

FORM 104X INSTRUCTIONS

Use Form 104X, Amended Colorado Income Tax Return, to correct the individual income tax return you already filed for the specific tax year. Please refer to the 104 Booklet for line-by-line instructions and details about specific additions, subtractions, and tax credits.

After completing the Amended Colorado Income Tax Return, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at www.Colorado.gov/RevenueOnline. By filing your return electronically, you significantly reduce the chance of errors. If you cannot file electronically for any reason, mail the following form as instructed.

Complete the return with the corrected amounts, as amended.

AMOUNT OWED

Lines 30 through 36 Compute the amount owed to the state on the amended return. Any decrease in the amount of the overpayment (line 30) or increase in the amount owed (line 31) will indicate that an amount is owed with the amended return. If you have any unpaid balance from your original return, the amount calculated on line 36 will be added to your delinquency. Or, if a refund was issued with the original return, you may receive an assessment that requires repayment of your refund to the state.

REFUND AMOUNT

Lines 37 through 41 Compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 37) or decrease in the amount owed (line 38) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 40) for the following tax period, or can be requested as a refund (line 41). If you previously paid additional tax with your original return, the full refund amount shall consider this. Or, if you received a higher refund amount on your original return, you may in fact now owe the state.

Attachments:

Be sure to refer to the 104 Booklet to see which attachments are required for your tax situation. You must attach all required documentation to this return - EVEN IF YOU ATTACHED IT TO YOUR ORIGINAL RETURN. All attachments and certifications must be included with the amended return even if there is no change to that credit or tax attribute. Part-year residents and nonresidents attach corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service attach a copy of the federal revenue agent's report with supporting schedules. To expedite your refund, submit a copy of the federal record of account to support any changes to federal taxable income (such as a mutual fund, brokerage firm or credit union) in the United States.

Direct Deposit:

Complete the direct deposit information if you want your refund deposited directly into your account at a United States bank or other financial institution.

Foreign Address:

If you are entering an address for a foreign country, use the "State" field for the foreign country and enter the foreign postal code in the "ZIP Code" field. A Province may be included in the "City" field with the city.

Deceased taxpayer:

If the taxpayer died since the original return was filed and you are requesting a refund, submit a copy of DR 0102 — Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

A federal net operating loss carried back to a tax year beginning on or after January 1, 1987, or carried forward will be allowed for Colorado income tax purposes. A nonresident or a part-year resident may carry back or forward that portion of his federal net operating loss that is from Colorado sources or which relates to the Colorado portion of the year.

Statute of limitations:

The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of last payment of tax for the year involved, whichever is later. The statute of limitations for claiming a refund that is the result of a loss carry-back or an investment tax credit carry-back is four years from the due date of the return for the year in which the loss or credit originated. See FYI General 18.

Protective Claims:

If this amended return is being filed to keep the statute of limitations open pending the outcome of a court case or tax determination in another state that affects your Colorado return, check the protective claim box under reason for filing corrected return.

Change in filing status:

If the amended return is being filed to change the filing status from single or married separate to joint, the taxpayer that filed the single return must be listed first on the amended return. If both taxpayers have filed single, then either taxpayer can be listed first and the explanation must specify that one of the original returns was filed under a different primary Social Security Number (SSN).

If the amended return is being filed to change the filing status from joint to single or married separate, the taxpayer whose SSN was listed first on the joint return should include all applicable tax data in their amended return. The taxpayer whose SSN was listed second on the joint return must have an explanation that specifies the original return was filed under a different primary SSN.

Interest rates on additional amounts due are as follows:

January 1 through December 31, 2012.

Tax due paid without billing, or paid within 30 days of billing 3%

Tax due paid after 30 days of billing 6%

Mail and make checks payable to:

**Colorado Department of Revenue
Denver CO 80261-0005**

2011 FORM 104X

(0015) AMENDED COLORADO INDIVIDUAL INCOME TAX RETURN

Reason for amended return (check one):

Investment credit carryback from tax year ending _____

Federal net operating loss carryback from tax year ending _____

Federal net capital loss carryback from tax year ending _____


Protective claim, attach explanation Other, attach explanation

Changing filing status Changing residency status

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER		
Yourself		<input type="checkbox"/> YES			
Spouse, if joint		<input type="checkbox"/> YES			
Mailing Address			Your telephone number ()		
City	State	ZIP Code	Email Address		

		AS AMENDED	
1. ENTER FEDERAL TAXABLE INCOME from your federal income tax return: 1040EZ line 6; 1040A line 27; 1040 line 43.....	● 1		00
ADDITIONS			
2. STATE ADDBACK enter the state income tax deduction from your federal 1040 schedule A (see instructions).....	● 2		00
3. OTHER ADDITIONS, explain (see instructions).....	● 3		00
4. Subtotal, add lines 1 through 3.....	4		00
SUBTRACTIONS			
5. STATE INCOME TAX REFUND enter the state income tax refund from line 10 of your federal 1040.....	● 5		00
6. US GOVERNMENT INTEREST.....	● 6		00
7. PRIMARY TAXPAYER PENSION/ANNUITY income (Beneficiaries, list deceased's SSN: _____).....	● 7		00
8. SPOUSE PENSION/ANNUITY income, if any (Beneficiaries, list deceased's SSN: _____).....	● 8		00
9. COLORADO SOURCE CAPITAL GAIN 5-year assets acquired on or after 5/9/1994.....	● 9		00
10. TUITION PROGRAM CONTRIBUTION: ● Total Contribution \$ _____ ● Owner's Name _____ ● Owner's SSN _____ (see instructions).....	● 10		00
11. QUALIFYING CHARITABLE CONTRIBUTION ● Total Contributions \$ _____.....	● 11		00
12. OTHER SUBTRACTIONS, check appropriate box: <input type="checkbox"/> PERA contribution made in 1984–1986; <input type="checkbox"/> DPSRS contributions made in 1986; <input type="checkbox"/> tier I or II railroad benefits; <input type="checkbox"/> qualified reservation income <input type="checkbox"/> wildfire mitigation measures.....	● 12		00
13. Subtotal, add lines 5 through 12.....	13		00
14. COLORADO TAXABLE INCOME, line 4 minus line 13.....	● 14		00

CALCULATE YOUR TAX: FULL-YEAR RESIDENTS TURN TO PAGE 22 PART-YEAR RESIDENTS AND NONRESIDENTS GO TO 104PN

TAX, PREPAYMENTS AND CREDITS			
 STAPLE W-2s HERE	15. COLORADO TAX from tax table or 104PN line 36.....	● 15	00
	16. ALTERNATIVE MINIMUM TAX from Form 104AMT.....	● 16	00
	17. RECAPTURE of prior year credits.....	● 17	00
	18. Subtotal, add lines 15 through 17.....	18	00
	19. NON-REFUNDABLE CREDITS from 104CR line 49, cannot exceed the sum of lines 15 + 16.....	● 19	00
	20. NET TAX, subtract line 19 from line 18.....	20	00
	21. COLORADO INCOME TAX WITHHELD from W-2 and 1099 statements.....	● 21	00
	22. ESTIMATED TAX enter the sum of payments and credits and amounts withheld from nonresident real estate sales and partnership/S corp/fiduciary income.....	● 22	00
	23. REFUNDABLE CREDITS from 104CR line 9.....	● 23	00
	24. Subtotal, add lines 21 through 23.....	24	00
	25. FEDERAL ADJUSTED GROSS INCOME from your federal income tax return: 1040EZ line 4; 1040A line 21; 1040 line 37.....	● 25	00

STAPLE W-2, W-2G, AND 1099 FORMS HERE
 (only if Colorado tax withheld is reported on the form)

STOP If you want the Department of Revenue to compute and mail your refund, or compute your balance due and mail a bill, stop here and leave lines 26 through 41 blank. If you want to compute the refund or balance due yourself, continue with line 26.

26. OVERPAYMENT, if line 24 is greater than 20 then subtract line 20 from line 24	● 26		00
27. Enter the overpayment from your original return or as previously adjusted	● 27		00
28. If line 20 is larger than line 24, enter the amount owed.....	● 28		00
29. Enter the amount owed from your original return or as previously adjusted	● 29		00

COMPUTE THE AMOUNT OWED

30. Line 27 minus line 26, but not less than zero	30		00
31. Line 28 minus line 29, but not less than zero	31		00
32. Additional tax due, total of lines 30 and 31.....	● 32		00
33. Interest due on additional tax	● 33		00
34. Penalty due.....	● 34		00
35. Estimated tax penalty due	● 35		00
36. Payment due with this return, add lines 32 through 35.....	Paid by EFT <input type="checkbox"/> ● 36		00

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.



Pay online at www.Colorado.gov/RevenueOnline or see instructions for other payment options

**WE STRONGLY RECOMMEND THAT YOU FILE USING REVENUE ONLINE; IF YOU CANNOT EFILE, YOU MAY MAIL TO:
COLORADO DEPARTMENT OF REVENUE, DENVER CO 80261-0005**

COMPUTE THE REFUND

37. Line 26 minus line 27, but not less than zero	● 37		00
38. Line 29 minus line 28, but not less than zero	● 38		00
39. Overpayment, total of lines 37 and 38.....	39		00
40. Amount you want credited to 2012 estimated tax.....	● 40		00
41. Refund claimed with this return, line 39 minus line 40	● 41		00

File using Revenue Online and enter Direct Deposit information to get your refund in half the time!



Routing number Type: Checking Savings

Account number

SIGN YOUR RETURN	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.			
	Your Signature		Spouse's Signature. If joint return, BOTH must sign.	
	Date	Year of Birth	Date	Year of Birth
	Paid Preparer's Name		Paid Preparer's Address	
		Paid Preparer's Telephone ()		

FORM 104CR—INDIVIDUAL CREDIT SCHEDULE 2011

Taxpayer's Name	Social Security Number
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- Use this schedule to determine which tax credits you are eligible to claim and what information has to be provided for each credit.
 - Enter in column (a) the total credit generated in 2011 and any carryforward credit that is available from a prior year. Enter in column (b) the portion of the credit in column (a) that is being used to offset tax in 2011. If column (a) is larger than column (b) and the credit can be carried forward to future years, enter the carryforward information on line 50.
 - To submit required documentation, attach the documentation to your e-filed return (if your software allows) or go to Revenue Online at www.Colorado.gov/RevenueOnline to electronically send a PDF. If you do not have access to the technology to electronically submit the information, you must mail the required documentation with the DR 1778.
 - If you are unable to file electronically, the documentation must be attached to this schedule and submitted with Form 104.
- ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR**

Part I—Colorado Child Care Credit

Who qualifies for this credit?

- Colorado residents
- Federal adjusted gross income is \$60,000 or less
- Claimed a federal child care credit for a child 12 or younger
- See FYI 33 for more information.

1. Federal adjusted gross income from federal Form 1040 line 37, or federal Form 1040A line 21. If line 1 is larger than \$60,000 enter 0 on line 5. You do not qualify for this credit.....	● 1	00
2. Federal tax from federal Form 1040 line 46, or federal Form 1040A line 28. If line 2 is 0, enter 0 on line 5.....	● 2	00
3. The 2011 federal child care credit you claimed. Enter the smaller of the amounts on line 46 or 48 of your federal Form 1040, or the smaller of the amounts on line 28 or 29 of your federal Form 1040A.....	● 3	00
4. Your percentage from the table below.....	● 4	%

Your Federal Adjusted Gross Income		Your Percentage
More Than:	But Not More Than:	
\$0	\$25,000	50%
\$25,000	\$35,000	30%
\$35,000	\$60,000	10%

5. Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4.....	● 5	00
6. Part-year residents only: Enter the percentage from line 34, Form 104PN _____% (cannot exceed 100%). Multiply this percentage by the amount on line 5.....	● 6	00

7. List eligible child's name, date of birth and Social Security number if a credit is claimed on lines 5 or 6.					
Child's Name	Date of Birth	Social Security Number	Child's Name	Date of Birth	Social Security Number

Part II—Other Refundable Credits

8. Refundable alternative fuel vehicle credit	● 8	00
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Required Information: Submit a copy of the invoice and proof of Colorado registration when claiming this credit.

Vehicle Make	Model	Year
Check whether this vehicle was purchased: New <input type="checkbox"/> Used <input type="checkbox"/>		Dealership Name
Did this vehicle permanently displace a power source from Colorado that was 10 years old or older? Yes <input type="checkbox"/> No <input type="checkbox"/>		
Check whether this vehicle was: Leased <input type="checkbox"/> Purchased <input type="checkbox"/> Vehicle Identification Number (VIN) _____		

9. Total refundable credits; add lines 5 or 6 and 8. Enter here and on line 23, Form 104.....	● 9	00
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Part III — Enterprise Zone Credits (See FYI General 6 for information on these credits.)

If credit is passed through from an S corporation or a partnership, give name, ownership percentage and Colorado account number of the organization, and submit a copy of the corporation or partnership certification.

Name	Ownership %	Account Number	
10. Enterprise zone investment credit [Total of 10(b) and 11(b) cannot exceed \$500,000 for 2011] 10 Submit a copy of the DR 0074 certification when claiming this credit if line 10(a) exceeds \$450.		Column(a)	Column(b)
		00	00
11. Enterprise zone commercial vehicle investment credit [Not available until the Department of Revenue receives verification of the credit from the authorizing agency. [See the income tax index at <i>www.TaxColorado.com</i> on availability status.] 11		00	00
12. Enterprise zone new business facility employee credit 12 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
13. Enhanced rural enterprise zone new business facility employee credit 13 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
14. Enterprise zone agricultural employee processing credit 14 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
15. Enhanced rural enterprise zone agricultural employee processing credit 15 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
16. Enterprise zone employee health insurance credit 16 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds \$450.		00	00
17. Contribution to enterprise zone administrator credit 17 Contribution type: <input type="checkbox"/> Cash <input type="checkbox"/> In-Kind <input type="checkbox"/> Combination Total amount of donation • \$ _____ Submit a copy of the DR 0075 certification when claiming this credit if line 17(a) exceeds \$250.		00	00
18. Research and development enterprise zone credit 18 Submit a copy of the DR 0077 certification when claiming this credit.		00	00
19. Rehabilitation of vacant commercial buildings enterprise zone credit 19 Submit a copy of the DR 0076 certification when claiming this credit.		00	00
20. Job training program enterprise zone credit 20 Submit a copy of the DR 0074 certification when claiming this credit.		00	00
21. Total enterprise zone credits, add lines 10 through 20, column (b) 21			00

Part IV — Credit for Tax Paid to Another State

- Colorado nonresidents do not qualify for this credit. Part-year residents generally do not qualify for this credit.
- If you have income or losses from two or more states you must complete lines 22 through 29 for each state. You must also complete lines 22 through 29 (enter “Combined” on line 22) to determine your credit limitation. If the return cannot be electronically filed, each separate computation must be submitted on a separate 104CR form. A summary schedule of the data is not acceptable.
- See FYI 17 for information on these issues along with additional information on the amount to enter on each line.

Submit a copy of the tax return for each other state when claiming this credit. The portion of the return submitted must include the adjusted gross income calculation, any disallowed federal deductions by that state, and the tax calculation for the other state.

22. Name of other state			
23. Total of lines 15 and 16, Form 104 23		00	
24. Modified Colorado adjusted gross income from sources in the other state ... • 24		00	
25. Total modified Colorado adjusted gross income • 25		00	
26. Amount on line 24 divided by amount on line 25 26		%	
27. Amount on line 23 multiplied by the percentage on line 26 27		00	
28. Tax liability to the other state • 28		00	
29. Allowable credit, the smaller of lines 27 or 28 • 29			00

Part V — Other Credits		Column(a)	Column(b)
30. Plastic recycling investment credit (See FYI 56)..... 30 Plastic recycling net expenditures amount • \$ _____ <i>Submit a copy of the receipt and other required documentation when claiming this credit.</i>		00	00
31. Colorado minimum tax credit (See FYI 14)..... 31 2011 federal minimum tax credit • \$ _____		00	00
32. Historic property preservation credit (See FYI 1)..... 32 2011 credits reported in column (a) must be carried forward to 2012. <i>Submit a copy of the verification form or copy of the federal credit calculation when claiming this credit.</i>		00	00
33. Child care center investment credit (See FYI 7) 33 <i>Submit proof that you operate a licensed child care facility when claiming this credit.</i>		00	00
34. Employer child care facility investment credit (See FYI 7)..... 34 <i>Submit proof that you operate a licensed child care facility when claiming this credit.</i>		00	00
35. School-to-career investment credit (See FYI 32)..... 35 <i>Submit a copy of your certification letter when claiming this credit.</i>		00	00
36. Colorado works program credit (See FYI 34)..... 36 <i>Submit a copy of the letter from the county Dept of Social/Human Services when claiming this credit.</i>		00	00
37. Child care contribution credit..... 37 Credits for 2011 donations reported in column (a) must be carried forward to a 2013 return. (See FYI 35) Donation amount • \$ _____ Date of last donation _____ <i>Submit a copy of Form DR 1317 when claiming this credit.</i>		00	00
38. Rural technology enterprise zone credit (carryforward from 2004 only) (See FYI 36)... 38 <i>Submit a copy of the PUC certification when claiming this credit.</i>		00	00
39. Long term care insurance credit (See FYI 37) 39 <i>Submit a copy of a year-end statement disclosing the premiums paid when claiming this credit.</i>		00	00
40. Contaminated land redevelopment credit (See FYI 42) 40 <i>Submit a copy of the CDPHE certification when claiming this credit.</i>		00	00
41. Low-income housing credit (carryforward from 2002 only) (See FYI 46)..... 41 <i>Submit a copy of the CHFA certification when claiming this credit.</i>		00	00
42. Aircraft manufacturer new employee credit (See FYI 62) 42 <i>Submit a copy of forms DR 0085 and DR 0086 when claiming this credit.</i>		00	00
43. Gross conservation easement credit (See FYI 39) 43 <i>Submit form DR 1305 when claiming this credit. Easement donors must also submit the additional required documentation, including the full easement appraisal. Due to the large amount of data required, it is strongly suggested that this information be provided electronically through Revenue Online to avoid problems with lost data.</i>		00	00
44. Job growth incentive tax credit (See FYI 66) 44		00	00
45. Colorado innovation investment tax credit (See the Income Tax Index) 45		00	00
46. Alternative fuel refueling facility credit (carryforward from 2010 only) (See the Income Tax Index)..... 46		00	00
47. Nonrefundable alternative fuel vehicle credit (carryforward from 2009 only) (See FYI 9)..... 47		00	00
48. Total of lines 30 through 47, column (b)..... 48			00
49. Total non-refundable credits, add lines 21, 29 and 48. Enter here and on line 19 of Form 104. 49			00
50. If the total entered on line 49 of this Form 104CR exceeds the total of lines 15 and 16, Form 104, see the limitation at the bottom of this form.			
Credits to be carried forward to 2012: _____			
LIMITATION: The total credits you claim on line 49 of this Form 104CR are non-refundable credits so the total credits used may not exceed the total tax reported on lines 15 and 16 of your income tax return, Form 104. Most unused 2011 credits can be carried forward to tax year 2012. If the total credits available exceed the total tax due for 2011, or if you are carrying forward credits that cannot be used in 2011, list the credit type(s) and excess amount(s) on line 50.			

FORM 104PN—PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2011

Taxpayer's Name	Social Security Number
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Use this form if you and/or your spouse were a resident of another state for all or part of 2011. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2011 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 14 of Form 104. If you filed federal form 1040NR, see **Income 6** and for military service persons, **Income 21**.

1. **• Taxpayer is (check one):** Full-Year Nonresident; Part-Year Resident from ____/11 to ____/11; Full-Year Resident
 Nonresident 305-day rule Military
2. **• Spouse is (check one):** Full-Year Nonresident; Part-Year Resident from ____/11 to ____/11; Full-Year Resident
 Nonresident 305-day rule Military

3. **• Check the federal form you filed:** 1040 1040 A 1040 EZ 1040 NR Other

Federal Information	Colorado Information
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- | | | |
|---|--|-----|
| 4. Enter all income from Form 1040 line 7; 1040A line 7; or Form 1040EZ line 1 • 4 | | .00 |
| 5. Enter income from line 4 that was earned while working in Colorado and/or earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado. • 5 | | .00 |
| 6. Enter all interest/dividend income from Form 1040 lines 8a and 9a; Form 1040A lines 8a and 9a; or Form 1040EZ line 2 • 6 | | .00 |
| 7. Enter income from line 6 that was earned while you were a resident of Colorado • 7 | | .00 |
| 8. Enter all income from Form 1040 line 19; Form 1040A line 13; or Form 1040EZ line 3 • 8 | | .00 |
| 9. Enter income from line 8 that is from State of Colorado unemployment benefits; and/or is from another state's benefits that were received while you were a Colorado resident. • 9 | | .00 |

If you filed federal Form 1040EZ, go to line 24. All others continue with line 10.

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|---|--|-----|
| 10. Enter all income from Form 1040 lines 13 and 14; or Form 1040A line 10 • 10 | | .00 |
| 11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident and/or was earned on property located in Colorado. • 11 | | .00 |
| 12. Enter all income from Form 1040 lines 15b, 16b, and 20b; or Form 1040A lines 11b, 12b, and 14b • 12 | | .00 |
| 13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. • 13 | | .00 |

If you filed federal Form 1040A, go to line 20. If you filed Form 1040, continue with line 14.

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|--|--|-----|
| 14. Enter all business and farm income from Form 1040 lines 12 and 18 • 14 | | .00 |
| 15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident and/or was earned from a Colorado operation. • 15 | | .00 |
| 16. Enter all Schedule E income from Form 1040 line 17 • 16 | | .00 |
| 17. Enter income from line 16 that was earned from Colorado sources; and/or rent and royalty income received or credited to your account during that part of the year you were a Colorado resident; and/or partnership/S corporation/fiduciary income apportioned based on the number of days of Colorado residency during the corporation/partnership/fiduciary tax year. • 17 | | .00 |
| 18. Enter all other income from Form 1040 lines 10, 11 and 21, (list type _____) • 18 | | .00 |
| 19. Enter income from line 18 that was earned or received during that part of the year you were a Colorado resident and/or was received from Colorado sources. • 19 | | .00 |

	Federal Information	Colorado Information
20. Total Income. Enter amount from Form 1040 line 22; or Form 1040A line 15. 20	.00	
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19..... 21		.00
22. Enter all federal adjustments from Form 1040 line 36, or Form 1040A line 20 (list type _____)..... • 22	.00	
23. Enter adjustments from line 22 as follows: (list type _____)..... • 23		.00
<ul style="list-style-type: none"> • Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income. • Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21/ line 20). • Domestic production activities deduction is allowed in the Colorado to Federal QPAI ratio. • Penalty paid on early withdrawals made while a Colorado resident. • Moving expenses if you are moving into Colorado, not if you are moving out. • For treatment of other adjustments reported on form 1040 line 36, see FYI Income 6. 		
24. Adjusted Gross Income. Enter amount from Form 1040 line 37; or Form 1040A line 21; or Form 1040EZ line 4 24	.00	
25. Colorado Adjusted Gross Income. If you filed Form 1040 or 1040A, subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN . If you filed Form 1040EZ, enter the total of lines 5, 7 and 9 of Form 104PN..... 25		.00
26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments • 26	.00	
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, and/or any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. (See FYI Income 6 for treatment of other additions) • 27		.00
28. Total of lines 24 and 26. 28	.00	
29. Total of lines 25 and 27. 29		.00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 13 of Colorado Form 104 excluding any qualifying charitable contributions. • 30	.00	
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows: • 31		.00
<ul style="list-style-type: none"> • The state income tax refund subtraction to the extent included on line 19 above, • The federal interest subtraction to the extent included on line 7 above, • The pension/annuity subtraction and the PERA or School District Number One retirement subtraction to the extent included on line 13 above, • The Colorado capital gain subtraction to the extent included on line 11 above, • For treatment of other subtractions, see FYI Income 6. 		
32. Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28. 32	.00	
33. Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29. 33		.00
34. Amount on line 33 divided by the amount on line 32 34		%
35. Tax from the tax table based on income reported on Colorado Form 104 line 14 35		.00
36. Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 15. 36		.00