



250104 11064



DR 0104 (10/03/25)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
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(0013)

2025 Colorado Individual Income Tax Return

Residency Status

- Full-Year
- Part-Year or Nonresident (or combination of full-year, part-year, or nonresident). You must submit form DR 0104PN with your return.
- Abroad on due date

Taxpayer Information

● Your Last Name
 ● Your First Name
 ● Your Middle Initial

● Date of Birth (MM/DD/YYYY)
 ● SSN or ITIN
 Deceased:
 ● Yes - If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.

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 (MM/DD/YYYY)

Spouse's Information

● If Joint, Spouse's Last Name
 ● Spouse's First Name
 ● Spouse's Middle Initial

● Date of Birth (MM/DD/YYYY)
 ● SSN or ITIN
 Deceased:
 ● Yes - If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.

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 (MM/DD/YYYY)

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Contact Information

● Mailing Address

● Phone Number

● City

● State

● ZIP Code

● Foreign Country (if applicable)

Dependents

If you have more than 5 dependents, you must file electronically.

Dependent 1: Child Tax Credit: ● Yes Deceased: ● Yes

● Last Name

● First Name

● SSN or ITIN

● Year of Birth

Dependent 2: Child Tax Credit: ● Yes Deceased: ● Yes

● Last Name

● First Name

● SSN or ITIN

● Year of Birth

Dependent 3: Child Tax Credit: ● Yes Deceased: ● Yes

● Last Name

● First Name

● SSN or ITIN

● Year of Birth

Dependent 4: Child Tax Credit: ● Yes Deceased: ● Yes

● Last Name

● First Name

● SSN or ITIN

● Year of Birth

Dependent 5: Child Tax Credit: ● Yes Deceased: ● Yes

● Last Name

● First Name

● SSN or ITIN

● Year of Birth

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To see if you or members of your household qualify for free or reduced-cost health coverage, check this box if:

- You are a Colorado resident and at least one person in your household does not have health coverage **and**
- You give permission for the Colorado Department of Revenue to share the information on Form DR 0104EE with Connect for Health Colorado (the Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing.

Round To The Nearest Dollar

1. Federal Taxable Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 15 ● 1

Additions to Federal Taxable Income

2. State Income Tax Addback (see instructions) ● 2

3. Qualified Business Income Deduction Addback (see instructions) ● 3

4. Standard or Itemized Federal Deduction Addback (see instructions) ● 4

5. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code ● 5

6. Nonqualified CollegeInvest Tuition Savings Account distributions (see instructions) ● 6

7. Nonqualified Colorado ABLE Account distributions (see instructions) ● 7

8. Reserved for future use ● 8

9. Other Additions, explain (see instructions) ● 9

Explain:

10. Subtotal, sum of lines 1 through 7 and line 9 10

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Colorado Subtractions

- 11. Subtractions from the DR 0104AD Schedule, line 22, you must submit the DR 0104AD schedule with your return ● 11
- 12. Colorado Taxable Income, subtract line 11 from line 10 ● 12

Tax, Prepayments and Credits; see 104 Book for full-year tax table and part-year DR 0104PN Schedule

- 13. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable . . ● 13
- 14. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return. ● 14
- 15. Recapture of prior year credits ● 15
- 16. Subtotal, sum of lines 13 through 15. 16
- 17. Nonrefundable Credits from the DR 0104CR line 65, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 0104CR with your return ● 17
- 18. Nonrefundable Enterprise Zone credits used - as calculated, or from the DR 1366 line 26, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 1366 with your return. ● 18
- 19. Nonrefundable CHIPS Zone Credit from DR 1370, line 22, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit DR 1370 with your return. ● 19
- 20. Strategic Capital Tax Credit from DR 1330, the sum of lines 17, 18, 19, and 20 cannot exceed line 16, you must submit the DR 1330 with your return. ● 20
- 21. Net Income Tax, subtract the sum of lines 17, 18, 19, and 20 from line 16. 21
- 22. Repayment of credit from form DR 0619, lines 4 and 11, you must submit the DR 0619 with your return ● 22
- 23. Net Tax and Required Repayment, sum of lines 21 and 22 23

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Tax, Prepayments and Credits (continued):

- 24. Colorado Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return ● 24
- 25. Prior-year Estimated Tax Carryforward ● 25
- 26. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year ● 26
- 27. Extension Payment remitted with the DR 0158 ● 27
- 28. Other Prepayments ● DR 0104BEP ● DR 1079 ● 28
- 29. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return ● 29
- 30. Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return ● 30
- 31. Refundable Credits from the DR 0104CR line 26, you must submit the DR 0104CR with your return ● 31
- 32. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return ● 32
- 33. Subtotal, sum of lines 24 through 32 33

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Modified Adjusted Gross Income (AGI) for TABOR Sales Tax Refund

Lines 34 through 37 are only used to calculate your TABOR amount and do not affect your Colorado tax liability.

- 34. Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, or 1040 SP line 11a. ● 34
- 35. Nontaxable Social Security Income ● 35
- 36. Nontaxable interest income from state and local bonds. ● 36
- 37. Sum of lines 34 through 36: Modified AGI for TABOR amount ● 37

Modified AGI Tiers for TABOR State Sales Tax Refund

If line 37 is:	\$52,000 or less	\$52,001 - \$105,000	\$105,001 - \$168,000	\$168,001 - \$233,000	\$233,001 - \$299,000	\$299,001 - or more
Single Filers Enter	\$19	\$25	\$29	\$35	\$37	\$59
Joint Filers Enter	\$38	\$50	\$58	\$70	\$74	\$118

- 38. TABOR State Sales Tax Refund: For full-year Colorado residents, born before 2007, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Your return must be postmarked or transmitted by the extension due date. Use the amount on line 37 and reference the table above. ● 38
- 39. Sum of lines 33 and 38. ● 39
- 40. Overpayment, if line 39 is greater than line 23 then subtract line 23 from line 39. ● 40
- 41. Estimated Tax Credit Carryforward to the next tax year, if any. ● 41
- 42. Refund, subtract line 41 from line 40. If you would like to donate all or a portion of your refund to a qualified Colorado charity, complete and submit form DR 0104CH with your return. ● 42

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- 43. Net Tax Due, subtract line 39 from line 23 **43**
- 44. Delinquent Payment Penalty (see instructions). **44**
- 45. Delinquent Payment Interest (see instructions). **45**
- 46. Estimated Tax Penalty, you must submit the DR 0204 with
your return (see instructions). **46**
- 47. Amount You Owe, sum of lines 43 through 46 **47**

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.

Direct Deposit

Routing Number

Account Number

Type: Checking Savings CollegeInvest 529

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

Third Party Designee

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

• No • Yes. Complete the following:

• Designee's Name

• Phone Number

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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 (MM/DD/YY)

Spouse's 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 Code

File and Pay

You may file and pay at: [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) or

If you are mailing this return **with** a check or payment, please send all eight required pages to:

Colorado Department of Revenue
Denver, CO 80261-0006

If you are mailing this return **without** a check or payment, please send all eight required pages to:

Colorado Department of Revenue
Denver, CO 80261-0005

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

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