

## How To Use This Filing Guide

This filing guide will assist you with completing your Colorado Income Tax Return. Please read through this guide before starting your return. Once you finish the form, file it with a computer, smartphone or tablet using our free and secure Revenue Online service at [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline). You may also file using private e-File software or with a paid tax preparer. You significantly reduce the chance of errors by filing your return electronically. If you cannot file electronically for any reason, mail the enclosed forms as instructed. All Colorado forms and publications referenced in this guide are available for download at [Colorado.gov/Tax](http://Colorado.gov/Tax), the official Taxation website.

The following symbols appear throughout this guide and point out important information, reminders and changes to tax rules.



This points out a topic that is the source of common filing errors. Filing your return on Revenue Online will reduce the risk of errors; however, it is important to understand the information on your return. **Errors cause processing delays and erroneous bills.**



Several subtractions and tax credits require you to provide supporting documentation. This symbol points out those requirements. If the additional documentation is not provided, **it will cause processing delays or denial of the credits/subtractions.** These documents can be scanned and attached to your electronic filing through Revenue Online or most tax software, mailed with the DR 1778 or attached to your paper return.



In-depth tax information is available in our easy to understand FYI Publications, which include examples and worksheets. This symbol lets you know when such a publication is available for a subject. All FYI publications are available in the Education and Legal Research section at [Colorado.gov/Tax](http://Colorado.gov/Tax).

## Filing Information

### Who Must File This Tax Return

Each year you must evaluate if you should file a Colorado income tax return. Generally, you must file this return if you are required to file a federal income tax return with the IRS for this year or will have a Colorado income tax liability for this year **and** you are:

- A full-year resident of Colorado, *or*
- A part-year Colorado resident who received taxable income while residing here *or*
- Not a resident of Colorado, but received income from sources within Colorado.



Colorado residents must file this return if they are required to file an income tax return with the IRS, even if they do not have a Colorado tax liability. Otherwise, the Department may file a return on your behalf and our return might not consider your unique tax situation. Also, the only way to determine if you are entitled to a refund is to file a return.

### Due Date

The DR 0104 and any tax payment owed are due **April 15, 2019**. Revenue Online will accept returns as timely filed until midnight. Returns that are mailed must be

postmarked by April 15. An automatic extension to file is granted until **October 15**, but there is **no extension to pay**. See page 27 for more information.

### Deceased Persons

Legal representatives and surviving spouses may file a return on behalf of a deceased person whose date of death was during the tax year. Surviving spouses may complete the return as usual and indicate the deceased status on the return. They can file the return and submit a copy of the death certificate through Revenue Online. Legal representatives may file the return and submit a copy of the death certificate through Revenue Online, but they must complete the Third Party Designee portion of the return. Either a surviving spouse or legal representative can avoid problems when filing on paper by marking the box next to the name of the deceased person, writing "DECEASED" in large letters in the white space above the tax year of the return, writing "FILING AS SURVIVING SPOUSE" or "FILING AS LEGAL REPRESENTATIVE" after their signature, and attaching the DR 0102 and a copy of the death certificate to the return.



To claim a refund on behalf of a deceased person: you must submit a copy of the death certificate with the DR 0102 when filing the return.

### Filing Status



You must file using the same filing status on both your federal and Colorado income tax returns. Any two individuals who legally file a joint federal income tax return must also file their Colorado income tax return jointly. Individuals filing a joint return must list the taxpayer names and Social Security numbers (SSN) in the same order on both the federal and Colorado returns. For married filing separate, do not list your spouse's name or SSN on the return.

### Claiming Credits from a Pass-through Entity



Individuals claiming tax credits as a partner or shareholder must obtain from the partnership or S corporation a federal Schedule K-1 or other statement reporting the name and employer identification number (EIN) of the partnership or S corporation and the type and amount of the credit. The Colorado Department of Revenue verifies the credit claims of partners and shareholders by reviewing the partnership or S corporation's return. The Schedule K-1s or statements may be submitted through Revenue Online, through tax software or may be attached to a paper return.

## Line-by-Line Instructions for the DR 0104

First, complete the federal income tax return you will file with the IRS because you will use information from that return on your Colorado income tax return. Colorado income tax is based on your federal taxable income, which has already considered your deductions.

### Residency Status

Mark the appropriate box to designate your residency status. If you are filing a joint return, and one person is a full-year Colorado resident and the other is either a part-year resident or a nonresident, mark the Part-Year Resident/Nonresident box.

## **FYI Part-Year Colorado Residents and Nonresidents**

Tax is prorated so that it is calculated only on income received in Colorado or from sources within Colorado. We recommend you review publication FYI Income 6 if this applies to you. You will calculate your prorated tax by completing the DR 0104PN. You must submit the DR 0104PN with your return.

### **Persons Traveling or Residing Abroad**

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 17, 2019. If you need additional time to file your return, you will automatically have until October 15, 2019, to file. Interest is due on any tax paid after April 15, 2019. To avoid any late payment penalties, you must pay 90% of your tax liability by June 17, 2019, file your return by October 15, 2019 and pay any remaining tax due at the time of filing. When filing your return, mark the “Abroad on Due Date” box on Revenue Online or the paper return.

### **FYI Active Duty Military**


Under federal law, a military servicemember’s state of legal residence does not change solely as the result of the servicemember’s assignment for service in another state. Consequently, a Colorado resident who enters into military service will remain a Colorado resident unless they officially change their state of legal residence as described in DD Form 2058.

In general, military servicemembers who are Colorado residents are subject to the same income tax filing requirements as other Colorado residents, even if they are serving in another state. These requirements are described on the preceding page, under the heading “Who Must File This Tax Return.”

However, any military servicemember who spends at least 305 days of the tax year stationed outside of the United States on active military duty may elect to be treated as a nonresident. The servicemember may make this election by filing a return and checking the applicable box on Form 104PN.

Military servicemembers who are stationed in Colorado, but are not Colorado residents, are not required to pay Colorado tax on their military income. However, any other Colorado source income of a nonresident servicemember is subject to Colorado taxation.

Please see “Military Service Members — Special Filing Information” webpage on our website for additional information.

 The residency rules described above for military servicemembers also apply generally to a servicemember’s spouse if the spouse is residing with the servicemember either inside or outside of Colorado in compliance with the servicemember’s military orders. If a servicemember and their spouse are nonresidents stationed in Colorado, any wages earned by the spouse for work performed in Colorado are not subject to Colorado taxation. The military spouse must complete a DR 1059, provide a copy to their employer when hired for employment, and submit a copy to the Department, along with a copy of their military ID card, when they file their Colorado return each year. The DR 1059 may be filed with the Department through Revenue Online, with DR 1778, or as an attachment to a DR 0104 filed by paper.

## **FYI Name and Address**


Provide your name, mailing address, date of birth, Social Security number, as well as the state of issue, last four digits, and the date of issuance of your state issued ID card in the provided spaces. If filing Married Filing Joint, provide the spouse’s information where prompted. Provide the spouse’s information ONLY if filing a joint return. Otherwise leave blank. All Departmental correspondence will be mailed to the mailing address provided. We recommend you read publication FYI General 2 for the Privacy Act Notice.

### **Line 1 Federal Taxable Income**

Refer to your federal income tax return to complete this line:

- Form 1040 line 10

If your federal taxable income is a negative amount, be sure to enter the amount as such on your Colorado return. If submitting a paper return, put the negative amount in parentheses, for example (\$1,234).

 Do not enter your total income or wages on this line because it will make your tax too high. The Department will compare the amount you list here to the return you file with the IRS, so be very careful to complete this correctly.

## **Additions**

### **Line 2 State Addback**

Refer to your federal income tax return to complete this line. Enter \$0 if you filed Form 1040 but did not itemize your deductions on Schedule A.

Taxpayers who deduct general sales taxes on Schedule A line 5a, Form 1040, are not required to calculate this addback. If you deducted state income tax on Schedule A line 5a, complete the worksheet below to calculate the Income Tax Deduction.

**FYI** We recommend that you read publication FYI Income 4 for special instructions before completing the worksheet below.

Complete the following worksheet to determine your state income tax deduction addback.	
a) Is the amount on federal Form 1040 Schedule A line 5d greater than the amount on federal Form 1040 Schedule A line 5e?  <input type="checkbox"/> <b>No.</b> Enter the state income tax deduction from federal Form 1040 Schedule A line 5a.  <input type="checkbox"/> <b>Yes.</b> Subtract the amounts on federal Form 1040 Schedule A lines 5b and 5c from the amount on line 5e. Enter the result, but not less than \$0.	\$
b) Total itemized deductions from federal Form 1040 Schedule A line 17	\$
c) The amount of federal standard deduction you could have claimed (See instructions federal Form 1040 line 8 for 2018 federal standard deductions.)	\$
d) Line (b) minus line (c), but not less than \$0	\$

Transfer to line 2 of the DR 0104 the smaller amount from line (a) or (d) of the worksheet above.

### Line 3 Other Additions

Enter the sum of the following and specify which addition(s) in text box:

- FYI** • Bond interest—the amount of any interest earned from bonds issued by any state or political subdivision, excluding any bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Calculate the appropriate amount by subtracting the amortization of bond premiums and expenses (required to be allocated to interest income by Internal Revenue Code) from the gross amount of state and local bond interest. We recommend that you read publication FYI Income 52 if this applies to you.
- Improper distributions from a qualified state tuition program for which tuition program contribution subtraction was previously claimed. See FYI Income 44 for additional information.
  - Dependent child income—the amount from IRS Form 8814 line 14 or \$1,050, whichever is smaller. Include this income only if you elected to report your child's income on your federal income tax return.
  - Charitable gross conservation easement—the amount of your federal charitable deduction for a conservation easement that is also claimed for a Colorado tax credit. Complete the DR 1305 Part D.
- FYI** • Alien labor—the amount of expenses for unauthorized alien labor services. We recommend that you read publication FYI Income 64 if this applies to you.
- Partnership/Fiduciary—the amount of any fiduciary adjustment or partnership modification that increases your federal taxable income.
  - Any expenses incurred by a taxpayer with respect to expenditures made at, or payments made to, a club that restricts membership on the basis of sex, sexual orientation, marital status, race, creed, religion, color, ancestry or national origin.
  - Distributions from a medical savings account not made for an eligible expense.
  - Charitable hunger relief credit addback—the amount of your federal charitable deduction for a donation for which a Credit for Food Contributed to Hunger-Relief Charitable Organizations is claimed.

### Line 4 Subtotal

Enter the sum of lines 1 through 3.

### Line 5 Subtractions from the DR 0104AD Schedule, line 18

Transfer the amount from the DR 0104AD line 18 to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. **Do not enter negative amounts.** To ensure faster processing of your paper return, the amount entered

on line 5 must exactly match the amount on the DR 0104AD. You must submit the DR 0104AD with your return.

### Line 6 Colorado Taxable Income

Subtract line 5 from line 4. This is your Colorado taxable income and is the figure used to determine how much Colorado tax is owed, if any.

### Part-Year Residents or Nonresidents Go To the DR 0104PN. Full-Year Residents Continue To Line 7

### Line 7 Colorado Tax

The income tax rate is currently 4.63%. Full-year residents should refer to the tax table in this booklet. Determine the tax by the amount listed on line 6. Part-year residents and nonresidents should transfer the apportioned tax amount from the DR 0104PN line 36. You must submit the DR 0104PN with your return.

### Line 8 **FYI** Alternative Minimum Tax

Enter the amount of any Alternative Minimum Tax. Generally, if you pay alternative minimum tax on your federal income tax return, you will pay the same for your Colorado return. We recommend that you read publication FYI Income 14 if this applies to you.

### Line 9 Recapture of Prior Year Credits

Enter any credit claimed in prior years that is subject to recapture under Colorado law.

### Line 10 Subtotal

Sum of lines 7 through 9.

## Tax Credits

Visit [Colorado.gov/Tax/Income-Tax-Credits](http://Colorado.gov/Tax/Income-Tax-Credits) to read more about which tax credits can be claimed on this form.

### Line 11 Nonrefundable Credits

Complete the DR 0104CR to claim various nonrefundable credits. Transfer the amount from the DR 0104CR line 39 to this line. The nonrefundable credits used from the DR 0104CR combined with the total Nonrefundable Enterprise Zone Credit used cannot exceed line 10. To ensure faster processing of your paper return, the amount entered on line 11 must exactly match the amount on the DR 0104CR. You must submit the DR 0104CR with your return.



Scan and submit any required documentation through Revenue Online E-Filer Attachment, attach to your electronic return or mail paper documentation with the DR 1778 E-Filer Attachment.

### Line 12 Nonrefundable Enterprise Zone Credits

Use your tax software, Revenue Online or the DR 1366 to calculate the total amount of Nonrefundable Enterprise Zone Credits being used to offset the current year tax liability. Complete the DR 1366 and transfer line 87 to this line. The total Nonrefundable Enterprise Zone Credit used combined with nonrefundable credits from the DR 0104CR cannot exceed the amount on line 10. You must submit the DR 1366 and a copy of each certificate with your return.



**The Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.**



**Line 13 Net Income Tax**

Add lines 11 and 12. Subtract this sum from line 10. This cannot be a negative number.

**Line 14 Use Tax**

Enter the amount from the DR 0104US schedule line 7. If you did not have any purchases from retailers who do not collect Colorado state sales tax, then leave this line blank and DO NOT fill out the DR 0104US schedule. For more information on your consumer use tax obligation, including how to use the new annual customer reports from non-collecting retailers, please visit [Colorado.gov/Tax/UseTax](http://Colorado.gov/Tax/UseTax). If you are reporting use tax on this return, you must submit the DR 0104US with your return.

**Line 15 Net Colorado Tax**

Sum of lines 13 and 14.

**Line 16 Colorado Income Tax Withheld**

Enter the sum of all Colorado income tax withheld as reported on W-2, W-2G and/or various 1099 statements.



Staple your Colorado withholding forms where indicated or, if filing electronically, scan and submit them through Revenue Online E-Filer Attachments.

Failure to submit your withholding forms will result in the credit being denied. Do NOT include withholding for federal income tax, income tax from another state, or income tax from local governments. Be certain to exclude amounts withheld from Colorado real estate sales by nonresidents, nonresident beneficiary withholding, or Colorado partnership or S Corporation income withholding for nonresidents because these specified amounts should be listed on line 20.

**Line 17 Prior-year Estimated Tax Carryforward**

Enter the amount, if any, from your 2017 Colorado DR 0104 line 27.

**Line 18 <sup>FYI</sup> Quarterly Estimated Payments**

Carefully review your payment(s) before completing this line. Use Revenue Online ([Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline)) to verify estimated taxes paid on your account. Doing so will reduce processing delays. Most taxpayers who have made quarterly estimated payments used the DR 0104EP to remit these payments. Refer to FYI Income 51 for more information about Estimated Payments.

**Line 19 Extension Payment**

Enter the amount, if any, you remitted with the DR 0158-I to ensure 90% of your tax was paid by the filing due date.

**Line 20 Other Prepayments**

Enter the sum of payments remitted on your behalf because you received Colorado income from:

- an estate as a beneficiary – remitted using the DR 0104BEP, *and/or*
- partnership or shareholder agreement—remitted using the DR 0108, *and/or*
- a real estate transaction that closed during the tax year for which you are filing this return – remitted using the current DR 1079.

Be sure to mark corresponding box(es) as appropriate.

**Line 21 Gross Conservation Easement Credit**

Complete all applicable parts of the DR 1305. Enter the amount from the DR 1305G line 33. You must submit the DR 1305G with your return.

**Line 22 <sup>FYI</sup> Innovative Motor Vehicle Credit**

Complete the DR 0617 schedule. If claiming a credit for multiple vehicles, trucks, trailers or modifications you must complete one DR 0617 for each. Then enter the amount (or sum) from each DR 0617 line 9 or line 18. You must submit each DR 0617 with your return. For information about this credit, see publication FYI Income 69.



For each DR 0617, you must also submit copies of the bill of sale, purchase invoice, lease agreement, or conversion receipts, along with proof of Colorado registration for each vehicle for which you are claiming a credit.

**Line 23 Refundable Credits**

Complete the DR 0104CR to claim various refundable credits. Transfer the amount from the DR 0104CR line 8 to this line. You must submit the DR 0104CR with your return.



See the DR 0104CR for the required documentation for the credit claimed. Submit using Revenue Online, attach to an electronically filed return as a PDF or attach to your paper return.

**Line 24 Subtotal**

Sum of lines 16 through 23.

**Line 25 Federal Adjusted Gross Income**

Refer to your 2018 federal income tax return to complete this line:

- Form 1040 line 7

If your federal adjusted gross income is a negative amount, be sure to enter the amount as such on your Colorado return. If submitting a paper return, put the negative amount in parentheses, for example (\$1,234).

**Compare lines 15 and 24. If line 15 is greater, skip to line 31. If line 24 is greater, continue to line 26.**

**Line 26 Overpayment**

Subtract line 15 from line 24.

**Line 27 Estimated Tax Carryforward**

Enter the amount, if any, you would like to be available for 2019 estimated tax.

**Line 28 Voluntary Contributions**

If you would like to contribute money to one of the organizations available to receive voluntary contributions, first complete the DR 0104CH. Then enter the amount from the DR 0104CH line 21. If you complete this line, you must submit the DR 0104CH with your return. See the last two pages of this booklet to learn more about these approved organizations.

**Line 29 Subtotal**

Sum of lines 27 and 28.

### Line 30 Refund

Subtract line 29 from line 26. This is the amount of your refund. You have the option of authorizing the Department to directly deposit these funds to your bank or CollegenInvest account. Otherwise, a refund check will be mailed to the address you have designated on this return.

- **Direct Deposit**—Enter the routing and account numbers and account type. The routing number is 9 digits. Account numbers can be up to 17 characters (numbers and/or letters). Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to ensure you are using the correct information and that they will honor a direct deposit. See the sample check below to assist you in finding the account and routing numbers.

Pay to the order of: 1234 \$ 1001

Routing Number: 123456780  
Account Number: 123456789

Do not include the check number

VOID



Did you know you can now direct deposit your tax refund into a new or existing CollegenInvest account? Please contact 1-800-448-2424 or visit [CollegenInvest.org](http://CollegenInvest.org) for more information.

- **Intercepted Refunds**—The Department will intercept your refund if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS. If you are filing a joint return and only one party is responsible for the unpaid debt, you may file a written claim to: Injured Spouse Desk, 1375 Sherman Street, Room 240, Denver, CO 80261. Claims must include a copy of your federal income tax return, federal form 8379 and copies of all W-2, W-2G, or any 1099 statements received by both parties. DO NOT attach your claim to this return. It will not be processed.

### Line 31 Net Tax Due

Subtract line 24 from line 15, then add line 28. This is the amount you owe with this return. If you are filing after the due date (or valid extension) or you owe estimated tax penalty, continue to the next line. If you are filing timely and do not owe penalty or interest, go to line 35.

### Line 32 Delinquent Payment Penalty

Calculate any penalty owed for delinquent filing or payment. The penalty is the greater of \$5 or 5% of the net tax due for the first month after the due date and increased by 0.5% for each additional month past the due date. The maximum penalty is 12%. If you prefer not to calculate this penalty, the Department will bill you.

### Line 33 Delinquent Payment Interest

Calculate any interest owed for delinquent filing or payment. The interest rate is 5% of the net tax due. If you prefer not to calculate this interest, the Department will bill you. Interest on any bill issued that remains unpaid after 30 days of issuance will increase to 8%.

### Line 34 Estimated Tax Penalty

To calculate this penalty, complete the form DR 0204. Enter any estimated tax penalty owed on this line. You must submit the DR 0204 with your return.



Scan and submit the form DR 0204 through Revenue Online E-Filer Attachments or submit the form to your paper return.

### Line 35 Amount You Owe

Enter the sum of lines 31 through 34. You have three payment options. **Please note:** Any assessment made by the Department will likely include delinquent payment penalty and interest. The only way to avoid paying penalty and interest is to pay in full by the filing due date.

- **Pay Online**—After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment with your credit card, e-check or by Electronic Funds Transfer (EFT). A nominal processing fee may apply. If you file a paper return, you may still choose to pay electronically. Visit [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) for details.
- **Pay by Mail**—If filing by Revenue Online or other electronic filing method and you wish to send a check or money order, complete the form DR 0900 and mail with your payment. Make payable to “Colorado Department of Revenue” and clearly write your Social Security number and “2018 DR 0104” on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records.
- **Payment Plan**—The Department will issue a bill for any unpaid balance due. When you receive the bill, you may set up a payment plan as instructed on the bill.

### Third Party Designee

Mark the “Yes” box to allow the Colorado Department of Revenue to discuss this tax return with the paid preparer or designee who signed it. This authorization is valid for any period of time and can be revoked with a written statement to the Department. Revocations must declare the return filing period and tax type, must designate that the Third Party Designee is being revoked and must be signed and dated by the taxpayer and/or designee. By completing this area of the return, the taxpayer is granting the designee the ability to:

- Provide any missing information needed for the processing of the return, *and*
- Call the Department for information about the return, including the status of any refund or processing time, *and*

- Receive upon request copies of notices, bills or transcripts related to the return, *and*
- Respond to notices about math errors, intercepts and questions about the preparation of the return.

This designation **does not** allow the third party to receive any refund check, bind the taxpayer to anything (including any additional tax liability), or otherwise represent the taxpayer before the Colorado Department of Revenue. In order to expand the designee's authorization, complete the DR 0145 Power of Attorney for Department-Administered Tax Matters and submit via Revenue Online.

## W-2s and 1099s



When filing a paper return, all W-2s and/or 1099s that show Colorado income tax withholding must be attached to the front of the form where indicated. When filing an **electronic** return, attach scanned copies of all W-2s and/or 1099s that show Colorado income tax withholding to the e-filed tax return. If you are unable to attach W-2s and/or 1099s to your e-filed return, submit through Revenue Online, [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline).

## Taxpayer Service and Assistance

### Revenue Online and Secure Messaging

The Department offers many services through Revenue Online. You can file or amend a return, submit required return attachments, monitor your account activity, pay taxes, check the status of a refund, file a protest and send a secure message to Department staff. Visit [Colorado.gov/RevenueOnline](http://Colorado.gov/RevenueOnline) to get started.

### FYI Taxation Website

Visit the official Colorado Department of Revenue's Taxation Division website, [Colorado.gov/Tax](http://Colorado.gov/Tax), for tax forms, FYI publications, education resources, legal research and more.

### Call Center

Representatives are available Monday through Friday, 8 a.m. to 4:30 p.m.  
303-238-SERV (7378)  
TTY/TDD 800-659-2656

### Walk-in Assistance

Forms and information are available Monday through Friday, 8 a.m. to 4:30 p.m.

**Denver**—1375 Sherman Street

**Colorado Springs**—2447 North Union Boulevard

**Fort Collins**—3030 South College Avenue

**Grand Junction**—222 South 6th Street, 208

**Pueblo**—827 West 4th Street, Suite A

## Common Issues

### Did Not Receive W-2 Statement from Your Employer

- Contact your employer to request a copy, *or*
- Use the year-to-date (YTD) Colorado wages and withholding amounts from your final paycheck stub to complete a Substitute W-2, form DR 0084 and submit both with your return.

## Records Retention

Keep all documentation you used to prepare your return at least 4 years after the due date, which is the statute of limitations for the Department to make changes to your return. However, if the Department does not receive your return, they may file on your behalf using the best information available. There is no statute of limitations for assessment if a return is not filed.

## Correcting Errors or Changing a Return

Individual income tax returns from 2009 and forward may be amended electronically through Revenue Online. Filing and amending returns in Revenue Online is a free service. You may amend online even if the original return was filed on paper. Revenue Online has all the information from your original return. You will not need to re-enter everything.

- If you cannot amend online, you may file the DR 0104X. Make sure you use the appropriate form version for the year you are amending.
- If you are changing your Colorado return because the IRS made changes to your federal return, you must file the DR 0104X within 30 days of being notified by the IRS. You must amend your Colorado return in this case, even if there is no net change to your tax liability.



**IT IS VERY IMPORTANT THAT YOU SUBMIT ALL SCHEDULES AND SUPPORTING DOCUMENTATION FOR ANY CHANGES WITH YOUR AMENDED RETURN. YOU MUST SUBMIT ALL SCHEDULES, EVEN IF YOU ARE NOT CHANGING THOSE VALUES.**

## FYI Estimated Tax Requirements

If you expect next year's Colorado tax liability to be greater than \$1,000 after subtracting credits, you should make estimated tax payments using the DR 0104EP. We recommend that you read publication FYI Income 51 for additional information.

## Filing Errors and Incomplete Information

It is important to read all the information available for your specific tax situation and to submit all required documentation with your return. Failure to do so may result in delayed processing of your return and refund, if any. We recommend that you file using Revenue Online to avoid common mathematical errors. You may also opt to use a commercial tax preparation software program or a paid tax professional to help you complete your return.

## Federal Earned Income Tax Credit and Colorado Insurance Programs

Individuals whose income does not exceed certain thresholds and/or have qualifying children may be eligible for a refund resulting from the federal Earned Income Tax Credit (EITC) and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the EITC online at [IRS.gov](http://IRS.gov) or by calling Colorado United Way at 211. Additional information regarding CHP+ may be found at [CCHP.org](http://CCHP.org) or by calling 1-800-359-1991.



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DR 0104 (09/17/18)  
COLORADO DEPARTMENT OF REVENUE  
Colorado.gov/Tax

(0013)

## 2018 Colorado Individual Income Tax Return

- Full-Year     Part-Year or Nonresident (or resident, part-year, non-resident combination)     Mark if Abroad on due date – see instructions
- \*Must attach DR 0104PN

Your Last Name		Your First Name		Middle Initial
Date of Birth (MM/DD/YYYY)		SSN	Deceased <input type="checkbox"/>	
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
If Joint, Spouse's Last Name		Spouse's First Name		Middle Initial
Spouse's Date of Birth (MM/DD/YYYY)		Spouse's SSN	Deceased <input type="checkbox"/>	
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)	

Round To The Next Dollar

1. Enter Federal Taxable Income from your federal income tax form: 1040 line 10 • 1	00
Attach W-2s and 1099s with CO withholding here. ◀	
<b>Additions to Federal Taxable Income</b>	
2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5a (see instructions) • 2	00
3. Other Additions, explain (see instructions) • 3	00

Explain:





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Name	SSN		
4. Subtotal, sum of lines 1 through 3	4		00
5. Subtractions from the DR 0104AD Schedule, line 18, you must submit the DR 0104AD schedule with your return.	• 5		00
6. Colorado Taxable Income, subtract line 5 from line 4	• 6		00
<b>Tax, Prepayments and Credits: full-year residents use DR 0104CR and part-year and nonresidents use DR 0104PN</b>			
7. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable.	• 7		00
8. Alternative Minimum Tax from the DR 0104AMT, you must submit the DR 0104AMT with your return.	• 8		00
9. Recapture of prior year credits	• 9		00
10. Subtotal, sum of lines 7 through 9	10		00
11. Nonrefundable Credits from the DR 0104CR line 39, the sum of lines 11 and 12 cannot exceed line 10, you must submit the DR 0104CR with your return.	• 11		00
12. Total Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 87, the sum of lines 11 and 12 cannot exceed line 10, you must submit the DR 1366 with your return.	• 12		00
13. Net Income Tax, sum of lines 11 and 12. Subtract that sum from line 10.	13		00
14. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return.	• 14		00
15. Net Colorado Tax, sum of lines 13 and 14	15		00
16. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return.	• 16		00
17. Prior-year Estimated Tax Carryforward	• 17		00
18. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• 18		00
19. Extension Payment remitted with the DR 0158-I	• 19		00
20. Other Prepayments: <input type="checkbox"/> • DR 0104BEP <input type="checkbox"/> • DR 0108 <input type="checkbox"/> • DR 1079 • 20			00
21. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	• 21		00
22. Innovative Motor Vehicle Credit from the DR 0617, you must submit each DR 0617 with your return.	• 22		00
23. Refundable Credits from the DR 0104CR line 8, you must submit the DR 0104CR with your return.	• 23		00
24. Subtotal, sum of lines 16 through 23	24		00
25. Federal Adjusted Gross Income from your federal income tax form: 1040 line 7	• 25		00
26. Overpayment, if line 24 is greater than line 15 then subtract line 15 from line 24	26		00
27. Estimated Tax Credit Carryforward to 2019 first quarter, if any	• 27		00







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DR 0104 (09/17/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

Name SSN

Table with 3 columns: Description, Amount, Balance. Rows 28-30.

Direct Deposit

Routing Number, Account Number, Type: Checking, Savings, CollegenInvest 529

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

Table with 3 columns: Description, Amount, Balance. Rows 31-35.

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.

Third Party Designee

Do you want to allow another person to discuss this return and any other information related to this return with the Colorado Department of Revenue?

Designee's Name, Phone Number

Sign Below 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, Spouse's Signature, Date, Paid Preparer's Name, Phone, Address, City, State, Zip

If you are filing this return with a check or payment, please mail the return to: COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0006

If you are filing this return without a check or payment, please mail the return to: COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.