



DO NOT SEND

## Instructions for Credit for Employer Paid Leave of Absence for Live Organ Donation Affidavit

You must complete this form and file it with your income tax return to claim the credit for employer paid leave of absence for live organ donation. Please carefully read all of the instructions, fully fill out the form, and submit it with your income tax return. Keep the requested documentation to substantiate credit claims.

In order to qualify for this credit, you must have:

- Been a taxpayer as defined in section **39-22-540, C.R.S.**<sup>1</sup>
- Incurred expenses during the tax year:
  - By paying an employee during his or her leave of absence period<sup>2</sup>, and
  - For the cost of temporary replacement help, if any, during an employee's leave of absence period.

<sup>1</sup> "Taxpayer" means an employer that deducts and withholds amounts from the wages paid to a qualified employee pursuant to section **39-22-604(3), C.R.S.**

<sup>2</sup> "Leave of absence period" means the period, not exceeding ten working days or the hourly equivalent of ten working days per employee, during which a taxpayer provides a paid leave of absence to an employee for the purpose of organ donation. The term does NOT include a period during which an employee utilizes any annual leave or sick days that the employee has been given by the employer.

The amount of credit allowed is 35% of your expenses, as defined in statute, incurred during the tax year.

You may not claim a tax credit related to a leave of absence period for an employee who you pay eighty thousand dollars, or more, in wages during the income tax year.

If the amount of credit allowed in the income tax year exceeds your tax liability for that income tax year, you may carry forward and apply the unused credit against the income tax due in each of the next five income tax years.

Upon request of the department of revenue as part of an audit, you (as the employer) must provide the department with documentation from the employee's medical provider, which you received from the employee, that verifies the employee's organ donation. If you cannot provide the documentation, then you are ineligible for the credit. Please keep this documentation with your records.



## 2022 Credit for Employer Paid Leave of Absence for Live Organ Donation

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

<input type="checkbox"/> I am claiming a credit for 35% of my incurred expenses paid during my employee's leave of absence period for the purpose of live organ donation, or I am carrying forward unused credit from a prior tax year.	
I attest to the following:	
<input type="checkbox"/> I incurred the expenses (reported below) by paying my employee(s) wages (and for the cost of any temporary replacement help) during my employee's qualifying leave of absence period.	
<input type="checkbox"/> I do not pay my employee(s) who had a qualifying leave of absence period \$80,000 or more per year in wages.	
<input type="checkbox"/> I have and will maintain documentation that I received from my employee(s) from their medical provider that verifies my employee's live organ donation.	
Taxpayer Information	
Last Name (or Business Name)	First Name
	SSN or FEIN
Employee(s) Expense Information	
1. Sum the expenses (wages paid during the leave of absence period and costs of any temporary replacement help) you incurred during the tax year.	00
2. Multiply line 1 by 0.35, this is the amount of current year credit available.	00
3. Enter the amount of any credit for employer paid leave of absence for live organ donation that is carried forward from a prior year.	00
4. Enter the sum of lines 2 and 3. Transfer this sum to the appropriate form and line number indicated in the table below.	00
<b>By claiming this credit, I declare that to the best of my knowledge and belief, this affidavit is true, correct, and complete.</b>	

Form	Form Title	Line	Form	Form Title	Line
DR 0104CR	Individual Credit Schedule	46A	DR 106CR	Colorado Pass-Through Entity Credit Schedule	26A
DR 0105	Schedule G (DR 0105)	10A	DR 0112CR	Credit Schedule for Corporations	26A