



Long-Term Care Employer Report

What is the Long-Term Care Employer Report?

Starting with 2025, long-term care employers must report the total hours worked during the calendar year by each employee in Colorado who may qualify for the new care worker tax credit. This annual report is due to the Department of Revenue by January 31 of the following year. Long-term care employers who do not timely file the report may owe a \$500 penalty.

Which services are eligible?

For the purpose of this credit, “long-term care” means

- Home-based and community-based services (provider type 36),
- Care provided at a nursing facility (provider types 20 and 21), and
- Care provided by a certified home care agency (provider type 10).

The Department of Health Care Policy and Financing (HCPF) will provide the Department of Revenue with a list of long-term care employers. For more information, go to HCPF.Colorado.gov/find-your-provider-type.

Which workers are eligible?

A “direct care worker” who may qualify for this credit is an individual with the appropriate knowledge, skills, and training who provides hands-on care and services, including personal care, to participants receiving long-term care in Colorado.

Certified nurse aides (CNAs) are **not** included.

Long-term care employers can let their direct care employees know that they may qualify for the refundable \$1,200 care worker credit, starting with their 2025 tax returns, filed in 2026.

What information is required?

Long-term care employers must report the following information for each direct care worker:

- Name,
- Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN), and
- Total hours worked as a direct care worker during the previous calendar year.

How do employers file the report?

In January, long-term care employers or their service providers must file the report at Colorado.gov/RevenueOnline.

For more information, including the required spreadsheet template, go to Tax.Colorado.gov/long-term-care-employer-report.