



DO NOT SEND

DR 1217 (07/29/25)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

Instructions for 2025 Qualified Care Worker Tax Credit

You must complete form DR 1217 and file it with your Colorado income tax return (forms DR 0104 and DR 0104CR) to claim the qualified care worker tax credit. Please read carefully all of the instructions and complete all applicable parts of the form.

If you are filing your return as a single filer, you can claim the credit only if your adjusted gross income is less than or equal to \$75,000. If you are filing a joint return, you can claim the credit only if your adjusted gross income is less than or equal to \$100,000.

Complete Part I and Part III if you are a single filer that qualifies for a credit or you are filing a joint return and the primary taxpayer (named first on form DR 0104 and this form) qualifies for a credit. Complete Part II and Part III if you are filing a joint return and the spouse (named second on form DR 0104) qualifies for a credit.

Part I. Primary Taxpayer Credit

Complete line 1 if you qualify for the credit as a child care worker. If you qualify for the credit as a direct care worker, complete line 2. If you qualify for the credit as both a child care worker and a direct care worker, complete both line 1 and line 2.

Line 1. Please review the instructions for line 1 to determine whether you qualify for the credit as a child care worker. You must satisfy residency, registration, work hour, and attestation requirements to claim the credit. If you meet all of the applicable requirements, enter \$1,200 on line 1.

Residency Requirement

You must be either a full-year resident or part-year resident of Colorado for tax year 2025 to qualify for the credit. If you were not a Colorado resident at any time during 2025, you do not qualify for the credit.

Registration Requirement

You must be registered with the Department of Early Childhood's Colorado Shines Professional Development Information System (PDIS) to qualify for the credit. Information about the PDIS is available online at [ColoradoShines.com/professionals](https://coloradoshines.com/professionals).

Work Hours Requirement

You must provide qualifying care in Colorado for at least 720 hours during tax year 2025 as:

1. A licensee and operator of an eligible program in Colorado (see below);
2. An employee of an eligible program in Colorado (see below); or
3. An informal family friend or neighbor child care worker in Colorado (see below).

An eligible program may be either an early childhood education program or a family child care home. It must be licensed by the Colorado Department of Early Childhood during 2025. An eligible program must have at least a level one quality rating pursuant to the Colorado Shines quality rating and improvement system for the entirety of 2025, or for the part of 2025 for which it was licensed.



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An individual who is not a licensee, operator, or employee of an eligible program can qualify for the credit as an informal family friend or neighbor child care worker, but only if they meet certain requirements. They must provide care for children other than their own who are five years of age or younger. The children being cared for must meet one of the following conditions:

1. The children must be related to the caregiver, are children who are related to each other as siblings from a single family that is unrelated to the caregiver, or a combination of such children.
2. There must be no more than four children, with no more than two children under two years of age from multiple families, regardless of the children's relation to the caregiver.

Attestation Requirement

You must complete an online attestation with the Colorado Department of Early Childhood to claim the credit. In the space provided on form DR 1217, enter the full ID number you received when filing your online attestation ("CCW_#####"). Additional information on applying for this credit can be found here: CDEC.Colorado.gov/care-worker-tax-credit.

Line 2. Please review the instructions for line 2 to determine whether you qualify for the credit as a direct care worker. You must satisfy residency, employment, job duties, and work hour requirements to claim the credit. If you meet all of the applicable requirements, enter \$1,200 on line 2.

Residency Requirement

You must be either a full-year resident or part-year resident of Colorado for tax year 2025 to qualify for the credit. If you were not a Colorado resident at any time during 2025, you do not qualify for the credit.

Employment Requirement

You must have been employed during 2025 by one or more long-term care employers to provide the following types of long-term care in Colorado:

1. Home- and community-based services;
2. Care provided at a nursing facility; or
3. Care provided by a certified home care agency.

Consumer-directed care employers are long-term care employers for the purpose of the credit.

Information about long-term care in Colorado can be found online at HCPF.Colorado.gov/long-term-services-and-supports-programs.

Job Duties Requirement

In your employment, you must provide hands-on care and services, including personal care, to participants receiving long-term care in Colorado and have the appropriate knowledge, skills, and training to do so.

However, employment in a certified nurse aide (CNA) position that requires certification by the Colorado Board of Nursing does not qualify for the credit.



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Work Hour Requirement

You must have worked for one or more long-term care employers (described above) in a position that performs the kind of job duties described above for at least 720 hours during tax year 2025.

Line 3. If you were a full-year Colorado resident for tax year 2025, enter the credit amount from either line 1 or line 2. Do not add the amounts from lines 1 and 2 together and do not enter more than \$1,200 on line 3.

If you were a part-year Colorado resident for tax year 2025, multiply the credit amount from either line 1 or 2 by the percentage on line 34 of the DR 0104PN (if the percentage exceeds 100%, use 100%). Do not add the amounts from lines 1 and 2 together and do not enter more than \$1,200 on line 3.

Part II. Spouse Credit

Do not complete Part II unless you are filing a joint return and your spouse (named second on form DR 0104) qualifies for a credit.

Line 4. See the instructions for line 1. If your spouse meets all of the requirements in the instructions for line 1, enter \$1,200 on line 4.

Line 5. See the instructions for line 2. If your spouse meets all of the requirements in the instructions for line 2, enter \$1,200 on line 5.

Line 6. If your spouse was a full-year Colorado resident for tax year 2025, enter the credit amount from either line 4 or line 5. Do not add the amounts from lines 4 and 5 together and do not enter more than \$1,200 on line 6.

If your spouse was a part-year Colorado resident for tax year 2025, multiply the credit amount from either line 4 or 5 by the percentage on line 34 of the DR 0104PN (if the percentage exceeds 100%, use 100%). Do not add the amounts from lines 4 and 5 together and do not enter more than \$1,200 on line 6.

Part III. Total Credit

Line 7. Enter the sum of lines 3 and 6. Also enter this amount on line 25 of form DR 0104CR.



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2025 Qualified Care Worker Tax Credit

Taxpayer's Name

SSN or ITIN

Complete Part I and III if you are a single filer that qualifies for a credit or you are filing a joint return and the primary taxpayer (named first on form DR 0104 and this form) qualifies for a credit. Complete Part II and III if you are filing a joint return and the spouse (named second on form DR 0104 and this form) qualifies for a credit.

Part I. Primary Taxpayer Credit

Enter the applicable credit you qualify for on either line 1 or line 2. If you qualify for the credit both as a child care worker and as a direct care worker, enter the credit amount on both lines 1 and 2. You must be a full-year or part-year Colorado resident for tax year 2025 to qualify for the credit.

1. Enter \$1,200 on line 1 if you were a **child care worker** in 2025 and met all the following requirements:

- You were registered in the Colorado Shines Professional Development Information System.
- You provided at least 720 hours of qualifying care during 2025

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Enter the six digit number you received from CDEC when filing your attestation for the credit. (CCW_#####) •

2. Enter \$1,200 on line 2 if you were a **direct care worker** in 2025 and met all the following requirements:

- You are **not** a certified nurse aide.
- You have appropriate knowledge, skills, and training to provide hands-on care and services to participants receiving long-term care in Colorado.
- You provided at least 720 hours of qualifying care during 2025...

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3. If you were a full-year Colorado resident for tax year 2025, enter the credit amount from either line 1 or line 2. If you were a part-year Colorado resident for tax year 2025, multiply the credit amount from either line 1 or 2 by the percentage on line 34 of the DR 0104PN (if the percentage exceeds 100%, use 100%).....

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Taxpayer's Name

SSN or ITIN

Part II. Spouse Credit

Enter the applicable credit you qualify for on either line 4 or line 5. If you qualify for the credit both as a child care worker and as a direct care worker, enter the credit amount on both lines 4 and line 5. You must be a full-year or part-year Colorado resident for tax year 2025 to qualify for the credit.

4. Enter \$1,200 on line 4 if you were a **child care worker** in 2025 and met all the following requirements:

- You were registered in the Colorado Shines Professional Development Information System.
- You provided at least 720 hours of qualifying care during 2025

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Enter the six digit number you received from CDEC when filing your attestation for the credit. (CCW_#####) •

5. Enter \$1,200 on line 5 if you were a **direct care worker** in 2025 and met all the following requirements:

- You are **not** a certified nurse aide.
- You have appropriate knowledge, skills, and training to provide hands-on care and services to participants receiving long-term care in Colorado.
- You provided at least 720 hours of qualifying care during 2025...

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6. If you were a full-year Colorado resident for tax year 2025, enter the credit amount from either line 4 or line 5. If you were a part-year Colorado resident for tax year 2025, multiply the credit amount from either line 4 or 5 by the percentage on line 34 of the DR 0104PN (if the percentage exceeds 100%, use 100%).

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Part III. Total Credit

7. **Total credit.** Enter the sum of lines 3 and 6. Enter this amount on line 25 of form DR 0104CR.....

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