



## Form 104CR

### Individual Credit Schedule 2021

| Taxpayer's Last Name | First Name | Middle Initial | SSN or ITIN |
|----------------------|------------|----------------|-------------|
|                      |            |                |             |

Use this schedule to calculate your income tax credits. For best results, visit *Tax.Colorado.gov* 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, include all required documents with 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, submit with 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 |
|---|-----|----|

**SSN Filers Only** - 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 Income Tax Topics: Earned Income Tax Credit for additional guidance on completing this section. Only check the "Deceased" box for a qualifying child if the child was born and died in 2021 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 |
|--|-----|----|

|                                  |     |    |
|----------------------------------|-----|----|
| 3. The federal EITC you claimed. | ● 3 | 00 |
|----------------------------------|-----|----|

| 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 2021, see instructions.



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| Name  | SSN or ITIN |
|---|-------------|
| 4. COEITC, multiply line 3 by 10% (0.10) <b>4</b>   | 00          |
| 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%.) <b>5</b>                               | 00          |
| 6. <b>Business Personal Property Credit:</b> Use the worksheet in the 104 Book instructions to calculate. You must submit copy of the assessor's statement with your return. <b>6</b> | 00          |
| 7. Refundable Renewable Energy Tax Credit from line 85 of the DR 1366. You must submit the DR 1366 with your return. <b>7</b>   | 00          |
| 8. <i>ITIN Filers Only</i> - Expanded Colorado Earned Income Tax Credit from line 20 (or 21) of form DR 0104TN. You must submit the DR 0104TN with your return. <b>8</b>              | 00          |
| 9. Total Refundable Credits, sum of lines 1, 4 (or 5), 6, 7, and 8. Enter the sum on the DR 0104 line 25. <b>9</b>  | 00          |

**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 11 through 17 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 10 and complete lines 11 through 17 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.

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



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|      |             |
|------|-------------|
| Name | SSN or ITIN |
|      |             |

**Part III — Other Credits**

Visit *Tax.Colorado.gov* 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<br>Column (A) ● | Credit Used<br>Column (B) ● |
|--|----------------------------------|-----------------------------|
| <b>18. Plastic recycling investment credit, you must submit required receipts with your return. ● 18</b>   | 00                               | 00                          |
| ● Plastic recycling net expenditures amount (fill below):  |                                  |                             |
| <b>19. Colorado Minimum Tax Credit ● 19</b>  | 00                               | 00                          |
| ● 2021 Federal Minimum Tax Credit (fill below):  |                                  |                             |
| <b>20. Carry forward of prior year Historic Property Preservation credit (per §39-22-514, C.R.S.) ● 20</b>   | 00                               | 00                          |
| <b>21. 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. ● 21</b>            | 00                               | 00                          |
| <b>22. 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. ● 22</b> | 00                               | 00                          |
| <b>23. School-to-Career Investment credit, you must submit a copy of the certification with your return. ● 23</b>  | 00                               | 00                          |
| <b>24. Colorado Works Program credit, you must submit a copy of the letter from the county Department of Social/Human Services with your return. ● 24</b>                              | 00                               | 00                          |
| <b>25. Child Care Contribution credit, you must submit each DR 1317 with your return. ● 25</b>   | 00                               | 00                          |
| <b>26. Long-term Care Insurance credit, you must submit a year-end statement to show premiums paid with your return. See FYI Income 37. ● 26</b>                                       | 00                               | 00                          |
| <b>27. Aircraft Manufacturer New Employee credit, you must submit the DR 0085 and DR 0086 with your return. ● 27</b>   | 00                               | 00                          |
| <b>28. Credit for Environmental Remediation of Contaminated Land, you must submit a copy of the CDPHE certification with your return. ● 28</b>   | 00                               | 00                          |
| <b>29. Colorado Job Growth Incentive credit, you must submit certification from OEDIT with your return. ● 29</b>   | 00                               | 00                          |
| <b>30. Certified Auction Group License Fee credit, you must submit a copy of the certification with your return. ● 30</b>  | 00                               | 00                          |
| <b>31. Advanced Industry Investment credit, you must submit a copy of the certification with your return. ● 31</b>   | 00                               | 00                          |
| <b>32. Affordable Housing credit, you must submit CHFA certification with your return. ● 32</b>  | 00                               | 00                          |



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| Name  |                                  | SSN or ITIN                 |    |
|---|----------------------------------|-----------------------------|----|
|   |                                  |                             |    |
|   | Available Credit<br>Column (A) ● | Credit Used<br>Column (B) ● |    |
| <b>33. Carry forward of prior year</b> Credit for Food Contributed to Hunger-Relief Charitable Organizations, you must submit each DR 0346 and federal schedule F with your return. ● <b>33</b>                                   | 00                               |                             | 00 |
| <b>34.</b> Preservation of Historic Structures credit (per §39- 22-514.5, C.R.S.) carried forward from a prior year. ● <b>34</b>  | 00                               |                             | 00 |
| <b>35.</b> Preservation of Historic Structures credit (per §39-22- 514.5, C.R.S.), you must submit the certificate from OEDIT, History Colorado, or local granting authority with your return. ● <b>35</b>                        | 00                               |                             | 00 |
| <b>36.</b> If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT, History Colorado, or local granting authority. ● <b>36</b>                                    |                                  |                             |    |
| <b>37.</b> Rural Jump–Start Zone credit, you must submit certificate from Office of Economic Development AND the DR 0113 with your return. ● <b>37</b>  | 00                               |                             | 00 |
| <b>38.</b> Rural & Frontier Health Care Preceptor credit, you must submit your certification with your return. ● <b>38</b>  | 00                               |                             | 00 |
| <b>39.</b> Retrofitting a Residence to Increase a Residence's Visitability Credit, you must submit certificate from Division of Housing. ● <b>39</b>  | 00                               |                             | 00 |
| ● If you are claiming a Retrofitting a Residence to Increase a Residence's Visitability Credit, enter your credit certificate number issued by Division of Housing  |                                  |                             |    |
| <b>40.</b> Credit for employer contributions to employee 529 plan, you must submit DR 0289 with your return. ● <b>40</b>  | 00                               |                             | 00 |
| <b>41.</b> Credit for employer paid leave of absence for live organ donation. Employer must complete and submit form DR 0375 with their return. ● <b>41</b>   | 00                               |                             | 00 |
| <b>42.</b> Total of column A lines 18 through 41 (exclude line 36 certificate number) ● <b>42</b>   | 00                               |                             |    |
| <b>43.</b> Nonrefundable Credits Used, total of column B plus any amount from line 17, exclude line 36 certificate number. Also enter this amount on the DR 0104 line 12. Credit used cannot exceed credit available. ● <b>43</b> |                                  |                             | 00 |