

Form 104X Instructions

See Form On Page 2

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.

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 must attach the 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.

Amount Owed

Compute the amount owed to the state on lines 52 through 58 of the amended return. Any decrease in the amount of the overpayment (line 52) or increase in the amount owed (line 53) 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 58 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

Compute the amount of refund credit available on lines 59 through 63 of the amended return. Any increase in the amount of the overpayment (line 59) or decrease in the amount owed (line 60) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 62) for the following tax period, or can be requested as a refund (line 63). 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.

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.

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.

Federal Net Operating Loss

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 net operating 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, 2015.

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

Tax due paid after 30 days of billing: 6%

File this return and pay electronically at www.Colorado.gov/RevenueOnline, or if you cannot, mail and make checks payable to:

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

(0015)

**Form 104X Amended
 Colorado Individual Income
 Tax Return**

2015



Reason for amended return (mark one)

<input type="checkbox"/> Investment credit carryback	From tax year ending (YYYY)	<input type="checkbox"/> Other, attach explanation
<input type="checkbox"/> Federal net operating loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Changing filing status
<input type="checkbox"/> Federal net capital loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Changing residency status

Protective claim, attach explanation

Last Name	First Name	Middle Initial	Deceased	Date of Birth	SSN
Yourself			<input type="checkbox"/>	(MM/DD/YYYY)	

Enter the following information from your current driver license or state identification card.

State of Issue	Last 4 characters of ID number	Date of Issuance

Last Name	First Name	Middle Initial	Deceased	Date of Birth	SSN
Spouse, if joint			<input type="checkbox"/>	(MM/DD/YYYY)	

Enter the following information from your spouse's current driver license or state identification card.

State of Issue	Last 4 characters of ID number	Date of Issuance

Mailing Address _____ Phone number _____
 ()

City	State	ZIP Code	Foreign Country (if applicable)

Staple W-2s and 1099s here. Use only for line 38. ◀

As Amended

1. Enter Federal Taxable Income from 1040EZ line 6, 1040A line 27, 1040 line 43 or 1040X line 5	● 1	00
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Additions

2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5 (see instructions)	● 2	00
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3. Other additions, explain (see instructions)	● 3	00
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Explain _____

4. Subtotal, add lines 1 through 3	4	00
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150104X239999



Name	Account Number
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Tax, Prepayments and Credits: see 104 Booklet for full-year tax table and part-year PN Schedule

26. Colorado Tax from tax table or 104PN line 36 (attach 104PN, if applicable)	● 26	00
27. Alternative Minimum Tax from Form 104AMT	● 27	00
28. Recapture of prior year credits	● 28	00
29. Use Tax: Enter the total purchases for which sales or use tax was not previously paid (See instructions in the DR 0104 Book)	● 29	00
30. Multiply line 29 by 0.029. Enter the result in whole dollars here.	● 30	00
31. Enter the SDCU Code for any applicable special district(s). (See instructions in the DR 0104 Book)	● 31	
32. Enter the corresponding use tax rate. (See instructions in the DR 0104 Book)	32	
33. Multiply line 29 by the rate on line 32. Enter the result in whole dollars here.	● 33	00
34. Subtotal, add lines 26 through 28 and lines 30 and 33	34	00
35. Nonrefundable Credits from 104CR line 35, cannot exceed the sum of lines 26 and 27	● 35	00
36. Total Nonrefundable Enterprise Zone credits used – as calculated, or form DR 1366 line 87	● 36	00
37. Net Tax, subtract lines 35 and 36 from line 34	37	00
38. CO Income Tax Withheld from W-2s and 1099s. Staple to front page only if this line is greater than \$0	● 38	00
39. Prior-year Estimated Tax Carryforward	● 39	00
40. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	● 40	00
41. Extension Payment remitted with form 158-I	● 41	00
42. Other Prepayments: ● <input type="checkbox"/> 104BEP ● <input type="checkbox"/> DR 0108 ● <input type="checkbox"/> DR 1079 ● 42		00
43. Gross Conservation Easement Credit from DR 1305G line 33	● 43	00
44. Innovative Motor Vehicle Credit from form DR 0617	● 44	00
45. Refundable Credits from 104CR line 8	● 45	00





150104X249999



Name	Account Number
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Modified AGI Tiers for State Sales Tax Refund

If line 25 is:	\$36,000 or less	\$36,001 – \$77,000	\$77,001 – \$120,000	\$120,001 – \$163,000	\$163,001 – \$204,000	\$204,001 – or more
Single Filers Enter	\$13	\$18	\$21	\$23	\$24	\$41
Joint Filers Enter	\$26	\$36	\$42	\$46	\$48	\$82

46. State Sales Tax Refund: For full-year Colorado residents, born before 1997, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Use the amount on line 25 and reference the table above. See instructions if you are filing an extension.	• 46	00
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47. Subtotal, add lines 38 through 46	47	00
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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 48 through 63 blank. If you want to compute the refund or balance due yourself, continue with line 48.

48. Overpayment, if line 47 is greater than 37 then subtract line 37 from line 47	• 48	00
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49. Enter the overpayment from your original return or as previously adjusted	• 49	00
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50. If line 37 is larger than line 47, enter the amount owed	• 50	00
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51. Enter the amount owed from your original return or as previously adjusted	• 51	00
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Compute the Amount Owed

52. Line 49 minus line 48, but not less than zero	52	00
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53. Line 50 minus line 51, but not less than zero	53	00
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54. Additional tax due, total of lines 52 and 53	• 54	00
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55. Interest due on additional tax	• 55	00
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56. Penalty due	• 56	00
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57. Estimated tax penalty due	• 57	00
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58. Payment due with this return, add lines 54 through 57	• 58	00
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Paid by EFT





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DR 0104X (12/04/15)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005



Name	Account Number
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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

We strongly recommend that you file using Revenue Online. If you cannot efile, you may mail it to:
Colorado Department of Revenue, Denver, CO 80261-0005

Compute the Refund

59. Line 48 minus line 49, but not less than zero	● 59	00
60. Line 51 minus line 50, but not less than zero	● 60	00
61. Overpayment, total of lines 59 and 60	61	00
62. Amount you want credited to 2016 estimated tax.	● 62	00
63. Refund claimed with this return, line 61 minus line 62	● 63	00

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

Direct Deposit

Routing Number Type: Checking Savings CollegenInvest 529

Account Number

For questions regarding CollegenInvest direct deposit or to open an account call 800-448-2424 or visit CollegenInvest.org

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		Date (MM/DD/YY)
Spouse's Signature. If joint return, both must sign		Date (MM/DD/YY)
Paid Preparer's Last Name	First Name	Middle Initial
Paid Preparer's Address		Phone Number ()
City	State	Zip

