

Instructions for Select Credits from the DR 0104CR

Child Care Expenses Credit (DR 0347 and DR 0104CR Part I)

Use the DR 0347 to calculate this credit and submit it along with the DR 0104CR.

Rural & Frontier Health Care Preceptor Credit

In order to claim this credit, the taxpayer must:

- Receive certification that the preceptor satisfied all requirements to receive the credit from the institution for which the preceptor teaches or from the regional AHEC office with jurisdiction over the area in which the preceptorship took place. This certification must be completed on the DR 0366.
- Send an electronic copy of the completed certification (DR 0366) to the Department by email to dor_preceptor@state.co.us.
- If the preceptor receives notification from the Department that the taxpayer is entitled to claim the credit, file a Colorado income tax return and claim the credit on the return. You must submit the DR 0366 with your return.

Business Personal Property Credit for Individual Business Owners

This credit is only available if business personal property tax was paid to a Colorado county in 2018 and the business had business personal property valued at \$15,000 or less.

Submit a copy of the assessor's statement with your return.

Business personal property credit calculation worksheet

Enter the amount of business personal property tax paid in 2018.	A
Enter the Credit Rate from Table 1 below that corresponds with your Federal Taxable Income and Filing Status.	B
Multiply line A by line B to calculate the credit allowed. Enter on Form 104CR line 6.	

To Calculate the Colorado Earned Income Tax Credit (EITC) on DR 0104CR:

Line 2 Enter the amount of earned income calculated for your federal return.

In order to calculate the value of your Federal earned income tax credit, you must determine the amount of earned income. You may use the Earned Income Credit Worksheet (EIC Worksheet) and the Earned Income Credit (EIC) Table in the instruction booklet for Federal Form 1040 or use the EITC Assistant Tool online: [IRS.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant](https://www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant). It is available in both English and Spanish.

Line 3 The federal EITC you claimed

Refer to the credit you entered on the Federal Form 1040.

- Enter the amount of line 17a from Federal Form 1040 on the Colorado Form DR 0104CR line 3.

Table Instructions: If you have a qualifying child and you claimed the EITC on the Federal 1040, you will need to identify that child or those children in this table. Enter each qualifying child's last name, first name, year of birth and Social Security number. Only check the "Deceased" box for a qualifying child if the child was born and died in 2018 and was not assigned an SSN, you must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

Line 4 COEITC

Multiply the amount you entered on line 3 by 0.1 to calculate your Colorado EITC.

Line 5 If you are filing as a part-year resident ONLY

Multiply the amount you entered on line 4 by the percentage on the DR 0104PN line 34. (If the percentage exceeds 100%, use 100%.) Enter the result on line 5. This is the portion of the Colorado EITC you are allowed.

Table 1 - Determine your credit rate by using your federal filing status and your federal taxable income amount from DR 0104 line 1.

Federal Taxable Income (DR 0104, Line 1)	Credit Rate by Filing Status Table for Business Personal Property Credit				
	Single	Joint	Head of Household	Married Filing Separate	Credit rate
\$0 - \$9,525	\$0 - \$19,050	\$0 - \$13,600	\$1 - \$9,525		.8537
\$9,526 - \$38,700	\$19,051 - \$77,400	\$13,601 - \$51,800	\$9,526 - \$38,700		.8037
\$38,701 - \$82,500	\$77,401 - \$165,000	\$51,801 - \$82,500	\$38,701 - \$82,500		.7037
\$82,501 - \$157,500	\$165,001 - \$315,000	\$82,501 - \$157,500	\$82,501 - \$157,500		.6737
\$157,501 - \$200,000	\$315,001 - \$400,000	\$157,501 - \$200,000	\$157,501 - \$200,000		.6237
\$200,001 - \$500,000	\$400,001 - \$600,000	\$200,001 - \$500,000	\$200,001 - \$300,000		.6037
\$500,001 and up	\$600,001 and up	\$500,001 and up	\$300,001 and up		.5577

Instructions for Select Credits from the DR 0104CR – Continued



Note There are two credits that are available for the preservation of historic properties and structures. Each credit has a different certification process and is subject to different limitations and qualification requirements.

The Historic Property Preservation credit (§39-22-514, C.R.S.) must be claimed on line 19 of the DR 0104CR. For more information on this credit, review FYI Income 1.

The Preservation of Historic Structures credit (§39-22-514.5, C.R.S.) must be claimed on lines 33 through 35 of the DR 0104CR. For more information on this credit, review resources available online from the Colorado Office of Economic Development or from History Colorado.



180104CR19999

DR 0104CR (06/29/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

Form 104CR

Individual Credit Schedule 2018

Taxpayer's Last Name	First Name	Middle Initial	SSN

Use this schedule to calculate your income tax credits. For best results, visit Colorado.gov/Tax to research eligibility requirements and other information about these credits before following the line-by-line instructions contained below.

- Be sure to submit the required supporting documentation as indicated for each credit.
- Most e-file software and tax preparers have the ability to submit this schedule and attachments electronically. However, Revenue Online can also be used to file your return and attachments electronically. Otherwise, attach all required documents to your paper return.
- If you received any of these credits from a pass-through entity, be sure to provide the entity's name and account number and your ownership percentage where required. If credits were passed through from multiple entities, attach to your return a written statement that includes all relevant information.
- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the fourth decimal place. Round to four significant digits, e.g. xxx.xxxx

Part I — Refundable Credits

1. Child Care Expenses Credit from the DR 0347, you must submit the DR 0347 with your return. ● 1	00
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Earned Income Tax Credit (EITC) - full or part-year Colorado residents who claim the federal EITC are allowed an earned income tax credit against their income tax. Complete the table for each qualifying child. Read the instructions in the 104 book and FYI Income 27 for additional guidance on completing this section. Only check the "Deceased" box for a qualifying child if the child was born and died in 2018 and was not assigned an SSN. You must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

2. Enter the amount of Earned Income calculated for your federal return. ● 2	00
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3. The federal EITC you claimed. ● 3	00
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Qualifying Child's Last Name	Qualifying Child's First Name	Year of Birth	● SSN	Deceased*
				● <input type="checkbox"/>
				● <input type="checkbox"/>
				● <input type="checkbox"/>
				● <input type="checkbox"/>

*Check only if child was deceased before SSN was assigned in 2018, see instructions.

4. COEITC, multiply line 3 by 10% (0.10) 4	00
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Name		SSN	
5. <i>Part-year residents only</i> , multiply line 4 by the percentage on line 34 of the DR 0104PN (If the percentage exceeds 100%, use 100%). 5			
6. Business Personal Property Credit: Use the worksheet in the 104 Book instructions to calculate. You must submit copy of the assessor's statement with your return. 6			
7. Refundable Renewable Energy Tax Credit from line 88 of the DR 1366. You must submit the DR 1366 with your return. 7			
8. Total Refundable Credits, add lines 1, 4 (or 5), 6, and 7. Enter the sum on the DR 0104 line 23. 8			

Part II — 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 and/or losses from two or more states, you must separately calculate lines 10 through 16 for each state, regardless of whether any tax was paid on such income. If you do not file electronically, you must submit the DR 0104CR for each state. Then, enter "Combined" on line 9 and complete lines 10 through 16 to disclose the combined total for each line. A summary schedule is not acceptable. **The Department strongly recommends electronic filing for taxpayers with credits for more than one state. Failure to file electronically may result in delays processing your return.**

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.

9. Name of other state:			
10. Total of lines 7 and 8 Form 104 10			00
11. Modified Colorado adjusted gross income from sources in the other state, see FYI Income 17. 11			00
12. Total modified Colorado adjusted gross income 12			00
13. Divide line 11 by line 12. Round to four significant digits, e.g. xxx.xxxx 13			%
14. Multiply line 10 by the percentage on line 13 14			00
15. Tax liability to the other state 15			00
16. Allowable credit, the smaller of lines 14 or 15 16			00

Part III — Other Credits

Visit Colorado.gov/Tax for limitations that are specific to each credit. To report this properly, use the first column to report the total credit that is available (the amount generated this year plus any prior-year carryforward). Then, use the second column to report the amount you are using this year to offset your tax liability.

	Available Credit Column (A) ●	Credit Used Column (B) ●
17. Plastic recycling investment credit, you must submit required receipts with your return. 17	00	00
● Plastic recycling net expenditures amount (fill below):		
18. Colorado Minimum Tax Credit 18	00	00
● 2018 Federal Minimum Tax Credit (fill below):		



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Name		SSN			
		Available Credit Column (A) ●		Credit Used Column (B) ●	
19.	Historic Property Preservation credit (per §39-22-514, C.R.S.), you must submit the certification with your return. ● 19	00		00	
20.	Child Care Center Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● 20	00		00	
21.	Employer Child Care Facility Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● 21	00		00	
22.	School-to-Career Investment credit, you must submit a copy of the certification with your return. ● 22	00		00	
23.	Colorado Works Program credit, you must submit a copy of the letter from the county Department of Social/Human Services with your return. ● 23	00		00	
24.	Child Care Contribution credit, you must submit each DR 1317 with your return. ● 24	00		00	
25.	Long-term Care Insurance credit, you must submit a year-end statement to show premiums paid with your return. See FYI Income 37. ● 25	00		00	
26.	Aircraft Manufacturer New Employee credit, you must submit the DR 0085 and DR 0086 with your return. ● 26	00		00	
27.	Credit for Environmental Remediation of Contaminated Land, you must submit a copy of the CDPHE certification with your return. ● 27	00		00	
28.	Colorado Job Growth Incentive credit, you must submit certification from OEDIT with your return. ● 28	00		00	
29.	Certified Auction Group License Fee credit, you must submit a copy of the certification with your return. ● 29	00		00	
30.	Advanced Industry Investment credit, you must submit a copy of the certification with your return. ● 30	00		00	
31.	Affordable Housing credit, you must submit CHFA certification with your return. ● 31	00		00	
32.	Credit for Food Contributed to Hunger-Relief Charitable Organizations, you must submit each DR 0346 and federal schedule F with your return. ● 32	00		00	
33.	Preservation of Historic Structures credit (per §39-22-514.5, C.R.S.) carried forward from a prior year. ● 33	00		00	
34.	Preservation of Historic Structures credit (per §39-22-514.5, C.R.S.), you must submit the certificate from OEDIT or local granting authority with your return. ● 34	00		00	
35.	If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT or History Colorado. ● 35				
36.	Rural Jump–Start Zone credit , you must submit certificate from Office of Economic Development AND the DR 0113 with your return. ● 36	00		00	
37.	Rural & Frontier Health Care Preceptor credit, you must submit your certification with your return. ● 37	00		00	
38.	Total of column A lines 17 through 37 (exclude line 35 certificate number) ● 38	00			
39.	Nonrefundable Credits Used, total of column B plus any amount from line 16, exclude line 35 certificate number. Also enter this amount on the DR 0104 line 11. Credit used cannot exceed credit available. ● 39			00	