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DR 0106CR (10/02/25)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Colorado Pass-Through Entity Credit Schedule (DR 0106CR) Instructions

General Instructions

In general, Colorado credits are passed through from partnerships and S corporations to the partners or shareholders. Each partner's or shareholder's share of any credits earned must be reported by the partnership or S corporation on the Colorado K-1 (form DR 0106K), except for any portion of a credit applied toward tax on a composite return on form DR 0106CR.

Some credits may be claimed only by individuals, estates or trusts where others may be claimed only by C corporations. Other credits may be available to all taxpayers. Credits not allowed to certain types of partners or shareholders cannot be redistributed to other partners or shareholders.

In addition to this form DR 0106CR, certain credits require additional forms or schedules to be completed and submitted with the partnership's or S corporation's Colorado income tax return. Certain credits also require supporting documentation to be submitted with the return. Review these instructions carefully for additional details. Partnerships and S corporations must maintain adequate books and records documenting the amount of and eligibility for any credit claimed and make such records available to the Department upon request.

Referenced guidance publications may be found at Tax.Colorado.gov/guidance-publications.

Columns A, B, and C

Each credit requires the partnership or S corporation to compute three amounts. In column A, enter the gross amount credit available resulting from the partnership's or S corporation's activity during the tax year. Also include in column A the partnership's or S corporation's share of any credit resulting from the activity of a partnership in which the partnership or S corporation filing the return was as partner.

Unless the partnership or S corporation is filing a composite return on behalf of nonresident partners or shareholders, enter in column B the amount from column A and enter 0 (zero) in column C. This procedure applies to any partnership or S corporation that is not filing a composite return, including any partnership or S corporation making an election under the SALT Parity Act. Refer to the instructions for form DR 0106 for more information on nonresident partners and shareholders and elections under the SALT Parity Act.

If the partnership or S corporation is making a composite return on behalf of any nonresident partners or shareholders (see Part II of form DR 0106), the amount in column A must be allocated between columns B and C. In column C, enter the total amount of the credit applied toward tax in the composite return. The partnership or S corporation may apply credit allocated to a nonresident partner or shareholder included in the composite return only to the extent that the nonresident partner or shareholder could have, under any applicable restrictions, claimed the credit on a return they filed. To the extent the credit exceeds the composite payment with respect to the partner or shareholder, the amount not applied to the composite payment is passed through to and may only be claimed by the partner or shareholder. Amounts passed through are reported in Column B and on form DR 0106K.

Specific Instructions

Name and Colorado Account Number

Enter the legal name of the partnership or S corporation. The Colorado Account Number (CAN) is 8 digits and is usually the same number used on sales tax licenses and forms related to wage withholding. The organization's name and CAN must match the name used on the organization's main return form (DR 0106) and must appear at the top of each page of this schedule.



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Line 1 Recapture of Prior Year Credits

Enter any required recapture of credits allowed in a prior tax year, such as any of the CHFA housing credits, the employer assistance for home purchase credit, the historic property preservation credit, and the industrial clean energy credit.

Credit For Tax Paid to Other States

A partner or shareholder who is a Colorado resident individual may claim credit for their share of any net income tax imposed upon and paid to another state by the partnership or S corporation. This credit is allowed even if the imposition upon the partnership or S corporation was at the partnership's or S corporation's election. Complete lines 2 through 4 on a separate DR 0106CR for each state to which tax was paid. Advise each Colorado resident individual partner or shareholder their share of income from sources in the other state(s) and of the tax paid by the partnership or S corporation to that state if those amounts are not already reported on the other state's K-1 equivalent form.

Line 2 State Name

Enter the name of the state, territory, or possession, including the District of Columbia, to whom the taxes were paid.

Line 3 Total Income Sourced to State

Enter the total amount of income sourced to the state listed on line 2. In determining whether income is derived from sources within such other state, Colorado law governs the sourcing of income.

Line 4 Tax Liability

Enter the actual net income tax liability as calculated on the other state's income tax return. Do not enter the sum of estimated payments or other payments.

Attach additional copies of page 1 of this form DR 0106CR completing lines 2 through 4 for additional states.

Nonrefundable Credits

Line 5 Child Care Contribution Credit

To claim the child care contribution credit, the partnership or S corporation must obtain a Child Care Contribution Tax Credit Certification (DR 1317) from the organization receiving the contribution and submit it with this schedule. For more information regarding the child care contribution credit, refer to Department publication [Income Tax Topics: Child Care Contribution Credit](#).

Lines 6 and 7 Child Care Investment Credits

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 on these credits, please see section 39-22-517, C.R.S.

Line 8 Remediation of Contaminated Land Credit

Complete and submit the Remediation of Contaminated Land Credit Pass-Through Schedule (DR 0348P) along with a copy of the credit certificate issued by the Department of Public Health and Environment. If the amounts allocated to nonresident partners or shareholders will be claimed on a composite return, complete and file the Remediation of Contaminated Land Credit Use Schedule (DR 0349) in addition to the DR 0348P. If part of the credit is transferred, complete and file the Remediation of Contaminate Land Transfer Schedule (DR 0348T). For additional information, please see [Income Tax Topics: Remediation of Contaminated Land Credit](#).



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Line 9 Colorado Job Growth Incentive Tax Credit

Submit the certificate issued by the Economic Development Commission. Information regarding the credit is available at OEDIT.Colorado.gov/job-growth-incentive-tax-credit.

Line 10 Advanced Industries Credit

Submit the certificate issued by the Office of Economic Development and International Trade (OEDIT). Information regarding the credit is available at OEDIT.Colorado.gov/advanced-industries-investment-tax-credit.

Line 11 Nonrefundable Enterprise Zone Credits

Complete the Certified Economic Development Credit Schedule (DR 1366) and enter the amount from lines 25 and 26 on this line 11. Submit form DR 1366, and any required certificates, with this schedule. **Partnerships and S corporations that are claiming enterprise zone program credits are encouraged to file electronically to avoid processing delays.** For more information, refer to the *Enterprise Zone Tax Guide*.

Line 12 CHIPS Zone Credits

Complete the Certified Economic Development Credit Schedule for Taxpayers with a Refund Certificate (DR 1370) and enter the amount from lines 21 and 22 on this line 12. Submit form DR 1370, and any required certificates, with this schedule. Partnerships and S corporations that 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.

Line 13 CHFA Housing Credits

Three different housing credits are available to qualified taxpayers who own a direct or indirect interest in a qualified housing development:

- The Affordable Housing Credit
- The Affordable Housing in Transit-Oriented Communities Credit
- The Middle-Income Housing Credit

Each credit is allowed in an amount determined by the Colorado Housing and Finance Authority ("C H F A"). Submit a copy of the certificate(s) issued by the Colorado Housing Finance Authority with your return. Please visit CHFAinfo.com/rental-housing/housing-credit/colorado-state-affordable-housing-tax-credit for additional information.

Lines 14 and 15 Preservation of Historic Structures Credit

Enter the amount and allocation of the credit on line 14. Enter the number of the certificate issued by the Office of Economic Development and International Trade (or local granting authority) on line 15 and submit a copy with this schedule. For more information, refer to OEDIT.Colorado.gov/commercial-historic-preservation-tax-credit and historycolorado.org/preservation-tax-credits.

Line 16 Rural Jump-Start Zone Credit

Complete and submit the Rural Jump-Start Zone Credit Schedule (DR 0113) along with the credit certificate issued by the Office of Economic Development and International Trade. Information regarding the Rural Jump-Start Zone program is available at OEDIT.Colorado.gov/rural-jump-start-program.



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Line 17 Strategic Capital Tax Credit

Complete the Strategic Capital Tax Credit and Carry Forward Schedule (DR 1330), and enter the amount from that form on this line 17. Submit the DR 1330 with this schedule.

Line 18 Employer Contribution to Employee 529 Plan

Complete the Employer Contributions to Employee 529 Qualified State Tuition Program form (DR 0289), and enter the amount from that form on this line 18. Submit the DR 0289 with this schedule. For additional information, please see Department publication Income Tax Topics: 529 Employer Contribution Credit, available online at Tax.Colorado.gov/guidance-publications.

Lines 19 and 20 Colorado Homeless Contribution Credit

An income tax credit is available for making a monetary or in-kind contribution to an approved nonprofit organization that undertakes a capital campaign or provides certain services that assist individuals or families experiencing homelessness. The amount of the credit is 25% of the total value of the contribution. If the contribution is made to an approved nonprofit organization, or to an approved project, in an underserved, rural county, the amount of the credit is 30% of the total value of the contribution. The credit allowed may not exceed \$100,000 per taxpayer per year. For partnerships and S corporations, this limit is applied at the entity level. A credit certificate issued by the approved nonprofit organization must be submitted with any return claiming this credit. Information regarding the credit is available at CDOLA.Colorado.gov/hctc.

Line 21 Employer Assistance for Home Purchase Credit

An income tax credit is available to employers that establish one or more qualifying home savings accounts for their 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.

Line 22 Nonrefundable Residential Energy Storage Systems Credit

A nonrefundable income tax credit is available for partnership or S corporation building owners that installed qualifying residential energy storage systems into residential buildings in Colorado and that did not assign the credit to the seller. The amount of the credit is the amount calculated on line 3 of the Residential Energy Storage Systems Credit Eligibility Certification and Assignment Election (DR 1307). Submit form DR 1307 when claiming this credit.

Line 23 Enterprise Zone Contribution Credit

Submit a copy of the credit certificate. For information about the credit, please see Department publication Income Tax Topics: Enterprise Zone Contribution Credit, available online at Tax.Colorado.gov/guidance-publications.

Refundable Credits

Line 24 Business Personal Property Credit

Partnerships and S corporations are allowed an income tax credit for business personal property taxes paid. The credit any partner or shareholder may claim, or a partnership or S corporation may claim on behalf of any nonresident partner or shareholder included in a composite return, is limited to the tax paid in 2025 on the first \$18,000 of actual value of the personal property taxed. The credit is not allowed with respect to taxes paid on real property or for any delinquent tax from prior years paid in 2025. The credit for any nonresident partner or shareholder included in a composite return is determined as follows:



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

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

The assessment rates for tax year 2024 paid in 2025 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 divided by an assessment rate of 27.9% would determine an actual value of \$25,000.

2. Determine each partner's or shareholder's distributive or pro rata share of the actual value of the business personal property taxed.
3. For each nonresident partner or shareholder included in a composite return, determine the allowable credit amount, which is equal to the tax on up to \$18,000 of the actual value of the business personal property.
 - a. If the nonresident partner's or shareholder's share of the actual value is less than or equal to \$18,000, their credit is equal to their share of the tax assessment.
 - b. If their share of the actual value is more than \$18,000, use this formula:

$$\text{Credit} = \frac{\$18,000}{\text{Actual Value}} * \text{Tax Assessment}$$

For example, if a nonresident partner's share of the actual value is \$25,000 and their share of the tax assessment is \$2,000, then \$18,000 divided by an actual value of \$25,000 and multiplied by a \$2,000 tax assessment would result in a credit of \$1,440.

You must include a copy of your property tax statement for property tax paid in 2025 with this schedule.

Line 25 Innovative Motor Vehicle and Innovative Truck Credits for a Vehicle You Purchased or Leased

Complete and submit the Innovative Motor Vehicle Credit and Innovative Truck Credit form (DR 0617) for each qualifying vehicle purchased by the partnership or S corporation, along with the required documentation. This line 25 is the sum of the credits claimed on line 10 of the DR 0617 forms submitted with this schedule. If the credit was assigned to the partnership or S corporation, do not enter the amount of the assigned credit on this line. Instead, complete form DR 0619. For more information, refer to *Income Tax Topics: Innovative Motor Vehicle Credit* and *Income Tax Topics: Innovative Truck Credit*, available online at [Tax.Colorado.gov/guidance-publications](https://tax.colorado.gov/guidance-publications).

Line 26 Refundable Enterprise Zone Credits

Complete the Certified Economic Development Credit Schedule (DR 1366) and enter the amount from lines 27 and 28 on this line 26. Submit form DR 1366, and any required certificates, with this schedule. **Partnerships and S corporations that are claiming enterprise zone program credits are encouraged to file electronically to avoid processing delays.** For more information, refer to the *Enterprise Zone Tax Guide*.



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Line 27 Credits for Employee-Owned Businesses

Two credits are available in relation to employee-owned businesses. Both credits must be certified by the Office of Economic Development and International Trade and the certificate must be submitted with any return claiming the credit. Submit the credit certificate(s) obtained from the Office of Economic Development and International Trade.

For information about the Employee Ownership Tax Credit to Establish or to Expand, please visit OEDIT.Colorado.gov/employee-ownership-tax-credit.

For information about the Employee Ownership Tax Credit to Strengthen and to Thrive, please visit OEDIT.Colorado.gov/programs-and-funding/tax-credits/employee-ownership-tax-credit-to-strengthen-and-to-thrive.

Line 28 SALT Parity Act Credit

If this partnership or S corporation is itself a partner in another partnership (a “lower-tier partnership”), enter on line 28 the total of the amounts shown on lines 16 and 25 of any Colorado K-1 received by the partnership or S corporation from lower-tier partnerships. Include copies of those Colorado K-1 forms with this schedule.

A partnership or S corporation that makes a SALT Parity Act election cannot claim any credit from line 16 or 25 of any Colorado K-1 it receives from a lower-tier partnership. Instead, enter the full amount of the credit from Column A in Column B and report each partner’s or shareholder’s allocation of the credit on line 25 of their Colorado K-1 and not on line 16 of the Colorado K-1.

If the partnership or S corporation is not a partner in a lower-tier partnership or does not receive a Colorado K-1 reporting any amounts for the partnership or S corporation on lines 16 or 25, do not report any amounts on line 28 of form DR 0106CR.

Line 29 Alternative Transportation Options Credit

An income tax credit is available to certain employers that provide alternative transportation options to their employees working in Colorado for going to and returning from their places of employment. The amount of the credit is 50% of the amount spent by the employer to provide alternative transportation options with a maximum credit of \$125,000 per tax year. Credit is not allowed for any amount spent in excess of \$2,000 for any one employee. Prior to earning this credit, employers must file an annual employer plan report on form DR 1323. The form DR 1323 plan report should not be filed with this return. Information regarding the credit is available in [Income Tax Topics: Alternative Transportation Options Credit](#).

Line 30 Refundable Residential Energy Storage Systems Credit

A refundable income tax credit is available for partnership or S corporation contractors or other sellers who installed qualifying residential energy storage systems into residential buildings in Colorado and that were assigned the credit by the building owner. **The credit is only refundable if it is assigned to the partnership or S corporation.** The amount of the credit is the amount calculated on Line 10 of the Residential Energy Storage System Credit Eligibility Certification and Assignment Election (DR 1307). If the credit was not assigned to the partnership or S corporation, the credit must be claimed on line 26 of this form DR 0106CR.

Line 31 Heat Pump Credit for Registered Contractors

The amount of the credit is the amount calculated on line 7 of the Heat Pump Tax Credit for Registered Contractors Worksheet (DR 1322). For information about the credit, please visit EnergyOffice.Colorado.gov/hptc.



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Line 32 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.

Line 33 Food Accessibility Credit, certified by the Department of Agriculture

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 34 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: <https://energyoffice.colorado.gov/citco>
- Geothermal Energy Expenditure Credit: <https://energyoffice.colorado.gov/geothermal-tax-credit>
- Geothermal Energy Production Credit: <https://energyoffice.colorado.gov/geothermal-tax-credit>
- Sustainable Aviation Fuel Production Credit
- Clean Hydrogen Credit: <https://energyoffice.colorado.gov/clean-hydrogen-tax-credit>

Line 35 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*](#)

Line 36 Aircraft Modification for Unleaded Fuel Credit

You may claim this credit only if you own an aircraft that is designed to run on leaded aviation gasoline and you modify it to use unleaded aviation gasoline instead. The aircraft must be registered with the Federal Aviation Administration in Colorado. You may claim the credit only if a supplemental type certificate or any other authorization that approves the completed modification of the aircraft to be powered by unleaded aviation gasoline has been issued. The allowable credit is equal to 50% of the actual out-of-pocket expenses you incurred and paid during tax year 2025 for the purpose of modifying the aircraft. The credit you may claim is limited to \$500 for each qualifying aircraft you modified during the tax year. If you are claiming credit for more than one aircraft, you must file electronically. Please see section 39-22-560, C.R.S., for additional eligibility requirements.

Line 37 Apprenticeship Credit

You may claim this credit only if you received a tax credit certificate from Apprenticeship Colorado in The Office of Future Work. The allowable credit amount is stated on the tax credit certificate. The credit is allowed only to employers of Registered Apprenticeship Programs in Colorado for apprentices they employ in "New & Emerging" occupations. Please visit

Apprenticeship.Colorado.gov/tax-credit for additional information.

Line 38 Total Credits

Sum lines 5 through 37 for columns A, B, and C and enter the totals on this line 38. Enter the amount, if any, in column C of this line 38 on line 14 of form DR 0106.



250106CR19999

2025 Colorado Partnership and S Corporation Credit Schedule

Organization Name					Colorado Account Number (CAN)		
Credit Recapture							
1. Recapture of prior year credits.	• 1					00	
Credit for Tax Paid to Another State							
2. Name of other state.	• 2						
3. Total income from sources in the other state.	• 3					00	
		• A. Tax Paid	• B. Tax Allocated to Partners or Shareholders not included in this composite	• C. Tax Allocated to Partners or Shareholders included in this composite			
4. Tax liability to other state.	• 4	00	00	00	00		
Nonrefundable Credits							
		• A. Credit Available	• B. Credit allocated on forms DR 0106K	• C. Credit applied toward tax on composite return			
5. Child care contribution credit, you must submit the DR 1317 with your return.	• 5	00	00	00	00		
6. Child care center, family care home investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return.	• 6	00	00	00	00		
7. Employer child care investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return.	• 7	00	00	00	00		
8. Remediation of Contaminated Land Credit, you must submit a copy of the CDPHE certification and DR 0349 with your return.	• 8	00	00	00	00		
9. Colorado job growth incentive credit, you must submit certification from the OEDIT with your return.	• 9	00	00	00	00		
10. Advanced Industry Investment credit, you must submit a copy of the certification with your return.	• 10	00	00	00	00		
11. Nonrefundable Enterprise Zone credits from the DR 1366 lines 25 and 26, you must submit the DR 1366 with your return.	• 11	00	00	00	00		
12. CHIPS Zone Credits from the DR 1370 lines 21 and 22, you must submit the DR 1370 with your return.	• 12	00	00	00	00		



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Name of Organization (match page 1)		CAN (match page 1)					
		● A. Credit Available		● B. Credit allocated on forms DR 0106K		● C. Credit applied toward tax on composite return	
13. CHFA Housing Credits, you must submit the CHFA certification with your return. ● 13		00		00		00	
14. Preservation of Historic Structures credit (per §39-22-514.5, C.R.S.), you must submit the certificate from OEDIT or local granting authority with your return. ● 14		00		00		00	
15. If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT or History Colorado. ● 15							
16. Rural Jump Start Zone credit, you must submit certificate from OEDIT AND the DR 0113 with your return. ● 16		00		00		00	
17. Strategic Capital Tax Credit from DR 1330, you must submit the DR 1330 with your return. ● 17		00		00		00	
18. Credit for employer contributions to employee 529 plan, you must submit the DR 0289 with your return. ● 18		00		00		00	
19. Homeless Contribution Credit, you must submit certificate (to substantiate your contribution). ● 19		00		00		00	
20. If you are claiming a Homeless Contribution Credit, enter your credit certificate number. ● 20							
21. Employer Assistance for Home Purchase Credit. ● 21		00		00		00	
22. Nonrefundable Residential Energy Storage Systems Credit from line 3 of DR 1307, which you must submit with your return. ● 22		00		00		00	
23. Enterprise Zone Contribution Credit, you must submit the certificate from OEDIT with your return. ● 23		00		00		00	
Refundable Credits							
24. Business Personal Property credit - use the calculation in the 106 Book instructions to calculate. You must submit a copy of the assessor's statement with your return. ● 24		00		00		00	
25. 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. ● 25		00		00		00	
26. Refundable Enterprise Zone credits from the DR 1366 lines 27 and 28, you must submit the DR 1366 with your return. ● 26		00		00		00	
27. Credits for Employee-Owned Businesses. You must submit the certificate from the Office of Economic Development with your return. ● 27		00		00		00	
28. SALT Parity Act Credit (see instructions). ● 28		00		00		00	



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Name of Organization (match page 1)		CAN (match page 1)					
		● A. Credit Available		● B. Credit allocated on forms DR 0106K		● C. Credit applied toward tax on composite return	
29. Alternative Transportation Options Credit. ● 29		00		00		00	
30. 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. ● 30		00		00		00	
31. Heat Pump Credit for Registered Contractors from DR 1322, line 7. ● 31		00		00		00	
32. Colorado Film Incentive Credit. ● 32		00		00		00	
33. Food Accessibility Credit, certified by the Department of Agriculture. ● 33		00		00		00	
34. Certified Greenhouse Gas Avoidance Credits, you must submit certificate(s) from the Colorado Energy Office with your return. ● 34		00		00		00	
35. Electric-Powered Lawn Equipment Credit for qualified retailers. ● 35		00		00		00	
36. Aircraft Modification for Unleaded Fuel Credit ● 36		00		00		00	
If you are claiming an Aircraft Modification for Unleaded Fuel Credit, enter your FAA supplemental type certificate number. ●							
37. Apprenticeship Credit ● 37		00		00		00	
38. Total credits, sum of lines 5 through 37, exclude the certificate numbers on lines 15, 20, and the FAA certificate below line 36. Enter here and transfer the amount in Column C to line 14 on the DR 0106 composite return. ● 38		00		00		00	

