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DR 0104CN (11/07/24)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

2024 Colorado Child Tax Credit Instructions

Complete this form to calculate the 2024 Colorado child tax credit, which includes the regular Colorado child tax credit and the family affordability tax credit. If you claim a Colorado child tax credit on line 1 of form DR 0104CR, you must complete this form and submit a copy with your 2024 Colorado individual income tax return. Nonresident filers are not eligible for this credit.

The regular Colorado child tax credit is a per-child credit for each of the taxpayer's qualifying children who are under the age of 6 at the end of the tax year. The regular Colorado child tax credit is not allowed if your federal adjusted gross income is greater than \$75,000 (\$85,000 for joint filers). If your federal adjusted gross income is greater than this amount, or if you do not have qualifying children under age 6, you may be eligible for the family affordability tax credit.

The family affordability tax credit is a per-child credit for each of the taxpayer's qualifying children who are under the age of 17 at the end of the tax year. The family affordability tax credit is not allowed if your federal adjusted gross income is greater than \$85,000 (\$95,000 for joint filers). If your federal adjusted gross income is greater than this amount, or if you do not have qualifying children under age 17, do not complete this form. You are not eligible for the 2024 Colorado child tax credit.

Do you have a qualifying child?

Complete the Dependents table on form DR 0104 before completing this form. To complete this form, you will need the number of dependents for whom you marked the "Child Tax Credit" box on the Dependents table and who are:

- Under age 6 (5 or younger) at the end of the tax year, or
- Age 6 or older, but under age 17 at the end of the tax year (6 to 16).

In general, for purposes of the 2024 Colorado child tax credit, a child is a qualifying child if the child:

Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew) (see *Relationship Test in IRS Publication 501*);

And Was under age 17 at the end of 2024 (born in 2008 or later);

And Lived with you for more than half of 2024 (see *Relationship Test in IRS Publication 501*);

And Did not provide over half of their own support for 2024 (see *Support Test in IRS Publication 501*);

And Does not file a joint federal tax return for 2024 (see *Joint Return Test in IRS Publication 501*).

Special rules apply if a child is the eligible child of more than one person. If this applies to you, see *Qualifying Child of More Than One Person in IRS Publication 501*. If you do not have any children who meet these qualifications, do not complete this form. You are not eligible for the Colorado child tax credit.



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Line-by-Line Instructions

Section A: Eligibility Test

Line 1 Federal Adjusted Gross Income (AGI)

Enter your federal adjusted gross income from federal form 1040, line 11. If the amount on this line 1 is more than \$85,000 (\$95,000 for joint filers) do not complete this form. You are not eligible for the Colorado child tax credit. If the amount on line 1 is more than \$75,000 (\$85,000 for joint filers), or if you do not have any qualifying children under age 6 (born in 2019 or later), skip Section B and complete Sections C and D. Do not complete this form if you are a nonresident.

Section B: Regular Child Tax Credit

Complete this Section B if:

- The amount on line 1 is \$75,000 or less (\$85,000 for joint filers); and
- You have at least one qualifying child who was under age 6 (5 or under) at the end of the tax year.

Line 2 Number of Qualifying Children

Enter the number of qualifying children who were born in 2019 or later from the Dependents table on page 2 of form DR 0104.

Line 3 Per-Child Credit

Use the federal adjusted gross income (AGI) amount listed on line 1, and your filing status to find the applicable per-child credit amount in the table below, and transfer this amount to line 3 of this form.

Regular Child Tax Credit Table

Single, Head of Household, and Married Filing Separately AGI Amounts	Married Filing Jointly AGI Amounts	Applicable Per-Child Credit
\$25,000 or less	\$35,000 or less	\$1,200
\$25,001 to \$50,000	\$35,001 to \$60,000	\$600
\$50,001 to \$75,000	\$60,001 to \$85,000	\$200

Line 4 Regular Child Tax Credit

Multiply line 2 by line 3. This is the amount of your regular child tax credit. Complete Sections C and D.

Section C: Family Affordability Tax Credit

Complete this Section C if:

- The amount on line 1 is \$85,000 or less (\$95,000 for joint filers); and
- You have at least one qualifying child who was under age 17 (16 or under) at the end of the tax year.

If the amount on line 1 is \$75,000 or less (\$85,000 for joint filers), and you have at least one qualifying child who was under age 6 (5 or under) at the end of the tax year, you should also complete Section B.



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Line 5 Number of Qualifying Children Ages 5 and Under

Enter the number of qualifying children who were born in 2019 or later from the Dependents table on page 2 of form DR 0104.

Line 6 Per-Child Credit Ages 5 and Under

Use the federal adjusted gross income (AGI) amount listed on line 1, and your filing status to find the applicable per-child credit amount in the table below, and transfer this amount to line 6 of this form.

Age 5 and Under Family Affordability Tax Credit Table

Single, Head of Household, and Married Filing Separately AGI Amounts	Married Filing Jointly AGI Amounts	Applicable Per-Child Credit
\$15,000 or less	\$25,000 or less	\$3,200
\$15,001 to \$20,000	\$25,001 to \$30,000	\$2,980
\$20,001 to \$25,000	\$30,001 to \$35,000	\$2,760
\$25,001 to \$30,000	\$35,001 to \$40,000	\$2,540
\$30,001 to \$35,000	\$40,001 to \$45,000	\$2,320
\$35,001 to \$40,000	\$45,001 to \$50,000	\$2,100
\$40,001 to \$45,000	\$50,001 to \$55,000	\$1,880
\$45,001 to \$50,000	\$55,001 to \$60,000	\$1,660
\$50,001 to \$55,000	\$60,001 to \$65,000	\$1,440
\$55,001 to \$60,000	\$65,001 to \$70,000	\$1,220
\$60,001 to \$65,000	\$70,001 to \$75,000	\$1,000
\$65,001 to \$70,000	\$75,001 to \$80,000	\$780
\$70,001 to \$75,000	\$80,001 to \$85,000	\$560
\$75,001 to \$80,000	\$85,001 to \$90,000	\$340
\$80,001 to \$85,000	\$90,001 to \$95,000	\$120
\$85,001 or more	\$95,001 or more	\$0

Line 7 Family Affordability Tax Credit Ages 5 and Under

Multiply line 5 by line 6.

Line 8 Number of Qualifying Children Ages 6 to 16

Enter the number of qualifying children who were born on or after 2008 but before 2019 from the Dependents table on page 2 of form DR 0104.



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Line 9 Per-Child Credit Ages 6 to 16

Use the federal adjusted gross income (AGI) amount listed on line 1, and your filing status to find the applicable per-child credit amount in the table below, and transfer this amount to line 9 of this form.

Age 6 to 16 Family Affordability Tax Credit Table

Single, Head of Household, and Married Filing Separately AGI Amounts	Married Filing Jointly AGI Amounts	Applicable Per-Child Credit
\$15,000 or less	\$25,000 or less	\$2,400
\$15,001 to \$20,000	\$25,001 to \$30,000	\$2,235
\$20,001 to \$25,000	\$30,001 to \$35,000	\$2,070
\$25,001 to \$30,000	\$35,001 to \$40,000	\$1,905
\$30,001 to \$35,000	\$40,001 to \$45,000	\$1,740
\$35,001 to \$40,000	\$45,001 to \$50,000	\$1,575
\$40,001 to \$45,000	\$50,001 to \$55,000	\$1,410
\$45,001 to \$50,000	\$55,001 to \$60,000	\$1,245
\$50,001 to \$55,000	\$60,001 to \$65,000	\$1,080
\$55,001 to \$60,000	\$65,001 to \$70,000	\$915
\$60,001 to \$65,000	\$70,001 to \$75,000	\$750
\$65,001 to \$70,000	\$75,001 to \$80,000	\$585
\$70,001 to \$75,000	\$80,001 to \$85,000	\$420
\$75,001 to \$80,000	\$85,001 to \$90,000	\$255
\$80,001 to \$85,000	\$90,001 to \$95,000	\$90
\$85,001 or more	\$95,001 or more	\$0

Line 10 Family Affordability Tax Credit Ages 6 to 16

Multiply line 8 by line 9. Complete Section D of this form.

Section D: Total Colorado Child Tax Credit

All taxpayers must complete line 11. Part-year residents must also complete lines 12 and 13. Nonresidents are not eligible for this credit.

Line 11 Total Colorado Child Tax Credit

Sum lines 4 (if you did not skip section B), 7, and 10. This is your total Colorado child tax credit. Full-year residents, enter this amount on line 1 of form DR 0104CR. Part-year residents, continue to line 12.

Line 12 Part-Year Apportionment Percentage

If you are a part-year resident, complete form DR 0104PN, and enter the amount from line 34 of that form on this line 12. If the percentage on that line is greater than 100%, enter 100%. Round to the fourth decimal place, i.e. xxx.xxxx

Line 13 Apportioned Colorado Child Tax Credit

If you are a part-year resident, multiply line 11 by the percentage on line 12. This is your total Colorado child tax credit. Enter this amount on line 1 of form DR 0104CR.



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2024 Colorado Child Tax Credit

Last Name	First Name	Middle Initial	SSN or ITIN
Section A: Eligibility Check			
1. Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 11.		1	00
<ul style="list-style-type: none"> If the amount on line 1 is more than \$85,000 (\$95,000 for joint filers), or you are a nonresident filer, do not complete this form. You are not eligible for the Colorado child tax credit. If the amount on line 1 is more than \$75,000 (\$85,000 for joint filers), or if you do not have any qualifying children under age 6 (born in 2019 or later), skip Section B and complete Sections C and D. 			
Section B: Regular Child Tax Credit			
2. Enter the number of qualifying children who were born in 2019 or later from the Dependents table on page 2 of form DR 0104		• 2	
3. Enter the applicable per-child credit amount from the Regular Child Tax Credit Table in the instructions for this form		• 3	00
4. Multiply line 2 by line 3		4	00
Section C: Family Affordability Tax Credit			
5. Enter the number of qualifying children who were born in 2019 or later from the Dependents table on page 2 of form DR 0104		• 5	
6. Enter the applicable per-child credit amount from the Age 5 and Under Family Affordability Tax Credit Table in the instructions for this form		• 6	00
7. Multiply line 5 by line 6		7	00
8. Enter the number of qualifying children who were born before 2019 but on or after 2008 from the Dependents table on page 2 of form DR 0104		• 8	
9. Enter the applicable per-child credit amount from the Age 6 to 16 Family Affordability Tax Credit Table in the instructions for this form		• 9	00
10. Multiply line 8 by line 9		10	00
Section D: Total Colorado Child Tax Credit			
11. Sum lines 4 (if you did not skip section B), 7, and 10. Full-year residents, enter this amount on line 1 of form DR 0104CR. Part-year residents, continue to line 12.		• 11	00
12. Part-year residents only: Enter the percentage from line 34 of form DR 0104PN. If the percentage is more than 100%, enter 100%.		12	%
13. Part-year residents only: Multiply line 11 by the percentage on line 12. Enter this amount on line 1 of form DR 0104CR.		• 13	00

