

# 2009 Colorado Income Tax Guide

Full-year, Part-year and Nonresident Individuals



File Electronically...

**NetFile** on your computer,

**IRS e file** with a tax preparer or tax software  
and pay electronically,

**Direct  
Deposit** to get your refund electronically,

or,



on your computer.

**It's Fast, Easy, and Accurate.**

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# STATE OF COLORADO



## Message from the Governor

As Governor, I am committed to efficient and effective service to the people of Colorado. I am pleased to inform you that the Colorado Department of Revenue makes tax filing and other transactions as convenient as possible.

Last year, more than half of your fellow citizens filed their individual income tax returns electronically. There are many rewards for using NetFile and other e-file services. They're fast, they're secure and they're easy. They also save taxpayer money by reducing the Department's costs of processing tax returns.

For taxpayers getting a refund, the combination of electronic filing and direct deposit allows a refund within 10 business days. For those who owe taxes, the online payment service accepts credit card and e-check payments. More than one million individual tax filers benefit from our convenient e-services. If you haven't tried them, I urge you to do so.

Sincerely,

Bill Ritter, Jr.  
Governor



File your Colorado income tax electronically through one of two methods. E-filing eliminates many errors that lengthen processing time and that makes refund processing go faster. Direct Deposit is available.

Colorado  
**NetFile** NetFile allows full-year, part-year and nonresident individual taxpayers to file over the Internet on the department's secure Web site. It's free and available 24 hours a day at [www.netfile.state.co.us](http://www.netfile.state.co.us)

**IRS e-file** IRS e-file allows all individual income taxpayers to file BOTH federal and state income tax electronically either through a tax professional or by purchasing tax software. This option may be free or low-cost. See the IRS e-file Web site at [www.irs.gov](http://www.irs.gov) for more information.

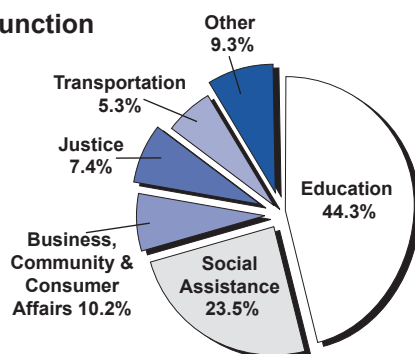
### E-File Tips

- **Pay Online.** Make payments the paperless way with Online Tax Payment, [www.Colorado.gov/paytax](http://www.Colorado.gov/paytax)
- **Use proper procedures for mailed-in payments.** If you choose to mail in a check after you e-file, be sure to mail the payment in with the DR 0900 (bottom of page 10). Be sure the social security number and tax year are clearly written or typed on the check to ensure credit for payment. Make sure your check is written out for the same amount you wrote on the DR 0900.
- **Use an amended return for corrections.** If changes or corrections are necessary to a return that has already been filed, use the amended return 104X **for that specific year.** Each return has different lines from year to year. Using the correct year form is important to ensure smooth processing.

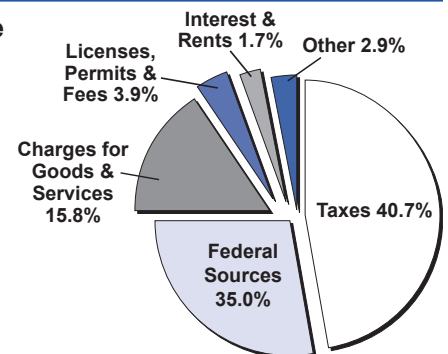
Visit [www.coloradoefile.state.co.us](http://www.coloradoefile.state.co.us) for more information.

## Disclosure of Colorado Expenditures and Revenues

Expenditures By Function



Revenues By Source



# Disclosure of Average Taxes Paid

Fiscal Year 2007

	Adjusted Family Money Income										
	Less than \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$30,000	\$30,000 to \$40,000	\$40,000 to \$50,000	\$50,000 to \$70,000	\$70,000 to \$80,000	\$80,000 to \$100,000	\$100,000 and over	Average
<b>State Taxes:</b>											
Individual Income	\$29	\$99	\$214	\$433	\$733	\$1,016	\$1,486	\$1,998	\$2,365	\$7,189	\$2,027
Sales	150	224	244	317	409	440	585	653	761	1,412	600
Gasoline and Special Fuels	49	81	104	128	152	170	204	229	246	334	186
Licenses and Registrations	14	27	39	44	47	58	73	88	90	138	69
Alcoholic Beverages	3	5	4	5	8	8	10	11	12	29	11
Cigarettes and Tobacco	78	95	115	125	145	137	142	137	135	117	125
<b>Total State Taxes</b>	<b>\$323</b>	<b>\$531</b>	<b>\$720</b>	<b>\$1,051</b>	<b>\$1,494</b>	<b>\$1,829</b>	<b>\$2,500</b>	<b>\$3,117</b>	<b>\$3,609</b>	<b>\$9,218</b>	<b>\$3,019</b>
<b>Local Taxes:</b>											
Residential Property	\$310	\$399	\$683	\$759	\$912	\$1,014	\$1,404	\$1,530	\$1,704	\$2,778	\$1,303
Sales and Use	226	338	367	477	617	663	883	985	1,148	2,129	905
Specific Ownership	44	81	96	126	149	179	203	227	231	345	186
Occupation	3	5	8	12	17	22	30	38	43	64	28
<b>Total Local Taxes</b>	<b>\$584</b>	<b>\$823</b>	<b>\$1,154</b>	<b>\$1,375</b>	<b>\$1,694</b>	<b>\$1,878</b>	<b>\$2,520</b>	<b>\$2,779</b>	<b>\$3,126</b>	<b>\$5,316</b>	<b>\$2,422</b>
<b>Federal Taxes:</b>											
Individual Income	\$317	\$520	\$798	\$1,356	\$2,213	\$3,168	\$4,855	\$6,572	\$7,975	\$38,205	\$9,216
Medicare **	168	295	432	663	943	1,208	1,625	2,051	2,308	4,272	1,646
Social Security **	590	1,039	1,520	2,332	3,317	4,251	5,715	7,217	8,115	12,118	5,280
<b>Total Federal Taxes</b>	<b>\$1,074</b>	<b>\$1,855</b>	<b>\$2,749</b>	<b>\$4,351</b>	<b>\$6,474</b>	<b>\$8,628</b>	<b>\$12,194</b>	<b>\$15,841</b>	<b>\$18,399</b>	<b>\$54,595</b>	<b>\$16,142</b>
<b>Total Taxes Paid</b>											
Households & Employers **	\$1,980	\$3,210	\$4,624	\$6,777	\$9,662	\$12,334	\$17,214	\$21,737	\$25,133	\$69,129	\$21,583
Less Taxes Paid by Employer	379	667	976	1,498	2,130	2,730	3,670	4,634	5,212	8,195	3,463
<b>Households Only</b>	<b>\$1,602</b>	<b>\$2,542</b>	<b>\$3,648</b>	<b>\$5,280</b>	<b>\$7,532</b>	<b>\$9,605</b>	<b>\$13,544</b>	<b>\$17,102</b>	<b>\$19,922</b>	<b>\$60,934</b>	<b>\$18,120</b>

\*\* Employers and households both pay taxes to Medicare and Social Security on employees' behalf.

## A Message from Roxy Huber Executive Director, Department of Revenue

The Colorado Department of Revenue actively participates in the Colorado Organ & Tissue Donor Registry through all of our driver's license offices. If you have a "♥" on your Colorado driver's license, you have made a decision to help save lives by being an organ donor. The "♥" confirms your enrollment in the Colorado Organ & Tissue Donor Registry.

If you don't have a "♥" on your driver's license, we hope you will consider joining the Donor Registry by completing the form below and mailing it to the address on the form. You can learn more about the program and complete your registration online at [www.ColoradoDonorRegistry.org](http://www.ColoradoDonorRegistry.org)



### Colorado Organ & Tissue Donor Registry Form

Before filling out this form, check your Colorado driver's license or ID card. If there is a "♥" on the front, you are already enrolled in the Colorado Organ & Tissue Donor Registry and there is no need to submit this form unless your information has changed.		
<input type="checkbox"/> Yes, I want to be an organ and tissue donor and join the Colorado Organ & Tissue Donor Registry.		
First Name (please print)	Middle	Last
Mailing Address	City	ZIP
Phone	Date of Birth (required)	Driver's license or state ID number
Joining the Donor Registry means you have elected to save lives by making all of your eligible organs and tissues available after your death. If there are specific organs and tissues you do not wish to donate, write them here:		
List single restrictions (no narrative):		
Colorado law prohibits registry information from being sold or shared with any company or government agency. Organs are distributed according to national regulations.		
Signature		Date
Parent/Guardian Signature (if enrollee is under 18 years of age)		Date

**Tear off and Mail to:** Colorado Donor Registry, c/o Donor Alliance, 720 South Colorado Blvd., Suite 800-N, Denver, CO 80246

## Tips For Using This Guide

This guide is designed to provide basic information for filing your Colorado income tax. Space restrictions do not allow us to include all forms and information available to taxpayers. For this reason we provide symbols throughout this guide to assist you in completing this form and direct you to additional information. These symbols will help you spot important reminders and key information.

### New

New tax laws are highlighted in the book for your convenience.



Tax issues that have caused taxpayers problems in past years are highlighted with this symbol. Errors cause refund delays.

The biggest cause of errors is: **not reviewing instructions and FYI publications carefully.**



Tax tips are provided for your convenience to point out issues you may want to take advantage of while preparing your return.



The Department of Revenue issues FYI publications on numerous subjects. FYI symbols in this book tell you an income tax FYI is available on that subject. FYIs are available on our Web site [www.TaxColorado.com](http://www.TaxColorado.com)



Additional forms are required and may be downloaded from our Web site [www.TaxColorado.com](http://www.TaxColorado.com)



Leave paper behind. *e-file!*  
See [www.coloradoefile.state.co.us](http://www.coloradoefile.state.co.us) for options.

## Filing Information

### Who must file a return

You must file a 2009 Colorado income tax return if during 2009 you were:

- A full-year resident of Colorado, or
- A part-year resident of Colorado with taxable income during that part of the year you were a resident, or
- A nonresident of Colorado with Colorado source income;

### AND

- You are required to file a 2009 federal income tax return, or
- You have a 2009 Colorado income tax liability.



*Even if no tax is due, you may wish to file a return to get a refund of wage withholding.*

### Part-year residents and nonresidents

Part-year and nonresidents of Colorado should refer to Form 104PN on page 17 of this booklet. See **FYI 6**.

### Active members of the armed forces

If you were a Colorado resident when you joined the armed forces, you remain a Colorado resident unless you change it with the military. This means that you must file as a Colorado resident even if you are stationed outside the state. If you were stationed outside of the United States for at least 305 days during 2009 you may file as a nonresident if you wish. See **FYI 21**.

If you are in Colorado on military orders but are not a Colorado resident, Colorado does not tax your military pay. However, you must file a Colorado return for any other earned income from Colorado sources.

### Filing on behalf of a deceased taxpayer

If you are a surviving spouse or legal representative of someone who died during 2009, you may file a return on the deceased's behalf. Write "deceased" in large letters across the top of the return, check the box after the deceased person's name and write the date of death next to the deceased person's name. Additionally, you must sign the return and write "filing as surviving spouse" or "filing as legal representative" by your signature. Any person other than the surviving spouse who files a return and requests a refund on behalf of a deceased person must file Form 102 and a copy of the death certificate with the return.

### Filing status

Your Colorado filing status will always be the same as your federal filing status. For example, if you file a joint federal return, you must file a joint Colorado return even if one spouse is not a Colorado resident.

### Spouse's intercepted refund

If you file a joint return and one spouse owes money to a state agency that is going to intercept your refund, the injured spouse (the person not in debt) may claim his/her portion of the refund. The portion is determined by dividing the injured spouse's gross income by the joint gross income and multiplying the resulting percentage by the income tax refund. A written claim, along with a copy of your federal return or federal form 8379 and copies of all W-2s, must be filed to receive the refund. **Do not send this claim with your return.** Mail it in a separate envelope to the attention of the "Injured Spouse Desk," 1375 Sherman St., Denver, CO 80261.

### When to file

Your Colorado income tax filing and tax payment are due by April 15, 2010. You may file your return electronically anytime up to midnight April 15th. If you choose to complete a paper return, mail your return and, if applicable, your tax payment to:

Colorado Department of Revenue  
Denver, CO 80261-0005

The envelope must be postmarked by April 15, 2010. If you cannot complete your return by the April 15 deadline, you may be able to file under extension. See page 11 of this booklet for details.



## Taxpayer Assistance Services

### My Income Tax Account

Check on your refund status; look up your Colorado 1099-G; check on estimated payments; look up your billing notice; or set up an “agreement to pay.” You must have your social security number and either the amount of your refund, the amount of an estimated payment, or the billing notice number. Information is available on the Web at [www.TaxColorado.com](http://www.TaxColorado.com) or by phone at (303) 238-FAST (3278).

### Tax Information Index

For an alphabetical index that provides Web links to FYI tax publications, common questions and answers, forms, regulations, and the Colorado Revised Statutes for a variety of common tax topics, please visit [www.TaxColorado.com](http://www.TaxColorado.com)

### Online Customer Support

Search for commonly asked questions and answers. “Send Us an E-mail” if the answers don’t respond to your particular question.

## Line by Line Instructions

The following instructions apply whether you file electronically or on paper. Electronic filers should use the forms in this guide as worksheets prior to entering the information in NetFile, or other tax software.



### HOW DOES FORM 104 WORK?

You must complete your federal income tax filing/return before you can start your Colorado return because line 1 of the Colorado form is your federal taxable income, which has your deductions and exemptions already subtracted out. You then may have to add or subtract certain types of income on lines 2 through 12. This gives you the Colorado taxable income you take to the tax table to determine the Colorado tax you owe. You will then subtract any credits you have on lines 19, 21, 22, and 23. These credits include items from Form 104CR, and any tax you have prepaid through withholding from your wages or estimated tax payments. If these credits are more than the tax due, you get a refund. If these credits are less than the tax due, you must pay the difference.



### RESIDENCY STATUS

Check the proper box at the top of Form 104 to indicate whether you are filing as a full-year resident, a part-year resident or as a nonresident. If one spouse is a full-year resident and the other is a part-year resident or a nonresident, check only the part-year resident/nonresident box.

### NAME AND ADDRESS

Print your name, address, and social security number in the spaces provided. If you are filing a joint federal return, you must file a joint Colorado return and include your spouse’s name and social security number. For Privacy Act Notice, see **FYI General 2**.

### Tax Information Call Center

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

### Walk-In Assistance

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

**Denver:** 1375 Sherman St.

**Colorado Springs:** 4420 Austin Bluffs Parkway

**Fort Collins:** 1121 W. Prospect Road, Building D

**Grand Junction:** 222 S. 6th St., Room 208

**Pueblo:** 827 W. 4th St., Suite A

### Additional Information

# TaxColorado.Com

Tax Forms, Information and E-Services

**DO NOT** enter a name or social security number on the “spouse” line if you are not filing a joint return.

If you are entering an address for a foreign country, place any postal code at the end of the address line and enter Xs in the ZIP code box.

## INCOME

### LINE FEDERAL TAXABLE INCOME

**1** Enter your federal taxable income from:

- federal Form 1040, line 43
- federal Form 1040A, line 27 or,
- Federal Form 1040 EZ, line 6.

If your federal deductions exceed your federal adjusted gross income, enter the excess as a negative amount (in brackets) on line 1. The amount you enter on line 1 will be compared to the amount you report on your federal income tax return.

Your federal taxable income is your total income minus your federal exemptions and deductions. Do not put your total income or wages on this line because it will result in your tax being computed too high. Do not deduct your personal exemptions, standard deduction, or itemized deductions on your Colorado income tax return because they have already been allowed on line 1.

## ADDITIONS TO INCOME

### LINE STATE INCOME TAX DEDUCTION ADDBACK

**2** If you filed federal form 1040A or 1040EZ for 2009, enter \$0 on line 2.



If you **did not** itemize deductions on your 2009 federal income tax return, enter \$0 on line 2.

If you **did** itemize deductions on your 2009 federal income tax return but deducted general sales taxes on line

5, schedule A, Form 1040, enter \$0 on line 2.

If you **did** itemize deductions on your 2009 federal income tax return and deducted income taxes on line 5, Schedule A, Form 1040, you must add back on your Colorado return any state income tax included in your federal itemized deductions. If your federal itemized deductions exceed the standard deduction you could have claimed by an amount that is less than the state tax deduction, you add back only the difference between the itemized and standard deduction amounts.

Complete the following schedule to determine your state income tax deduction addback:	
(a) State income tax deduction from line 5, Schedule A, federal Form 1040	\$
(b) Total itemized deductions from line 29, Schedule A, federal Form 1040	\$
(c) The amount of federal standard deduction you could have claimed (See line 40, federal Form 1040 for allowable federal standard deductions).	\$
(d) Line (b) minus line (c), but not less than \$0	\$

Enter the smaller of line (a) or line (d) on Form 104, line 2. For most Colorado taxpayers who itemize deductions, the state income tax deduction addback will be the amount from line 5, Schedule A, Form 1040. See **FYI 4**.

Individuals with high incomes who are not allowed to claim all of their federal itemized deductions can refer to publication **FYI 3**. Married persons filing separate returns should refer to **FYI 4** to determine the amounts to enter in the worksheet.

### LINE OTHER ADDITIONS TO FEDERAL

#### 3 TAXABLE INCOME

Enter on line 3:

- The amount of interest you earned during 2009 from bonds issued by any state or any state political subdivision other than bonds issued on or after May 1, 1980 by the State of Colorado or any of its political subdivisions. The amount you report on line 3 should be the gross amount of state and local bond interest minus amortization of bond premium and expenses required to be allocated to such interest income under provisions of the Internal Revenue Code. See **FYI 52**.
- The amount of lump-sum distribution from a pension or profit sharing plan you reported on federal Form 4972. Because this income is not included in federal taxable income on line 1, these distributions must be added on line 3. The distribution should be reduced by any estate tax allocated to the distribution on Form 4972.

Distributions included on this line are subject to 10-year averaging on the federal return. If the lump-sum distribution is not subject to 10-year averaging and is included in federal taxable income on line 1, then it should not be reported again on line 3. Amounts entered on this line may be eligible for the pension exclusion on lines 7 or 8.

- The smaller of the amount from line 14, federal Form 8814 or \$950 if you are electing to report your child's income for federal tax purposes.
- Any federal charitable contribution deduction on which you also claimed a Colorado gross conservation easement credit. See **FYI 39**.
- Any fiduciary adjustment or partnership modification that increases your federal taxable income.

## SUBTRACTIONS FROM INCOME

### LINE STATE INCOME TAX REFUND

#### 5 SUBTRACTION

Enter any state income tax refund you reported as income on line 10 of your federal Form 1040. Enter \$0 if you filed federal Form 1040EZ or 1040A.

### LINE UNITED STATES GOVERNMENT

#### 6 INTEREST

Enter any interest you earned during 2009 from U.S. government bonds, treasury bills and other obligations of the United States or its territories, possessions and agencies that was included in federal taxable income. Do not enter interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends received from mutual funds may not be 100% exempt. See **FYI 20**.

### LINE PENSION AND ANNUITY SUBTRACTION

#### 7 If you received pension or annuity income and

- the income is included in your federal taxable income,
  - *or*
  - a lump-sum distribution is reported on line 3, above,
- Then*
- if, as of December 31, 2009, you were **65 or older**, enter the *smaller* of the income or \$24,000;
  - if, as of December 31, 2009, you were **at least 55 but not yet 65**, enter the *smaller* of the income or \$20,000;
  - if, as of December 31, 2009, you were **under 55**, you do not qualify for the pension subtraction *unless* you are receiving the income as a secondary beneficiary

(e.g., a widow, dependent child, etc.) due to the death of the person who earned the pension, in which case you enter the *smaller* of the income or \$20,000.

For information and exceptions, see **FYI 18 and 25**.

To qualify for the subtraction, a payment must be:

- pension or annuity income that is not considered a premature distribution, and
- reported on the federal return as taxable IRA distributions, pensions and annuities, or social security benefits (lines 15b, 16b, or 20b of federal Form 1040; lines 11b, 12b, or 14b of federal Form 1040A), or reported as a lump sum distribution on line 3 of Colorado Form 104.

**Example:** Joseph (age 66) and Catherine (age 63) receive social security benefits in 2009 of \$20,000, \$6,000 of which was taxable on their joint federal return. Joseph received \$12,000 of the benefits while Catherine received \$8,000. Catherine also earned a private pension of \$22,000, \$18,000 of which was taxable on the federal return.

- Joseph’s pension subtraction is computed by taking his share of the total social security benefits paid times the taxable benefits (60% of \$6,000), which is \$3,600.
- Catherine’s pension subtraction is computed by taking her share of the social security benefits times the taxable benefits (40% of \$6,000) and adding her taxable private pension (\$18,000), which is \$20,400. Because Catherine is under age 65 her subtraction is limited to \$20,000.

**LINE 8 PENSION AND ANNUITY SUBTRACTION - SPOUSE**

If you are filing a joint return, enter the spouse’s pension or annuity subtraction, if any, on line 8. See line 7 instructions for a definition of excludible pension/annuity income. The spouse must also qualify by age to claim the pension/annuity subtraction. Each spouse’s subtraction is computed separately and no part of one spouse’s \$20,000 or \$24,000 subtraction may be claimed by the other. See **FYI 25**.

**LINE 9 COLORADO SOURCE CAPITAL GAIN**

**9** You can subtract capital gain income **IF:**

- *Federal taxable income*–the income is included in your federal taxable income;

**AND**

- *Colorado sources*–the income is earned from:
  - the sale of real or tangible personal property located in Colorado at the time of the transaction, or
  - the sale of stock or ownership interest in a “Colorado company;”

**AND**



• *Acquisition/Holding*–you acquired the asset after May 9, 1994 and owned it continuously for five years prior to the transaction date. See **FYI 15** for important qualifications. Form DR 1316 **must** be attached to your return.



Taxpayers should fill out completely any forms or documentation submitted for the capital gains subtraction. Refunds could be delayed/denied because the property description, for example, is too vague or missing, the payroll/property percent is not included for stock sales, and/or the acquisition date is omitted.

**LINE 10 TUITION PROGRAM CONTRIBUTION**

**10** Payments or contributions you made during 2009 to a qualified state tuition program administered by CollegeInvest can be deducted, but only to the extent they are included in federal taxable income. See **FYI 44**.

**LINE 11 QUALIFYING CHARITABLE CONTRIBUTION**

**11 CONTRIBUTION**



Taxpayers who claim the federal standard deduction instead of itemizing their deductions on the federal return may be able to subtract a portion of their charitable contributions made during the year. Enter only the amount in excess of \$500 that you could have deducted on federal Schedule A under the “Gifts to Charity” section had you itemized your federal deductions. See **FYI 48**.

Complete the following schedule to determine your qualifying charitable contribution subtraction:	
(a) Did you itemize your deductions on the federal Schedule A?	Yes <input type="checkbox"/> No <input type="checkbox"/>
(b) Did you deduct your charitable contributions on the federal return as a business or other deduction?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you answered yes on lines (a) or (b), enter \$0 on line 11, you do not qualify for this subtraction. If you answered no on lines (a) and (b), continue with line (c).	
(c) Enter the amount you could have deducted for charitable contributions on lines 16 and 17 of federal Schedule A.	\$
(d) Nondeductible contributions	\$ <b>500</b>
(e) Qualifying charitable contribution subtraction, line (c) minus line (d), but not less than \$0	\$
Enter the amount from line (e) on Form 104, line 11.	

Taxpayers must maintain proper records for all contributions. If you are required to substantiate this subtraction, you must provide the same records that are required by the federal IRS for charitable contributions.

**LINE 12 OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME**

Enter on line 12:

- If you received PERA or Denver School District

No. 1 retirement benefits(DPSRS) during 2009 and you contributed to the PERA retirement fund during 1984, 1985 or 1986 or to the Denver School District No. 1 retirement fund during 1986, you **may** be entitled to a subtraction for income previously taxed by Colorado but not by the federal I.R.S. See **FYI 16**.

- Enter any tier I or tier II railroad retirement benefits that are included in federal taxable income.
- Enter any fiduciary adjustment or partnership modification reducing federal taxable income, but only to the extent it cannot be reported on lines 5-11.
- Enter any income earned on an Indian reservation by a reservation tribal member while domiciled on the reservation.
- Enter your medical savings account contribution and interest, if any, and write “medical savings account” in the available space. Do not include any amounts that were deducted on your federal return. See **FYI 29**.
- Enter 50% of the cost incurred in performing wildfire mitigation. This subtraction may not exceed \$2,500. To determine qualifying costs see **FYI 65**.

Do not include on line 12:

- income from sources outside of Colorado,
- net operating losses,
- military income, or
- wage adjustments.

#### **LINE COLORADO TAXABLE INCOME**

- 14** Your Colorado taxable income is the amount by which line 4 exceeds line 13. Determine your tax from the tax table on pages 22 and 23 based on your Colorado taxable income. Full-year residents enter their tax on line 15, Form 104. Part-year residents and nonresidents go to Form 104PN, page 17, for apportionment instructions.

## **TAX**

#### **LINE TAX**

- 15** Colorado residents enter the tax from the tax table. Part-year residents and nonresidents enter the tax from line 36, Form 104PN and attach Form 104PN to your return. The Colorado tax rate is currently 4.63%.



**enters your tax. No need to look it up in a table.**

#### **LINE ALTERNATIVE MINIMUM TAX**

- 16** If you have a federal alternative minimum tax, you probably have a Colorado alternative minimum tax.



Enter your Colorado alternative minimum tax, if any, from line 8, Form 104AMT. Attach Form 104AMT to your return. See **FYI 14**.

#### **LINE RECAPTURE OF PRIOR YEAR CREDITS**

- 17** Enter any historic property preservation credit, health care professional credit, low income housing credit or other credit claimed in prior years that must be recaptured.

## **TAX CREDITS**

Form 104CR must be attached to your return if you entered an amount on line 19.

#### **LINE NON-REFUNDABLE CREDITS FROM FORM 104CR**

- 19** Enter the total, non-refundable credits from line 44, Form 104CR.

#### **LINE NET TAX**

- 20** Line 18 minus line 19.

## **PREPAYMENTS AND REFUNDABLE CREDITS**

#### **LINE COLORADO INCOME TAX WITHHELD**

- 21** Enter the total amount shown as Colorado tax withheld on your W-2 (wage withholding forms), W2-G or 1099 forms. Staple these forms to the front of your return.

**Attach W-2s, W2-Gs or 1099s only if they report Colorado income tax withheld. Do not claim tax withheld for the federal government, other states, or any city.**

Do not include amounts withheld from:

- Colorado real estate sales by nonresidents,
- nonresident beneficiaries, or
- Colorado partnership/S corporation income of nonresidents

as they should be included as estimated tax payments on line 22.

#### **LINE ESTIMATED TAX PAYMENTS**

#### **22 AND CREDITS**

Enter on line 22:

- any estimated tax payment you made for 2009,
- that part of your 2008 overpayment, if any, that you applied to 2009,
- any amount you paid with your 2009 extension of time for filing voucher,
- amounts withheld on Colorado real estate sales on Form DR 1079,
- amounts paid in for nonresident beneficiaries on Form 104 BEP, and
- amounts paid in for nonresident partners or shareholders on Form DR 0108. See **FYI 51**.

#### **LINE CHILD CARE CREDIT**

- 23** Full year residents enter the child care credit from line 5 of Form 104CR. Part year residents, enter the child care credit from line 6 of Form 104 CR. You qualify for



this credit only if your federal adjusted gross income is \$60,000 or less and you must have qualified for and claimed the federal child care credit.

#### LINE FEDERAL ADJUSTED GROSS INCOME

**25** Enter your federal adjusted gross income from federal form 1040, line 37; or from federal form 1040A, line 21; or from federal form 1040EZ, line 4.

#### LINE OVERPAYMENT

**26** If line 24 is larger than line 20, subtract the amount on line 20 from the amount on line 24 and enter the difference on line 26. This is the amount Colorado owes you. If line 20 is larger than line 24, proceed to line 44.

#### REFUND OR AMOUNT OWED

##### LINE CREDIT TO 2010 ESTIMATED TAX

**27** Enter the portion of your overpayment, if any, you want to apply to your 2010 estimated tax.

##### LINES VOLUNTARY CONTRIBUTIONS

**28-41** Enter the amounts, if any, you wish to contribute to the Checkoff Colorado charitable funds. (See page 24 for more information.)

##### LINE REFUND

**43** The amount on line 43 is the amount that will be refunded. The Department can deposit your refund directly into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

**Direct  
Deposit**

##### Direct Deposit?

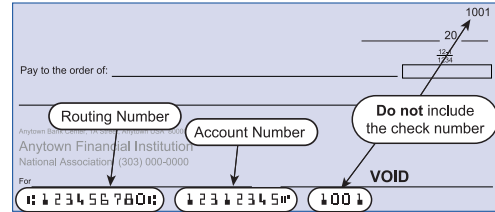
- Faster refund
- Safer refund—No check to get lost.
- Convenient—No trip to the bank.



**your return AND use Direct Deposit.  
Get your refund in two weeks.**

#### How do I use Direct Deposit?

Complete the routing number, type of account and account number boxes on line 43.



The **routing number** must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 123456780. Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line.

The **account number** can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 12312345. Do not include the check number.

You should contact your financial institution to make sure your direct deposit will be accepted and to obtain the correct routing and account numbers. This is especially important if you want your refund deposited to a savings account at a credit union. The Colorado Department of Revenue is not responsible for a lost refund if you enter the wrong account information. Any refund claim that, for any reason, cannot be deposited into the account specified will be issued and mailed in check form instead.

**LINES TAX TO PAY.**

**44–47** If line 20 is more than line 24, you have additional tax to pay. Subtract line 24 from line 20 and enter the difference on line 47. This is the amount of tax you owe. Write your social security number and “Form 104” on your check. Enclose, but do not attach, your payment with Form 104. **PLACE THE CHECK ON TOP OF THE STAPLED W-2S ON PAGE 1. DO NOT STAPLE THE CHECK.**

**New** If you prefer to pay by credit card or echeck, see the online tax payment information below.

**DO NOT SEND CASH**

If you owe tax and are making a payment, you cannot make a voluntary contribution on your return. If you owe tax and choose to donate on the return, the amount you donate will be refunded back to you and will not be applied to any of the voluntary contributions. Donations to the checkoff agencies can be made directly to the agency using information available at [www.checkoffcolorado.org](http://www.checkoffcolorado.org).

A **delinquent payment** penalty (line 44) is due if the balance due is not paid by April 15, 2010, unless a valid extension exists with a proper 90% prepayment. The penalty is 5% of the additional tax due for the first month of delinquency and 1/2% for each additional month up to a maximum of 12%.

**Interest** (line 45) is due on any balance of tax due from April 15, 2010 at the rate of 3% (6% if we bill you and you do not pay within 30 days).

If an **estimated tax penalty** is due (line 46), attach Form 204 to your return.

Enter the total amount owed, including penalty and interest due from lines 44, 45 and 46, on line 47.

Use Form DR 0900 below to submit your payment if you:

- file using NetFile,
- file using any other electronic method,
- or are, for some other reason, sending your payment separate from your return.
- Be sure to round your payment to the nearest dollar. You must enter 00 after the decimal point. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account.



Rather than mailing a check, you can now pay using an electronic check or credit card at [www.colorado.gov/paytax](http://www.colorado.gov/paytax)

This online service includes an administrative fee that allows Colorado.gov to deliver this and other important services. This fee is paid to a third party that provides these services for Colorado.gov at little or no cost to the taxpayers of Colorado.

For credit card transactions, the administrative processing fee is the amount due multiplied by 2.25%, plus an additional \$.75. However, if you choose to pay with cash in the form of an echeck, the administrative processing fee is discounted to \$1.00 per transaction.

**DO NOT** send another copy of your tax return with your payment because the DR 0900 contains all the information required to match your payment with your return.



▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

**(0011)**

DR 0900 (09/22/09)  
 COLORADO DEPARTMENT OF REVENUE  
 DENVER CO 80261-0008  
[www.TaxColorado.com](http://www.TaxColorado.com)

**2009 INDIVIDUAL INCOME TAX PAYMENT VOUCHER**

(calendar year—Due April 15, 2010)

**70**

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your social security number and “2009 Form 104” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Your Last Name	First Name and Initial	Social Security Number
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Social Security Number
Address		
City	State	ZIP

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.

**YOU MUST ROUND TO THE NEAREST DOLLAR**

**DO NOT WRITE IN SPACE BELOW**

**(08)** \$

# Automatic Extension for Individuals

## GENERAL INFORMATION

If you can't file your Colorado tax return by April 15, 2010, you may file your Colorado return on or before October 15, 2010 without filing a written request for extension. **However, to avoid late payment penalties, you must pay at least 90% of your tax liability by April 15 and the balance when you file by October 15.**

If you can't file by April 15 but still owe additional tax, use the payment voucher below to mail in your payment by April 15. Complete the tax payment worksheet to see if you owe additional taxes. Do not send in the voucher without a payment.

Enter the tax due on Form 158-I below and mail the voucher portion only with your payment to:

Colorado Department of Revenue  
Denver CO 80261-0008

**If you have no tax due, do not send us the payment voucher. You will automatically qualify for an extension.**

## PENALTIES AND INTEREST

An automatic six-month extension of time for filing the Colorado income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at

least 90% of the net tax liability is not paid by April 15, 2010, a late payment penalty plus interest will be added to your tax due. If 90% or more of the net tax liability is paid by April 15 and the balance of the tax is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Also, if after April 15, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another Form 158-I voucher.

## TAXPAYERS RESIDING OR TRAVELING ABROAD

If you are living or traveling outside the United States on April 15, the deadline for filing your return is June 15, 2010. If you need an additional four months to file your return, you will automatically have until October 15, 2010 to file. Interest is due on any payment received after April 15, 2010.

To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2010. When filing your return, attach a statement to the front indicating that you were "abroad on April 15, 2010."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS			
1 Income tax you expect to owe .....	1		
2 Tax payments and credits:			
a Colorado income tax withheld .....	2a		
b Colorado estimated income tax payments .....	2b		
c Other payments and credits .....	2c		
Total tax payments and credits – Add lines 2a through 2c.....	2		
3 Tax due– Subtract line 2 from line 1. Enter the result here and on the voucher below.....	3		



IF NO PAYMENT IS DUE, DO NOT FILE FORM DR 158I

▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

(0019)

Form 158I (09/22/09)  
COLORADO DEPARTMENT OF REVENUE  
DENVER CO 80261-0008  
[www.TaxColorado.com](http://www.TaxColorado.com)

## 2009 Extension Payment Voucher for Colorado Individual Income Tax (calendar year—Due April 15, 2010)

**70**

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number and "2009 Form 158-I" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment.

Your Last Name	First Name and Initial	<b>IMPORTANT: ENTER YOUR SOCIAL SECURITY NUMBER</b>
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Spouse's Social Security Number
Address		
City	State	ZIP

**IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.** 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.

**YOU MUST ROUND TO THE NEAREST DOLLAR**

DO NOT WRITE IN SPACE BELOW

(08) \$ .

## Common Questions

### What if I did not receive a W-2 from my employer?

- Contact your employer to obtain a copy.
- If your final pay stub includes the tax withheld for Colorado, you can use the amount to electronically file your return, or to complete a substitute W-2 (Form DR0084).
- If the first two options fail, contact the IRS or the Department of Revenue, which *may* have W-2 information available.

### How can I determine whether I should pay estimated tax?

If you expect your 2010 Colorado tax liability to exceed your 2010 Colorado credits by \$1,000 or more, you are required to pay estimated income tax with Form 104EP. See **FRM 51**.

### What if I cannot pay the tax I owe by April 15th?

If possible, pay part of the balance due at the time of filing to minimize the penalty and interest you will owe. You will receive a bill for the balance. If you wish to make additional payments prior to receiving your bill you may do so with form DR 0900 "Individual Income Tax Payment Voucher." Once you have received a bill you may request an agreement to pay online at [www.myincometax.state.co.us](http://www.myincometax.state.co.us) or through our automated system by calling 303-238-FAST (3278), and pressing 3. Make payments the paperless way by echeck or credit card at [www.Colorado.gov/paytax](http://www.Colorado.gov/paytax)

### How long should I keep my tax return?

Keep all paper documents you used to prepare your return until the statute of limitations runs out for that return. This is usually four years from the date the return is due or filed. If your return is audited, you must be able to provide a copy of your federal return and documentation for all items listed on your return.

### How do I correct my return after it has been filed?

To change or correct your return, do not file a corrected paper or electronic tax return. You must complete an amended return using Form 104X to report any changes or corrections. Use the 104X labelled with the year which you are correcting. If a change is made to your federal return by you or the IRS, you must report this to the Colorado Department of Revenue (on the 104X) within 30 days if it changes any line on your Colorado tax return, even if your tax liability does not change.

### I purchased items by mail order or over the Internet without a sales tax charge. Do I owe tax for that?

You probably owe "Consumer Use Tax." See **FRM General 10** and

Form DR 0252 for filing information.

## Common Filing Errors

*Avoidable taxpayer errors on income tax returns often delay tax refunds and cause incorrect bills.*

### File Your Colorado Income Tax Electronically

You can easily avoid certain errors and speed the processing of your refund claim by filing your Colorado income tax return electronically through NetFile, commercial tax software or through a paid tax professional who files electronically. Most E-filing software will check math calculations, will alert you to credits or subtractions you may have missed, and will help reduce the risk of refund delays and billing errors.

### Common filing errors prevented by E-filing:

- With paper returns, W-2 and 1099 statements must be attached to the return. If these statements are not attached or become separated from a paper return, you will receive a letter requesting the statements be mailed in, which delays your refund. Regardless of the filing method, you should be sure you have all W-2 and 1099 statements prior to filing so that the total amounts are correct. With electronic filing, there is no need to mail the statements.
- During the electronic filing process, entry of necessary information and schedules is required by the software to eliminate errors often seen on a paper return.
- Delays associated with missing signatures on paper returns are eliminated with e-file.

**NOTE:** Treat electronic and paper filing the same when it comes to tax credit documentation. Fill in as much information as possible online. After submitting an electronic return, send a paper copy of all schedules/certificates. DON'T send a duplicate return.

## Federal 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 [www.irs.gov](http://www.irs.gov) or by calling Colorado United Way at 211. Additional information regarding CHP+ can be found online at <http://www.cchp.org/> or by calling 1 (800) 359-1991.



# 2009 FORM 104

## (0013) COLORADO INDIVIDUAL INCOME TAX RETURN

**RESIDENCY STATUS** (CHECK ONE)

FULL-YEAR RESIDENT(S)

PART-YEAR RESIDENT(S) OR NONRESIDENT(S)  
(or resident, part-year, nonresident combinations)

For calendar year **2009** or fiscal year \_\_\_\_\_

LAST NAME		FIRST NAME AND INITIAL		DECEASED	SOCIAL SECURITY NUMBER		
Yourself				<input type="checkbox"/> YES			
Spouse, if joint				<input type="checkbox"/> YES			
Mailing Address					Your telephone number ( )		
City		State	ZIP Code	Email Address			

If you use a tax preparer and do not want this booklet mailed to you next year, please check here

Avoid math errors. **e-file!** **ROUND TO THE NEAREST DOLLAR**

<b>1 ENTER AMOUNT</b> from federal Form 1040, line 43; or from federal Form 1040 A, line 27; or from federal Form 1040 EZ, line 6 (Federal Taxable Income).....	<b>1</b>	.00
<b>ADDITIONS TO FEDERAL TAXABLE INCOME</b>		
<b>2</b> Enter the state income tax deduction, if any, from line 5 of Schedule A of your federal Form 1040,.....	<b>2</b>	.00
<b>3</b> Other additions, explain: _____	<b>3</b>	.00
<b>4</b> Total of lines 1 through 3 .....	<b>4</b>	.00
<b>SUBTRACTIONS FROM FEDERAL TAXABLE INCOME</b>		
<b>5</b> Enter the state income tax refund, if any, you reported on line 10 of your federal Form 1040 .....	<b>5</b>	.00
<b>6</b> United States government interest .....	<b>6</b>	.00
<b>7</b> Pension-annuity subtraction, taxpayer .....	<b>7</b>	.00
<b>8</b> Pension-annuity subtraction, spouse.....	<b>8</b>	.00
<b>9</b> Colorado source capital gain (5 year assets acquired on or after 5/9/94) .....	<b>9</b>	.00
<b>10</b> Tuition program contribution .....	<b>10</b>	.00
<b>11</b> Qualifying charitable contribution .....	<b>11</b>	.00
<b>12</b> Other subtractions, see instructions and check applicable box: <input type="checkbox"/> PERA contribution made in 1984–1986; <input type="checkbox"/> DPSRS contributions made in 1986; <input type="checkbox"/> tier I or II railroad benefits; <input type="checkbox"/> fiduciary or partnership modification; <input type="checkbox"/> qualified reservation income <input type="checkbox"/> wildfire mitigation measures. ....	<b>12</b>	.00
<b>13</b> Total of lines 5 through 12 .....	<b>13</b>	.00
<b>14 COLORADO TAXABLE INCOME</b> , line 4 minus line 13.....	<b>14</b>	.00

**GO TO THE TAX TABLE ON PAGES 22 AND 23 WITH YOUR TAXABLE INCOME FROM LINE 14 TO FIND YOUR TAX.**

**FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 15. PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN.**

<b>INCOME TAX, PREPAYMENTS AND CREDITS</b>		
<b>15 COLORADO TAX</b> from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN .....	<b>15</b>	.00
<b>16</b> Alternative minimum tax from Form 104AMT .....	<b>16</b>	.00
<b>17</b> Recapture of prior year credits .....	<b>17</b>	.00
<b>18</b> Total of lines 15 through 17 .....	<b>18</b>	.00
<b>19</b> Total non-refundable credits from line 44, form 104CR (may not exceed total tax on lines 15 and 16).....	<b>19</b>	.00
<b>20</b> Net Tax, line 18 minus line 19.....	<b>20</b>	.00
<b>21 COLORADO INCOME TAX WITHHELD</b> from wages and winnings.....	<b>21</b>	.00
<b>22 ESTIMATED TAX payments and credits</b> ; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income .....	<b>22</b>	.00
<b>23</b> Child care credit from line 5 or 6, Form 104CR.....	<b>23</b>	.00
<b>24</b> Total of lines 21 through 23 .....	<b>24</b>	.00

 **STAPLE W-2s HERE**

**STAPLE W-2, W2-G, AND 1099 FORMS HERE**  
(only if Colorado tax withheld is reported on the form)

<b>VOLUNTARY CONTRIBUTIONS CHECKOFF COLORADO</b>	25 Enter the amount from federal Form 1040, line 37; or from federal Form 1040A, line 21; or from federal Form 1040EZ, line 4 (Federal Adjusted Gross Income) ..... ● 25		.00
	26 If line 24 is more than line 20, subtract line 20 from line 24. This is your overpayment ..... 26		.00
	27 Amount you want credited to your 2010 estimated tax..... ● 27		.00
	<b>ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:</b>		
	28 The Nongame and Endangered Wildlife Cash Fund ..... ● 28		.00
	29 The Colorado Domestic Abuse Program Fund..... ● 29		.00
	30 The Homeless Prevention Activities Program Fund ..... ● 30		.00
	31 The Special Olympics Colorado Fund ..... ● 31		.00
	32 The Western Slope Military Veterans' Cemetery Fund..... ● 32		.00
	33 The Pet Overpopulation Fund ..... ● 33		.00
	34 The Colorado Healthy Rivers Fund ..... ● 34		.00
	35 The Alzheimer's Association Fund ..... ● 35		.00
	36 The Military Family Relief Fund ..... ● 36		.00
	37 The Multiple Sclerosis Fund ..... ● 37		.00
	38 The Colorado Breast and Women's Reproductive Cancers Fund..... ● 38		.00
39 The Adult Stem Cell Cure Fund..... ● 39		.00	
40 The 9Health Fair Fund..... ● 40		.00	
41 The Make-A-Wish Foundation of Colorado Fund ..... ● 41		.00	
42 Total of lines 27 through 41 ..... 42		.00	
<b>REFUND</b>	43 Line 26 minus line 42. This is your <b>REFUND. e-file</b> this return. Get your refund faster! ..... ● 43		.00
	<div style="display: flex; align-items: center;"> <div> <p>(See page 9)</p> <p>Routing number <input style="width: 100px;" type="text"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</p> <p>Account number <input style="width: 150px;" type="text"/></p> </div> </div>		
<b>AMOUNT OWED</b>	<b>AMOUNT YOU OWE</b>		
	44 Penalty, also include on line 47 if applicable ..... ● 44		.00
	45 Interest, also include on line 47 if applicable..... ● 45		.00
	46 Estimated tax penalty, also include on line 47 if applicable..... ● 46		.00
	47 If line 20 is more than line 24, subtract line 24 from line 20. This is the amount you owe. You may not enter contribution amounts on lines 27 through 41 ..... ● 47		.00
<ul style="list-style-type: none"> <li>• Pay online at <a href="http://www.colorado.gov/paytax">www.colorado.gov/paytax</a>, or make check payable to Colorado Department of Revenue.</li> <li>• To ensure you receive credit for your payment by check, write your social security number and "Form 104" on your check.</li> <li>• DO NOT send cash; DO NOT staple check to return.</li> </ul> <p><small>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.</small></p>			
<b>SIGN YOUR RETURN</b>	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.		
	Your Signature		Spouse's Signature. If joint return, BOTH must sign.
	Date	Year of Birth	Date      Year of Birth
	<b>MAIL YOUR RETURN TO:</b> COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005		Paid Preparer's Name, Address and Telephone Number

# 2009 FORM 104

## (0013) COLORADO INDIVIDUAL INCOME TAX RETURN

**RESIDENCY STATUS** (CHECK ONE)

FULL-YEAR RESIDENT(S)

PART-YEAR RESIDENT(S) OR NONRESIDENT(S)  
(or resident, part-year, nonresident combinations)

For calendar year **2009** or fiscal year \_\_\_\_\_

LAST NAME		FIRST NAME AND INITIAL		DECEASED	SOCIAL SECURITY NUMBER		
Yourself				<input type="checkbox"/> YES			
Spouse, if joint				<input type="checkbox"/> YES			
Mailing Address					Your telephone number ( )		
City		State	ZIP Code	Email Address			

If you use a tax preparer and do not want this booklet mailed to you next year, please check here

Avoid math errors. **e-file!** **ROUND TO THE NEAREST DOLLAR**

<b>1 ENTER AMOUNT</b> from federal Form 1040, line 43; or from federal Form 1040 A, line 27; or from federal Form 1040 EZ, line 6 (Federal Taxable Income).....	<b>1</b>	.00
<b>ADDITIONS TO FEDERAL TAXABLE INCOME</b>		
<b>2</b> Enter the state income tax deduction, if any, from line 5 of Schedule A of your federal Form 1040,.....	<b>2</b>	.00
<b>3</b> Other additions, explain:.....	<b>3</b>	.00
<b>4</b> Total of lines 1 through 3 .....	<b>4</b>	.00
<b>SUBTRACTIONS FROM FEDERAL TAXABLE INCOME</b>		
<b>5</b> Enter the state income tax refund, if any, you reported on line 10 of your federal Form 1040 .....	<b>5</b>	.00
<b>6</b> United States government interest .....	<b>6</b>	.00
<b>7</b> Pension-annuity subtraction, taxpayer .....	<b>7</b>	.00
<b>8</b> Pension-annuity subtraction, spouse.....	<b>8</b>	.00
<b>9</b> Colorado source capital gain (5 year assets acquired on or after 5/9/94) .....	<b>9</b>	.00
<b>10</b> Tuition program contribution .....	<b>10</b>	.00
<b>11</b> Qualifying charitable contribution .....	<b>11</b>	.00
<b>12</b> Other subtractions, see instructions and check applicable box: <input type="checkbox"/> PERA contribution made in 1984–1986; <input type="checkbox"/> DPSRS contributions made in 1986; <input type="checkbox"/> tier I or II railroad benefits; <input type="checkbox"/> fiduciary or partnership modification; <input type="checkbox"/> qualified reservation income <input type="checkbox"/> wildfire mitigation measures. ....	<b>12</b>	.00
<b>13</b> Total of lines 5 through 12 .....	<b>13</b>	.00
<b>14 COLORADO TAXABLE INCOME</b> , line 4 minus line 13.....	<b>14</b>	.00

**GO TO THE TAX TABLE ON PAGES 22 AND 23 WITH YOUR TAXABLE INCOME FROM LINE 14 TO FIND YOUR TAX.**  
**FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 15. PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN.**

<b>INCOME TAX, PREPAYMENTS AND CREDITS</b>		
<b>15 COLORADO TAX</b> from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN .....	<b>15</b>	.00
<b>16</b> Alternative minimum tax from Form 104AMT .....	<b>16</b>	.00
<b>17</b> Recapture of prior year credits .....	<b>17</b>	.00
<b>18</b> Total of lines 15 through 17 .....	<b>18</b>	.00
<b>19</b> Total non-refundable credits from line 44, form 104CR (may not exceed total tax on lines 15 and 16).....	<b>19</b>	.00
<b>20</b> Net Tax, line 18 minus line 19.....	<b>20</b>	.00
<b>21 COLORADO INCOME TAX WITHHELD</b> from wages and winnings.....	<b>21</b>	.00
<b>22 ESTIMATED TAX payments and credits</b> ; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income .....	<b>22</b>	.00
<b>23</b> Child care credit from line 5 or 6, Form 104CR.....	<b>23</b>	.00
<b>24</b> Total of lines 21 through 23 .....	<b>24</b>	.00

  
**STAPLE W-2s HERE**

**STAPLE W-2, W2-G, AND 1099 FORMS HERE**  
 (only if Colorado tax withheld is reported on the form)

<b>VOLUNTARY CONTRIBUTIONS CHECKOFF COLORADO</b>	25 Enter the amount from federal Form 1040, line 37; or from federal Form 1040A, line 21; or from federal Form 1040EZ, line 4 (Federal Adjusted Gross Income) ..... ● 25		.00
	26 If line 24 is more than line 20, subtract line 20 from line 24. This is your overpayment ..... 26		.00
	27 Amount you want credited to your 2010 estimated tax..... ● 27		.00
	<b>ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:</b>		
	28 The Nongame and Endangered Wildlife Cash Fund ..... ● 28		.00
	29 The Colorado Domestic Abuse Program Fund..... ● 29		.00
	30 The Homeless Prevention Activities Program Fund ..... ● 30		.00
	31 The Special Olympics Colorado Fund ..... ● 31		.00
	32 The Western Slope Military Veterans' Cemetery Fund..... ● 32		.00
	33 The Pet Overpopulation Fund ..... ● 33		.00
	34 The Colorado Healthy Rivers Fund ..... ● 34		.00
	35 The Alzheimer's Association Fund ..... ● 35		.00
	36 The Military Family Relief Fund..... ● 36		.00
	37 The Multiple Sclerosis Fund ..... ● 37		.00
	38 The Colorado Breast and Women's Reproductive Cancers Fund..... ● 38		.00
39 The Adult Stem Cell Cure Fund..... ● 39		.00	
40 The 9Health Fair Fund..... ● 40		.00	
41 The Make-A-Wish Foundation of Colorado Fund ..... ● 41		.00	
42 Total of lines 27 through 41 ..... 42		.00	
<b>REFUND</b>	43 Line 26 minus line 42. This is your <b>REFUND. e-file</b> this return. Get your refund faster! ..... ● 43		.00
	<div style="display: flex; align-items: center;"> <div> <p>(See page 9)</p> <p>Routing number <input style="width: 100px; height: 20px; border: 1px solid black;" type="text"/> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</p> <p>Account number <input style="width: 200px; height: 20px; border: 1px solid black;" type="text"/></p> </div> </div>		
<b>AMOUNT OWED</b>	<b>AMOUNT YOU OWE</b>		
	44 Penalty, also include on line 47 if applicable ..... ● 44		.00
	45 Interest, also include on line 47 if applicable ..... ● 45		.00
	46 Estimated tax penalty, also include on line 47 if applicable..... ● 46		.00
	47 If line 20 is more than line 24, subtract line 24 from line 20. This is the amount you owe. You may not enter contribution amounts on lines 27 through 41 ..... ● 47		.00
<ul style="list-style-type: none"> <li>• Pay online at <a href="http://www.colorado.gov/paytax">www.colorado.gov/paytax</a>, or make check payable to Colorado Department of Revenue.</li> <li>• To ensure you receive credit for your payment by check, write your social security number and "Form 104" on your check.</li> <li>• <b>DO NOT send cash; DO NOT staple check to return.</b></li> </ul> <p><small>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.</small></p>			
<b>SIGN YOUR RETURN</b>	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.		
	Your Signature		Spouse's Signature. If joint return, BOTH must sign.
	Date	Year of Birth	Date      Year of Birth
	<b>MAIL YOUR RETURN TO:</b> COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005		Paid Preparer's Name, Address and Telephone Number



**FORM 104PN**—PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2009  
Attach this form to your completed income tax return Form 104.

Taxpayer's Name	Social Security Number
-----------------	------------------------

Use this form if you and/or your spouse were a resident of another state for all or part of 2009. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2009 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 14 of Form 104. If you filed federal form 1040NR, see **FYI** Income 6.

1. ● **Taxpayer is (check one):**  Full-Year Nonresident;  Part-Year Resident from \_\_\_\_ /09 to \_\_\_\_ /09;  Full-Year Resident
2. ● **Spouse is (check one):**  Full-Year Nonresident;  Part-Year Resident from \_\_\_\_ /09 to \_\_\_\_ /09;  Full-Year Resident

3. ● **Check the federal form you filed:**  
 1040     1040 EZ     Other  
 1040A     1040 NR

Federal Information	Colorado Information
---------------------	----------------------

4. Enter all income from Form 1040 line 7; 1040A line 7; or Form 1040EZ line 1 ..... ● 4 

	.00
--	-----
5. Enter income from line 4 that was earned while working in Colorado **and/or** earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado. .... ● 5 

	.00
--	-----
6. Enter all interest/dividend income from Form 1040 lines 8a and 9a; Form 1040A lines 8a and 9a; or Form 1040EZ line 2 ..... ● 6 

	.00
--	-----
7. Enter income from line 6 that was earned while you were a resident of Colorado ..... ● 7 

	.00
--	-----
8. Enter all income from Form 1040 line 19; Form 1040A line 13; or Form 1040EZ line 3 ..... ● 8 

	.00
--	-----
9. Enter income from line 8 that is from State of Colorado unemployment benefits; **and/or** is from another state's benefits that were received while you were a Colorado resident..... ● 9 

	.00
--	-----

**If you filed federal Form 1040EZ, go to line 24. All others continue with line 10.**

10. Enter all income from Form 1040 lines 13 and 14; or Form 1040A line 10 ..... ● 10 

	.00
--	-----
11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident **and/or** was earned on property located in Colorado..... ● 11 

	.00
--	-----
12. Enter all income from Form 1040 lines 15b, 16b, and 20b; or Form 1040A lines 11b, 12b, and 14b ..... ● 12 

	.00
--	-----
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident..... ● 13 

	.00
--	-----

**If you filed federal Form 1040A, go to line 20. If you filed Form 1040, continue with line 14.**

14. Enter all business and farm income from Form 1040 lines 12 and 18 ..... ● 14 

	.00
--	-----
15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident **and/or** was earned from a Colorado operation. .... ● 15 

	.00
--	-----
16. Enter all Schedule E income from Form 1040 line 17 ..... ● 16 

	.00
--	-----
17. Enter income from line 16 that was earned from Colorado sources; **and/or** rent and royalty income received or credited to your account during that part of the year you were a Colorado resident; **and/or** partnership/S corporation/fiduciary income apportioned based on the number of days of Colorado residency during the corporation/partnership/fiduciary tax year. .... ● 17 

	.00
--	-----
18. Enter all other income from Form 1040 lines 10, 11 and 21, (list type \_\_\_\_\_) ..... ● 18 

	.00
--	-----
19. Enter income from line 18 that was earned or received during that part of the year you were a Colorado resident **and/or** was received from Colorado sources..... ● 19 

	.00
--	-----

	Federal Information	Colorado Information
20. Total Income. Enter amount from Form 1040 line 22; or Form 1040A line 15. .... 20	.00	
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19 ..... 21		.00
22. Enter all federal adjustments from Form 1040 line 36, or Form 1040A line 20 (list type _____)..... • 22	.00	
23. Enter adjustments from line 22 as follows: (list type _____)..... • 23		.00
<ul style="list-style-type: none"> <li>• Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income.</li> <li>• Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21/ line 20).</li> <li>• Domestic production activities deduction is allowed in the Colorado to Federal QPAI ratio.</li> <li>• Penalty paid on early withdrawals made while a Colorado resident.</li> <li>• Moving expenses if you are moving into Colorado, not if you are moving out.</li> <li>• For treatment of other adjustments reported on form 1040 line 36, see <b>[F Y I]</b> Income 6.</li> </ul>		
24. Adjusted Gross Income. Enter amount from Form 1040 line 37; or Form 1040A line 21; or Form 1040EZ line 4 ..... 24	.00	
25. Colorado Adjusted Gross Income. If you filed Form 1040 or 1040A, subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN . If you filed Form 1040EZ, enter the total of lines 5, 7 and 9 of Form 104PN..... 25		.00
26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments ..... • 26	.00	
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, <b>and/or</b> any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. (See <b>[F Y I]</b> Income 6 for treatment of other additions)..... • 27		.00
28. Total of lines 24 and 26..... 28	.00	
29. Total of lines 25 and 27..... 29		.00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 13 of Colorado Form 104 excluding any qualifying charitable contributions. .... • 30	.00	
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows: ..... • 31		.00
<ul style="list-style-type: none"> <li>• The state income tax refund subtraction to the extent included on line 19 above,</li> <li>• The federal interest subtraction to the extent included on line 7 above,</li> <li>• The pension/annuity subtraction and the PERA or School District Number One retirement subtraction to the extent included on line 13 above,</li> <li>• The Colorado capital gain subtraction to the extent included on line 11 above,</li> <li>• For treatment of other subtractions, see <b>[F Y I]</b> Income 6.</li> </ul>		
32. Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28. .... 32	.00	
33. Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29. .... 33		.00
34. Amount on line 33 divided by the amount on line 32 ..... 34		<b>%</b>
35. Tax from the tax table based on income reported on Colorado Form 104 line 14 ..... 35		.00
36. Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 15..... 36		.00

# FORM 104CR—INDIVIDUAL CREDIT SCHEDULE

Attach this form to your completed income tax return Form 104.

Taxpayer's Name	Social Security Number
-----------------	------------------------

**Part I — Colorado Child Care Credit:**

**ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR**

1 Federal adjusted gross income. If line 1 is larger than \$60,000 enter 0 on line 5. You do not qualify for this credit ..... ● 1		.00	
2 Federal tax. If line 2 is 0, enter 0 on line 5 ..... ● 2		.00	
3 The federal child care credit you claimed ..... ● 3		.00	
4 Your percentage from instruction 4 ..... 4		%	
5 Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4. Enter here and on line 23 of Form 104 ..... ● 5			.00
6 <b>Part-year residents only:</b> Enter the percentage from line 34, Form 104PN _____% (cannot exceed 100%). Multiply this percentage by the amount on line 5 for the amount to enter here and on line 23, Form 104..... ● 6			.00

**7** List eligible child's name, date of birth and social security number if a credit is claimed on lines 5 or 6.

Child's Name	Date of Birth	Social Security Number	Child's Name	Date of Birth	Social Security Number

**Part II — Enterprise Zone Credits**

If credit is passed through from an S corporation or a partnership, give name, ownership percentage and Colorado account number of the organization, and attach a copy of the corporation or partnership certification.

Name	Ownership %	Account Number
------	-------------	----------------

8 Enterprise zone credits carried over from 2008, attach schedule and original certification .... ● 8		.00	
9 Enterprise zone investment credit..... ● 9		.00	
10 Enterprise zone new business facility employee credit..... ● 10		.00	
11 Enhanced rural enterprise zone new business facility employee credit..... ● 11		.00	
12 Enterprise zone agricultural employee processing credit ..... ● 12		.00	
13 Enhanced rural enterprise zone agricultural employee processing credit ..... ● 13		.00	
14 Enterprise zone employee health insurance credit..... ● 14		.00	
15 Contribution to enterprise zone administrator credit ..... ● 15		.00	
16 Other enterprise zone credits, attach explanation ..... ● 16		.00	
17 Total enterprise zone credits, add lines 8 through 16 ..... 17			.00

**Part III — Personal Credits**

Credit for income tax paid to another state — Compute a separate credit for each state. **Attach a copy of the tax return filed with the other state.** ● 18

Name of other state
---------------------

Part-year and nonresidents generally do not qualify for this credit. Read instructions and **FYI 17** carefully before completing this section.

19 Total of lines 15 and 16, Form 104..... ● 19		.00	
20 Modified Colorado adjusted gross income from sources in other state ..... ● 20		.00	
21 Total modified Colorado adjusted gross income ..... ● 21		.00	
22 Amount on line 20 divided by amount on line 21 ..... ● 22		%	
23 Amount on line 19 multiplied by percentage on line 22 ..... ● 23		.00	
24 Tax liability to the other state..... ● 24		.00	
25 Allowable credit, the smaller of lines 23 or 24..... ● 25			.00

**FORM 104CR — 2009 INDIVIDUAL CREDIT SCHEDULE**

Taxpayer's Name \_\_\_\_\_

Social Security Number \_\_\_\_\_

**Other Personal Credits**

<b>26</b>	Plastic recycling investment credit (check if carryforward from prior year <input type="checkbox"/> )..... • <b>26</b>		.00
<b>27</b>	Colorado minimum tax credit (2009 federal minimum tax credit \$ _____ ) ..... • <b>27</b>		.00
<b>28</b>	Historic property preservation credit (check if carryforward from prior year <input type="checkbox"/> ) ... • <b>28</b>		.00
<b>29</b>	Child care center investment credit (check if carryforward from prior year <input type="checkbox"/> ) ..... • <b>29</b>		.00
<b>30</b>	Employer child care facility investment credit (check if carryforward from prior year <input type="checkbox"/> ) . • <b>30</b>		.00
<b>31</b>	School-to-career investment credit (check if carryforward from prior year <input type="checkbox"/> ) ..... • <b>31</b>		.00
<b>32</b>	Colorado works program credit (check if carryforward from prior year <input type="checkbox"/> ) ..... • <b>32</b>		.00
<b>33</b>	Child care contribution credit (check if carryforward from prior year <input type="checkbox"/> )..... • <b>33</b>		.00
<b>34</b>	Rural technology enterprise zone credit (carryforward only)..... • <b>34</b>		.00
<b>35</b>	Long term care insurance credit ..... • <b>35</b>		.00
<b>36</b>	Contaminated land redevelopment credit (check if carryforward from prior year <input type="checkbox"/> ) .... • <b>36</b>		.00
<b>37</b>	Low-income housing credit (check if carryforward from prior year <input type="checkbox"/> )..... • <b>37</b>		.00
<b>38</b>	Aircraft manufacturer new employee credit (check if carryforward from prior year <input type="checkbox"/> ) ... • <b>38</b>		.00
<b>39</b>	Alternative fuel vehicle credit (check if carryforward from prior year <input type="checkbox"/> ): Vehicle Make _____ Year _____ Model _____ New <input type="checkbox"/> Used <input type="checkbox"/> Did this vehicle permanently displace a power source from Colorado that was 10 years old or older? Yes <input type="checkbox"/> No <input type="checkbox"/> Check whether this vehicle was Leased <input type="checkbox"/> Purchased <input type="checkbox"/> ..... • <b>39</b>		.00
<b>40</b>	Alternative fuel refueling facility credit (check if carryforward from prior year <input type="checkbox"/> )..... • <b>40</b>		.00
<b>41</b>	Gross conservation easement credit (check if carryforward from prior year <input type="checkbox"/> )..... • <b>41</b>		.00
<b>42</b>	Job growth incentive tax credit ..... • <b>42</b>		.00
<b>43</b>	Total of lines 26 through 42..... • <b>43</b>		.00
<b>44</b>	Total non-refundable credits, add lines 17, 25 and 43. Enter here and on line 19 of Form 104 ..... • <b>44</b>		.00

**If the total entered on line 44 of this Form 104CR exceeds the total of lines 15 and 16, Form 104, see the limitation at the bottom of this form.**

Credits to be carried forward to 2010:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

The credits reported on this Form 104CR are non-refundable. Consequently, the total credits utilized from this form may not exceed the total tax reported on lines 15 and 16 of your income tax return, Form 104. Enter on lines 8 through 17 and 25 through 44 only the amount(s) of the credit(s) to be applied against your 2009 liability. Most unused 2009 credits can be carried forward to tax year 2010. If the total credits available exceed the total tax due for 2009 list the credit type(s) and excess amount(s) above under "Credits to be carried forward to 2010".



## INSTRUCTIONS FOR FORM 104CR

### INTRODUCTION

**When taking a tax credit, always send documentation.** Don't assume that — because a credit has been taken before or there is a carry-forward credit — the credit on the current year filing will be accepted. **Don't forget to claim and keep records of carry-forward credit from prior years.** Send appropriate documentation with the return for those carry-forward credits.

**Related to tax credits,** fill out completely any forms or documentation submitted with the return that correspond to a credit.

### CHILD CARE CREDIT

If, during 2009, you were a Colorado resident, your federal adjusted gross income was \$60,000 or less, and you claim a child care credit on your 2009 federal income tax return, you may claim a Colorado child care credit. See **FYI 33**.

- 1 Enter the federal adjusted gross income from federal Form 1040, line 37, or from federal Form 1040A, line 21.
- 2 Enter the federal tax from federal Form 1040, line 46, or from federal Form 1040A, line 28. If this amount is \$0, you do not qualify for the child care credit and you must enter \$0 on line 5.
- 3 Enter the child care credit you claimed on your 2009 federal income tax return. This will be the smaller of the amounts on line 46 or 48 of your federal Form 1040, or the smaller of the amounts on line 28 or 29 of your federal Form 1040A.

The Colorado child care credit is allowed only on expenses incurred for the care of children under age 13. Colorado does not allow a credit for dependent care expense. If your federal credit is a combined child care and dependent care credit, refer to **FYI 33**.

- 4 Enter the percentage from the following table:

Your Federal Adjusted Gross Income		Your Percentage
More Than:	But Not More Than:	
\$0	\$25,000	50%
\$25,000	\$35,000	30%
\$35,000	\$60,000	10%

- 5 Multiply the amount on line 3 by the percentage on line 4.
- 6 **Part-year residents** must apportion their Colorado child care credit by their Colorado percentage from line 34 of Form 104PN. The resulting credit can not exceed 100% of the credit on line 5.
- 7 If you claimed a child care credit on line 5 or 6, enter the name, date of birth and social security number of your eligible children in the space provided. Attach a schedule if additional space is needed.

### ENTERPRISE ZONE CREDITS

If you owned a business located in a Colorado enterprise zone during 2009, you may be entitled to claim an enterprise zone tax credit. Refer to the **FYI** publications for further information. If you are claiming an enterprise zone investment credit or employee credit of \$450 or more, or a contribution credit of \$250 or more, you must submit with your return a certification from the zone administrator.

See **FYI General 6**.

### CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

A Colorado resident may claim credit for income tax paid to another state on income from sources within that state. ("State" includes the District of Columbia

and territories or possessions of the United States.) Refer to publication **FYI 17** for information on how to compute this credit and on claiming the credit for a part year resident.

**Part-year residents** may claim this credit only if the income taxed by the other state was (a) earned while they were a Colorado resident *and* (b) is included in line 33 of Form 104PN. A part-year resident can not claim this credit if the income from the other state is not included in line 33 of Form 104PN because Form 104PN has already eliminated the Colorado tax on this income. A **non-resident cannot** claim this credit.

The total credit for tax paid to other states may not exceed the Colorado tax attributable to the total non-Colorado source income. If taxes were paid to two or more other states, or if income and/or losses are incurred in two or more other states, a separate credit must be computed for each state to which taxes are paid and a limitation computation must be done for all income and/or losses received from other states.

### If you had income and/or losses from two or more other states:

- 1 Complete lines 18 through 25 for each state to which taxes are paid, and
- 2 Complete lines 18 through 25 (enter "Combined" on line 18) combining all tax paid, income, and losses from **all** other states to determine the maximum credit available.
- 3 The credit will be the lesser of the total credits computed for each state in step 1, or the credit limitation computed in step 2. Attach copies of *both* calculations to your return.

### OTHER PERSONAL CREDITS

- 26 **Plastic Recycling Investment Credit.** See **FYI 56**.
- 27 **Colorado Minimum Tax Credit.** See **FYI 14**.
- 28 **Historic Property Preservation Credit.** See **FYI 1**.
- 29 **Child Care Center Investment Credit.** See **FYI 7**.
- 30 **Employer Child Care Facility Investment Credit.** See **FYI 7**.
- 31 **School-to-career Investment Credit.** Attach a copy of your certification letter to your return. See **FYI 32**.
- 32 **Colorado Works Program Credit.** See **FYI 34**.
- 33 **Child Care Contribution Credit.** Only 50% of the credit may be claimed. Attach a copy of Form DR 1317 to your return. Donation confirmation letters alone will not fulfill the documentation requirement. See **FYI 35**.
- 34 **Rural Technology Enterprise Zone Credit.** Credits from 2001 through 2004. See **FYI 36**.
- 35 **Long-term Insurance Credit.** See **FYI 37**.
- 36 **Contaminated Land Redevelopment Credit.** See **FYI 42**.
- 37 **Low-income Housing Credit.** Attach a copy of your CHFA certification to claim this credit. See **FYI 46**.
- 38 **Aircraft Manufacturer New Employee Credit.** See **FYI 62**.
- 39 **Alternative Fuel Vehicle Credit.** Attach a copy of the invoice showing the vehicle is registered in the taxpayer's or spouse's name to your return. See **FYI 9**.
- 40 **Alternative Fuel Refueling Facility Credit.** See **FYI 9**.
- 41 **Gross Conservation Easement Credit.** You must attach form DR 1305 to your return if you claim this credit. The easement donor must attach other required documentation in the year of the donation. See **FYI 39**.
- 42 **Job Growth Incentive Tax Credit.** You must attach the credit certificate issued by the Colorado Development Commission if you claim this credit.

### CREDITS TO BE CARRIED FORWARD TO 2010

List unused 2009 credits that are to be carried forward to 2010 in the box provided. Include the credit name and amount being carried forward. Attach a schedule if additional space is needed.

**COLORADO INCOME TAX TABLE**

To find your tax from the table below, read down the taxable income column to the line containing your Colorado taxable income from line 14, Form 104. Then read across to the tax column and enter this amount on line 15, Form 104. Part-year residents and nonresidents enter tax on line 35, Form 104PN.

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME		
Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX
0	10	0	4,600	4,700	215	9,600	9,700	447	15,100	15,200	701	20,600	20,700	956
10	30	1	4,700	4,800	220	9,700	9,800	451	15,200	15,300	706	20,700	20,800	961
30	50	2	4,800	4,900	225	9,800	9,900	456	15,300	15,400	711	20,800	20,900	965
50	75	3	4,900	5,000	229	9,900	10,000	461	15,400	15,500	715	20,900	21,000	970
75	100	4	5,000	5,100	234	10,000	10,100	465	15,500	15,600	720	21,000	21,100	975
100	200	7	5,100	5,200	238	10,100	10,200	470	15,600	15,700	725	21,100	21,200	979
200	300	12	5,200	5,300	243	10,200	10,300	475	15,700	15,800	729	21,200	21,300	984
300	400	16	5,300	5,400	248	10,300	10,400	479	15,800	15,900	734	21,300	21,400	989
400	500	21	5,400	5,500	252	10,400	10,500	484	15,900	16,000	738	21,400	21,500	993
500	600	25	5,500	5,600	257	10,500	10,600	488	16,000	16,100	743	21,500	21,600	998
600	700	30	5,600	5,700	262	10,600	10,700	493	16,100	16,200	748	21,600	21,700	1,002
700	800	35	5,700	5,800	266	10,700	10,800	498	16,200	16,300	752	21,700	21,800	1,007
800	900	39	5,800	5,900	271	10,800	10,900	502	16,300	16,400	757	21,800	21,900	1,012
900	1,000	44	5,900	6,000	275	10,900	11,000	507	16,400	16,500	762	21,900	22,000	1,016
1,000	1,100	49	6,000	6,100	280	11,000	11,100	512	16,500	16,600	766	22,000	22,100	1,021
1,100	1,200	53	6,100	6,200	285	11,100	11,200	516	16,600	16,700	771	22,100	22,200	1,026
1,200	1,300	58	6,200	6,300	289	11,200	11,300	521	16,700	16,800	776	22,200	22,300	1,030
1,300	1,400	63	6,300	6,400	294	11,300	11,400	526	16,800	16,900	780	22,300	22,400	1,035
1,400	1,500	67	6,400	6,500	299	11,400	11,500	530	16,900	17,000	785	22,400	22,500	1,039
1,500	1,600	72	6,500	6,600	303	11,500	11,600	535	17,000	17,100	789	22,500	22,600	1,044
1,600	1,700	76	6,600	6,700	308	11,600	11,700	539	17,100	17,200	794	22,600	22,700	1,049
1,700	1,800	81	6,700	6,800	313	11,700	11,800	544	17,200	17,300	799	22,700	22,800	1,053
1,800	1,900	86	6,800	6,900	317	11,800	11,900	549	17,300	17,400	803	22,800	22,900	1,058
1,900	2,000	90	6,900	7,000	322	11,900	12,000	553	17,400	17,500	808	22,900	23,000	1,063
2,000	2,100	95	7,000	7,100	326	12,000	12,100	558	17,500	17,600	813	23,000	23,100	1,067
2,100	2,200	100	7,100	7,200	331	12,100	12,200	563	17,600	17,700	817	23,100	23,200	1,072
2,200	2,300	104	7,200	7,300	336	12,200	12,300	567	17,700	17,800	822	23,200	23,300	1,076
2,300	2,400	109	7,300	7,400	340	12,300	12,400	572	17,800	17,900	826	23,300	23,400	1,081
2,400	2,500	113	7,400	7,500	345	12,400	12,500	576	17,900	18,000	831	23,400	23,500	1,086
2,500	2,600	118	7,500	7,600	350	12,500	12,600	581	18,000	18,100	836	23,500	23,600	1,090
2,600	2,700	123	7,600	7,700	354	12,600	12,700	586	18,100	18,200	840	23,600	23,700	1,095
2,700	2,800	127	7,700	7,800	359	12,700	12,800	590	18,200	18,300	845	23,700	23,800	1,100
2,800	2,900	132	7,800	7,900	363	12,800	12,900	595	18,300	18,400	850	23,800	23,900	1,104
2,900	3,000	137	7,900	8,000	368	12,900	13,000	600	18,400	18,500	854	23,900	24,000	1,109
3,000	3,100	141	8,000	8,100	373	13,000	13,100	604	18,500	18,600	859	24,000	24,100	1,114
3,100	3,200	146	8,100	8,200	377	13,100	13,200	609	18,600	18,700	863	24,100	24,200	1,118
3,200	3,300	150	8,200	8,300	382	13,200	13,300	613	18,700	18,800	868	24,200	24,300	1,123
3,300	3,400	155	8,300	8,400	387	13,300	13,400	618	18,800	18,900	873	24,300	24,400	1,127
3,400	3,500	160	8,400	8,500	391	13,400	13,500	623	18,900	19,000	877	24,400	24,500	1,132
3,500	3,600	164	8,500	8,600	396	13,500	13,600	627	19,000	19,100	882	24,500	24,600	1,137
3,600	3,700	169	8,600	8,700	400	13,600	13,700	632	19,100	19,200	887	24,600	24,700	1,141
3,700	3,800	174	8,700	8,800	405	13,700	13,800	637	19,200	19,300	891	24,700	24,800	1,146
3,800	3,900	178	8,800	8,900	410	13,800	13,900	641	19,300	19,400	896	24,800	24,900	1,151
3,900	4,000	183	8,900	9,000	414	13,900	14,000	646	19,400	19,500	901	24,900	25,000	1,155
4,000	4,100	188	9,000	9,100	419	14,000	14,100	651	19,500	19,600	905	25,000	25,100	1,160
4,100	4,200	192	9,100	9,200	424	14,100	14,200	655	19,600	19,700	910	25,100	25,200	1,164
4,200	4,300	197	9,200	9,300	428	14,200	14,300	660	19,700	19,800	914	25,200	25,300	1,169
4,300	4,400	201	9,300	9,400	433	14,300	14,400	664	19,800	19,900	919	25,300	25,400	1,174
4,400	4,500	206	9,400	9,500	438	14,400	14,500	669	19,900	20,000	924	25,400	25,500	1,178
4,500	4,600	211	9,500	9,600	442	14,500	14,600	674	20,000	20,100	928	25,500	25,600	1,183
						14,600	14,700	678	20,100	20,200	933	25,600	25,700	1,188
						14,700	14,800	683	20,200	20,300	938	25,700	25,800	1,192
						14,800	14,900	688	20,300	20,400	942	25,800	25,900	1,197
						14,900	15,000	692	20,400	20,500	947	25,900	26,000	1,201
						15,000	15,100	697	20,500	20,600	951	26,000	26,100	1,206

**COLORADO INCOME TAX TABLE**

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME		
Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX
26,100	26,200	1,211	31,600	31,700	1,465	37,100	37,200	1,720	42,600	42,700	1,975	46,600	46,700	2,160
26,200	26,300	1,215	31,700	31,800	1,470	37,200	37,300	1,725	42,700	42,800	1,979	46,700	46,800	2,165
26,300	26,400	1,220	31,800	31,900	1,475	37,300	37,400	1,729	42,800	42,900	1,984	46,800	46,900	2,169
26,400	26,500	1,225	31,900	32,000	1,479	37,400	37,500	1,734	42,900	43,000	1,989	46,900	47,000	2,174
26,500	26,600	1,229	32,000	32,100	1,484	37,500	37,600	1,739	43,000	43,100	1,993	47,000	47,100	2,178
26,600	26,700	1,234	32,100	32,200	1,489	37,600	37,700	1,743	43,100	43,200	1,998	47,100	47,200	2,183
26,700	26,800	1,239	32,200	32,300	1,493	37,700	37,800	1,748	43,200	43,300	2,002	47,200	47,300	2,188
26,800	26,900	1,243	32,300	32,400	1,498	37,800	37,900	1,752	43,300	43,400	2,007	47,300	47,400	2,192
26,900	27,000	1,248	32,400	32,500	1,502	37,900	38,000	1,757	43,400	43,500	2,012	47,400	47,500	2,197
27,000	27,100	1,252	32,500	32,600	1,507	38,000	38,100	1,762	43,500	43,600	2,016	47,500	47,600	2,202
27,100	27,200	1,257	32,600	32,700	1,512	38,100	38,200	1,766	43,600	43,700	2,021	47,600	47,700	2,206
27,200	27,300	1,262	32,700	32,800	1,516	38,200	38,300	1,771	43,700	43,800	2,026	47,700	47,800	2,211
27,300	27,400	1,266	32,800	32,900	1,521	38,300	38,400	1,776	43,800	43,900	2,030	47,800	47,900	2,215
27,400	27,500	1,271	32,900	33,000	1,526	38,400	38,500	1,780	43,900	44,000	2,035	47,900	48,000	2,220
27,500	27,600	1,276	33,000	33,100	1,530	38,500	38,600	1,785	44,000	44,100	2,040	48,000	48,100	2,225
27,600	27,700	1,280	33,100	33,200	1,535	38,600	38,700	1,789	44,100	44,200	2,044	48,100	48,200	2,229
27,700	27,800	1,285	33,200	33,300	1,539	38,700	38,800	1,794	44,200	44,300	2,049	48,200	48,300	2,234
27,800	27,900	1,289	33,300	33,400	1,544	38,800	38,900	1,799	44,300	44,400	2,053	48,300	48,400	2,239
27,900	28,000	1,294	33,400	33,500	1,549	38,900	39,000	1,803	44,400	44,500	2,058	48,400	48,500	2,243
28,000	28,100	1,299	33,500	33,600	1,553	39,000	39,100	1,808	44,500	44,600	2,063	48,500	48,600	2,248
28,100	28,200	1,303	33,600	33,700	1,558	39,100	39,200	1,813	44,600	44,700	2,067	48,600	48,700	2,252
28,200	28,300	1,308	33,700	33,800	1,563	39,200	39,300	1,817	44,700	44,800	2,072	48,700	48,800	2,257
28,300	28,400	1,313	33,800	33,900	1,567	39,300	39,400	1,822	44,800	44,900	2,077	48,800	48,900	2,262
28,400	28,500	1,317	33,900	34,000	1,572	39,400	39,500	1,827	44,900	45,000	2,081	48,900	49,000	2,266
28,500	28,600	1,322	34,000	34,100	1,577	39,500	39,600	1,831	45,000	45,100	2,086	49,000	49,100	2,271
28,600	28,700	1,326	34,100	34,200	1,581	39,600	39,700	1,836	45,100	45,200	2,090	49,100	49,200	2,276
28,700	28,800	1,331	34,200	34,300	1,586	39,700	39,800	1,840	45,200	45,300	2,095	49,200	49,300	2,280
28,800	28,900	1,336	34,300	34,400	1,590	39,800	39,900	1,845	45,300	45,400	2,100	49,300	49,400	2,285
28,900	29,000	1,340	34,400	34,500	1,595	39,900	40,000	1,850	45,400	45,500	2,104	49,400	49,500	2,290
29,000	29,100	1,345	34,500	34,600	1,600	40,000	40,100	1,854	45,500	45,600	2,109	49,500	49,600	2,294
29,100	29,200	1,350	34,600	34,700	1,604	40,100	40,200	1,859	45,600	45,700	2,114	49,600	49,700	2,299
29,200	29,300	1,354	34,700	34,800	1,609	40,200	40,300	1,864	45,700	45,800	2,118	49,700	49,800	2,303
29,300	29,400	1,359	34,800	34,900	1,614	40,300	40,400	1,868	45,800	45,900	2,123	49,800	49,900	2,308
29,400	29,500	1,364	34,900	35,000	1,618	40,400	40,500	1,873	45,900	46,000	2,127	49,900	50,000	2,313
29,500	29,600	1,368	35,000	35,100	1,623	40,500	40,600	1,877	46,000	46,100	2,132			
29,600	29,700	1,373	35,100	35,200	1,627	40,600	40,700	1,882	46,100	46,200	2,137			
29,700	29,800	1,377	35,200	35,300	1,632	40,700	40,800	1,887	46,200	46,300	2,141			
29,800	29,900	1,382	35,300	35,400	1,637	40,800	40,900	1,891	46,300	46,400	2,146			
29,900	30,000	1,387	35,400	35,500	1,641	40,900	41,000	1,896	46,400	46,500	2,151			
30,000	30,100	1,391	35,500	35,600	1,646	41,000	41,100	1,901	46,500	46,600	2,155			
30,100	30,200	1,396	35,600	35,700	1,651	41,100	41,200	1,905						
30,200	30,300	1,401	35,700	35,800	1,655	41,200	41,300	1,910						
30,300	30,400	1,405	35,800	35,900	1,660	41,300	41,400	1,915						
30,400	30,500	1,410	35,900	36,000	1,664	41,400	41,500	1,919						
30,500	30,600	1,414	36,000	36,100	1,669	41,500	41,600	1,924						
30,600	30,700	1,419	36,100	36,200	1,674	41,600	41,700	1,928						
30,700	30,800	1,424	36,200	36,300	1,678	41,700	41,800	1,933						
30,800	30,900	1,428	36,300	36,400	1,683	41,800	41,900	1,938						
30,900	31,000	1,433	36,400	36,500	1,688	41,900	42,000	1,942						
31,000	31,100	1,438	36,500	36,600	1,692	42,000	42,100	1,947						
31,100	31,200	1,442	36,600	36,700	1,697	42,100	42,200	1,952						
31,200	31,300	1,447	36,700	36,800	1,702	42,200	42,300	1,956						
31,300	31,400	1,452	36,800	36,900	1,706	42,300	42,400	1,961						
31,400	31,500	1,456	36,900	37,000	1,711	42,400	42,500	1,965						
31,500	31,600	1,461	37,000	37,100	1,715	42,500	42,600	1,970						

WORKSHEET FOR TAXABLE INCOMES OVER \$50,000		
Colorado Taxable Income from line 14, Form 104	\$	<b>.00</b>
Multiply by 4.63%		<b>X .0463</b>
<b>COLORADO TAX</b>	\$	<b>.00</b>

# Checkoff Colorado

## A simple way to give.

(For more information, visit [www.checkoffcolorado.org](http://www.checkoffcolorado.org))  
See lines 28-41 to contribute to any of these charitable funds.

### **NONGAME AND ENDANGERED WILDLIFE CASH FUND**

Nongame wildlife includes 750 species of wildlife that cannot be hunted, fished for or trapped. Funds go to projects that manage or recover wildlife such as lynx, river otter, black-footed ferret, green back cutthroat, and others. The nongame program receives no state tax dollars and depends on voluntary contributions.

### **DOMESTIC ABUSE PROGRAM FUND**

Donations to this fund help support critical services provided by community-based domestic abuse programs across Colorado. These agencies provide 24 hour crisis line response, emergency safe shelter, counseling and advocacy services for victims of domestic violence and their children and information and referrals for their communities, and community education.

### **HOMELESS PREVENTION ACTIVITIES PROGRAM FUND**

Approximately 52,000 people in Colorado are at risk of becoming homeless this year. Keeping people in their homes saves tax dollars and is an effective and humane way of helping families in crisis. Your contribution will be used to support activities and programs which help prevent people from becoming homeless.

### **SPECIAL OLYMPICS COLORADO FUND**

Inspire greatness in the lives of children and adults with intellectual disabilities by supporting Special Olympics Colorado. In addition to physical exercise, athletes exercise their self-esteem and belief in themselves. Your dollars help fund over 8,000 Colorado athletes through the purchase of uniforms, sports equipment, transportation, training and competitions year-round.

### **WESTERN SLOPE MILITARY VETERANS CEMETERY FUND**

Funds assist in the maintenance of the Veterans Memorial cemetery of Western Colorado. The veterans cemetery is intended as a dignified final resting place for Colorado's veterans and eligible dependents. It is a place of quiet contemplation for the veteran's community. Please help maintain this solemn beauty for Colorado veterans.

### **PET OVERPOPULATION FUND**

Each year in Colorado tens of thousands of animals are euthanized because too many are being born. Your donation to the Pet Overpopulation fund can help save lives. The fund provides community grants to subsidize spay/neuter surgeries for pets of qualified owners and supports spay/neuter education programs.

### **COLORADO HEALTHY RIVERS FUND**

This fund protects Colorado's lands and waterways. The state's streams, wetlands, mountains and forests serve many needs including water supply, agriculture, wildlife and recreation. Your generous support of this program will fund stream restoration projects and assist local groups in watershed protection efforts. Remember, your contribution will make a difference!

### **ALZHEIMER'S ASSOCIATION FUND**

One in 10 Coloradoans over 65 and nearly half over 85 have Alzheimer's disease with 70% cared for at home. 100% of your donation to the Alzheimer's Association will fund essential education, training, and counseling services to urban and rural families. Without support, the emotional burden on caregivers is tremendous.

### **MILITARY FAMILY RELIEF FUND**

Provides emergency grants for financial hardships to members of Colorado National Guard or Reservist and their families when ordered to Active Military duty and to Active Duty Military Personnel stationed in Colorado and their family members when the Active Duty military member is deployed to a declared hostile fire zone.

### **MULTIPLE SCLEROSIS FUND**

1 in 580 people in Colorado have Multiple Sclerosis; a chronic and often disabling central nervous system disease usually beginning in young adulthood. 100% of your tax dollars will assist these Coloradoans through the National Multiple Sclerosis Society with education, medical equipment, exercise programs, counseling, family support, homecare, and advocacy.

### **COLORADO BREAST AND WOMEN'S REPRODUCTIVE CANCERS FUND**

Cancer is the second leading cause of death in Colorado. Your donation will assist Coloradoans through education, prevention, treatment, and management of Breast and Women's Reproductive Cancers. The Colorado Cancer Coalition, collaborating with over 90 organizations leading the fight against cancer for people of our state, will administer the fund.

### **ADULT STEM CELLS CURE FUND**

The fund provides resources to encourage and enable new mothers across Colorado to donate their babies' umbilical cord blood to a public cord blood bank. These adult stem cells are used in treatments for diseases such as leukemia, and in research into cures for many other serious illnesses.

### **9HEALTH FAIR FUND**

Each year 91,000 Colorado residents take responsibility for their health by attending 9Health Fair. Your contributions allow 9Health Fair to provide free and low-cost health screenings at 155 sites across the state. Through free *In the Classroom* programs an additional 26,000 school-aged children are reached with age-appropriate health education.

### **MAKE-A-WISH FOUNDATION® OF COLORADO FUND**

Since 1983, Make-A-Wish Foundation® of Colorado has given hope, strength and joy to over 3,300 Colorado children with life-threatening medical conditions. As one of 65 chapters in the U.S., and 27 international chapters on five continents, Make-A-Wish Foundation® is the largest wish granting organization in the world.

