the secondary taxpayer listed on a jointly filed return is eligible for the military retirement subtraction, enter the qualifying amount on this line. Review the instructions for line 7 to see what amount qualifies. We recommend that you read publication Income Tax Topics: Military Servicemembers if this applies to you.

 Take precautions to report the subtraction on the correct line. The first person listed on the return must report on line 7 and the second person listed must report on line 8.

 **Line 9 Colorado Agricultural Land Capital Gain Subtraction**

If you are required to file federal Schedule F (Profit or Loss from Farming), and you sold agricultural land in Colorado, you might be eligible to subtract some or all of the capital gain included in your federal taxable income. The amount of this subtraction is limited to \$100,000. We recommend that you read Income Tax Topics: Colorado Capital Gain Subtraction if this applies to you.

 You must complete each item on the DR 1316 and submit it with your return. Be as detailed as possible, especially when providing property descriptions, ownership, and dates of acquisition and sale.

You must include a copy of the most recent property tax statement for the property sold, federal Schedule F, and either federal Schedule D or federal form 4797 with your return.

 **Line 10 CollegenInvest Contribution**

Individuals can claim a subtraction on their Colorado income tax returns for qualifying contributions they made to a qualified state tuition program administered by CollegenInvest, subject to certain limitations. We recommend that you read the publication Income Tax Topics: 529 Contribution Subtraction if this applies to you.

Taxpayers claiming a subtraction for a CollegenInvest contribution must complete the applicable fields for line 10 to indicate the amount of the contribution, the account holder's name, and the account holder's social security number (SSN) or individual taxpayer identification number (ITIN). These fields for line 10 must be completed even if the taxpayer or their spouse is the account holder. If you made qualifying contributions to more than one CollegenInvest account, you must file electronically.

Do not deduct contributions made to a tuition savings plan for another state or any tuition you paid while attending school. Do not deduct contributions made by your employer or business to your College Invest account on this line. To claim pass-through credits for employer contributions to employee 529 qualified state tuition accounts, please refer to the instructions on form DR 0289 and report the credit on the applicable credit schedule.

The amount a taxpayer can subtract is limited. The limitation applies with respect to each beneficiary for whom the taxpayer makes qualifying contributions and depends in part on whether the taxpayer files their return as a joint or single filer. For taxpayers filing a joint return, the limitation applies jointly, rather than separately. If the taxpayer makes contributions to both a qualified state tuition program and a qualified ABLE program for the same beneficiary during the tax year, the aggregate subtraction the taxpayer can claim for these contributions is subject to the limitation. Per-Beneficiary Limits for the 2024 tax year: Single Filers: \$22,700, Joint Filers: \$34,000.

If you are claiming for more than one beneficiary, you must file electronically.

Line 11 Colorado ABLE Contribution

Individuals can claim a subtraction for qualifying contributions they made during the tax year to a qualified Achieving a Better Life Experience (ABLE) program administered by Colorado ABLE, subject to certain limitations. We recommend that you read the publication Income Tax Topics: ABLE Contribution Subtraction if this applies to you.

Taxpayers claiming a subtraction for an ABLE contribution must complete the applicable fields for line 11 to indicate the amount of the contribution, the account holder's name, and the account holder's social security number (SSN) or individual taxpayer identification number (ITIN). These fields for line 11 must be completed even if the taxpayer or their spouse is the account holder. If you made qualifying contributions to more than one ABLE account, you must file electronically. Do not deduct contributions made to a qualified ABLE program for another state.

The amount a taxpayer can subtract is limited. The limitation applies with respect to each beneficiary for whom the taxpayer makes qualifying contributions and depends in part on whether the taxpayer files their return as a joint or single filer. For taxpayers filing a joint return, the limit applies jointly, rather than separately. If the taxpayer makes contributions to both a qualified state tuition program and a qualified ABLE program for the same beneficiary during the tax year, the aggregate subtraction the taxpayer can claim for these contributions is subject to the limitation. Per-Beneficiary Limits for the 2024 tax year: Single Filers: \$22,700, Joint Filers: \$34,000.

If you are claiming for more than one beneficiary, you must file electronically.

 **Line 12 Qualifying Charitable Contributions**


Taxpayers who make charitable contributions that would be eligible for a federal income tax deduction, but do not claim federal itemized deductions on Schedule A of form 1040, 1040SR, 1040NR, or 1040SP, might be eligible to deduct a portion of their contribution on this form. We recommend that you read publication Income Tax Topics: Charitable Contributions if this applies to you. Use the following worksheet to determine your qualifying contribution.


- (a) Did you itemize your deductions on Schedule A of federal form 1040, 1040SR, 1040NR, or 1040SP? Yes No
- (b) Did you deduct charitable contributions on Schedule A of federal form 1040, 1040SR, 1040NR, or 1040SP? Yes No

If you answered Yes on either (a) or (b) above, enter \$0 on line 12; you do not qualify for this subtraction. If you answered No on both (a) and (b) above, continue below.

- (c) Enter the amount you could have deducted as charitable contributions on lines 11 and 12 of federal Schedule A (lines 2 and 3 on Schedule A of federal form 1040NR) \$
- (d) Colorado adjustment..... \$500
- (e) Subtract line (d) from line (c). This is the qualifying amount. If the amount is greater than \$0, transfer to line 12


Enter the total contributions in the space provided and the subtraction after the \$500 adjustment on line 12.

 Do not enter an amount on this line if you already deducted your charitable donation on Schedule A of the federal form 1040, 1040SR, 1040NR, or 1040SP. Otherwise, you will be issued an assessment that will likely include penalty and interest.

 For claims greater than \$5,000, submit the receipts you received at the time of donation. For in-kind donations, submit an itemized list of the donated items and their fair market value. Submit using Revenue Online or include with your paper return. Do not send receipts of items that were purchased for donation.


Line 13 Qualified Reservation Income


List any amount of income that was derived wholly from reservation sources by an enrolled tribal member who lives on the reservation, which was included as taxable income on the Federal income tax form.

 Submit proof of tribal membership, residence, and source of income. This must be submitted every three years by taxpayers claiming this subtraction.

 **Line 14 PERA/DPSRS Subtraction**


If you made contributions to PERA between July 1, 1984, and December 31, 1986, or to Denver Public Schools District No. 1 Retirement during 1986 and your 2024 federal taxable income includes pension income, see Department publication Income Tax Topics: Social Security, Pensions, and Annuities to determine if you can take a subtraction for any of your pension income.

 Submit a copy of your previously taxed contribution. PERA statements can be obtained from COPERA.org or by calling 1-800-759-7372. Submit using Revenue Online or include with your paper return.

 Do not list the amount of contributions you made as an employee this past year.


Line 15 Railroad Benefit

List any railroad retirement benefits that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read Department publication Income Tax Topics: Social Security, Pensions, and Annuities if this applies to you.

 Submit copies of all RRB-1099 and RRB-1099R Statements. Submit using Revenue Online or submit with your paper return.

Line 16 Wildfire Mitigation Measures


Enter 50% of the amount of your qualifying costs incurred in performing wildfire mitigation on your land, up to \$2,500. We recommend that you read Department publication Income Tax Topics: Wildfire Mitigation to properly calculate this subtraction.

 Submit copies of receipts for qualified costs for wildfire mitigation for your property. Submit using Revenue Online or submit with your paper return.

Line 17 Colorado Marijuana and Natural Medicine Business Deduction


For Colorado-licensed marijuana or natural medicine businesses, list any expenditure that is eligible to be claimed as a federal income tax deduction but is disallowed by section 280E of the Internal Revenue Code because marijuana and natural medicine are controlled substances under federal law.

To calculate this deduction, you must create pro forma federal schedule(s) for Business Profit or Loss as if the federal government would have allowed the expenditures from the marijuana or natural medicine business. The Colorado deduction is the difference between the profit or loss as calculated on the actual schedule(s) filed with the federal return and the pro forma schedule(s) described above.

 You must submit the pro forma schedule(s), the actual federal schedule(s), and your license number from the Colorado Marijuana Enforcement Division (MED) or Natural Medicine Division (NMD) with your Colorado return. Submit using Revenue Online or submit with your paper return.

Line 18 Nonresident Disaster Relief Worker Subtraction

For nonresident individuals, enter the amount of compensation earned for performing disaster-related work in the state during a declared state disaster emergency and for the 60 days thereafter. Disaster-related work includes repairing, renovating, installing, building, or rendering services that relate to infrastructure that has been damaged, impaired, or destroyed by a declared state disaster emergency or providing emergency medical, firefighting, law enforcement, hazardous material, search and rescue, or other emergency service related to a state declared disaster emergency. Enter the executive order number(s) from the Colorado governor's office that declared the state disaster emergency in format "D YYYY-###."

 This subtraction is only available to nonresident individuals. If you are a full-year resident of Colorado, you are not eligible for this subtraction.


Line 19 Reacquisition of Colorado Residency During Active Duty Military Service Subtraction

This subtraction is only allowed to military servicepersons who meet several requirements. In order to qualify for the subtraction the serviceperson must (1) have Colorado as his or her home of record, (2) after enlisting in the military, have acquired legal residency in a state other than Colorado, and (3) on or after January 1, 2016, have reacquired Colorado residency. If you meet these three requirements, enter the amount of compensation included in your federal taxable income that you received for active duty service after reacquiring Colorado residency.

In order to have acquired residency in another state, you must have:

1. been physically present in that state;
2. intended to make that state your permanent home, and;
3. intended to abandon your previous state of legal residence.

In order to reacquire residency in Colorado, you need not be physically present in Colorado, but you must intend to both make Colorado your permanent home and to abandon your previous state of legal residence.

 Submit with your return: (1) a military form showing Colorado as his or her home of record, (2) evidence of acquiring residency in another state, and (3) evidence of reacquiring residency in Colorado during the tax year. Evidence of acquiring residency in another state and reacquiring residency in Colorado must come in one of the following forms:

1. voter registration;
2. records reflecting the purchase of residential property or an unimproved residential lot;
3. motor vehicle titling and registration;
4. notification to your prior state of legal residence of your intention to change your state of legal residence;
5. preparation of a new last will and testament reflecting your state of legal residence.

Line 20 First-time Home Buyer Savings Account Interest Deduction


You must complete the DR 0350 and submit with your return if you are claiming this deduction. You may only deduct the amount of taxable interest or other income earned on the qualified account in the tax year claimed. This deduction is subject to recapture.

Line 21 Employee Subtraction for Employer Contribution to Home Savings Account

Enter on the amount of any employer contribution received and included in your federal taxable income that qualified for the employer assistance for home purchase credit. Do not enter any amount that is not included in your federal taxable income. Please see Department publication Income Tax Topics: Employer Contributions to Home Savings Accounts for additional information.

Line 22 FAMLI Benefits Received

Enter the amount of any Family and Medical Leave Insurance (FAMLI) benefits included in federal taxable income. If you received FAMLI benefits during the year, you should receive IRS form 1099-G from the FAMLI Division (Colorado Department of Labor and Employment) unless the benefits were paid by a private plan. Subtract only the amount of FAMLI benefits, if any, included on line 7 of Schedule 1 (IRS form 1040, 1040-SR, and 1040-NR). For example, if you reduced the amount reported on line 7 for contributions, you may only subtract the reduced amount. If you received form 1099-G from the FAMLI Division, include a copy with your return.

 Line 7 of Schedule 1 may also include unemployment compensation paid during the tax year. You may not subtract any amount related to unemployment compensation. If you received and reported both unemployment compensation and FAMLI benefits during the tax year, you must limit your subtraction to the amount of FAMLI benefits reported on line 7. If you received only unemployment compensation during the tax year, you are not allowed to take any subtraction on this line.

Line 23 Other Subtractions from Federal Taxable Income

Enter the sum of all other allowable subtractions. For more information about what to enter on this line, see the Income Tax – Subtractions page on Tax.Colorado.gov.

! **Do not** include amounts that were earned outside Colorado, net operating losses, military income, wage adjustments, repayments for which IRC section 1341 credits were claimed, or donations made to the Military Family Relief Fund on this line. Include a clear explanation of the subtraction being claimed on your return.

Line 24 Subtractions Allowed Under HB21-1002

Under HB21-1002, taxpayers may claim a subtraction for tax years commencing in 2021 in relation to certain retroactive provisions of the CARES Act that were required to be added to federal taxable income under HB20-1420. For complete instructions on how to calculate this subtraction, please see the CARES Act guidance publication available at [Tax.Colorado.gov/individual-income-tax-guidance-publications](https://tax.colorado.gov/individual-income-tax-guidance-publications). This line is for any carryforward subtractions from the 2021 tax year.

Line 25 Subtotal

Enter the sum of lines 1 through 24.

Instructions for Select Credits from the DR 0104CR

Line 1 Child Tax Credit

You may be allowed to claim a Colorado child tax credit if you have a qualifying child and your adjusted gross income does not exceed applicable limits. You must complete the DR 0104CN and attach it to your return. See the DR 0104CN for additional instructions on eligibility. Transfer the amount from line 11 of the DR 0104CN into this line if you are a full-year resident. If you are a part-year resident, enter the amount from line 13 of the DR 0104CN.

Line 2 Child Care Expenses Credit (DR 0347 and DR 0104CR Part I)

Taxpayers who pay child care expenses during the year and whose Adjusted Gross Income is \$60,000 or less may be able to claim a child care expenses credit. Use form DR 0347 to calculate this credit and submit it along with the form DR 0104CR.

Lines 3 through 6 Colorado Earned Income Tax Credit (EITC) for SSN Filers:

Line 3 Earned income calculated for your federal return

In order to calculate your Federal earned income tax credit, you must determine your amount of earned income. You may use the Earned Income Credit Worksheet (EIC Worksheet) and the Earned Income Credit (EIC) Table in the instruction booklet for Federal Form 1040, 1040SR, or 1040SP or use the EITC Assistant Tool online:

[IRS.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant](https://www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant). It is available in both English and Spanish.

Line 4 Federal EITC

Enter the amount from Federal Form 1040, 1040SR, or 1040SP line 27.

Line 5 COEITC

Multiply line 4 by 50% (0.50) to calculate your Colorado EITC.

Line 6 Part-Year Residents Only

Multiply line 5 by the percentage on the DR 0104PN line 34. (If the percentage exceeds 100%, use 100%.) This is the portion of the Colorado EITC you are allowed.

Line 7 Business Personal Property Credit for Individual Business Owners

If you paid business personal property tax in 2024, calculate and claim this credit as follows. Real property (real estate) is not eligible for this credit.

1. Either find the actual value of your personal property on your assessor statement, or find your assessed value and assessment rate and use this formula:

$$\text{Actual Value} = \text{Assessed Value} / \text{Assessment Rate}$$

The assessment rates for tax year 2023 paid in 2024 are 26.4% (0.264) for agricultural or renewable energy production property or 27.9% (0.279) for all other nonresidential property.

For example, an assessed value of \$6,975 and an assessment rate of 27.9% would give a calculation of \$6,975 divided by 0.279 for an actual value of \$25,000.

If you are claiming credit as partner or shareholder in a partnership or S corporation that paid business personal property tax, you must include in this calculation your distributive or pro rata share of the total actual value of the personal property on which the partnership or S corporation paid the tax.

2. Determine your credit amount, which is equal to the tax on up to \$18,000 of the actual value of your personal property.
 - (a) If the actual value is less than or equal to \$18,000, your credit is equal to the tax assessment.

(b) If the actual value is more than \$18,000, use this formula:

$$\text{Credit} = (18,000 / \text{Actual Value}) * \text{Tax Assessment}$$

For example, an actual value of \$25,000 and tax of \$2,000 would give the following calculation: Divide \$18,000 by \$25,000, then multiply by \$2,000, resulting in a credit of \$1,440, which is 72% of the tax.

If you are claiming credit as partner or shareholder in a partnership or S corporation that paid business personal property tax, you must include in this calculation your distributive or pro rata share of the business personal property tax paid by the partnership or S corporation.

3. Enter the credit on your return, and you must submit a copy of the assessor statement with your return.

Line 8 Refundable Renewable Energy Tax Credit

If you earned renewable energy investment tax credits by placing renewable energy investments in service after January 1, 2015, but before January 1, 2021, **and** you made an election to make such credits refundable, complete form DR 1366 and enter the refundable credit amount from line 27 of that form. You must submit the DR 1366 with your return.

Line 9 COEITC for ITIN Filers or Certain Filers Under Age 25

You may be able to claim a Colorado Earned Income Tax Credit (COEITC) on this line if you could not claim a federal EITC because:

- 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
- You had no qualifying children but meet the requirements for certain filers under age 25.

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 on this line.

In order to claim this credit:

1. Complete the eligibility checklist included with form DR 0104TN.
2. If you are eligible, complete form DR 0104TN to calculate the credit.
3. Enter your COEITC on line 9 of form DR 0104CR.
4. Submit your DR 0104TN with your return. For more information, see the DR 0104TN instructions.

Line 10 Early Childhood Educator Income Tax Credit

If you were an early childhood educator for at least six months during tax year 2024, you might be able to claim a credit based on your credentials. You can claim this credit only if your adjusted gross income does not exceed \$75,000 (if you are a single filer) or \$150,000 (if you are filing jointly). Please see Department publication Income Tax Topics: Early Childhood Educator Credit for additional information. You must complete and submit form DR 1703 with your return to claim the credit.

Line 11 Partner's or shareholder's share of tax paid with composite return or SALT Parity election

If you were a partner in a partnership or shareholder in an S corporation, you may claim a credit for tax paid on your behalf with either a composite return or a SALT Parity Act election. Enter the amount from line 16 of any Colorado K-1 (DR 0106K) you received from the partnership or S corporation, as well as any amount from line 25 of the DR 0106K. If you received credit from more than one partnership or S corporation, enter the total of these lines from all Colorado K-1 forms received.

If any Colorado K-1 you received indicates that the partnership or S corporation made a SALT Parity election, you must add back your qualified business income deduction on line 3 of the DR 0104. Refer to the instructions for line 3 for more information.

 Submit all Colorado K-1 forms received when claiming credit on this line 11.

Line 12 Credit for conversion costs to an employee-owned business model

A credit is available to current Colorado-headquartered businesses and their employees to provide an incentive to establish or expand eligible employee ownership structures. The credit must be certified by the Office of Economic Development and International Trade and the certificate must be submitted with any return claiming the credit. For additional information about the credit, please visit OEDIT.Colorado.gov/employee-ownership-tax-credit

Line 13 Alternative Transportation Options Credit

Prior to claiming an alternative transportation options credit, you must file an annual employer plan report on form DR 1323. Information regarding the alternative transportation options credit is available in Department publication Income Tax Topics: Alternative Transportation Options Credit and online at Tax.Colorado.gov/alternative-transportation-option-tax-credit.

Line 14 Heat Pump Credit for Registered Contractors

This credit is allowed only to a heat pump tax credit contractor that is registered with the Colorado Energy Office. To earn the credit, the registered contractor must provide a discount from the amount charged for the installation of qualifying heat pump technology in Colorado, and the discount must be shown as a separate item on the receipt or invoice. For information about the credit, please see Department form DR 1322 and visit EnergyOffice.Colorado.gov/hptc.

Enter the amount from form DR 1322 line 7, but do not submit DR 1322 with your return.

Line 15 Refundable Residential Energy Storage Systems Credit

A refundable income tax credit is available for sellers who install qualifying residential energy storage systems into residential buildings in Colorado and who were assigned the credit by the building owner. The credit is only refundable if it is assigned to the seller. The refundable credit is the amount from form DR 1307 line 10. If the credit was not assigned to you, you must claim the credit on Line 58 of this form DR 0104CR.

 Submit the DR 1307 when claiming this credit.

Line 16 Certified Greenhouse Gas Avoidance Credits

Submit a copy of the credit certificate issued by the Colorado Energy Office. Enter on this line any of the following credits certified by the Colorado Energy Office:

- Industrial Clean Energy Credit
- Geothermal Energy Expenditure Credit
- Geothermal Energy Production Credit
- Sustainable Aviation Fuel Production Credit
- Clean Hydrogen Credit

For information about the Industrial Clean Energy Credit and Geothermal Energy Credits, please visit EnergyOffice.Colorado.gov/citco and EnergyOffice.Colorado.gov/geothermal-tax-credit.

Line 17 Food Accessibility Credit

Submit a copy of the credit certificate issued by the Colorado Department of Agriculture. For information about the credit, please visit AG.Colorado.gov/markets/markets-funding/community-food-access-program.

Line 18 Electric-Powered Lawn Equipment Credit for qualified retailers

For information about the credit, please see Department publication Income Tax Topics: Electric-Powered Lawn Equipment Credit, available online at Tax.Colorado.gov/guidance-publications.

Line 19 Colorado Film Incentive Credit

Submit a copy of the credit certificate issued by the Colorado Office of Film, Television and Media. For information about the credit, please visit OEDIT.Colorado.gov/colorado-film-incentive.

Lines 20 and 21. Income-Qualified Senior Housing Income Tax Credit

If you were (or your spouse was) 65 years of age or older at the end of 2024, you may qualify for this income tax credit. Please read the following instructions carefully to determine if you qualify for the credit, and to calculate how much you qualify for.

1. Is your date of birth (or your spouse's date of birth) December 31, 1959 or earlier?
 - Yes: Continue to step 2.
 - No: Stop, you do not qualify for this credit.
2. Were you (or was your spouse) a full-year or part-year resident of Colorado for 2024?
 - Yes: Continue to step 3.
 - No: Stop, you do not qualify for this credit.
3. Is your adjusted gross income (line 11 of your federal tax form 1040, 1040-SR, or 1040-NR) for this income tax year less than or equal to \$75,000 (\$125,00 if married filing jointly)?
 - Yes: Continue to step 4.
 - No: Stop, you do not qualify for this credit.
4. Was the property tax exemption allowed under section 39-3-203 of the Colorado Revised Statutes (commonly known as the Senior Property Tax Exemption or Senior Homestead Exemption) allowed on or before August 15, 2024, for your primary residence exempt for the property tax year beginning January 1, 2024? This exemption should appear on your 2024 property tax statement, payable in 2025, sent by your county assessor. You may have been approved for this exemption by applying in a prior year. This exemption is generally allowed if one owner of a home is 65 years old as of January 1, and has occupied the home as a primary residence for at least 10 consecutive years.
 - No: You qualify for this income tax credit. Continue to step 5 in order to calculate the amount of credit you are eligible to receive.
 - Yes: Stop, you do not qualify for this credit.
5. Look up your federal filing status and adjusted gross income (AGI) in the table below and select the corresponding credit value. Transfer this amount to line 20 on the DR 0104CR.
6. Were you (or was your spouse) a part-year resident of Colorado for 2024?
 - Yes: Multiply the amount on line 20 by the percentage on line 34 of the DR 0104PN (If the percentage exceeds 100%, use 100%.)
 - No: Leave line 21 blank.

Filing status	Single or Head of Household	Married Filing Joint	Married Filing Separately
AGI	Credit Allowed	Credit Allowed	Credit Allowed
\$25,499 or less	\$800	\$800	\$400
\$25,500 - \$25,999	\$792	\$796	\$396
\$26,000 - \$26,499	\$784	\$792	\$392
\$26,500 - \$26,999	\$776	\$788	\$388
\$27,000 - \$27,499	\$768	\$784	\$384
\$27,500 - \$27,999	\$760	\$780	\$380

Filing status	Single or Head of Household	Married Filing Joint	Married Filing Separately
AGI	Credit Allowed	Credit Allowed	Credit Allowed
\$28,000 - \$28,499	\$752	\$776	\$376
\$28,500 - \$28,999	\$744	\$772	\$372
\$29,000 - \$29,499	\$736	\$768	\$368
\$29,500 - \$29,999	\$728	\$764	\$364
\$30,000 - \$30,499	\$720	\$760	\$360
\$30,500 - \$30,999	\$712	\$756	\$356

Filing status	Single or Head of Household	Married Filing Joint	Married Filing Separately
AGI	Credit Allowed	Credit Allowed	Credit Allowed
\$31,000 - \$31,499	\$704	\$752	\$352
\$31,500 - \$31,999	\$696	\$748	\$348
\$32,000 - \$32,499	\$688	\$744	\$344
\$32,500 - \$32,999	\$680	\$740	\$340
\$33,000 - \$33,499	\$672	\$736	\$336
\$33,500 - \$33,999	\$664	\$732	\$332
\$34,000 - \$34,499	\$656	\$728	\$328
\$34,500 - \$34,999	\$648	\$724	\$324
\$35,000 - \$35,499	\$640	\$720	\$320
\$35,500 - \$35,999	\$632	\$716	\$316
\$36,000 - \$36,499	\$624	\$712	\$312
\$36,500 - \$36,999	\$616	\$708	\$308
\$37,000 - \$37,499	\$608	\$704	\$304
\$37,500 - \$37,999	\$600	\$700	\$300
\$38,000 - \$38,499	\$592	\$696	\$296
\$38,500 - \$38,999	\$584	\$692	\$292
\$39,000 - \$39,499	\$576	\$688	\$288
\$39,500 - \$39,999	\$568	\$684	\$284
\$40,000 - \$40,499	\$560	\$680	\$280
\$40,500 - \$40,999	\$552	\$676	\$276
\$41,000 - \$41,499	\$544	\$672	\$272
\$41,500 - \$41,999	\$536	\$668	\$268
\$42,000 - \$42,499	\$528	\$664	\$264
\$42,500 - \$42,999	\$520	\$660	\$260
\$43,000 - \$43,499	\$512	\$656	\$256
\$43,500 - \$43,999	\$504	\$652	\$252
\$44,000 - \$44,499	\$496	\$648	\$248
\$44,500 - \$44,999	\$488	\$644	\$244
\$45,000 - \$45,499	\$480	\$640	\$240
\$45,500 - \$45,999	\$472	\$636	\$236
\$46,000 - \$46,499	\$464	\$632	\$232
\$46,500 - \$46,999	\$456	\$628	\$228
\$47,000 - \$47,499	\$448	\$624	\$224
\$47,500 - \$47,999	\$440	\$620	\$220
\$48,000 - \$48,499	\$432	\$616	\$216
\$48,500 - \$48,999	\$424	\$612	\$212
\$49,000 - \$49,499	\$416	\$608	\$208
\$49,500 - \$49,999	\$408	\$604	\$204
\$50,000 - \$50,499	\$400	\$600	\$200
\$50,500 - \$50,999	\$392	\$596	\$196
\$51,000 - \$51,499	\$384	\$592	\$192
\$51,500 - \$51,999	\$376	\$588	\$188
\$52,000 - \$52,499	\$368	\$584	\$184
\$52,500 - \$52,999	\$360	\$580	\$180
\$53,000 - \$53,499	\$352	\$576	\$176
\$53,500 - \$53,999	\$344	\$572	\$172
\$54,000 - \$54,499	\$336	\$568	\$168
\$54,500 - \$54,999	\$328	\$564	\$164

Filing status	Single or Head of Household	Married Filing Joint	Married Filing Separately
AGI	Credit Allowed	Credit Allowed	Credit Allowed
\$55,000 - \$55,499	\$320	\$560	\$160
\$55,500 - \$55,999	\$312	\$556	\$156
\$56,000 - \$56,499	\$304	\$552	\$152
\$56,500 - \$56,999	\$296	\$548	\$148
\$57,000 - \$57,499	\$288	\$544	\$144
\$57,500 - \$57,999	\$280	\$540	\$140
\$58,000 - \$58,499	\$272	\$536	\$136
\$58,500 - \$58,999	\$264	\$532	\$132
\$59,000 - \$59,499	\$256	\$528	\$128
\$59,500 - \$59,999	\$248	\$524	\$124
\$60,000 - \$60,499	\$240	\$520	\$120
\$60,500 - \$60,999	\$232	\$516	\$116
\$61,000 - \$61,499	\$224	\$512	\$112
\$61,500 - \$61,999	\$216	\$508	\$108
\$62,000 - \$62,499	\$208	\$504	\$104
\$62,500 - \$62,999	\$200	\$500	\$100
\$63,000 - \$63,499	\$192	\$496	\$96
\$63,500 - \$63,999	\$184	\$492	\$92
\$64,000 - \$64,499	\$176	\$488	\$88
\$64,500 - \$64,999	\$168	\$484	\$84
\$65,000 - \$65,499	\$160	\$480	\$80
\$65,500 - \$65,999	\$152	\$476	\$76
\$66,000 - \$66,499	\$144	\$472	\$72
\$66,500 - \$66,999	\$136	\$468	\$68
\$67,000 - \$67,499	\$128	\$464	\$64
\$67,500 - \$67,999	\$120	\$460	\$60
\$68,000 - \$68,499	\$112	\$456	\$56
\$68,500 - \$68,999	\$104	\$452	\$52
\$69,000 - \$69,499	\$96	\$448	\$48
\$69,500 - \$69,999	\$88	\$444	\$44
\$70,000 - \$70,499	\$80	\$440	\$40
\$70,500 - \$70,999	\$72	\$436	\$36
\$71,000 - \$71,499	\$64	\$432	\$32
\$71,500 - \$71,999	\$56	\$428	\$28
\$72,000 - \$72,499	\$48	\$424	\$24
\$72,500 - \$72,999	\$40	\$420	\$20
\$73,000 - \$73,499	\$32	\$416	\$16
\$73,500 - \$73,999	\$24	\$412	\$12
\$74,000 - \$74,499	\$16	\$408	\$8
\$74,500 - \$74,999	\$8	\$404	\$4
\$75,000 - \$75,499	\$0	\$400	\$0
\$75,500 - \$75,999	\$0	\$396	\$0
\$76,000 - \$76,499	\$0	\$392	\$0
\$76,500 - \$76,999	\$0	\$388	\$0
\$77,000 - \$77,499	\$0	\$384	\$0
\$77,500 - \$77,999	\$0	\$380	\$0
\$78,000 - \$78,499	\$0	\$376	\$0
\$78,500 - \$78,999	\$0	\$372	\$0

Filing status	Single or Head of Household	Married Filing Joint	Married Filing Separately
AGI	Credit Allowed	Credit Allowed	Credit Allowed
\$79,000 - \$79,499	\$0	\$368	\$0
\$79,500 - \$79,999	\$0	\$364	\$0
\$80,000 - \$80,499	\$0	\$360	\$0
\$80,500 - \$80,999	\$0	\$356	\$0
\$81,000 - \$81,499	\$0	\$352	\$0
\$81,500 - \$81,999	\$0	\$348	\$0
\$82,000 - \$82,499	\$0	\$344	\$0
\$82,500 - \$82,999	\$0	\$340	\$0
\$83,000 - \$83,499	\$0	\$336	\$0
\$83,500 - \$83,999	\$0	\$332	\$0
\$84,000 - \$84,499	\$0	\$328	\$0
\$84,500 - \$84,999	\$0	\$324	\$0
\$85,000 - \$85,499	\$0	\$320	\$0
\$85,500 - \$85,999	\$0	\$316	\$0
\$86,000 - \$86,499	\$0	\$312	\$0
\$86,500 - \$86,999	\$0	\$308	\$0
\$87,000 - \$87,499	\$0	\$304	\$0
\$87,500 - \$87,999	\$0	\$300	\$0
\$88,000 - \$88,499	\$0	\$296	\$0
\$88,500 - \$88,999	\$0	\$292	\$0
\$89,000 - \$89,499	\$0	\$288	\$0
\$89,500 - \$89,999	\$0	\$284	\$0
\$90,000 - \$90,499	\$0	\$280	\$0
\$90,500 - \$90,999	\$0	\$276	\$0
\$91,000 - \$91,499	\$0	\$272	\$0
\$91,500 - \$91,999	\$0	\$268	\$0
\$92,000 - \$92,499	\$0	\$264	\$0
\$92,500 - \$92,999	\$0	\$260	\$0
\$93,000 - \$93,499	\$0	\$256	\$0
\$93,500 - \$93,999	\$0	\$252	\$0
\$94,000 - \$94,499	\$0	\$248	\$0
\$94,500 - \$94,999	\$0	\$244	\$0
\$95,000 - \$95,499	\$0	\$240	\$0
\$95,500 - \$95,999	\$0	\$236	\$0
\$96,000 - \$96,499	\$0	\$232	\$0
\$96,500 - \$96,999	\$0	\$228	\$0
\$97,000 - \$97,499	\$0	\$224	\$0
\$97,500 - \$97,999	\$0	\$220	\$0
\$98,000 - \$98,499	\$0	\$216	\$0
\$98,500 - \$98,999	\$0	\$212	\$0
\$99,000 - \$99,499	\$0	\$208	\$0
\$99,500 - \$99,999	\$0	\$204	\$0
\$100,000 - \$100,499	\$0	\$200	\$0
\$100,500 - \$100,999	\$0	\$196	\$0
\$101,000 - \$101,499	\$0	\$192	\$0
\$101,500 - \$101,999	\$0	\$188	\$0
\$102,000 - \$102,499	\$0	\$184	\$0

Filing status	Single or Head of Household	Married Filing Joint	Married Filing Separately
AGI	Credit Allowed	Credit Allowed	Credit Allowed
\$102,500 - \$102,999	\$0	\$180	\$0
\$103,000 - \$103,499	\$0	\$176	\$0
\$103,500 - \$103,999	\$0	\$172	\$0
\$104,000 - \$104,499	\$0	\$168	\$0
\$104,500 - \$104,999	\$0	\$164	\$0
\$105,000 - \$105,499	\$0	\$160	\$0
\$105,500 - \$105,999	\$0	\$156	\$0
\$106,000 - \$106,499	\$0	\$152	\$0
\$106,500 - \$106,999	\$0	\$148	\$0
\$107,000 - \$107,499	\$0	\$144	\$0
\$107,500 - \$107,999	\$0	\$140	\$0
\$108,000 - \$108,499	\$0	\$136	\$0
\$108,500 - \$108,999	\$0	\$132	\$0
\$109,000 - \$109,499	\$0	\$128	\$0
\$109,500 - \$109,999	\$0	\$124	\$0
\$110,000 - \$110,499	\$0	\$120	\$0
\$110,500 - \$110,999	\$0	\$116	\$0
\$111,000 - \$111,499	\$0	\$112	\$0
\$111,500 - \$111,999	\$0	\$108	\$0
\$112,000 - \$112,499	\$0	\$104	\$0
\$112,500 - \$112,999	\$0	\$100	\$0
\$113,000 - \$113,499	\$0	\$96	\$0
\$113,500 - \$113,999	\$0	\$92	\$0
\$114,000 - \$114,499	\$0	\$88	\$0
\$114,500 - \$114,999	\$0	\$84	\$0
\$115,000 - \$115,499	\$0	\$80	\$0
\$115,500 - \$115,999	\$0	\$76	\$0
\$116,000 - \$116,499	\$0	\$72	\$0
\$116,500 - \$116,999	\$0	\$68	\$0
\$117,000 - \$117,499	\$0	\$64	\$0
\$117,500 - \$117,999	\$0	\$60	\$0
\$118,000 - \$118,499	\$0	\$56	\$0
\$118,500 - \$118,999	\$0	\$52	\$0
\$119,000 - \$119,499	\$0	\$48	\$0
\$119,500 - \$119,999	\$0	\$44	\$0
\$120,000 - \$120,499	\$0	\$40	\$0
\$120,500 - \$120,999	\$0	\$36	\$0
\$121,000 - \$121,499	\$0	\$32	\$0
\$121,500 - \$121,999	\$0	\$28	\$0
\$122,000 - \$122,499	\$0	\$24	\$0
\$122,500 - \$122,999	\$0	\$20	\$0
\$123,000 - \$123,499	\$0	\$16	\$0
\$123,500 - \$123,999	\$0	\$12	\$0
\$124,000 - \$124,499	\$0	\$8	\$0
\$124,500 - \$124,999	\$0	\$4	\$0
\$125,000 or more	\$0	\$0	\$0

Line 22 Refundable CHIPS Zone Credit(s)

Complete the Certified Economic Development Credit Schedule for Taxpayers with a Refund Certificate (DR 1370) and enter the amount from line 24 on this line 22. Submit form DR 1370, and any required certificates, with this schedule. Taxpayers who are claiming credits from form DR 1370 are encouraged to file electronically to avoid processing delays. For more information, please visit OEDIT.Colorado.gov/CHIPS-Zones-Program.

Lines 24-31 Credit for Tax Paid to Another State

Colorado resident individuals may claim a credit for income tax accrued to another state for the same tax year. The credit is subject to limitations computed on lines 24-31 of the form. Please see Department publication Income Tax Topics: Credit for Tax Paid to Another State for applicable requirements and other information about this credit.

If you have income or loss from more than one state, you must file electronically and provide information for such states, including states to which you paid no tax. You must submit a copy of the tax return for each other state when claiming this credit. The portion of the return submitted must include the adjusted gross income calculation, any disallowed federal deductions by that state, and the tax calculation for that state. If you are claiming credit for tax paid to another state on your behalf by a partnership or S corporation, you must provide a copy of the statement the partnership or S corporation provided to you reporting your distributive or pro rata share of the tax paid and the income derived from sources in that state.

Line 32 Plastic Recycling Investment Credit

This credit was allowed only for tax years 2022 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years, but must be applied first to the earliest year possible. Please see section 39-22-114.5, C.R.S., for information about the credit.

Line 33 Colorado Minimum Tax Credit

If you claimed and were allowed a federal income tax credit for prior year minimum tax on federal Form 8801, you may claim a Colorado minimum tax credit. The Colorado credit is generally equal to 12% of your federal minimum tax credit but cannot exceed your Colorado income tax liability. Enter the amounts of both the federal and Colorado credits in the space provided. Please see Department publication Income Tax Topics: Colorado Minimum Tax Credit for information.



There are two credits that are available for the preservation of historic properties and structures. Each credit has a different certification process and is subject to different limitations and qualification requirements.

Line 34 Historic Property Preservation Credit

The carry forward of prior year Historic Property Preservation credit (§39-22-514, C.R.S.) must be claimed on line 34 of the DR 0104CR. For more information on this credit, review (§39-22-514, C.R.S.).

Lines 48-50 Preservation of Historic Structures Credit


The Preservation of Historic Structures credit (§39-22-514.5, C.R.S.) must be claimed on lines 48 through 50 of the DR 0104CR. For more information on this credit, review resources available online from the Colorado Office of Economic Development or from History Colorado.

Line 35 Child Care Center Investment Credit

If you operated a child care center, family child care home, or foster care home, you may be able to claim a credit for investments you made in qualified tangible personal property to be used in the operation of that child care center or home. The credit is equal to 20% of the qualified investment. You must submit a copy of the facility license issued by the Department of Early Childhood (formerly by the Department of Human Services) and a list of depreciable tangible personal property for which the credit is being claimed. For more information, please see section 39-22-517, C.R.S.


Line 36 Employer Child Care Facility Investment Credit

If you were an employer that provided licensed child care facilities for the benefit of your employees, you may be able to claim a credit for investments you made in qualified tangible personal property to be used in the operation of that facility. The credit is equal to 10% of the qualified investment during the tax year in qualified tangible personal property to be used in the operation of the child care facility.

 You must submit a copy of the facility license issued by the Department of Early Childhood (formerly by the Department of Human Services) and a list of depreciable tangible personal property for which the credit is being claimed. For more information, please see section 39-22-517, C.R.S.


Line 37 School-to-Career Investment Credit

You may claim a credit for making a qualified investment in a qualified school-to-career program. The program must integrate school curriculum with job training, encourage placement of students in jobs or internships that will teach them new skills and improve their school performance, and be approved by an appropriate authority under the statute. The credit is equal to 10% of the money directly expended for wages, workers' compensation insurance, unemployment insurance, and training expenses to employ a student to work or to allow a student to participate in an internship through the program. Please see section 39-22-520, C.R.S., for additional information.

 You must submit with your return a letter from the appropriate authority certifying the program which includes you being an approved participant of the program.

Line 38 Colorado Works Program Credit

You may claim a credit if you were a Colorado employer that made an investment to provide eligible services to employees who receive public assistance pursuant to the Colorado Works Program. The credit may not be claimed for more than two years with respect to each employee. Please see section 39-22-521, C.R.S., for additional information.

 You must submit a copy of the letter from the county Department of Social/Human Services with your return.


Line 39 Child Care Contribution Credit

You may claim a credit for any qualifying monetary contribution you made to a qualifying child care facility or program in Colorado. The facility must be either licensed by the applicable state agency, such as the Department of Early Childhood or the Department of Human Services, or registered with the Department of Revenue. The credit is 50% of the total qualifying contribution, subject to certain limitations. Please see Department publication Income Tax Topics: Child Care Contribution Credit for additional information.

 You must submit with your return a Child Care Contribution Tax Credit Certification (DR 1317) from the organization receiving the contribution.

Line 40 Long-term Care Insurance Credit

You may be able to claim a credit if you are a Colorado resident who purchases or makes payments for a long-term care insurance policy. In general, you can only claim the credit if your federal taxable income does not exceed \$50,000. If you are filing a joint return and have two policies or for a joint policy that covers you and your spouse separately, you can claim the credit if your federal taxable income does not exceed \$100,000. The amount of the credit is generally equal to 25% of the amount paid for the policy during the tax year, but the credit cannot exceed \$150 per policy. Please see Department publication Income Tax Topics: Long-Term Care Insurance Credit for additional information.


 You must submit a year-end statement to show premiums paid.

Line 41 Aircraft Manufacturer New Employee Credit

This credit was allowed only for tax years 2022 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years, but must be applied first to the earliest year possible. Please see section 39-35-104, C.R.S., for information about the credit.


Line 42 Remediation of Contaminated Land Credit

You may claim for the approved environmental remediation of contaminated property you own in Colorado. You may also claim any credit duly transferred to you. The approved environmental remediation expenditures, and any transfer of the credit, must be certified by the Department of Public Health and Environment ("CDPHE"). Please see Department publication Income Tax Topics: Remediation of Contaminated Land Credit for additional information.

 You must submit a copy of the CDPHE certification and Department form DR 0349 with your return.


Line 43 Colorado Job Growth Incentive Credit

You may claim the credit certified by the Economic Development Commission for an approved project. Information regarding the credit is available at OEDIT.Colorado.gov/job-growth-incentive-tax-credit.

 You must submit certification from the Office of Economic Development and International Trade with your return.

Line 44 Certified Colorado Disability Funding Committee License Fee Credit

A credit is allowed to a taxpayer who buys the right to use a motor vehicle registration number selected for auction by the Colorado Disability Funding Committee because it is likely to be worth substantially more than the average value of a registration number. The credit is equal to 20% of the purchase price paid to the committee for the right to use the registration number.

 You must submit a copy of the committee certification with your return.

Line 45 Advanced Industry Investment Credit

A credit is allowed for a qualified investment in a qualified small business that is in an advanced industry. Investors must apply to the Colorado Office of Economic Development and International Trade ("OEDIT") for certification. Information regarding the credit is available at OEDIT.Colorado.gov/advanced-industries-investment-tax-credit.

 You must submit a copy of the OEDIT certification with your return.

Line 46 Affordable Housing Credit

A credit is allowed to a qualified taxpayer who owns a direct or indirect interest in a qualified affordable housing development. The credit is allowed in an amount determined by the Colorado Housing and Finance Authority ("CHFA"). Please visit chfainfo.com/rental-housing/housing-credit for additional information.


 You must submit the CHFA certification with your return.

Line 47 Credit for Food Contributed to Hunger-Relief Charitable Organizations

This credit was allowed only for tax years 2019 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years, but must be applied first to the earliest year possible. Please see section 39-22-536, C.R.S., for information about the credit.

Line 51 Rural Jump-Start Zone Credit

You may be able to claim a credit if you either owned or worked for an approved business operating in a Rural Jump-Start Zone. Information about the credits and the Rural Jump-Start Zone Program is available online at OEDIT.Colorado.gov/rural-jump-start-program.

 You must submit form DR 0113 and the credit certificate from the Office of Economic Development and International Trade.


Line 52 Rural & Frontier Health Care Preceptor Credit

In order to claim this credit, the taxpayer must:

- Receive certification that the preceptor satisfied all requirements to receive the credit from the institution for which the preceptor teaches or from the regional AHEC office with jurisdiction over the area in which the preceptorship took place. This certification must be completed on the DR 0366.
- Send an electronic copy of the completed certification (DR 0366) to the Department by email to dor_preceptor@state.co.us.
- If the preceptor receives notification from the Department that the taxpayer is entitled to claim the credit, file a Colorado income tax return and claim the credit on the return. You must submit the DR 0366 with your return.


Line 53 Retrofitting a Residence to Increase a Residence's Visitability Credit

An income tax credit of up to \$5,000 is available to help people with an illness, impairment or disability retrofit their residence for greater accessibility and independence. Additional credits of up to \$5,000 are allowed with respect to each qualifying person with a disability in the family. To claim the credit, you must have been issued a tax credit certificate from the Colorado Department of Local Affairs, Division of Housing. For more information about the application process, visit DOH.Colorado.gov/home-modification-tax-credit.

 Please provide a copy of your tax credit certificate(s) from the Department of Local Affairs, Division of Housing when claiming this credit.

Line 54 Credit for Employer Contributions to Employee 529 Plan

Enter the amounts from form DR 0289 lines 3 and 4.

 Submit the DR 0289 when claiming this credit.


Line 55 Credit for Employer Paid Leave of Absence for Live Organ Donation

An income tax credit is available for employers who incurred expenses during the tax year by paying an employee during his or her leave of absence period (not to exceed ten working days or the hourly equivalent of ten working days per employee) for live organ donation and for the cost of temporary replacement help, if any, during an employee's leave of absence period. The amount of credit allowed is 35% of eligible expenses, as defined in statute.(39-22-540, C.R.S.). You may not claim a tax credit related to a leave of absence period for an employee who you pay \$80,000 or more in wages during the income tax year. Review the instructions on form DR 0375 for more information.

 Submit the DR 0375 when claiming this credit.


Line 56 Wildfire Mitigation Expense Credit

A nonrefundable income tax credit is available for landowners who perform wildfire mitigation measures on their real property during the tax year. The amount of credit is 25% of the costs incurred up to the first \$2,500 of costs, resulting in a maximum credit of \$625. The credit may not be claimed if your federal taxable income (FTI) is greater than \$126,300. The credit is subject to other limitations and requirements. We strongly recommend that you read Department publication Income Tax Topics: Wildfire Mitigation Measures to properly calculate and claim this credit.

 Submit copies of receipts for qualified costs for wildfire mitigation for your property.


Line 57 Enterprise Zone Contribution Credit

You may claim a credit for monetary or in-kind contributions you made to an enterprise zone administrator or to a certified enterprise zone. The credit is generally equal to 25% of the value of the contribution, but is limited to \$100,000, with additional limitations applicable to in-kind contributions. Please see Department publication Income Tax Topics: Enterprise Zone Contribution Credit for additional information.

 You must submit the credit certificate from the Office of Economic Development and International Trade with your return.


Line 58 Nonrefundable Residential Energy Storage Systems Credit if Not Assigned

A nonrefundable income tax credit is available for building owners who install qualifying residential energy storage systems into residential buildings in Colorado and who do not assign the credit to the seller. The amount of the credit that exceeds the building owner's income tax due is not refunded and may not be carried forward to any future years' income tax due. The amount of the credit is the amount calculated on Line 3 of the Residential Energy Storage System Credit Eligibility Certification and Assignment Election (DR 1307).

 Submit the DR 1307 when claiming this credit.

Line 59 and 60. Homeless Contribution Credit

You may claim a credit for monetary or in-kind contributions you made to an eligible homelessness related project approved by the Colorado Division of Housing on line 59. Enter your credit certificate number on line 60. Please visit DOH.Colorado.gov/hctc for additional information.

 You must submit the credit certificate issued by the nonprofit organization administering the approved project with your return.

Line 61 Employer Assistance for Home Purchase Credit

You may be able to claim a credit if you are an employer that establishes one or more qualifying home savings accounts for your employees in Colorado. The credit is generally equal to 5% of the amount of the contribution, subject to certain limitations. Please see Department publication Income Tax Topics: Employer Contributions to Home Savings Accounts for additional information.

2024 Colorado Income Tax Table with tax rate of 4.25%

To find your tax from the table below, read down the taxable income column to the line containing your Colorado taxable income from DR 0104 line 11. Then read across to the tax column and enter this amount on DR 0104 line 12. Part-year residents and nonresidents, enter tax on DR 0104PN line 35.

Taxable Income			Taxable Income			Taxable Income			Taxable Income			Taxable Income		
Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX
\$0	\$10	\$0	\$5,100	\$5,200	\$219	\$10,600	\$10,700	\$453	\$16,100	\$16,200	\$686	\$21,600	\$21,700	\$920
\$10	\$30	\$1	\$5,200	\$5,300	\$223	\$10,700	\$10,800	\$457	\$16,200	\$16,300	\$691	\$21,700	\$21,800	\$924
\$30	\$50	\$2	\$5,300	\$5,400	\$227	\$10,800	\$10,900	\$461	\$16,300	\$16,400	\$695	\$21,800	\$21,900	\$929
\$50	\$75	\$3	\$5,400	\$5,500	\$232	\$10,900	\$11,000	\$465	\$16,400	\$16,500	\$699	\$21,900	\$22,000	\$933
\$75	\$100	\$4	\$5,500	\$5,600	\$236	\$11,000	\$11,100	\$470	\$16,500	\$16,600	\$703	\$22,000	\$22,100	\$937
\$100	\$200	\$6	\$5,600	\$5,700	\$240	\$11,100	\$11,200	\$474	\$16,600	\$16,700	\$708	\$22,100	\$22,200	\$941
\$200	\$300	\$11	\$5,700	\$5,800	\$244	\$11,200	\$11,300	\$478	\$16,700	\$16,800	\$712	\$22,200	\$22,300	\$946
\$300	\$400	\$15	\$5,800	\$5,900	\$249	\$11,300	\$11,400	\$482	\$16,800	\$16,900	\$716	\$22,300	\$22,400	\$950
\$400	\$500	\$19	\$5,900	\$6,000	\$253	\$11,400	\$11,500	\$487	\$16,900	\$17,000	\$720	\$22,400	\$22,500	\$954
\$500	\$600	\$23	\$6,000	\$6,100	\$257	\$11,500	\$11,600	\$491	\$17,000	\$17,100	\$725	\$22,500	\$22,600	\$958
\$600	\$700	\$28	\$6,100	\$6,200	\$261	\$11,600	\$11,700	\$495	\$17,100	\$17,200	\$729	\$22,600	\$22,700	\$963
\$700	\$800	\$32	\$6,200	\$6,300	\$266	\$11,700	\$11,800	\$499	\$17,200	\$17,300	\$733	\$22,700	\$22,800	\$967
\$800	\$900	\$36	\$6,300	\$6,400	\$270	\$11,800	\$11,900	\$504	\$17,300	\$17,400	\$737	\$22,800	\$22,900	\$971
\$900	\$1,000	\$40	\$6,400	\$6,500	\$274	\$11,900	\$12,000	\$508	\$17,400	\$17,500	\$742	\$22,900	\$23,000	\$975
\$1,000	\$1,100	\$45	\$6,500	\$6,600	\$278	\$12,000	\$12,100	\$512	\$17,500	\$17,600	\$746	\$23,000	\$23,100	\$980
\$1,100	\$1,200	\$49	\$6,600	\$6,700	\$283	\$12,100	\$12,200	\$516	\$17,600	\$17,700	\$750	\$23,100	\$23,200	\$984
\$1,200	\$1,300	\$53	\$6,700	\$6,800	\$287	\$12,200	\$12,300	\$521	\$17,700	\$17,800	\$754	\$23,200	\$23,300	\$988
\$1,300	\$1,400	\$57	\$6,800	\$6,900	\$291	\$12,300	\$12,400	\$525	\$17,800	\$17,900	\$759	\$23,300	\$23,400	\$992
\$1,400	\$1,500	\$62	\$6,900	\$7,000	\$295	\$12,400	\$12,500	\$529	\$17,900	\$18,000	\$763	\$23,400	\$23,500	\$997
\$1,500	\$1,600	\$66	\$7,000	\$7,100	\$300	\$12,500	\$12,600	\$533	\$18,000	\$18,100	\$767	\$23,500	\$23,600	\$1,001
\$1,600	\$1,700	\$70	\$7,100	\$7,200	\$304	\$12,600	\$12,700	\$538	\$18,100	\$18,200	\$771	\$23,600	\$23,700	\$1,005
\$1,700	\$1,800	\$74	\$7,200	\$7,300	\$308	\$12,700	\$12,800	\$542	\$18,200	\$18,300	\$776	\$23,700	\$23,800	\$1,009
\$1,800	\$1,900	\$79	\$7,300	\$7,400	\$312	\$12,800	\$12,900	\$546	\$18,300	\$18,400	\$780	\$23,800	\$23,900	\$1,014
\$1,900	\$2,000	\$83	\$7,400	\$7,500	\$317	\$12,900	\$13,000	\$550	\$18,400	\$18,500	\$784	\$23,900	\$24,000	\$1,018
\$2,000	\$2,100	\$87	\$7,500	\$7,600	\$321	\$13,000	\$13,100	\$555	\$18,500	\$18,600	\$788	\$24,000	\$24,100	\$1,022
\$2,100	\$2,200	\$91	\$7,600	\$7,700	\$325	\$13,100	\$13,200	\$559	\$18,600	\$18,700	\$793	\$24,100	\$24,200	\$1,026
\$2,200	\$2,300	\$96	\$7,700	\$7,800	\$329	\$13,200	\$13,300	\$563	\$18,700	\$18,800	\$797	\$24,200	\$24,300	\$1,031
\$2,300	\$2,400	\$100	\$7,800	\$7,900	\$334	\$13,300	\$13,400	\$567	\$18,800	\$18,900	\$801	\$24,300	\$24,400	\$1,035
\$2,400	\$2,500	\$104	\$7,900	\$8,000	\$338	\$13,400	\$13,500	\$572	\$18,900	\$19,000	\$805	\$24,400	\$24,500	\$1,039
\$2,500	\$2,600	\$108	\$8,000	\$8,100	\$342	\$13,500	\$13,600	\$576	\$19,000	\$19,100	\$810	\$24,500	\$24,600	\$1,043
\$2,600	\$2,700	\$113	\$8,100	\$8,200	\$346	\$13,600	\$13,700	\$580	\$19,100	\$19,200	\$814	\$24,600	\$24,700	\$1,048
\$2,700	\$2,800	\$117	\$8,200	\$8,300	\$351	\$13,700	\$13,800	\$584	\$19,200	\$19,300	\$818	\$24,700	\$24,800	\$1,052
\$2,800	\$2,900	\$121	\$8,300	\$8,400	\$355	\$13,800	\$13,900	\$589	\$19,300	\$19,400	\$822	\$24,800	\$24,900	\$1,056
\$2,900	\$3,000	\$125	\$8,400	\$8,500	\$359	\$13,900	\$14,000	\$593	\$19,400	\$19,500	\$827	\$24,900	\$25,000	\$1,060
\$3,000	\$3,100	\$130	\$8,500	\$8,600	\$363	\$14,000	\$14,100	\$597	\$19,500	\$19,600	\$831	\$25,000	\$25,100	\$1,065
\$3,100	\$3,200	\$134	\$8,600	\$8,700	\$368	\$14,100	\$14,200	\$601	\$19,600	\$19,700	\$835	\$25,100	\$25,200	\$1,069
\$3,200	\$3,300	\$138	\$8,700	\$8,800	\$372	\$14,200	\$14,300	\$606	\$19,700	\$19,800	\$839	\$25,200	\$25,300	\$1,073
\$3,300	\$3,400	\$142	\$8,800	\$8,900	\$376	\$14,300	\$14,400	\$610	\$19,800	\$19,900	\$844	\$25,300	\$25,400	\$1,077
\$3,400	\$3,500	\$147	\$8,900	\$9,000	\$380	\$14,400	\$14,500	\$614	\$19,900	\$20,000	\$848	\$25,400	\$25,500	\$1,082
\$3,500	\$3,600	\$151	\$9,000	\$9,100	\$385	\$14,500	\$14,600	\$618	\$20,000	\$20,100	\$852	\$25,500	\$25,600	\$1,086
\$3,600	\$3,700	\$155	\$9,100	\$9,200	\$389	\$14,600	\$14,700	\$623	\$20,100	\$20,200	\$856	\$25,600	\$25,700	\$1,090
\$3,700	\$3,800	\$159	\$9,200	\$9,300	\$393	\$14,700	\$14,800	\$627	\$20,200	\$20,300	\$861	\$25,700	\$25,800	\$1,094
\$3,800	\$3,900	\$164	\$9,300	\$9,400	\$397	\$14,800	\$14,900	\$631	\$20,300	\$20,400	\$865	\$25,800	\$25,900	\$1,099
\$3,900	\$4,000	\$168	\$9,400	\$9,500	\$402	\$14,900	\$15,000	\$635	\$20,400	\$20,500	\$869	\$25,900	\$26,000	\$1,103
\$4,000	\$4,100	\$172	\$9,500	\$9,600	\$406	\$15,000	\$15,100	\$640	\$20,500	\$20,600	\$873	\$26,000	\$26,100	\$1,107
\$4,100	\$4,200	\$176	\$9,600	\$9,700	\$410	\$15,100	\$15,200	\$644	\$20,600	\$20,700	\$878	\$26,100	\$26,200	\$1,111
\$4,200	\$4,300	\$181	\$9,700	\$9,800	\$414	\$15,200	\$15,300	\$648	\$20,700	\$20,800	\$882	\$26,200	\$26,300	\$1,116
\$4,300	\$4,400	\$185	\$9,800	\$9,900	\$419	\$15,300	\$15,400	\$652	\$20,800	\$20,900	\$886	\$26,300	\$26,400	\$1,120
\$4,400	\$4,500	\$189	\$9,900	\$10,000	\$423	\$15,400	\$15,500	\$657	\$20,900	\$21,000	\$890	\$26,400	\$26,500	\$1,124
\$4,500	\$4,600	\$193	\$10,000	\$10,100	\$427	\$15,500	\$15,600	\$661	\$21,000	\$21,100	\$895	\$26,500	\$26,600	\$1,128
\$4,600	\$4,700	\$198	\$10,100	\$10,200	\$431	\$15,600	\$15,700	\$665	\$21,100	\$21,200	\$899	\$26,600	\$26,700	\$1,133
\$4,700	\$4,800	\$202	\$10,200	\$10,300	\$436	\$15,700	\$15,800	\$669	\$21,200	\$21,300	\$903	\$26,700	\$26,800	\$1,137
\$4,800	\$4,900	\$206	\$10,300	\$10,400	\$440	\$15,800	\$15,900	\$674	\$21,300	\$21,400	\$907	\$26,800	\$26,900	\$1,141
\$4,900	\$5,000	\$210	\$10,400	\$10,500	\$444	\$15,900	\$16,000	\$678	\$21,400	\$21,500	\$912	\$26,900	\$27,000	\$1,145
\$5,000	\$5,100	\$215	\$10,500	\$10,600	\$448	\$16,000	\$16,100	\$682	\$21,500	\$21,600	\$916	\$27,000	\$27,100	\$1,150

Colorado Income Tax Table (Continued)

Taxable Income			Taxable Income			Taxable Income			Taxable Income			Taxable Income		
Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX
\$27,100	\$27,200	\$1,154	\$31,600	\$31,700	\$1,345	\$36,100	\$36,200	\$1,536	\$40,600	\$40,700	\$1,728	\$45,100	\$45,200	\$1,919
\$27,200	\$27,300	\$1,158	\$31,700	\$31,800	\$1,349	\$36,200	\$36,300	\$1,541	\$40,700	\$40,800	\$1,732	\$45,200	\$45,300	\$1,923
\$27,300	\$27,400	\$1,162	\$31,800	\$31,900	\$1,354	\$36,300	\$36,400	\$1,545	\$40,800	\$40,900	\$1,736	\$45,300	\$45,400	\$1,927
\$27,400	\$27,500	\$1,167	\$31,900	\$32,000	\$1,358	\$36,400	\$36,500	\$1,549	\$40,900	\$41,000	\$1,740	\$45,400	\$45,500	\$1,932
\$27,500	\$27,600	\$1,171	\$32,000	\$32,100	\$1,362	\$36,500	\$36,600	\$1,553	\$41,000	\$41,100	\$1,745	\$45,500	\$45,600	\$1,936
\$27,600	\$27,700	\$1,175	\$32,100	\$32,200	\$1,366	\$36,600	\$36,700	\$1,558	\$41,100	\$41,200	\$1,749	\$45,600	\$45,700	\$1,940
\$27,700	\$27,800	\$1,179	\$32,200	\$32,300	\$1,371	\$36,700	\$36,800	\$1,562	\$41,200	\$41,300	\$1,753	\$45,700	\$45,800	\$1,944
\$27,800	\$27,900	\$1,184	\$32,300	\$32,400	\$1,375	\$36,800	\$36,900	\$1,566	\$41,300	\$41,400	\$1,757	\$45,800	\$45,900	\$1,949
\$27,900	\$28,000	\$1,188	\$32,400	\$32,500	\$1,379	\$36,900	\$37,000	\$1,570	\$41,400	\$41,500	\$1,762	\$45,900	\$46,000	\$1,953
\$28,000	\$28,100	\$1,192	\$32,500	\$32,600	\$1,383	\$37,000	\$37,100	\$1,575	\$41,500	\$41,600	\$1,766	\$46,000	\$46,100	\$1,957
\$28,100	\$28,200	\$1,196	\$32,600	\$32,700	\$1,388	\$37,100	\$37,200	\$1,579	\$41,600	\$41,700	\$1,770	\$46,100	\$46,200	\$1,961
\$28,200	\$28,300	\$1,201	\$32,700	\$32,800	\$1,392	\$37,200	\$37,300	\$1,583	\$41,700	\$41,800	\$1,774	\$46,200	\$46,300	\$1,966
\$28,300	\$28,400	\$1,205	\$32,800	\$32,900	\$1,396	\$37,300	\$37,400	\$1,587	\$41,800	\$41,900	\$1,779	\$46,300	\$46,400	\$1,970
\$28,400	\$28,500	\$1,209	\$32,900	\$33,000	\$1,400	\$37,400	\$37,500	\$1,592	\$41,900	\$42,000	\$1,783	\$46,400	\$46,500	\$1,974
\$28,500	\$28,600	\$1,213	\$33,000	\$33,100	\$1,405	\$37,500	\$37,600	\$1,596	\$42,000	\$42,100	\$1,787	\$46,500	\$46,600	\$1,978
\$28,600	\$28,700	\$1,218	\$33,100	\$33,200	\$1,409	\$37,600	\$37,700	\$1,600	\$42,100	\$42,200	\$1,791	\$46,600	\$46,700	\$1,983
\$28,700	\$28,800	\$1,222	\$33,200	\$33,300	\$1,413	\$37,700	\$37,800	\$1,604	\$42,200	\$42,300	\$1,796	\$46,700	\$46,800	\$1,987
\$28,800	\$28,900	\$1,226	\$33,300	\$33,400	\$1,417	\$37,800	\$37,900	\$1,609	\$42,300	\$42,400	\$1,800	\$46,800	\$46,900	\$1,991
\$28,900	\$29,000	\$1,230	\$33,400	\$33,500	\$1,422	\$37,900	\$38,000	\$1,613	\$42,400	\$42,500	\$1,804	\$46,900	\$47,000	\$1,995
\$29,000	\$29,100	\$1,235	\$33,500	\$33,600	\$1,426	\$38,000	\$38,100	\$1,617	\$42,500	\$42,600	\$1,808	\$47,000	\$47,100	\$2,000
\$29,100	\$29,200	\$1,239	\$33,600	\$33,700	\$1,430	\$38,100	\$38,200	\$1,621	\$42,600	\$42,700	\$1,813	\$47,100	\$47,200	\$2,004
\$29,200	\$29,300	\$1,243	\$33,700	\$33,800	\$1,434	\$38,200	\$38,300	\$1,626	\$42,700	\$42,800	\$1,817	\$47,200	\$47,300	\$2,008
\$29,300	\$29,400	\$1,247	\$33,800	\$33,900	\$1,439	\$38,300	\$38,400	\$1,630	\$42,800	\$42,900	\$1,821	\$47,300	\$47,400	\$2,012
\$29,400	\$29,500	\$1,252	\$33,900	\$34,000	\$1,443	\$38,400	\$38,500	\$1,634	\$42,900	\$43,000	\$1,825	\$47,400	\$47,500	\$2,017
\$29,500	\$29,600	\$1,256	\$34,000	\$34,100	\$1,447	\$38,500	\$38,600	\$1,638	\$43,000	\$43,100	\$1,830	\$47,500	\$47,600	\$2,021
\$29,600	\$29,700	\$1,260	\$34,100	\$34,200	\$1,451	\$38,600	\$38,700	\$1,643	\$43,100	\$43,200	\$1,834	\$47,600	\$47,700	\$2,025
\$29,700	\$29,800	\$1,264	\$34,200	\$34,300	\$1,456	\$38,700	\$38,800	\$1,647	\$43,200	\$43,300	\$1,838	\$47,700	\$47,800	\$2,029
\$29,800	\$29,900	\$1,269	\$34,300	\$34,400	\$1,460	\$38,800	\$38,900	\$1,651	\$43,300	\$43,400	\$1,842	\$47,800	\$47,900	\$2,034
\$29,900	\$30,000	\$1,273	\$34,400	\$34,500	\$1,464	\$38,900	\$39,000	\$1,655	\$43,400	\$43,500	\$1,847	\$47,900	\$48,000	\$2,038
\$30,000	\$30,100	\$1,277	\$34,500	\$34,600	\$1,468	\$39,000	\$39,100	\$1,660	\$43,500	\$43,600	\$1,851	\$48,000	\$48,100	\$2,042
\$30,100	\$30,200	\$1,281	\$34,600	\$34,700	\$1,473	\$39,100	\$39,200	\$1,664	\$43,600	\$43,700	\$1,855	\$48,100	\$48,200	\$2,046
\$30,200	\$30,300	\$1,286	\$34,700	\$34,800	\$1,477	\$39,200	\$39,300	\$1,668	\$43,700	\$43,800	\$1,859	\$48,200	\$48,300	\$2,051
\$30,300	\$30,400	\$1,290	\$34,800	\$34,900	\$1,481	\$39,300	\$39,400	\$1,672	\$43,800	\$43,900	\$1,864	\$48,300	\$48,400	\$2,055
\$30,400	\$30,500	\$1,294	\$34,900	\$35,000	\$1,485	\$39,400	\$39,500	\$1,677	\$43,900	\$44,000	\$1,868	\$48,400	\$48,500	\$2,059
\$30,500	\$30,600	\$1,298	\$35,000	\$35,100	\$1,490	\$39,500	\$39,600	\$1,681	\$44,000	\$44,100	\$1,872	\$48,500	\$48,600	\$2,063
\$30,600	\$30,700	\$1,303	\$35,100	\$35,200	\$1,494	\$39,600	\$39,700	\$1,685	\$44,100	\$44,200	\$1,876	\$48,600	\$48,700	\$2,068
\$30,700	\$30,800	\$1,307	\$35,200	\$35,300	\$1,498	\$39,700	\$39,800	\$1,689	\$44,200	\$44,300	\$1,881	\$48,700	\$48,800	\$2,072
\$30,800	\$30,900	\$1,311	\$35,300	\$35,400	\$1,502	\$39,800	\$39,900	\$1,694	\$44,300	\$44,400	\$1,885	\$48,800	\$48,900	\$2,076
\$30,900	\$31,000	\$1,315	\$35,400	\$35,500	\$1,507	\$39,900	\$40,000	\$1,698	\$44,400	\$44,500	\$1,889	\$48,900	\$49,000	\$2,080
\$31,000	\$31,100	\$1,320	\$35,500	\$35,600	\$1,511	\$40,000	\$40,100	\$1,702	\$44,500	\$44,600	\$1,893	\$49,000	\$49,100	\$2,085
\$31,100	\$31,200	\$1,324	\$35,600	\$35,700	\$1,515	\$40,100	\$40,200	\$1,706	\$44,600	\$44,700	\$1,898	\$49,100	\$49,200	\$2,089
\$31,200	\$31,300	\$1,328	\$35,700	\$35,800	\$1,519	\$40,200	\$40,300	\$1,711	\$44,700	\$44,800	\$1,902	\$49,200	\$49,300	\$2,093
\$31,300	\$31,400	\$1,332	\$35,800	\$35,900	\$1,524	\$40,300	\$40,400	\$1,715	\$44,800	\$44,900	\$1,906	\$49,300	\$49,400	\$2,097
\$31,400	\$31,500	\$1,337	\$35,900	\$36,000	\$1,528	\$40,400	\$40,500	\$1,719	\$44,900	\$45,000	\$1,910	\$49,400	\$49,500	\$2,102
\$31,500	\$31,600	\$1,341	\$36,000	\$36,100	\$1,532	\$40,500	\$40,600	\$1,723	\$45,000	\$45,100	\$1,915	\$49,500	\$49,600	\$2,106
												\$49,600	\$49,700	\$2,110
												\$49,700	\$49,800	\$2,114
												\$49,800	\$49,900	\$2,119
												\$49,900	\$50,000	\$2,123

Worksheet for taxable incomes over \$50,000

Colorado Taxable Income from Form 104 line 11 \$

Multiply by 4.25% X .0425

Colorado Tax \$



DR 0104 (10/15/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
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(0013)

2024 Colorado Individual Income Tax Return

• Residency Status

- Full-Year
- Part-Year or Nonresident (or combination of full-year, part-year, or nonresident). You must submit form DR 0104PN with your return.
- Abroad on due date

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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Your Last Name (match page 1)

Your First Name (match page 1)

Your Middle Initial

SSN or ITIN (match page 1)

Contact Information

• Mailing Address

• Phone Number

• City

• State

• ZIP Code

• Foreign Country (if applicable)

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

This page is required.





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.

Round To The Nearest Dollar

1. Federal Taxable Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 15 ● 1

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

3. Qualified Business Income Deduction Addback (see instructions) ● 3

4. Standard or Itemized Federal Deduction Addback (see instructions) ● 4

5. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code ● 5

6. Nonqualified CollegeInvest Tuition Savings Account distributions (see instructions) ● 6

7. Nonqualified Colorado ABLE Account distributions (see instructions) ● 7

8. Other Additions, explain (see instructions) ● 8

Explain:

9. Subtotal, sum of lines 1 through 8 ● 9

This page is required.



Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN or ITIN (match page 1)		
<input type="text"/>		

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



Your Last Name (match page 1)	Your First Name (match page 1)	Your Middle Initial
<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN or ITIN (match page 1)		
<input type="text"/>		

Tax, Prepayments and Credits (continued):

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

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

This page is required.



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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)

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

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

 00

38. Estimated Tax Credit Carryforward to 2025 first quarter, if any • **38**

 00

If you have an overpayment on line 39 below and would like to donate all or a portion of your overpayment to a qualified Colorado charity, include Form DR 0104CH to contribute.

39. Refund, subtract line 38 from line 37 • **39**

 00

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.



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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)

- 40. Net Tax Due, subtract line 36 from line 20 **40** 00
- 41. Delinquent Payment Penalty (see instructions) • **41** 00
- 42. Delinquent Payment Interest (see instructions) • **42** 00
- 43. Estimated Tax Penalty, you must submit the DR 0204 with
your return (see instructions) • **43** 00
- 44. Amount You Owe, sum of lines 40 through 43 • **44**

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.

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





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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)

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 file and pay at: [Colorado.gov/RevenueOnline](https://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.





Colorado Easy Enrollment Information Form

Colorado taxpayers can now share certain information from their 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).

By submitting this form (DR 0104EE) and checking the corresponding checkbox with my income tax return (form DR 0104 or DR 0104EZ), I give permission for the Colorado Department of Revenue to share the information included on this form with the Colorado Health Benefit Exchange (Connect for Health Colorado) and the Department of Health Care Policy & Financing.

Note: If you agree to share this information, please complete (or verify) this form to the best of your ability and include it with your tax return. If filing by paper, ensure that it is mailed with your return. If filing electronically through your tax preparer or a software program, this form may be completed using the software. If you do not agree to share this information, please do not complete this form and do not include it with your return.

Section A: Household Contact Information

● Last Name		● First Name		● Middle Initial	
● Phone Number		● Email Address			
● Mailing Address (Line 1)					
● Mailing Address (Line 2)					
● City			● State	● ZIP Code	



2024 Voluntary Contributions Schedule

**If you are making a voluntary contribution and filing by paper,
you must submit this schedule with your return.**

Instructions:

Use this form to make voluntary contributions using your refund to selected Colorado charities. If you would like to donate all or a portion of your refund to one of the organizations available to receive voluntary contributions, enter the desired amount here. See the back of the 104 Book for more information about each of these charitable organizations. You must submit this form along with the DR 0104 or DR 0104EZ to ensure that your selected organizations receive the donations you have designated.

Name	SSN or ITIN
If line 39 of DR 0104 or line 9 of DR 0104EZ is NOT greater than zero, STOP. You cannot complete this schedule.	
1. Colorado Nongame Conservation and Wildlife Restoration Cash Fund ● 1	00
2. Colorado Domestic Abuse Program Fund ● 2	00
3. Homeless Prevention Activities Program Fund ● 3	00
4. Western Slope Military Veterans Cemetery Fund ● 4	00
5. Pet Overpopulation Fund ● 5	00
6. Military Family Relief Fund ● 6	00
7. American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund ● 7	00
8. Habitat for Humanity of Colorado Fund ● 8	00
9. Special Olympics of Colorado Fund ● 9	00
10. Colorado Healthy Rivers Fund ● 10	00
11. Alzheimer's Association Fund ● 11	00
12. Colorado Cancer Fund ● 12	00



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Name (Matching to taxpayer on page 1).		SSN or ITIN
13.	Make-A-Wish Foundation of Colorado Fund ● 13	00
14.	Unwanted Horse Fund ● 14	00
15.	Feeding Colorado Fund ● 15	00
16.	Donate to a Colorado Nonprofit Fund ● 16	00
● Enter the 11-digit Secretary of State Registration Number for the Registered Charitable Organization		
● Enter the Name of the Registered Charitable Organization		
17.	Total of lines 1 through 16. This cannot exceed the amount on line 39 of DR 0104 or line 9 of DR 0104EZ. ● 17	00
18.	Subtract line 17 from the amount on line 39 of DR 0104 or line 9 of DR 0104EZ. This is your net refund. (See box below) 18	00

DO NOT CUT – Return Full Page

This form is used to request a donation to a qualified charity or charities from your tax refund. The amount of your donation(s) requested on this form may be decreased if a reduction is made to your refund after processing of your return. Donation(s) will also be decreased if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS. Amounts cannot be changed once your return has been submitted. Donation requests cannot be changed with an amended return.



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2024 DR 0104AD – Subtractions from Income Schedule

If claiming a subtraction and filing by paper, you must submit this schedule with your return.

Use this schedule to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. Do not enter negative amounts. You must submit this form along with the DR 0104 if claiming any subtractions.

Name		SSN or ITIN	
Subtractions from Federal Taxable Income			
1. Taxable refunds, credits, and offsets of state and local taxes from Federal Form 1040, Schedule 1, line 1.	• 1		00
2. U.S. Government Interest	• 2		00
3. Primary Taxpayer Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions)	• 3		00
4. Primary Taxpayer Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions)	• 4	• Deceased SSN or ITIN	00
5. Spouse Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (See instructions)	• 5		00
6. Spouse Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions)	• 6	• Deceased SSN or ITIN	00
7. Primary Taxpayer Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions)	• 7		00
8. Spouse Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions)	• 8		00
9. Colorado Agricultural Land Capital Gain Subtraction. You must submit a DR 1316 with your return to qualify for this subtraction.	• 9		00
10. ColleagueInvest Contribution: (see instructions)	• 10	• Owner's SSN or ITIN	00
• Total Contribution		• Owner's Name	



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Name (match page 1)		SSN or ITIN (match page 1)	
11. Colorado ABLE Contribution: (see instructions)		● Owner's SSN or ITIN	● 11
● Total Contribution		● Owner's Name	00
12. Qualifying Charitable Contribution		● Total Contribution	00
\$			● 12
13. Qualified Reservation Income			● 13
14. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986			● 14
15. Railroad Benefit Subtraction			● 15
16. Wildfire Mitigation Measures Subtraction			● 16
17. Colorado Marijuana and Natural Medicine Business Deduction			● 17
18. Non-Resident Disaster Relief Worker Subtraction			● 18
● Natural Disaster: Enter the executive order number(s) from the Colorado governor's office that declared the state disaster emergency "D YYYY-###" (see instructions)			
19. Reacquisition of Colorado Residency During Active Duty Military Service Subtraction			● 19
20. First Time Home Buyer Savings Account Interest Deduction, you must submit form DR 0350(s) with your return			● 20
21. Employee Subtraction for Employer Contribution to Home Savings Account			● 21
22. FAMILI benefits received and included in federal taxable income			● 22
23. Other Subtractions, explain below			● 23
Explain			
24. Carryforward Subtractions Allowed Under HB21-1002 (see instructions)			● 24
25. Subtotal, sum of lines 1 through 24, transfer the amount to line 10 on the DR 0104			● 25
			00
			00



2024 Individual Income Tax Payment Form

(Calendar year—Due April 15, 2025)

Caution!

This form **must** accompany your payment if you filed electronically and wish to pay by check. If you paid electronically or do not owe a payment do not file this form.

The Department strongly recommends that you file using Revenue Online (Colorado.gov/RevenueOnline) or another electronic filing method and remit your payment electronically.

To pay by mail, make the check or money order payable to the “Colorado Department of Revenue.” Be sure to round your payment to the nearest dollar. Clearly write your Social Security number or ITIN and “2024 DR 0104” on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records.

Complete the form below. The amount on the check and the amount entered on the payment form must be the same. This will help maintain accuracy in your tax account.

Do Not submit the DR 0104 if you have already filed electronically.

DO NOT CUT – Return Full Page

DR 0900			
Return the DR 0900 with check or money order payable to the “Colorado Department of Revenue”. Mail payments to Colorado Department of Revenue, Denver, Colorado 80261-0008. This address and zip code is exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Social Security number or ITIN and “2024 DR 0104” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.			
SSN or ITIN			
Your Last Name		First Name	Middle Initial
Spouse's SSN or ITIN			
Spouse's Last Name (if joint)		Spouse's First Name	Middle Initial
Address			
City		State	ZIP Code
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.			Amount of Payment
			\$

DO NOT CUT – Return Full Page. IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.



DO NOT SEND

DR 0158-I (06/26/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
Tax.Colorado.gov

2024 Extension Payment for Colorado Individual Income Tax Instructions

Automatic Filing Extension

Colorado offers an automatic six-month extension to file your income tax return if you cannot submit your return by the April 15 due date. This means that you can file your return by October 15.

While there is an extension to file, there is not an extension to the payment due date. Penalty and interest are assessed if certain payment criteria are not met. Please review *Tax Topics: Penalties and Interest* for more information on penalty and interest. If you must wait until October 15 to file your return, use the following worksheet to calculate whether you need to remit a payment on April 15. If the due date falls on a weekend or legal holiday, payment will be due the next business day.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 15. The extension due date for filing remains October 15. If the due date falls on a weekend or legal holiday, payment will be due the next business day.

Pay Online

Visit [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account.

The DR 0158-I is not required to be sent if an online payment is made. Please be advised that a small processing fee may apply to e-check or credit card payments.



240158-I19999

(0019)

2024 Extension Payment for Colorado Individual Income Tax

Filing extensions are granted automatically, only return this form if you need to make an additional payment of tax.

DR 0158-I				Tax Payment Worksheet – Photocopy for your records before returning			
1. Income tax you expect to owe							
2. Tax payments and credits:							
a. Colorado income tax withheld							
b. Colorado estimated income tax payments							
c. Other payments and credits							
d. Total tax payments and credits – Add lines 2a through 2c							
3. Tax due—Subtract line 2d from line 1. Enter the result here and on the form below							
<p>Return the DR 0158-I with check or money order payable to the “Colorado Department of Revenue”. Mail payments to Colorado Department of Revenue, Denver, Colorado 80261-0008. This address and zip code is exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Social Security number or ITIN and “2024 DR 0158-I” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form. File only if you are making a payment by check or money order.</p>							
SSN or ITIN							
Your Last Name		First Name		Middle Initial			
Spouse's SSN or ITIN							
Spouse's Last Name (if joint)		Spouse's First Name		Middle Initial			
Address							
City				State		ZIP Code	
						Amount of Payment	
<p>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.</p>						<p>\$</p>	

DO NOT CUT – Return Full Page. IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.



240104PN19999

Form 104PN

Part-Year Resident/Nonresident Tax Calculation Schedule 2024

Taxpayer's Name	SSN or ITIN

Use this form if you and/or your spouse were a resident of another state for all or part of 2024. This form apportions your gross income so that Colorado tax is calculated for only your Colorado income. Complete this form after you have filled out lines 1 through 11 of the DR 0104. If you filed federal form 1040NR, see the instructions.

1. • Taxpayer is (mark one):	<input type="checkbox"/> Full-Year Nonresident	<input type="checkbox"/> Part-Year Resident from	Beginning (MM/YY)	Ending (MM/YY)
	<input type="checkbox"/> Full-Year Resident	<input type="checkbox"/> Nonresident 305-day rule Military		

2. • Spouse is (mark one):	<input type="checkbox"/> Full-Year Nonresident	<input type="checkbox"/> Part-Year Resident from	Beginning (MM/YY)	Ending (MM/YY)
	<input type="checkbox"/> Full-Year Resident	<input type="checkbox"/> Nonresident 305-day rule Military		

3. • Mark the federal form you filed: 1040 1040 NR 1040 SR Other

	Federal Information	Colorado Information
4. Enter all income from your federal form 1040, line 1z. • 4	00	
5. Enter income from line 4 that was earned while working in Colorado and/or earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado. • 5		00
6. Enter the sum of all taxable interest and ordinary dividends from your federal form 1040. • 6	00	
7. Enter income from line 6 that was earned while you were a resident of Colorado or derived from the ownership of real or tangible personal property located in Colorado. • 7		00
8. Enter Unemployment or FAMI Compensation from your federal form 1040, Schedule 1, line 7. • 8	00	
9. Enter income from line 8 that is from Colorado unemployment or FAMI benefits or is from another state's benefits received while you were a Colorado resident. • 9		00
10. Enter all capital gains and (losses) from both your federal form 1040, line 7 and 1040, Schedule 1. • 10	00	
11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident and/or was earned on property located in Colorado. • 11		00



240104PN29999

Name (match page 1)		SSN or ITIN (match page 1)	
		Federal Information	
		Colorado Information	
12. Enter the sum of all income from your federal form 1040, lines 4b, 5b, and 6b. ● 12		00	
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. ● 13			00
14. Enter the sum of all business income or (loss) and farm income or (loss) from your federal form 1040. These amounts are found on two separate lines. ● 14		00	
15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident and/or was earned from Colorado sources. ● 15			00
16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule E, line 41. ● 16		00	
17. Enter income from line 16 that was earned from Colorado sources; and/or rent and royalty income received or credited to your account during the part of the year you were a Colorado resident; and/or partnership/S corporation/fiduciary income that is taxable to Colorado during the tax year. ● 17			00
18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. ● 18		00	
List Type			
19. Enter income from line 18 that was earned during that part of the year you were a Colorado resident and/or was derived from Colorado sources. ● 19			00
List Type			
20. Total Income. Enter total other income amount found on your federal form 1040. ● 20		00	
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. ● 21			00
22. Enter all federal adjustments from your federal form 1040. ● 22		00	
List Type			
23. Enter adjustments from line 22 as follows ● 23			00
List Type			
<ul style="list-style-type: none"> • Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income. • Student loan interest deduction and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • Penalty paid on early withdrawals made while a Colorado resident. • Moving expenses for members of the Armed Forces. <p>For treatment of other adjustments reported on federal form 1040, 1040 SR, or 1040 SP, line 10, see the Colorado Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents.</p>			



240104PN39999



Name (match page 1)		SSN or ITIN (match page 1)	
		Federal Information	Colorado Information
24. Adjusted Gross Income. Enter amount from your federal form 1040.	24	00	
25. Colorado Adjusted Gross Income. Subtract line 23 from line 21.	25		00
26. Additions to Adjusted Gross Income. Enter the sum of lines 5 through 8 of Colorado Form 104 excluding any charitable contribution adjustments.	• 26	00	
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident.*	• 27		00
28. Total of lines 24 and 26	28	00	
29. Total of lines 25 and 27	29		00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 10 of Colorado Form 104 excluding any qualifying charitable contributions.	• 30	00	
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows:	• 31		00
<ul style="list-style-type: none"> • The state income tax refund subtraction to the extent included on line 19 above • The federal interest subtraction to the extent included on line 7 above • The pension/annuity subtraction and the PERA or DPS retirement subtraction to the extent included on line 13 above • The Colorado Agricultural capital gain subtraction to the extent included on line 20 above <p>For treatment of other subtractions, see the Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents.</p>			
32. Modified Adjusted Gross Income. Subtract line 30 from line 28.	32	00	
33. Modified Colorado Adjusted Gross Income. Subtract line 31 from line 29.	33		00
34. Divide line 33 by line 32. Round to the fourth decimal place, i.e. xxx.xxxx	34	%	
35. Tax from the tax table based on income reported on the DR 0104 line 11.	35		00
36. Apportioned tax. Multiply line 35 by the percentage on line 34. Enter here and on DR 0104 line 12.	36	00	

* See the Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents for treatment of other additions.





240104CR19999

Form 104CR

Individual Credit Schedule 2024

Taxpayer's Last Name	First Name	Middle Initial	SSN or ITIN

Use this schedule to calculate your income tax credits. For best results, visit Tax.Colorado.gov to research eligibility requirements and other information about these credits before following the line-by-line instructions contained below.

- Be sure to submit the required supporting documentation as indicated for each credit. Most e-file software and tax preparers have the ability to submit this schedule and attachments electronically. However, Revenue Online can also be used to file your return and attachments electronically. Otherwise, include all required documents with your paper return.
- If you received any of these credits from a partnership or S corporation, be sure to provide the entity's name and account number and your ownership percentage where required. If credits were passed through from multiple entities, submit with your return a written statement that includes all relevant information.
- Round all dollar amounts to the nearest whole dollar. Calculate percentages to four decimal places (i.e., xxx.xxxx).

Part I — Refundable Credits

1. CO Child tax credit from line 11 or 13 of the DR 0104CN. You must submit the DR 0104CN with your return.	• 1	00
2. Child Care Expenses Credit from the DR 0347, you must submit the DR 0347 with your return.	• 2	00

SSN Filers Only - Earned Income Tax Credit (EITC) - full or part-year Colorado residents who claim the federal EITC are allowed an earned income tax credit against their income tax. Complete the table on your DR 0104 for each qualifying child. Read the instructions in the 104 book and Income Tax Topics: Earned Income Tax Credit for additional guidance on completing this section. If you were not able to claim the federal EITC (including your spouse and up to three of your dependents, if applicable), see form DR 0104TN.

3. Earned Income calculated from your federal return, see the Form 1040 Instructions.	• 3	00
4. Federal EITC from Form 1040, 1040 SR, or 1040 SP, line 27.	• 4	00
5. COEITC, multiply line 4 by 50% (0.50).	• 5	00
6. <i>Part-year residents only</i> , multiply line 5 by the percentage on line 34 of the DR 0104PN (If the percentage exceeds 100%, use 100%).	• 6	00
7. Business Personal Property Credit: Use the calculation in the 104 Book instructions. You must submit a copy of the assessor's statement with your return.	• 7	00
8. Refundable Renewable Energy Tax Credit from line 28 of the DR 1366. You must submit the DR 1366 with your return.	• 8	00
9. <i>ITIN Filers or Certain Filers Under Age 25 Only</i> - COEITC from line 18 (or 19) of DR 0104TN. You must submit DR 0104TN with your return.	• 9	00
10. Early Childhood Educator Income Tax Credit. You must submit the DR 1703 with your return.	• 10	00



240104CR29999

Name	SSN or ITIN
11. Partner's or shareholder's share of tax paid with composite return or SALT Parity election ● 11	00
12. Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return. ● 12	00
13. Alternative Transportation Options Credit ● 13	00
14. Heat Pump Credit for Registered Contractors from DR 1322, line 7. ● 14	00
15. Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return. ● 15	00
16. Certified Greenhouse Gas Avoidance Credits. You must submit certificate(s) from the Colorado Energy Office with your return. ● 16	00
17. Food Accessibility Credit, certified by the Department of Agriculture. ● 17	00
18. Electric-Powered Lawn Equipment Credit for qualified retailers. ● 18	00
19. Colorado Film Incentive Credit. ● 19	00
20. Income-Qualified Senior Housing Income Tax Credit (see instructions). ● 20	00
21. Part-year residents only, multiply line 20 by the percentage on line 34 of the DR 0104PN (If the percentage exceeds 100%, use 100%). ● 21	00
22. Refundable CHIPS Zone Credit(s) from the DR 1370 line 24, you must submit the DR 1370 with your return. ● 22	00
23. Total refundable credits, sum of lines 1, 2, 5 (or 6), 7-19, 20 (or 21), and 22. Enter the sum on the DR 0104 line 28. 23	00

Part II — Credit for Tax Paid to Another State

- Colorado nonresidents do not qualify for this credit.
- Part-year residents generally do not qualify for this credit.
- If you have income or loss from more than one state, you must file electronically. Lines 25 through 28 must be calculated and reported separately for each even if there was no tax liability to the state.

Submit a copy of the tax return for each other state when claiming this credit. The portion of the return submitted must include the adjusted gross income calculation, any disallowed federal deductions by that state, and the tax calculation for that state.

24. Name of other state:	
25. Total of lines 12 and 13 form DR 0104 ● 25	00
26. Modified Colorado adjusted gross income from sources in the other state, see Income Tax Topics: Credit for Tax Paid to Another State. ● 26	00
27. Total modified Colorado adjusted gross income ● 27	00
28. Divide line 26 by line 27. Round to four decimal places, i.e. xxx.xxxx 28	%
29. Multiply line 25 by the percentage on line 28 29	00
30. Tax liability to the other state ● 30	00
31. Allowable credit, the smaller of lines 29 or 30 ● 31	00



240104CR39999

Name	SSN or ITIN

Part III — Other Credits

Visit [Tax.Colorado.gov/Income-Tax-Credits](https://tax.colorado.gov/income-tax-credits) for limitations that are specific to each credit. Use the first column to report the total credit available (the amount generated this year plus any prior-year carryforward). Then, use the second column to report the amount you are using this year to offset your tax liability.

	Available Credit Column (A) ●	Credit Used Column (B) ●
32. Carry forward of prior year plastic recycling investment credit. ● 32	00	00
33. Colorado Minimum Tax Credit. ● 33	00	00
● 2024 Federal Minimum Tax Credit (fill below):		
34. Carry forward of prior year Historic Property Preservation credit (per §39-22-514, C.R.S.). ● 34	00	00
35. Child Care Center Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● 35	00	00
36. Employer Child Care Facility Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● 36	00	00
37. School-to-Career Investment credit, you must submit a copy of the certification with your return. ● 37	00	00
38. Colorado Works Program credit, you must submit a copy of the letter from the county Department of Social/Human Services with your return. ● 38	00	00
39. Child Care Contribution credit, you must submit each DR 1317 with your return. ● 39	00	00
40. Long-term Care Insurance credit, you must submit a year-end statement to show premiums paid with your return. ● 40	00	00
41. Carry forward of prior year Aircraft Manufacturer New Employee credit. ● 41	00	00
42. Remediation of Contaminated Land Credit, you must submit a copy of the CDPHE certification and DR 0349 with your return. ● 42	00	00
43. Colorado Job Growth Incentive credit, you must submit certification from OEDIT with your return. ● 43	00	00
44. Certified Colorado Disability Funding Committee License Fee credit, you must submit a copy of the certification with your return. ● 44	00	00
45. Advanced Industry Investment credit, you must submit a copy of the certification with your return. ● 45	00	00
46. Affordable Housing credit, you must submit CHFA certification with your return. ● 46	00	00



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Name		SSN or ITIN	
	Available Credit Column (A) ●	Credit Used Column (B) ●	
47. Carry forward of prior year Credit for Food Contributed to Hunger-Relief Charitable Organizations. ● 47	00		00
48. Preservation of Historic Structures credit (per §39- 22-514.5, C.R.S.) carried forward from a prior year. ● 48	00		00
49. Preservation of Historic Structures credit (per §39-22- 514.5, C.R.S.), you must submit the certificate from OEDIT, History Colorado, or local granting authority with your return. ● 49	00		00
50. If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT, History Colorado, or local granting authority. ● 50			
51. Rural Jump–Start Zone credit, you must submit certificate from Office of Economic Development AND the DR 0113 with your return. ● 51	00		00
52. Rural & Frontier Health Care Preceptor credit, you must submit your certification with your return. ● 52	00		00
53. Retrofitting a Residence to Increase a Residence's Visitability Credit, you must submit certificate from Division of Housing. ● 53	00		00
● If you are claiming a Retrofitting a Residence to Increase a Residence's Visitability Credit, enter your credit certificate number issued by Division of Housing			
54. Credit for employer contributions to employee 529 plan, you must submit DR 0289 with your return. ● 54	00		00
55. Credit for employer paid leave of absence for live organ donation. Employer must complete and submit form DR 0375 with their return. ● 55	00		00
56. Wildfire Mitigation Expenses Credit ● 56	00		00
57. Enterprise Zone Contribution Credit, you must submit the certificate from OEDIT with your return. ● 57	00		00
58. Nonrefundable Residential Energy Storage Systems Credit from line 3 of DR 1307, which you must submit with your return. ● 58	00		00
59. Homeless Contribution Credit, you must submit the certificate (to substantiate your contribution). ● 59	00		00
60. If you are claiming a Homeless Contribution Credit, enter your credit certificate number. ● 60			
61. Employer Assistance for Home Purchase Credit. ● 61	00		00
62. Total of column A lines 32 through 61 (exclude lines 50 and 60 certificate numbers). 62	00		
63. Nonrefundable Credits Used, total of column B plus any amount from line 31, exclude lines 50 and 60 certificate numbers. Also enter this amount on the DR 0104 line 16. Credit used cannot exceed credit available. 63			00



DO NOT SEND

DR 0347 (08/12/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
Tax.Colorado.gov

Child Care Expenses Credit

Instructions

Use this form to determine if you can claim the Colorado Child Care Expenses credit or Low-Income Child Care Expenses tax credit. You may be able to claim the credit if you pay someone to care for your dependent who is under age 13. For information about any federal form or publication listed below, please visit [IRS.gov](https://www.irs.gov)

Eligibility

To be able to claim the Colorado credit for child care expenses, you must file federal form 1040, 1040SR, 1040SP, or 1040NR and you (and/or your spouse) must have been a part or full-year resident of Colorado. Colorado non-resident filers may not claim this credit.

If you were not required to file a federal income tax return, you may still be eligible for the Low Income Child Care Expenses credit. However, you may need to complete a pro-forma federal income tax return in order to complete the required calculations. To claim the credit, you must meet all of the following tests:

1. The care must be for one or more qualifying persons.
2. You (and your spouse if filing jointly) must have earned income during the year.
3. You must pay child care expenses so you (and your spouse if filing jointly) can work or look for work. Qualifying expenses are defined under Section 21 of the Internal Revenue Code.
4. You must make payments for child and dependent care expenses to someone you (and your spouse) cannot claim as a dependent. If you make payments to your child, he or she cannot be your dependent and must be age 19 or older by the end of the year. You cannot make payments to:
 - a. Your spouse, or
 - b. The parent of your qualifying person if your qualifying person is your child and under the age of 13.
5. You cannot claim this credit if your federal filing status is Married Filing Separate.
6. You must identify the care provider on this form.

It is recommended that you fully review IRS Publication 503 for eligibility tests and the definition of qualifying income and children. All of the information in this form is required and your credit may be denied if it is incomplete.

Part I – Person or Organization Who Provided the Care

Use this section to list the name, address and Social Security or Federal Employer ID number of the child care provider(s) you used. If you are unable to provide the Social Security or Federal Employer ID number of the child care provider, you must show that you attempted to obtain the required information by including such proof with this form.

List the total amount paid for the full year of child care, paid to each provider. If you have more than two care providers or if the provider is non-profit, please file your return electronically.



DO NOT SEND

DR 0347 (08/12/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
Tax.Colorado.gov

Part II – Qualifying Child Information

For lines 2a – 2d, list each qualifying child, their year of birth and their Social Security number. You must also list the amount of child care expenses for each specific child. The dependent information entered here must match the dependent information on your individual income tax return, DR 0104.

Complete lines 2e through 4 as instructed on the form. If the amount on line 4 is greater than \$60,000 do not continue because you do not qualify for this credit.

If line 4 is \$60,000 or less, enter the amount from line 9a of federal form 2441, Child and Dependent Care Expenses, on line 5 of this form DR 0347.

For line 6 enter your tax from your federal income tax form 1040, 1040SR, 1040SP, or 1040NR line 18. If you claimed a Federal Child and Dependent Care Expenses Credit, continue to Part III. Otherwise, if you could not not claim a Federal Child and Dependent Care Expenses Credit and your adjusted gross income is \$25,000 or less, skip to Part IV.

If you have more than four qualifying children, please file your return electronically.

Part III – Child Care Expenses Credit

For line 8 enter the amount from line 11 of federal form 2441.

For line 9 multiply line 8 by the decimal on line 7.

Full-year residents, enter the amount from line 9 on form DR 0104CR line 2. Part-year residents continue to Part V.

Part IV – Low-Income Child Care Expenses

If you were not required to file a federal income tax return or were unable to claim the Federal Child and Dependent Care Expenses Credit and the amount of line 4 is \$25,000 or less, use Table A to calculate the credit. Otherwise, go back to Part III to calculate your credit.

For line 11 multiply line 3 by the decimal on line 10.

For line 12 enter the smaller amount of line 11 or the appropriate amount from Table A.

Full-year residents, enter the amount from line 12 on form DR 0104CR line 2. Part-year residents continue to Part V.

Part V – Part Year Resident Limitation

Complete this part only if you were a part-year resident of Colorado in 2024. For line 13, enter the percentage from DR 0104PN line 34.

For line 14 multiply the amount from line 9 or line 12 by the percentage from line 13. Enter this amount on line 2 of DR 0104CR.



2024 Child Care Expenses Tax Credit

● For Tax Year

You MUST submit this form with your complete Colorado Individual Income Tax Return, including forms DR 0104 and DR 0104CR. You must also submit a copy of your federal income tax return and IRS form 2441 with your Colorado return.

Thoroughly read the instructions to be certain you are eligible for this credit. Be sure to complete all required information. Failure to do so may result in a denied credit or delayed refund.

Taxpayer Name SSN or ITIN

Part I – Persons or Organizations Who Provided the Care – You must complete this part.

If you have more than two care providers or if the provider is non-profit, see the instructions.

● 1(a). Care Provider's First Name or Business Name ● Last Name ● Middle Initial ● (b) SSN, ITIN or FEIN

● (c) Address ● City ● State ● ZIP ● (d) Amount Paid \$

● (e) Care Provider's First Name or Business Name ● Last Name ● Middle Initial ● (f) SSN, ITIN or FEIN

● (g) Address ● City ● State ● ZIP ● (h) Amount Paid \$

Part II – Qualifying Child Information – You must complete this part.

If you have more than four qualifying children, see the instructions.

● 2(a). Child's First Name ● Last Name ● Middle Initial ● Year of Birth

● SSN or ITIN Qualified expenses you paid in 2024 for the person listed in 2(a) ● \$

● 2(b). Child's First Name ● Last Name ● Middle Initial ● Year of Birth

● SSN or ITIN Qualified expenses you paid in 2024 for the person listed in 2(b) ● \$



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Form with sections: Taxpayer Name, Child's information (2(c), 2(d)), Expense calculations (2(e), 2(f), 2(g)), Income (3, 4), Federal form 2441 (5, 6), Part III - Child Care Expenses Credit (7, 8, 9), Part IV - Low-Income Child Care Expenses Credit (10, 11, 12), Part V - Part-Year Resident Limitation (13, 14).

Voluntary Contribution Eligible Funds

A simple way to give.

Complete form DR 0104CH Voluntary Contributions Schedule to contribute to any of these charitable funds.

Colorado Nongame Conservation and Wildlife Restoration Cash Fund

Nongame wildlife includes 750 species of wildlife that cannot be hunted, fished for or trapped. Funds go to projects that manage or recover wildlife such as lynx, river otter, black-footed ferret, green back cutthroat, and others. The nongame program receives no state tax dollars and depends on voluntary contributions.

Domestic Abuse Program Fund

Donations to this fund help support critical services provided by community-based domestic abuse programs across Colorado. These agencies provide 24-hour crisis line response, emergency safe shelter, counseling and advocacy services for victims of domestic violence and their children and information and referrals for their communities, and community education.

Homeless Prevention Activities Program Fund

Approximately 52,000 people in Colorado are at risk of becoming homeless this year. Keeping people in their homes saves tax dollars and is an effective and humane way of helping families in crisis. Your contribution will be used to support activities and programs which help prevent people from becoming homeless.

Western Slope Military Veterans Cemetery Fund

Funds assist in the maintenance of the Veterans Memorial cemetery of Western Colorado. The veterans cemetery is intended as a dignified final resting place for Colorado's veterans and eligible dependents. It is a place of quiet contemplation for the veterans community. Please help maintain this solemn beauty for Colorado veterans.

Pet Overpopulation Fund

The Pet Overpopulation Fund provides funding to local animal care and control organizations and veterinarians for sterilization surgeries for pets owned by Coloradans in areas of the state with the greatest need. The Fund also supports efforts to educate the public about the importance of preventing pet overpopulation.

Military Family Relief Fund

Provides emergency grants for financial hardships to members of Colorado National Guard or Reservist and their families when ordered to Active Military duty and to Active Duty Military Personnel stationed in Colorado and their family members when the Active Duty military member is deployed to a declared hostile fire zone.

American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund

The American Red Cross prevents and alleviates human suffering in the face of emergencies. In Colorado, the Red Cross teaches tens of thousands of people lifesaving skills every year, provides critical services for members of the military and their families and responds to, on average, a disaster a day.

Habitat for Humanity of Colorado Fund

Seeking to put God's love into action, Habitat for Humanity brings people together to build homes, communities and hope. Through volunteer labor and donations, Habitat for Humanity builds and rehabilitates simple, decent homes in partnership with hardworking low-income individuals and families in 45 Colorado communities.

Special Olympics of Colorado Fund

Special Olympics Colorado provides year-round athletic competition in 22 sports for over 19,000+ athletes with intellectual disabilities from 2 to 80+ years old. We create inclusive and welcoming schools for children with all differences through unified sports and youth leadership. Programs are free of charge to athletes and their families.

Please read all instructions before completing the forms.

STATE OF COLORADO
DEPARTMENT OF REVENUE



Official State of
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Voluntary Contribution Eligible Funds (Continued)

Colorado Healthy Rivers Fund

This fund protects Colorado's lands and waterways. The state's streams, wetlands, mountains and forests serve many needs including water supply, agriculture, wildlife and recreation. Your generous support of this program will fund stream restoration projects and assist local groups in watershed protection efforts. Remember, your contribution will make a difference!

Alzheimer's Association Fund

One in 10 Coloradans over 65 and nearly half over 85 have Alzheimer's disease with 70% cared for at home. 100% of your donation to the Alzheimer's Association will fund essential education, training, and counseling services to urban and rural families. Without support, the emotional burden on caregivers is tremendous.

Colorado Cancer Fund

Cancer touches every Coloradan as it is the leading cause of death in our state. Your donation to the Colorado Cancer Fund assists Coloradans through education, prevention, treatment, and support programs. The Colorado Cancer Coalition, collaborating with over 250 organizations, administers the fund to lead the fight against cancer.

Make-A-Wish Foundation® of Colorado Fund

Since 1983, Make-A-Wish Foundation® of Colorado has given hope, strength and joy to over 3,300 Colorado children with life-threatening medical conditions. As one of 65 chapters in the U.S., and 27 international chapters on five continents, Make-A-Wish Foundation® is the largest wish granting organization in the world

Unwanted Horse Fund

Approximately 6,000 Colorado horses become unwanted each year because their owners no longer want them or can afford them. Abuse and abandonment are increasing whilst traditional outlets for unwanted horses—rescue facilities, therapeutic riding programs, etc., are reaching capacity. CUHA addresses the problem through grant programs, education initiatives and research.

Feeding Colorado

Feeding Colorado is an association of the five Feeding America food banks serving all of Colorado. Member food banks include Care and Share Food Bank for Southern Colorado, Community Food Share, Food Bank for Larimer County, Food Bank of the Rockies, and Weld Food Bank.

Donate to a Colorado Nonprofit Fund

For the first time ever, you can donate some or all of your state income tax refund to an eligible Colorado nonprofit of your choosing. It's simple, fast, and puts you in charge of where your donation goes. Find the cause you'll support here: dor-taxdonations.uc.r.appspot.com/