



DO NOT SEND

Instructions

Responsibility for this Form

If electronically filing more than one return for a taxpayer or entity/business, a separate DR 8454 is required for each qualifying entity. By participating in the electronic filing option, the PC online filer agrees to maintain this form (DR 8454) for four years from the due date of the return or the date the return was filed, whichever is later. The PC online filer also agrees to present this form upon request to the Department of Revenue at any time during the four-year period.

DO NOT MAIL THIS FORM TO THE IRS OR THE COLORADO DEPARTMENT OF REVENUE unless you receive a request from the Colorado Department of Revenue for this document.

Line Instructions

Name, Address, and Social Security Number

Print or type this information in the space provided exactly as it is shown on the electronically filed Colorado tax return form.

Part I - TAX RETURN INFORMATION

Individual Income

- Line 1 Report the total income from federal Form 1040, line 9.
- Line 2 Report the amount of taxable income reported on federal Form 1040, line 15.
- Line 3 Report the amount of tax reported on Colorado Form 104, line 20.
- Line 4 Report the amount indicated as Colorado withholding tax from Colorado Form 104 line 21.

Corporate Income

- Line 1 Report the total income from Federal Form 1120.
- Line 2 Report the amount of taxable income reported on Federal Form 1120.
- Line 3 Report the amount of tax reported on Colorado Form 112, line 18.
- Line 4 Report the amount indicated as Colorado payments from Colorado Form 112 line 25.

Partnership/S-Corp Income

- Line 1 Report the total income from federal Schedule K.
- Line 2 Allowable deduction from federal Schedule K.
- Line 3 Report the amount of tax reported on Colorado Form 106, line 15 in Part II or line 20 in Part III, if applicable.
- Line 4 Report the amount indicated as Colorado payments from Colorado Form 106 line 22 in Part IV.

Fiduciary Income

- Line 1 Report the total income from Federal Form 1041.
- Line 2 Report the amount of taxable income reported on Federal Form 1041.

Line 3 Report the amount of tax reported on Colorado Form 105, line 9.

Line 4 Report the amount indicated as Colorado payments from Colorado Form 105 line 18.

Please note: The name of the estate/trust should be entered in the "Taxpayer Last Name or Business Name" field and the fiduciary name should be entered in the "First Name or Business DBA if different from Business Name" field.

Part II - DECLARATION OF TAXPAYER (TAXPAYER USING ERO OR TAXPAYER WHO IS A PC FILER)

All Taxpayers

All Taxpayers are required to sign and date the DR 8454 at the time of filing. An electronically transmitted income tax return will not be considered complete and/or filed until the DR 8454 has been signed/dated by all appropriate taxpayers. Retain a copy of this form in your records for four years. When feasible, attach this form in PDF format to the e-filed return, but do not mail this form to the Colorado Department of Revenue or the IRS unless requested.

Taxpayers Using an Electronic Return Originator (ERO) or Preparer

Taxpayers who use an ERO or tax preparer should maintain copies of all information given to them by the ERO or tax preparer for the period covered by the statute of limitations, but are not required to mail anything to the Colorado Department of Revenue at the time of filing.

Part III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO), PREPARER OR TRANSMITTER

The ERO or the preparer of the return is required to sign and date the DR 8454 at the time of filing. If the ERO is also the preparer, the check box labeled "Check if also preparer" must be checked. The ERO or preparer is also required to report their Social Security Number or preparer identification number (PTIN) in the space provided. If the taxpayer is the preparer, PART III does not need to be signed/dated.

OTHER INFORMATION

Colorado Statute of Limitations

The general rule for the Colorado statute of limitations is the federal statute of limitations plus one year, or four years from the federal due date of the return or the date the return was filed, whichever is later.

DR 8454 on Demand by Colorado Department of Revenue

The paid preparer is also responsible for establishing and maintaining a system that allows retrieval of any particular DR 8454 and attachments by taxpayer social security number on demand by the Colorado Department of Revenue.



238454 19999

State of Colorado Income Tax Declaration
for Online Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue. Retain with your records.

For Tax Year (MM/DD/YY) or Fiscal Year beginning (MM/DD/YY)

Tax Type
Individual Income (DR 0104)
Corporate Income (DR 0112)
Partnership/S-Corp Income (DR 0106)
Fiduciary Income (DR 0105)
Taxpayer Last Name or Business Name
First Name or Business DBA if different from Business Name
Middle Initial
Spouse's Last Name (if applicable)
First Name
Middle Initial
Taxpayer SSN or ITIN
Spouse SSN or ITIN (if applicable)
FEIN
Taxpayer or Business Address
City
State
ZIP

Part I — Tax Return Information

Table with 2 columns: Description, Amount. Rows include Total Income from your federal return, Taxable Income, Colorado Tax, and Colorado Tax Withheld or Payments.

Part II — Declaration of Tax Payer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief.

Signature
Date (MM/DD/YY)
Spouse's Signature (If Joint Return, Both Must Sign)
Date (MM/DD/YY)

Part III — Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here []

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief.

ERO's Signature
Preparer Identification Number, Your SSN, or ITIN

Check if also Preparer []

Date (MM/DD/YY)

