



DO NOT SEND

DR 0104X (10/25/21)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov

2021 Amended Individual Income Return Instructions

You MUST use the amended return form that corresponds to the tax year you are amending or your amended return cannot be processed.

Use the DR 0104X, 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 Book 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 at [Colorado.gov/RevenueOnline](https://www.colorado.gov/RevenueOnline) to use our free and secure Revenue Online service. 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

Refer to the 104 Book to see which attachments are required for your tax situation. **You must submit all required documentation with this return - even if you submitted it with your original return.** This includes all supporting forms and schedules as well as copies of certificates. 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 include the corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service, include a copy of the federal revenue agent's report with supporting schedules. Submit a copy of the federal record of account to support any changes to federal taxable income.

Amount Owed

Compute the amount owed to the state on lines 38 through 44 of the amended return. Any decrease in the amount of the overpayment (line 38) or increase in the amount owed (line 39) 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 44 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 35 through 47 of the amended return. Any increase in the amount of the overpayment (line 35) or decrease in the amount owed (line 40) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 48) for the following tax period, or can be requested

as a refund (line 49). 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, you must submit a copy of the 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 the Individual Income Tax Guide available at [Tax.Colorado.gov](https://www.colorado.gov)

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) or ITIN.



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

Interest rates on additional amounts due are as follows:
January 1 through December 31, 2021.
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 [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline), or if you cannot, make checks payable to: Colorado Department of Revenue.

MAILING ADDRESS FOR FORM DR 0104X

WITH
PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-000**6**

WITHOUT
PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-000**5**

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



210104X 19999

(0015)

2021 Amended Colorado Individual Income Tax Return

Reason for amended return (mark one)
Investment credit carryback
Federal net operating loss carryback
Federal net capital loss carryback
Protective claim, include explanation
Your Last Name, Your First Name, Middle Initial
Date of Birth, SSN or ITIN, Deceased
Enter the following information from your current driver license or state identification card.
If Joint, Spouse's Last Name, Spouse's First Name, Middle Initial
Spouse's Date of Birth, Spouse's SSN or ITIN, Deceased
Enter the following information from your spouse's current driver license or state identification card.
Mailing Address, Phone Number
City, State, ZIP Code, Foreign Country (if applicable)
Include W-2s and 1099s with CO withholding. Use only for line 18
As Amended
1. Enter Federal Taxable Income from 1040, 1040 SR, or 1040 SP line 15 or 1040X line 5
Additions to Federal Taxable Income
2. State Addback, enter the state income tax deduction from your federal Form 1040, 1040 SR, or 1040 SP schedule A, line 5a (see instructions)
3. Qualified Business Income Deduction Addback (see instructions)



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Name	SSN or ITIN
4. Other Additions, explain (see instructions)	00
Explain:	
5. Subtotal, sum of lines 1 through 4	00
Colorado Subtractions	
6. Subtractions from the DR 0104AD Schedule, line 20, you must submit the DR 0104AD schedule with your return.	00
7. Colorado Taxable Income, Subtract line 6 from line 5	00
Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule	
8. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable.	00
9. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return.	00
10. Recapture of prior year credits	00
11. Subtotal, sum of lines 8 through 10	00
12. Nonrefundable Credits from the DR 0104CR line 43, the sum of lines 12, 13, and 14 cannot exceed line 11, you must submit the DR 0104CR with your return.	00
13. Total Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 84, the sum of lines 12, 13, and 14 cannot exceed line 11, you must submit the DR 1366 with your return.	00
14. Strategic capital tax credit from DR 1330, the sum of lines 12, 13, and 14 cannot exceed line 11, you must submit the DR 1330 with your return.	00
15. Net Income Tax, sum of lines 12, 13, and 14. Subtract that sum from line 11	00
16. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return.	00
17. Net Colorado Tax, sum of lines 15 and 16	00
18. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return.	00
19. Prior-year Estimated Tax Carryforward	00
20. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year.	00
21. Extension Payment remitted with DR 0158-I.	00
22. Other payments: <input type="checkbox"/> • DR 0104BEP <input type="checkbox"/> • DR 0108 <input type="checkbox"/> • DR 1079	00
23. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	00
24. Innovative Motor Vehicle Credit from the DR 0617, you must submit each DR 0617 with your return.	00



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Name	SSN or ITIN
25. Refundable Credits from the DR 0104CR line 9, you must submit the DR 0104CR with your return. ● 25	00
26. Subtotal, sum of lines 18 through 25 26	00
Modified AGI for TABOR	
Lines 28 through 30 are only used to calculate your TABOR Credit, they do not affect your Colorado tax liability.	
27. Federal Adjusted Gross Income from your federal income tax form: 1040 line 11, 1040 SR line 11 or 1040 SP line 11 ● 27	00
28. Nontaxable Social Security Income ● 28	00
29. Nontaxable Lump-sum Distribution from pension and profit sharing plans ● 29	00
30. Nontaxable interest income from state and local bonds ● 30	00
31. Sum of lines 27 through 30: Modified AGI for TABOR 31	00
Modified AGI Tiers for State Sales Tax Refund	
If line 31 is:	
\$44,000 or less	\$44,001 – \$88,000
\$88,001 – \$139,000	\$139,001 – \$193,000
\$193,001 – \$246,000	\$246,001 – or more
Single Filers Enter	\$37
	\$49
	\$56
	\$68
	\$74
	\$117
Joint Filers Enter	\$74
	\$98
	\$112
	\$136
	\$148
	\$234
32. State Sales Tax Refund: For full-year Colorado residents, born before 2003, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Use the amount on line 31 and reference the table above. See instructions if you are filing an extension. ● 32	00
33. Sum of lines 26 and 32 33	00
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 34 through 49 blank. If you want to compute the refund or balance due yourself, continue with line 34.	
34. Overpayment, if line 33 is greater than line 17 then subtract line 17 from line 33 ● 34	00
35. Enter the overpayment from your original return or as previously adjusted ● 35	00
36. If line 17 is greater than line 33, then subtract line 33 from line 17 and enter the amount owed ● 36	00
37. Enter the amount owed from your original return or as previously adjusted ● 37	00
Compute the Amount Owed	
38. Subtract line 34 from line 35, if the result is negative then enter zero 38	00
39. Subtract line 37 from line 36, if the result is negative then enter zero 39	00
40. Additional tax due, sum of lines 38 and 39 ● 40	00
41. Interest due on additional tax ● 41	00
42. Penalty due ● 42	00



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Name SSN or ITIN
43. Estimated tax penalty due, you must submit the DR 0204 with your return. • 43 00
44. Payment due with this return, sum of lines 40 through 43 Paid by EFT [] • 44

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.

File and pay online at Colorado.gov/RevenueOnline

We strongly recommend that you file using Revenue Online. If you cannot efile, see mailing instructions.

Compute the Refund

45. Subtract line 35 from line 34, if the result is negative then enter zero. • 45 00
46. Subtract line 36 from line 37, if the result is negative then enter zero. • 46 00
47. Overpayment, sum of lines 45 and 46 47 00
48. Amount you want credited to 2022 estimated tax. • 48 00
49. Refund claimed with this return, subtract line 48 from line 47. • 49 00

Direct Deposit

Routing Number [] Type: [] Checking [] Savings [] CollegenInvest 529
Account Number []

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

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 Signature. If joint return, BOTH must sign. Date (MM/DD/YY)
Paid Preparer's Name Paid Preparer's Phone
Paid Preparer's 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

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