

## Full-Year, Part-Year and Nonresident Individuals

# 2015



### Colorado Income Tax Filing Guide

Revenue Online offers a convenient and secure method to e-file your return and access your Department of Revenue tax information. Using Revenue Online you will be able to:

- File or amend your return.
- Catch mistakes on your return before you file.
- Upload attachments that go with your return.
- Check the status of your refund and get your refund faster.
- View copies of your returns.
- Set up a payment plan.
- Pay your tax bill (e-check, credit card, or EFT).
- File a protest.



Manage your account.

File and pay online.

Get started with Revenue Online today!

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[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

## The free, simple and secure electronic filing choice!

Once you have filed an income tax return with the Colorado Department of Revenue, you will have the ability to set up a Revenue Online account where you can track refund status, submit payments and much more. **Follow these tips when using the Revenue Online:**  
[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

### New Access To Revenue Online: Be Ready With Your Personal Information

For security reasons, we require some specific tax information from you to set up an Revenue Online access. Make sure you have everything ready before you begin, including a Letter ID number. If you have received a recent letter from the Department, you may use the Letter ID number located in the upper right corner. If you do not have a recent letter, you may request a Letter ID number in the Revenue Online service. The letter ID will be mailed within 10 days to the address we have on record. You also need the Social Security Number (the "primary" SSN if you file jointly) or Individual Tax Identification Number (ITIN) from the IRS and the address associated with your tax account.

### Setting up your own ID and password

In Revenue Online, you will set up your own Login ID and password. This is information YOU create for the account. To make it easier on yourself, please keep this information with your hard copy tax files so you remember it.

### Authentication Codes

Authentication is a method we use to validate whether a browser or device that is being used to login is approved by you to display personal identifiable information. It's one of the many steps we take to protect your privacy and keep your personally identifiable information safe.

### Verify Email Address Used

If you do not receive an email from us when you are requesting a Letter ID, Authentication Code or resetting a password, you may have entered a wrong email address or may have never set up account access. You may want to verify the email is not in your "Junk/Spam" folders.

### Filing A Return Does Not Automatically Give You Access

Check your hard copy files to verify that you created a Login in and password. Filing a tax return in Revenue Online does not automatically set up access to your account in Revenue Online.

### Account Lock Out

Multiple failed attempts at logging into an account will trigger the account to be locked out. You will have to contact our Call Center so we can verify your information and unlock the account. Although this may be frustrating, we do this to ensure that no one else can access your tax information. This is just one of many steps the Department takes to protect your personal information.

### Help Available

If you need assistance with accessing your Revenue Online account, please view the Help link in Revenue Online. In some cases, you may be required to contact our Call Center to verify security information. If after logging in, you have questions regarding your tax account, you can send us a Secure Message in Revenue Online. This service is secure and confidential.



Manage your account.  
File and pay online.  
Get started with Revenue Online today!  
[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

**2015**  
**(0013)**

**Colorado Individual  
 Income Tax Form 104**

- Full-Year  Part-Year or Nonresident  
 (or resident, part-year, non-  
 resident combination)
- Mark if Abroad on due  
 date - see instructions



Last Name		First Name	Middle Initial	Deceased	Date of Birth	SSN
Yourself				<input type="checkbox"/>	(MM/DD/YYYY)	
Enter the following information from your current driver license or state identification card.			State of Issue	Last 4 characters of ID number	Date of Issuance	
Last Name		First Name	Middle Initial	Deceased	Date of Birth	SSN
Spouse, if joint				<input type="checkbox"/>	(MM/DD/YYYY)	
Enter the following information from your spouse's current driver license or state identification card.			State of Issue	Last 4 characters of ID number	Date of Issuance	
Mailing Address				Phone number		
				( )		
City	State	ZIP Code	Foreign Country (if applicable)			
<b>Round To The Next Dollar</b>						
1. Enter Federal Taxable Income from your federal income tax form: 1040EZ line 6; 1040A line 27; 1040 line 43					• 1	00
<b>Additions</b>						
2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5 (see instructions)					• 2	00
3. Other Additions, explain (see instructions)					• 3	00
Explain						
4. Subtotal, add lines 1 through 3					4	00

Staple W-2s and 1099s with CO withholding here. ◀



150104V229999

Name	Account Number

**Subtractions**

5. State Income Tax Refund from federal income tax form 1040, line 10; enter \$0 if filing 1040A or 1040EZ	• 5	00
6. U.S. Government Interest	• 6	00
7. Primary Taxpayer Pension/Annuity Income Deceased SSN: - -	• 7	00
8. Spouse Pension/Annuity Income Deceased SSN: - -	• 8	00
9. Colorado Source Capital Gain; 5-year assets acquired on or after 5/9/1994	• 9	00
10. Tuition Program Contribution: (see instructions) • Owner's SSN: - -	• 10	00

• Total Contribution	• Owner's Name

11. Qualifying Charitable Contribution	• Total Contribution	\$	• 11	00
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12. Qualified Reservation Income	• 12	00
13. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986	• 13	00
14. Railroad Benefit Subtraction, tier I or II only	• 14	00
15. Wildfire Mitigation Measures Subtraction	• 15	00
16. Colorado Marijuana Business Deduction	• 16	00
17. Non-Resident Disaster Relief Worker Subtraction	• 17	00
18. Other Subtractions, explain below (see instructions)	• 18	00

Explain

19. Subtotal, add lines 5 through 18	19	00
20. Colorado Taxable Income, line 4 minus line 19	• 20	00

**Modified AGI for TABOR**

21. Federal Adjusted Gross Income from your federal income tax form: 1040EZ line 4; 1040A line 21; 1040 line 37	• 21	00
22. Nontaxable Social Security Income	• 22	00
23. Nontaxable Lump-sum Distributions from pension and profit sharing plans.	• 23	00
24. Nontaxable interest income from state and local bonds.	• 24	00
25. Sum of lines 21 through 24: Modified AGI for TABOR.	25	00



150104V239999

Name	Account Number

**Tax, Prepayments and Credits: full-year residents turn to page 26 and part-year and nonresidents go to 104PN**

26. Colorado Tax from tax table or 104PN line 36	• 26	00
27. Alternative Minimum Tax from Form 104AMT	• 27	00
28. Recapture of prior year credits	• 28	00
29. Use Tax: Enter the total purchases for which sales or use tax was not previously paid	• 29	00
30. Multiply line 29 by 0.029. Enter the result in whole dollars here.	• 30	00
31. Enter the SDCU Code for any applicable special district(s). See instructions.	• 31	
32. Enter the corresponding use tax rate. See instructions.	32	
33. Multiply line 29 by the rate on line 32. Enter the result in whole dollars here.	• 33	00
34. Subtotal, add lines 26 through 28 and lines 30 and 33	34	00
35. Nonrefundable Credits from 104CR line 35, cannot exceed the sum of lines 26 and 27	• 35	00
36. Total Nonrefundable Enterprise Zone credits used – as calculated, or from DR 1366 line 87	• 36	00
37. Net Tax, subtract lines 35 and 36 from line 34	37	00
38. CO Income Tax Withheld from W-2s and 1099s.	• 38	00
39. Prior-year Estimated Tax Carryforward	• 39	00
40. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• 40	00
41. Extension Payment remitted with form 158-I	• 41	00
42. Other Prepayments: • <input type="checkbox"/> 104BEP • <input type="checkbox"/> DR 0108 • <input type="checkbox"/> DR 1079	• 42	00
43. Gross Conservation Easement Credit from DR 1305G line 33	• 43	00
44. Innovative Motor Vehicle Credit from form DR 0617	• 44	00
45. Refundable Credits from 104CR line 8	• 45	00



150104V249999

Name	Account Number

Modified AGI Tiers for State Sales Tax Refund						
If line 25 is:	\$36,000 or less	\$36,001 – \$77,000	\$77,001 – \$120,000	\$120,001 – \$163,000	\$163,001 – \$204,000	\$204,001 – or more
Single Filers Enter	\$13	\$18	\$21	\$23	\$24	\$41
Joint Filers Enter	\$26	\$36	\$42	\$46	\$48	\$82

<b>46.</b> State Sales Tax Refund: For full-year Colorado residents, born before 1997, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Use the amount on line 25 and reference the table above. See instructions if you are filing an extension.	<b>46</b>	00
<b>47.</b> Subtotal, add lines 38 through 46	<b>47</b>	00
<b>48.</b> Overpayment, if line 47 is greater than 37 then subtract line 37 from line 47	<b>48</b>	00
<b>49.</b> Estimated Tax Credit Carry Forward to 2016 first quarter, if any	<b>49</b>	00

**Voluntary Contributions enter your donation amount, if any**

<b>50.</b> Nongame and Endangered Wildlife Cash Fund	<b>50</b>	00
<b>51.</b> Colorado Domestic Abuse Program Fund	<b>51</b>	00
<b>52.</b> Homeless Prevention Activities Program Fund	<b>52</b>	00
<b>53.</b> Western Slope Military Veterans Cemetery Fund	<b>53</b>	00
<b>54.</b> Pet Overpopulation Fund	<b>54</b>	00
<b>55.</b> Military Family Relief Fund	<b>55</b>	00
<b>56.</b> Public Education Fund	<b>56</b>	00
<b>57.</b> Roundup River Ranch Fund	<b>57</b>	00
<b>58.</b> 9Health Fair Fund	<b>58</b>	00
<b>59.</b> American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund	<b>59</b>	00
<b>60.</b> Colorado for Healthy Landscapes Fund	<b>60</b>	00
<b>61.</b> Habitat for Humanity of Colorado Fund	<b>61</b>	00
<b>62.</b> Special Olympics of Colorado Fund	<b>62</b>	00
<b>63.</b> Colorado Youth Corps Association Fund	<b>63</b>	00
<b>64.</b> <i>This line reserved for future use</i>		
<b>65.</b> Subtotal, add lines 49 through 63	<b>65</b>	00



150104V259999

Name	Account Number

66. Refund, subtract line 65 from line 48 (see instructions)	• 66	00
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### Direct Deposit

Routing Number  Type:  Checking  Savings  CollegenInvest 529

Account Number

For questions regarding CollegenInvest direct deposit or to open an account call 800-448-2424 or visit [CollegenInvest.org](http://CollegenInvest.org)

### Amount You Owe

67. Net Tax Due, subtract line 47 from line 37 (include the subtotal from line 65)	• 67	00
68. Delinquent Payment Penalty (see instructions)	• 68	00
69. Delinquent Payment Interest (see instructions)	• 69	00
70. Estimated Tax Penalty (see instructions)	• 70	00
71. Amount You Owe, add lines 67, 68, 69 and 70	• 71	00

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.

### Third Party Designee

Do you want to allow another person to discuss this return and any other information related to this return with the Colorado Department of Revenue?  No  Yes. Complete the following:

Designee's Name	Phone Number
	( )

**Sign Below** Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.

Your Signature	Date (MM/DD/YY)		
Spouse Signature. If joint return, BOTH must sign.	Date (MM/DD/YY)		
Paid Preparer's Name	Paid Preparer's Phone		
	( )		
Paid Preparer's Address	City	State	Zip

## How To Use This Filing Guide

This filing guide will assist you with completing your Colorado Income Tax Return. Once you finish the form, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). Or, you may file using private e-file software or with a tax preparer. By filing your return electronically, you significantly reduce the chance of errors and you will receive your refund much faster. If you cannot file electronically for any reason, mail the enclosed forms as instructed.

Please read through this guide before starting your return.

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



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



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



In-depth tax information is available in our easy to understand FYI Publications, which include examples and worksheets. This symbol lets you know when such a publication is available for a subject. All FYI publications are available at [www.TaxColorado.com](http://www.TaxColorado.com)

## Filing Information

### Who Must File This Tax Return

Each year you must evaluate if you should file a Colorado income tax return. Generally, you must file this return if you were:

- A full-year resident of Colorado; or
  - A part-year Colorado resident who received taxable income while residing here; or
  - Not a resident of Colorado, but received income from sources within Colorado;
- and**
- Are required to file a federal income tax return with the IRS for this year; or
  - Will have a Colorado income tax liability for this year.



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

### Due Date

Form 104 and any tax payment owed are due April 18, 2016. Revenue Online will accept returns as timely filed until midnight. Returns that are mailed must be postmarked by April 18th. An automatic extension to file is granted until October 17th, but there *is no extension to pay*. See page 29 for more information.

### Deceased Persons

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



*To claim a refund on behalf a deceased person, complete form DR 0102 and submit it, as well as a copy of the death certificate, when filing the return.*

### Filing Status



*You must file using the same filing status on both your federal and Colorado income tax returns. Parties to a Civil Union should refer to federal tax law to determine the correct filing status. For Married Filing Joint, you must list the taxpayer names in the same order on both the federal and Colorado returns. For married filing separate, do not list your spouse’s name or SSN on the return.*

### Claiming Credits from a Pass-through Entity



*Individuals claiming tax credits that are issued by a partnership should obtain from the partnership a federal K-1 schedule for each credit. The federal K-1 is created and issued by the partnership. If a K-1 is unavailable, attach a statement to the individual return with the name of any pass-through entity. CDOR verifies the claim by reviewing the partnership’s return. The K-1s or statements may be submitted through the Revenue Online: **Submit an e-File Attachment** service, through tax software, or may be attached to a paper return.*

## Line by Line Instructions

*First, complete the federal income tax return you will file with the IRS. You must complete your federal return first because you will use information from that return on your Colorado income tax return.*

Colorado income tax is based on your federal taxable income, which has already considered your exemptions and deductions.



## Residency Status

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

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

Tax is prorated so that it is calculated only on income received in Colorado or from sources within Colorado. We recommend you review publication FYI Income 6 if this applies to you. You will calculate your prorated tax by completing Form 104PN.

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

If you are traveling or residing outside the United States on April 18th, the deadline for filing your return is June 15, 2016. If you need additional time to file your return, you will automatically have until October 17, 2016 to file. Interest is due on any payment received after April 18, 2016. To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2016. When filing your return, mark the "Abroad on Due Date" box on Revenue Online or on the paper return.

### **FYI** Active Duty Military

Residency is determined by your Home of Record, which means you remain a resident of the state where you enlisted unless you have officially changed your Home of Record with your branch of the military. Your Home of Record can be found on your military form DD214 or Leave and Earnings Statement. We recommend you read publication FYI Income 21 if this applies to you.

Those with a Colorado Home of Record should file this return, even if stationed elsewhere. Those serving abroad or outside the USA at least 305 days of the year may file as a nonresident. You must mark the nonresident status-305 day exception box on Form 104PN.

Those with a Home of Record from any other state, but who are stationed in Colorado, are not required to pay Colorado tax on their military income. However, any nonmilitary income received while stationed in Colorado is taxable here (for example: part-time work, rent payments received, etc.)



*Those who were married to a serviceperson at the time of enlistment can also maintain their spouse's Home of Record for tax purposes, if holding their own job in Colorado. You must complete the DR 1059 and submit it to your employer when you are hired. Submit a copy of the DR 1059 and your military ID card on Revenue Online, with the DR 1778, or, if filing on paper, attached to your return. You must complete a new DR 1059 each calendar year.*

### **FYI** Name and Address

Provide your name, mailing address, date of birth, Social Security number, State of Issue of your state issued ID card, the last four digits of your state issued ID card, and the Date of Issuance of your state issued ID card in the provided spaces. If filing Married Filing Joint, provide the spouse information where prompted. Provide the spouse information

ONLY if filing a joint return, otherwise leave blank. All Departmental correspondence will be mailed to the mailing address provided. We recommend you read publication FYI General 2 for the Privacy Act Notice.

## Line 1 Federal Taxable Income

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

- 1040EZ form use line 6
- 1040A form use line 27
- 1040 form use line 43

If your federal taxable income is a negative amount, or less than zero, be sure to enter the amount as such on your Colorado return (in brackets if mailing a paper return).



*DO NOT enter your total income or wages on this line—doing so will make your tax too high. The Department will compare the amount you list here to the return you file with the IRS, so be very careful to complete this correctly.*

## Additions

### Line 2 State Addback

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

- 1040EZ form: enter \$0
- 1040A form: enter \$0
- 1040 form:
  - If Schedule A was used:
    - Income Tax Deduction: use the worksheet below
    - General Sales Tax Deduction: enter \$0
  - If you DID NOT use Schedule A, enter \$0

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

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 instructions line 40, federal form 1040 for 2015 federal standard deductions).	\$
d) Line (b) minus line (c), but not less than \$0	\$

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

### Line 3 Other Additions

Enter the sum of the following, which can be selected from a drop-down menu on Revenue Online:

- FYI** • Bond interest—the amount of any interest earned from bonds issued by any state or political subdivision, excluding any bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Calculate the appropriate amount by subtracting the amortization of bond premiums and expenses (required to be allocated to interest income by Internal Revenue Code) from the gross amount of state and local bond interest. We recommend that you read publication FYI Income 52 if this applies to you.
- Lump-Sum distribution—the amount of any lump-sum distribution from a pension or profit-sharing plan that was reported on IRS form 4972, excluding any estate tax paid.



*Distributions included here are subject to 10-year averaging on the federal return. If your lump-sum distributions are not subject to 10-year averaging and were included in your federal taxable income (line 1), DO NOT report them on line 3. The amount included here might be eligible for the pension subtraction on lines 7 or 8.*

- Dependent child income—the amount from IRS form 8814, line 14, or \$1000, whichever is smaller. Include this income only if you elected to report your child's income on your federal income tax return.
- Charitable gross conservation easement—the amount of your federal charitable deduction for a conservation easement that is also claimed for a Colorado tax credit. Complete DR 1305 Part D.

- FYI** • Alien labor—the amount of expenses for unauthorized alien labor services. We recommend that you read publication FYI Income 64 if this applies to you.
- Partnership/Fiduciary—the amount of any fiduciary adjustment or partnership modification that increases your federal taxable income.

### Line 4 Subtotal

This line is automatically calculated by Revenue Online, or enter the sum of lines 1 through 3 if filing a paper return.

## Subtractions

### Line 5 State Income Tax Refund

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

- 1040EZ form, enter \$0
- 1040A form, enter \$0
- 1040 form, enter the amount from line 10

### Line 6 **FYI** U.S. Government Interest

Enter the sum of all interest earned from U.S. government bonds, treasury bills and other obligations of the U.S. or its territories, possessions, and agencies that you

reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read publication FYI Income 20 if this applies to you.



*DO NOT include interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends from mutual funds may not be 100% exempt.*

### Line 7 **FYI** Pension and Annuity Subtraction

You might be eligible to subtract the income you earned from a pension or annuity. We recommend that you read publications FYI Income 18 and 25 if this applies to you. Enter the qualifying amount if you:

- Earned income from a pension/annuity that was not a premature distribution;

**and**

- It was included on your federal income tax return and is calculated as part of your federal taxable income;

**or**

- It was a lump-sum distribution that was reported on line 3 above;

**and**

As of December 31, 2015 you:

- Were age 65 or older, then you are entitled to subtract \$24,000 or the total amount of your taxable pension/annuity income, whichever is smaller;

**or**

- Were at least 55 years, but not yet 65, then you are entitled to subtract \$20,000 or the total amount of your taxable pension/annuity income, whichever is smaller;

**or**

- Were younger than 55 years, and you received pension/annuity income as a secondary beneficiary (widow, dependent child, etc.) due to the death of the person who earned the pension/annuity, then you are entitled to subtract \$20,000 or the total amount of your secondary beneficiary taxable pension/annuity income, whichever is smaller. If this applies to you, please list the Social Security number of the deceased in the space provided.




*Pension/annuity income should not be intermingled between spouses. Each spouse must meet the requirements for the subtraction separately and claim the subtraction only on their pension/annuity income. Any qualifying spouse pension/annuity income should be reported on line 8.*



*Submit copies of all 1099R and SSA-1099 statements with your return. Submit using Revenue Online or attach to your paper return.*

**Line 8 FYI Spouse Pension and Annuity Subtraction**

If the secondary taxpayer listed on a jointly filed return is eligible for the pension and annuity subtraction, enter the qualifying amount on this line. Review the instructions for line 7 to see what amount qualifies. We recommend that you read publication FYI Income 25 if this applies to you.

 *If only one spouse qualifies for the pension/annuity subtraction on a jointly filed return, take precautions to report the subtraction on the correct line. The first person listed on the return shall report on line 7 and the second person listed shall report on line 8.*

**Line 9 FYI Colorado Source Capital Gain Subtraction**

You might be eligible to subtract the income you earned from a Colorado-source capital gain. We recommend that you read publication FYI Income 15 if this applies to you. The amount of this subtraction is limited to \$100,000 and qualifies if the capital gain was:


- Earned from the sale of real or tangible personal property that was located in Colorado at the time of the sale transaction;

**and**

- Included on your federal income tax return and is calculated as part of your federal taxable income;


**and**

- Acquired on or after May 9, 1994 and was owned continuously for five years prior to the sale transaction date.

 *Complete and submit the DR 1316. Revenue Online allows you to directly enter the DR 1316 by clicking the EDIT button. Paper filers should attach this form to their return. Take precaution to completely fill out each item of this form. Be as detailed as possible, especially when providing property descriptions, ownership, and dates of acquisition and sale.*

**Line 10 FYI Tuition Program Contribution**

Contributions to qualified Colorado tuition savings plans can be deducted from your return. The contribution must have been included on your federal income tax return and calculated as part of your federal taxable income. We recommend that you read publication FYI Income 44 if this applies to you.


 *The three fields on line 10 should be left blank if the taxpayer and/or spouse are the CollegeInvest account owners who set up the account for the student beneficiary. If you are not the account owner (grandparent, friend) complete the three additional fields. To report contributions to more than one account you must file electronically. DO NOT deduct contributions made to a tuition savings plan for another state or any tuition you paid while attending school.*


**Line 11 FYI Qualifying Charitable Contributions**

Taxpayers who make donations to charity, but do not claim federal itemized deductions on Schedule A of form 1040, might be eligible to deduct a portion of their donation on this form. We recommend that you read publication FYI Income 48 if this applies to you. Use the worksheet below to determine your qualifying contribution:

(a) Did you itemize your deductions on Schedule A of federal form 1040?	Yes <input type="checkbox"/> No <input type="checkbox"/>
(b) As an individual or a business, did you deduct charitable contributions on the federal form?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you answered Yes on either (a) or (b) above, enter \$0 on line 11; you do not qualify for this subtraction. If you answered No on both (a) and (b) above, continue below.	
(c) Enter the amount you could have deducted as charitable contributions on lines 16 and 17 of federal Schedule A.	\$
(d) Colorado adjustment	\$500
(e) Subtract line (d) from line (c). This is the qualifying amount. If the amount is greater than \$0, transfer to line 11.	


Enter the total contributions in the space provided and the subtraction after the \$500 adjustment on line 11.

 *DO NOT enter an amount on this line if you already deducted your charitable donation on Schedule A of the federal 1040 form. Otherwise, you will be issued an assessment that will likely include penalty and interest.*

 *For claims greater than \$5,000, submit the receipts you received **at the time of donation**. For in-kind donations, submit an itemized list of the donated items and their fair market value. DO NOT send receipts of items that were purchased for donation. Submit using Revenue Online or attach to your paper return.*


**Line 12 Qualified Reservation Income**


List any amount of income that was derived wholly from reservation sources by a recognized tribal member, which was included as taxable income on the Federal income tax form.

 *Submit proof of tribal membership, residence, and source of income. This must be submitted only every three years by taxpayers claiming this subtraction.*

**Line 13 FYI PERA/DPSRS Subtraction**

List the amount of contributions made to PERA between 7/1/1984 and 12/31/1986 or contributions made to Denver Public Schools District No. 1 Retirement during 1986. We recommend that you read publication FYI Income 16 if this applies to you.

 *Submit a copy of your previously taxed contribution. PERA statements can be obtained from [www.copera.org](http://www.copera.org) or by calling 1-800-759-7372. Submit using Revenue Online or attach to your paper return.*

 *DO NOT list the amount of contributions you made as an employee this past year.*

**Line 14 FYI Railroad Benefit**

List any Tier I or II railroad retirement benefits that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read publication FYI Income 25 if this applies to you.



Submit copies of all RRB-1099 and RRB-1099R Statements. Submit using Revenue Online or attach to your paper return.

**Line 15 FYI Wildfire Mitigation Measures**

Enter half (50%) of any amount incurred in performing wildfire mitigation on your land, up to \$2,500. We recommend that you read publication FYI Income 65 to properly calculate this subtraction.



Submit copies of receipts for costs associated with wildfire mitigation for your property. Submit using Revenue Online or attach to your paper return.

**Line 16 Colorado Marijuana Business Deduction**

For Colorado-licensed marijuana businesses, list any expenditure that is eligible to be claimed as a federal income tax deduction but is disallowed by section 280E of the Internal Revenue Code because marijuana is a controlled substance under federal law.

To calculate this deduction, you must create pro forma federal schedule(s) for Business Profit or Loss as if the federal government would have allowed the expenditures from the marijuana business. The Colorado deduction shall be the difference between the profit/loss as calculated on the ACTUAL schedule(s) filed with the federal return and the pro forma schedule(s) described above. You must attach both the pro forma schedule(s) and the actual schedule(s) to your Colorado return to receive this deduction.

**Line 17 Non-Resident Disaster Relief Worker Subtraction**

For nonresident individuals, enter the amount of income tax withheld from your compensation earned while working in Colorado during a declared state disaster emergency on disaster-related work. Disaster related work includes repairing, renovating, installing, building, or rendering services that relate to infrastructure that has been damaged, impaired, or destroyed by a declared state disaster emergency or providing emergency medical, firefighting, law enforcement, hazardous material, search and rescue, or other emergency service related to a state declared disaster emergency.

**This subtraction is only available to nonresident individuals.** If you are a full-year resident of Colorado, you are not eligible for this subtraction.

**Line 18 Other Subtractions from Federal Taxable Income**

Enter the sum of all other allowable subtractions. For more information about what to enter on this line, see the Subtractions page on [www.TaxColorado.com](http://www.TaxColorado.com) under Income Tax -- Subtractions.



*DO NOT include amounts that were earned outside Colorado, net operating losses, K-1 adjustments, military income, wage adjustments or donations made to the Military Family Relief fund on this line. Include a clear explanation of the subtraction being claimed on your return.*

**Line 19 Subtotal**

This line is automatically calculated by Revenue Online, or enter the sum of lines 5 through 18 if filing a paper return.

**Line 20 Colorado Taxable Income**

This line is automatically calculated by Revenue Online. If filing a paper return, subtract line 19 from line 4. This is your Colorado taxable income, and is the figure used to determine how much Colorado tax is owed, if any.

**Line 21 Federal Adjusted Gross Income**

Refer to your 2015 federal income tax return to complete this line:

- Line 4 of 1040EZ form
- Line 21 of 1040A form
- Line 37 of 1040 form

If your federal adjusted gross income is a negative amount or less than zero, use a minus (-) if filing electronically or (in brackets) if filing a paper return.

**Compare lines 37 and 47—if line 47 is greater, go to line 48. If line 37 is greater, go to line 67 (or to make a donation go to line 50).**

**Part-Year Residents or Nonresidents Go To 104PN; Full-Year Residents Continue To Line 26****Line 22 Nontaxable Social Security Income**

Refer to your 2015 federal income tax return to complete this line:

- If you used the 1040 form, subtract line 20b from line 20a of the 1040 and enter that amount here.
- If you used the 1040A form, subtract line 14b from 14a of the 1040A and enter that amount here.
- If you used the 1040EZ, enter \$0 here.

**Line 23 Nontaxable Lump-sum Distributions from pension and profit sharing plans**

Refer to line 3 of the Colorado 104. If you entered any lump-sum distributions on line 3 that were reported on IRS form 4972, excluding any estate tax paid, enter the amount of lump-sum distributions here.

**Line 24 Nontaxable Interest Income from State and Local Bonds**

Refer to line 3 of the Colorado 104. If you entered any bond interest on line 3, enter the amount of bond interest income here.

**Line 25 Modified AGI for TABOR**

This line is automatically calculated by Revenue Online. If filing a paper return, enter the sum of lines 21 through 24.

**Line 26 Colorado Tax**

The income tax rate is currently 4.63%. This line is auto-

matically calculated by Revenue Online. Full-year residents should refer to the tax table in this booklet. Determine the tax by the amount listed on line 20. Part-year residents and nonresidents should transfer the apportioned tax amount from line 36 of Form 104PN. For Revenue Online, click the red ERROR button to jump to the 104PN.

**Line 27 FYI Alternative Minimum Tax**

Enter the amount of any alternative minimum tax by clicking the EDIT button on Revenue Online, or by entering the amount on your paper filing. Generally if you pay alternative minimum tax on your federal income tax return you will pay the same for your Colorado return. We recommend that you read publication FYI Income 14 if this applies to you.

**Line 28 Recapture of Prior Year Credits**

Enter any historic property preservation credit or any other credit claimed in prior years that is subject to recapture under Colorado law.

**What is Consumer Use Tax?**

Consumer use tax is a complement to state sales tax. Consumer use tax is payable to the state when sales tax is due but has not been collected. Individuals and businesses have always been required to pay sales or use tax on tangible personal property purchased from out-of-state vendors if the item is sold, leased, or delivered in Colorado for use, storage, distribution, or consumption in the state.

Colorado’s use tax rate is 2.9%. For additional information on Colorado consumer use tax, see FYI General 10 at [www.TaxColorado.com](http://www.TaxColorado.com)

Special Districts also assess a use tax. More than half of Colorado residents live in one or more of these districts. The special districts that assess a use tax on purchases and the applicable tax rates are:

Special District Name	Use Tax Rate	District Boundaries
Regional Transportation District	1.0 %	The Denver metropolitan area including all of Boulder, Denver, and Jefferson Counties, northern Douglas County, the western areas of Adams and Arapahoe Counties, most of Broomfield County, and small part of southwest Weld County. See form DR 1002 at <a href="http://www.TaxColorado.com">www.TaxColorado.com</a> or visit <a href="http://www.RTD-Denver.com">www.RTD-Denver.com</a> for more information.
Scientific & Cultural Facilities District (Cultural District)	0.1 %	The Denver metropolitan area including all areas of Adams, Arapahoe, Boulder, Broomfield, Denver, and Jefferson Counties. All of Douglas county EXCEPT the city limits of Castle Rock and Larkspur.
Pikes Peak Rural Transportation Authority (Pikes Peak RTA)	1.0 %	El Paso County EXCEPT within the municipal limits of Calhan, Fountain, Monument, Palmer Lake, or the Colorado Springs Commercial Aeronautical Zone.

Roaring Fork Transportation Authority (Roaring Fork RTA)	Various	<ul style="list-style-type: none"> <li>• Basalt and New Castle city limits – 0.8%</li> <li>• Carbondale and Glenwood Springs city limits – 1.0%</li> <li>• Aspen and Snowmass Village city limits, unincorporated Pitkin County – 0.4%</li> <li>• Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale – 0.6%</li> </ul>
Baptist Road Regional Transportation Authority (Baptist Road RTA)	1.0 %	A portion of the town of Monument and the areas surrounding the Baptist Road and I-25 interchange. Consult the El Paso County Assessor’s office for a map of district boundaries.
South Platte Valley Regional Transportation Authority (South Platte Valley RTA)	0.1 %	Within the city limits of Sterling.

Reference form DR 1002 at [www.TaxColorado.com](http://www.TaxColorado.com), your county assessor’s office, or district maps for additional information to determine whether you live within the boundaries of the above special districts.

Most residents of the Denver metropolitan area are within the district boundaries of both the Regional Transportation District (RTD) and the Scientific & Cultural Facilities District (CD).

**Was Colorado sales or use tax paid on your purchases from out-of-state vendors?**

**YES:** If tax was paid on your purchase, no consumer use tax is due. Check your invoice or receipt to see if tax was paid. Some online purchases will have sales or use tax included.

**NO:** Many online or out-of-state retailers do not collect sales or use tax from customers on purchases. Total the amount of your 2015 purchases where no tax was paid. State and special district (if applicable) consumer use tax must be paid on your purchases.

**Instructions:**

Calculate and report your individual consumer use tax liability on lines 29 and 33. If no Colorado consumer use tax is due, enter \$0 on lines 29 through 33.

**Lines 29 - 30**

All Colorado residents will complete line 29. Report the total amount of 2015 purchases where no tax was paid on line 29. Multiply this amount by 2.9%. Enter the product on line 30 rounded to the nearest whole dollar. This is your Colorado consumer use tax liability.

**Lines 31 - 33**

Use the table below to enter figures for line 31 - 33. You will need to determine the applicable special district(s) based on where you lived in 2015. Enter the Special District Consumer Use (SDCU) code on line 31 and the use tax rate below on 32. Multiply the amount on line 30 by the special district use tax rate on line 32 to compute your special district use tax due on line 33. Round line 33 to the nearest whole dollar. This is your special district use tax liability.

If no special districts apply, enter 00 in the SDCU code field on 31 and \$0 on line 33.



150104PN19999

FORM 104PN (11/16/15)  
COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-0005

# Form 104PN

## Part-Year Resident/Nonresident Tax Calculation Schedule 2015

Taxpayer's Name	SSN
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Use this form if you and/or your spouse were a resident of another state for all or part of 2015. This form apportions your gross income so that Colorado tax is calculated for only your Colorado income. Complete this form after you have filled out lines 1 through 20 of Form 104. If you filed federal form 1040NR, see the instructions.

<p>1. ● Taxpayer is (mark one): <input type="checkbox"/> Full-Year Nonresident; <input type="checkbox"/> Part-Year Resident from</p> <p style="text-align: right;">Beginning (MM/YY) to Ending (MM/YY)</p> <p><input type="checkbox"/> Full-Year Resident <input type="checkbox"/> Nonresident 305-day rule Military</p>	
<p>2. ● Spouse is (mark one): <input type="checkbox"/> Full-Year Nonresident; <input type="checkbox"/> Part-Year Resident from</p> <p style="text-align: right;">Beginning (MM/YY) to Ending (MM/YY)</p> <p><input type="checkbox"/> Full-Year Resident <input type="checkbox"/> Nonresident 305-day rule Military</p>	

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

	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	
<b>If you filed federal form 1040EZ, go to line 24. All others continue with line 10.</b>		
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	
<b>If you filed federal form 1040A, go to line 20. If you filed form 1040, continue with line 14.</b>		
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	



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Taxpayer's Name		SSN	
	<b>Federal Information</b>	<b>Colorado Information</b>	
<b>17.</b> Enter income from line 16 that was earned from Colorado sources; and/or rent and royalty income received or credited to your account during the part of the year you were a Colorado resident; and/or partnership/S corporation/fiduciary income that is taxable to Colorado during the tax year	● 17		00
<b>18.</b> Enter all other income from form 1040 lines 10, 11 and 21	● 18	00	
List type			
<b>19.</b> Enter income from line 18 that was earned during that part of the year you were a Colorado resident and/or was earned from a Colorado operation	● 19		00
List type			
<b>20.</b> Total Income. Enter amount from form 1040 line 22; or form 1040A line 15	20	00	
<b>21.</b> Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19	21		00
<b>22.</b> Enter all federal adjustments from form 1040 line 36, or form 1040A line 20	● 22	00	
List type			
<b>23.</b> Enter adjustments from line 22 as follows	● 23		00
List type			
<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 instructions.</li> </ul>			
<b>24.</b> Adjusted Gross Income. Enter amount from form 1040 line 37; or form 1040A line 21; or form 1040EZ line 4	24	00	
<b>25.</b> 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
<b>26.</b> Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments	● 26	00	





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Taxpayer's Name		SSN	
		<b>Federal Information</b>	<b>Colorado Information</b>
<b>27.</b> 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, and/or any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. (See instructions for treatment of other additions)	<b>• 27</b>		00
<b>28.</b> Total of lines 24 and 26	<b>28</b>	00	
<b>29.</b> Total of lines 25 and 27		<b>29</b>	00
<b>30.</b> Subtractions from Adjusted Gross Income. Enter the amount from line 19 of Colorado Form 104 excluding any qualifying charitable contributions	<b>• 30</b>	00	
<b>31.</b> Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows:	<b>• 31</b>		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 DPS 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 instructions.</li> </ul>			
<b>32.</b> Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28	<b>32</b>	00	
<b>33.</b> Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29		<b>33</b>	00
<b>34.</b> Amount on line 33 divided by the amount on line 32	<b>34</b>	%	
<b>35.</b> Tax from the tax table based on income reported on Colorado Form 104 line 20		<b>35</b>	00
<b>36.</b> Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 26	<b>36</b>	00	





Applicable District(s)	Use Tax Rate	SDCU Code
Regional Transportation District (RTD) and Scientific & Cultural Facilities District (CD)	0.011	12
Regional Transportation District (RTD) Only	0.01	10
Scientific & Cultural Facilities District (CD) Only	0.001	20
Pikes Peak Rural Transportation Authority (Pikes Peak RTA)	0.01	30
Baptist Road Regional Transportation Authority (Baptist Road RTA)	0.01	40
South Platte Valley Regional Transportation Authority (South Platte Valley RTA)	0.001	50
Roaring Fork Transportation Authority (Roaring Fork RTA) – within city limits of Glenwood Springs or Carbondale	0.01	61
Roaring Fork Transportation Authority (Roaring Fork RTA) – within city limits of Basalt or New Castle	0.008	62
Roaring Fork Transportation Authority (Roaring Fork RTA) – in El Jebel area of unincorporated Eagle County	0.006	63
Roaring Fork Transportation Authority (Roaring Fork RTA) – within Aspen or Snowmass Village city limits, or unincorporated Pitkin County	0.004	64

### Line 34 Subtotal

This line is automatically calculated by Revenue Online, or enter the sum of lines 26 through 28 and lines 30 and 33 if filing a paper return.

## Tax Credits

### Line 35 Nonrefundable Credits

Complete Form 104CR to claim various nonrefundable credits. For Revenue Online, click the EDIT button to complete Form 104CR. Or, if filing a paper return, transfer the amount from line 35 of Form 104CR to this line. To ensure faster processing of your paper return, the amount entered on line 35 must exactly match the amount on the 104CR.



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

### Line 36 Nonrefundable Enterprise Zone Credits

Use your tax software, Revenue Online or form DR 1366 to calculate the total amount of nonrefundable enterprise zone credits being used to offset the current year tax liability. The total nonrefundable enterprise zone credit used cannot exceed the amount from line 34.

### Line 37 Net Tax

This line is automatically calculated by Revenue Online, or subtract lines 35 and 36 from line 34 if filing a paper return.

### Line 38 Colorado Income Tax Withheld

If using Revenue Online, the sum of step 2 is automatically transferred to this line. Or, for paper returns, enter the sum of all Colorado income tax withheld as reported on W-2, W-2G or various 1099 statements.



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



*Failure to submit your withholding forms will result in the credit being denied. Do NOT include withholding for federal income tax, income tax from another state, or local governments. Be certain to exclude amounts withheld from Colorado real estate sales by nonresidents, nonresident beneficiary withholding, or Colorado partnership or S Corporation income withholding for nonresidents as these specified amounts should be listed on line 42.*

### Line 39 Prior-year Estimate Tax Carryforward

Enter the amount, if any, from your 2014 Colorado Form 104, line 37.

### Line 40 <sup>FYI</sup> Quarterly Estimated Payments

Carefully review your payment before completing this line. Use Revenue Online ([www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)) to verify estimated taxes paid on your account. Doing so will reduce processing delays, which will be important if you are expecting a refund. Allow ample time to sign up for Revenue Access and to receive the Authentication Code for first time use. Most taxpayers who have made quarterly estimated payments used the 104EP voucher to remit these payments. Refer to FYI Income 51 for more information about Estimated Payments.

### Line 41 Extension Payment

Enter the amount, if any, you remitted with the DR 158-I to insure 90% of your tax was paid by April 15.

### Line 42 Other Prepayments

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

- a real estate transaction – remitted using DR 1079
- partnership or shareholder agreement – remitted using DR 0108
- an estate as a beneficiary – remitted using 104BEP

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

### Line 43 Gross Conservation Easement Credit

Complete all applicable parts of form DR 1305. Enter the amount from Line 33 of DR 1305G.

### Line 44 Innovative Motor Vehicle Credit

Complete the DR 0617 schedule. Then enter the amount from line 25 of the DR 0617. Attach the DR 0617 to any income tax return claiming this credit. CDOR checks a county motor vehicle database to verify ownership of these vehicles. If the registration is not in the taxpayer's name in this database, CDOR tax examiners will ask for copy of the purchase invoice and proof of Colorado registration. For information about this credit, see publication FYI Income 67.



*Submit copies of the bill of sale, purchase invoice, lease agreement, conversion receipts, and proof of Colorado registration for each vehicle for which you are claiming a credit. Additionally, a vehicle history report (such as one available from CarFax) is required if a credit is claimed for the purchase of a used vehicle.*



150104CR19999



# Form 104CR

## Individual Credit Schedule 2015

Taxpayer's Last Name	First Name	Middle Initial	SSN
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Use this schedule to calculate your income tax credits. For best results, visit *TaxColorado.com* to research eligibility requirements and other information about these credits before following the line-by-line instructions contained below.

- Be sure to submit the required supporting documentation as indicated for each credit.
- Most e-File software and tax preparers have the ability to submit this schedule and attachments electronically. However, Revenue Online can also be used to file your return and attachments electronically. Otherwise, attach all required documents to your paper return.
- If you received any of these credits from a pass-through entity, be sure to provide the entity's name and account number and your ownership percentage where required. If credits were passed through from multiple entities, attach to your return a written statement that includes all relevant information.
- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the second decimal place.

### Part I—Refundable Credits

1. Child Care Expenses Credit from Form DR 0347			• 1		00
Earned Income Tax Credit - full or part-year Colorado residents who claim the federal EITC are allowed an earned income tax credit against their income tax. Complete the table for each qualifying child.					
2. Enter the amount of Earned Income calculated for your federal return			• 2		00
3. The federal EITC you claimed			• 3		00
<b>Qualifying Child's Last Name</b>	<b>Qualifying Child's First Name</b>	<b>Year of Birth</b>	<b>• SSN</b>		
4. COEITC, multiply line 3 by 10% (.1)			4		00
5. <i>Part-year residents only</i> , multiply line 4 by the percentage on line 34 of Form 104PN			5		00
6. <b>Business Personal Property Credit:</b> Use the worksheet in the DR 104 book instructions to calculate, submit copy of assessor's statement			• 6		00
7. Refundable Renewable Energy Tax Credit from line 88 of Form DR 1366			• 7		00
8. <b>Total Refundable Credits</b> , add lines 1, 4 (or 5), 6, and 7. Enter the sum on line 45 of Form 104.			8		00





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Name Account Number

Part II — Credit for Tax Paid to Another State

- Colorado nonresidents do not qualify for this credit.
Part-year residents generally do not qualify for this credit.
If you have income or losses from two or more states, you must separately calculate lines 11 through 17 for each state.

Submit a copy of the tax return for each other state when claiming this credit. The portion of the return submitted must include the adjusted gross income calculation, any disallowed federal deductions by that state, and the tax calculation for the other state.

Table with 3 columns: Description, Line Number, and Amount. Rows include: 9. Name of other state; 10. Total of lines 26 and 27 Form 104; 11. Modified Colorado adjusted gross income from sources in the other state; 12. Total modified Colorado adjusted gross income; 13. Amount on line 11 divided by amount on line 12; 14. Amount on line 10 multiplied by the percentage on line 13; 15. Tax liability to the other state; 16. Allowable credit, the smaller of lines 14 or 15.

Part III — Other Credits

The following credits can be carried forward to subsequent tax years if your current tax liability is less than the sum of your credits. Visit TaxColorado.com for limitations that are specific to each credit. To report this properly, use the first column to report the total credit that is available (the amount generated this year plus any prior-year carryforward). Then, use the second column to report the amount you are using this year to offset your tax liability. The difference should be reported on line X, which is your subsequent carryforward amount.

Table with 3 columns: Description, Available Credit Column (A), and Credit Used Column (B). Rows include: 17. Plastic recycling investment credit, submit required receipts; 18. Colorado Minimum Tax Credit; 19. Historic Property Preservation credit, submit verification or a copy of the federal credit calculation; 20. Child Care Center Investment credit, submit a copy of your facility license and a list of depreciable tangible personal property; 21. Employer Child Care Facility Investment credit, submit proof that you operate a licensed child care facility.



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Name	Account Number		
22. School-to-Career Investment credit, submit a copy of the certification ● 22	00		00
23. Colorado Works Program credit, submit a copy of the letter from the county Dept. of Social/Human Services ● 23	00		00
24. Child Care Contribution credit, submit form(s) DR 1317 ● 24	00		00
25. Long-term Care Insurance credit, submit a year-end statement to show premiums paid ● 25	00		00
26. Aircraft Manufacturer New Employee credit, submit Forms DR 0085 and DR 0086 ● 26	00		00
27. Credit for remediation of contaminated land, submit a copy of the CDPHE certification when claiming this credit ● 27	00		00
28. Colorado Job Growth Incentive credit, submit certification from OEDIT ● 28	00		00
29. Certified Auction Group License Fee credit, submit a copy of the certification ● 29	00		00
30. Advanced Industry Investment credit, submit a copy of the certification ● 30	00		00
31. Low-income Housing credit, submit CHFA certification ● 31	00		00
32. Credit for Food Contributed to Hunger-Relief Charitable Organizations, submit Form(s) DR 0346 ● 32	00		00
33. Alternative Fuel Refueling Facility credit, <i>carryforward from 2010 only</i> ● 33	00		00
34. Total of column A ● 34	00		
35. Nonrefundable Credits Used, total of column B plus any amount from line 16. Also enter this amount on line 35 of Form 104 ● 35			00
36. Carryforward Amount, subtract line 35 from line 34 - excluding any expiring carryforwards ● 36			00

**Line 45 Refundable Credits**

Complete Form 104CR to claim various refundable credits. For Revenue Online, click the EDIT button to complete Form 104CR. Or, if filing a paper return, transfer the amount from line 8 of Form 104CR to this line.



See the 104CR for the required documentation for the credit claimed. Submit using Revenue Online, attach to an electronically filed return as a PDF or attach to your paper return.

**Child Care Expenses Credit (Form DR 0347 and 104CR Part I)**

Even when the federal tax is zero, Colorado offers taxpayers -- with an Adjusted Gross Income of \$25,000 or less -- a Colorado income tax credit of 25 percent of their child care expenses up to \$500 for one child, or up to \$1,000 for two or more children. Use Form DR 0347 to calculate this credit and submit it along with the 104CR.

**Business Personal Property Credit for Individual Business Owners**

This credit is only available if business personal property tax was paid to a Colorado county in 2015 and the business had business personal property of \$15,000 or less. Submit a copy of the assessor’s statement with your return.

Business personal property credit calculation worksheet:

Enter the amount of business personal property tax paid in 2015	A
Enter the Credit Rate from Table 1 that corresponds with your Federal Taxable Income and Filing Status	B
Multiply line A times line B to calculate the credit allowed, enter on Form 104CR line 6	

Table 1 - Find your filing status use your federal taxable income amount from line 1 of the 104 form.

Federal Taxable Income (Form 104, Line 1)	Filing Status Table for Business Personal Property Credit				
	Single	Joint	Head of Household	Married Filing Separate	Credit rate
\$0 - \$9,225	\$0 - \$18,450	\$0 - \$13,150	\$1 - \$9,225	.8537	
\$9,226 - \$37,450	\$18,451 - \$74,900	\$13,151 - \$50,200	\$9,226 to \$37,450	.8037	
\$37,451 - \$90,750	\$74,901 - \$151,200	\$50,201 - \$129,600	\$37,451 to \$75,600	.7037	
\$90,751 - \$189,300	\$151,201 - \$230,450	\$129,601 - \$209,850	\$75,601 to \$115,225	.6737	
\$189,301 - \$411,500	\$230,451 - \$411,500	\$209,851 - \$411,500	\$115,226 to \$205,750	.6237	
\$411,501 - \$413,200	\$411,501 - \$464,850	\$411,501 - \$439,000	\$205,751 to \$232,425	.6037	
\$413,201 and up	\$464,851 and up	\$439,001 and up	\$232,426 and up	.5577	

**To Calculate the Colorado Earned Income Tax Credit (EITC) on Form 104CR:**

**Line 2 Enter the amount of earned income calculated for your federal return.**

In order to calculate the value of your Federal earned income tax credit you must determine the amount of earned income. You may use the Earned Income Credit Worksheet (EIC Worksheet) and the Earned Income Credit (EIC) Table in the instruction booklet for Form 1040, Form 1040A, or Form 1040EZ, or use the EITC Assistant Tool online: [www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant](http://www.irs.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant) It is available in both English and Spanish.

**Line 3 The federal EITC you claimed**

Refer to the credit you entered on the Federal 1040, 1040A, or 1040EZ:

- If you filled out a Federal 1040, then enter the amount of line 66a on line 3 of the Colorado 104CR;
- If you filled out a Federal 1040A, then enter the amount of line 42a on line 3 of the Colorado 104CR; or,
- If you filled out a Federal 1040EZ, then enter the amount of line 8a on line 3 of the Colorado 104CR.

Table Instructions: If you have a qualifying child and you claimed the EITC on either the Federal 1040 or 1040A, you will need to identify that child or those children in this table. Enter each qualifying child’s last name, first name, year of birth, and social security number.

**Line 4 COEITC**

Multiply the amount you entered on line 3 by 10% (x0.1) to calculate your Colorado EITC.

**Line 5 If you are filing as a part-year resident ONLY**

Multiply the amount you entered on line 4 by the percentage on line 34 of Form 104PN and enter the result on line 5. This is the portion of the Colorado EITC you are allowed.

## Line 46 State Sales Tax Refund

Full-year Colorado residents who made their home in Colorado and were age 18 or older for the entire year of 2015 are eligible to receive the State Sales Tax Refund. Full-year residents under the age of 18 qualify for the refund only if they are required to file a Colorado return because of a federal requirement to file or to obtain a refund of wage withholding. Part-year and nonresidents do not qualify for this refund. Individuals incarcerated in either a Department of Corrections owned or operated facility or a county or municipal jail for 180 days may not be eligible for the refund. A person under the age of 18 who would have been convicted of a felony as an adult and committed to the Department of Human Services may not be eligible for the credit.

In order to qualify, your return must be postmarked by April 18, 2016 or October 17, 2016 if you are filing an extension. To determine the credit available to you, refer to the amount you entered on line 25 and your filing status. Find the appropriate amount in the table that accompanies line 46 and enter the amount on line 46.



**Child Care Expenses Credit (Form DR 0347 and 104CR Part I)** Even when the federal tax is zero, Colorado offers taxpayers -- with an Adjusted Gross Income of \$25,000 or less -- a Colorado income tax credit of 25 percent of their child care expenses up to \$500 for one child, or up to \$1,000 for two or more children. Use Form DR 0347 to calculate this credit and submit it along with the 104CR.

## Line 47 Subtotal

This line is automatically calculated by Revenue Online, or enter the sum of lines 38 through 45 if filing a paper return.

## Line 48 Overpayment

This amount is automatically calculated by Revenue Online, if applicable. Paper filers should calculate this line by subtracting line 37 from line 47.

## Line 49 Estimated Tax Carryforward

Enter the amount, if any, you would like to be available for 2015 estimated tax.

## Line 50–63 Voluntary Contributions

If you would like to donate money to one of the organizations available as part of Checkoff Colorado, enter the desired amount here. See the back page of this booklet for more information about each of these charitable organizations.

## Line 65 Subtotal

This line is automatically calculated by Revenue Online, or enter the sum of lines 49 through 63 if filing a paper return.

## Line 66 Refund

Subtract line 65 from line 48. This is the amount of your refund. You have the option of authorizing a transaction by the Department to directly deposit these funds to your bank account. Otherwise, a refund check will be mailed to the address you have designated on this return. If you use Direct Deposit, you will receive your refund 1 to 2 weeks faster than a paper check.

- **Direct Deposit**—Enter the routing and account numbers and account type. The routing number is 9 digits. Account numbers can be up to 17 characters (numbers and/or letters). Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to ensure you are using the correct information and that they will honor a direct deposit. See the sample check on page 22 to assist you in finding the account and routing numbers.



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

Pay to the order of: \_\_\_\_\_

Routing Number: 234567801

Account Number: 2345678901

Do not include the check number

VOID

For: 234567801 2345678901 1001

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

## Line 67 Net Amount Due

This amount is automatically calculated by Revenue Online, otherwise subtract line 47 from line 37. Also, if you made any donations to charitable organizations add line 65 to the subtotal. This is the amount you owe with this return. If you are filing after the due date (or valid extension), or you owe estimated tax penalty continue to the next line. If you are filing timely and do not owe penalty or interest, go to line 71.

## Line 68 Delinquent Penalty

Calculate any penalty owed for delinquent filing or payment. The penalty is 5% of the net tax due for the first month after the due date, and ½% for each additional month past the due date. The maximum penalty is 12%. Or, if you prefer not to calculate this penalty, the Department will bill you if due.

## Line 69 Delinquent Interest

Calculate any interest owed for delinquent filing or payment. The interest rate is 3% of the net tax due. Or, if you prefer not to calculate this interest, the Department will bill you if due. Interest on any bill issued that remains unpaid after 30 days of issuance will increase to 6%.

## Line 70 Estimated Tax Penalty

To calculate this penalty, complete the DR 0204. Enter any estimated tax penalty owed on this line.



*Scan and submit the DR 0204 through Revenue Online, E-Filer Attachments. Or, if filing on paper, attach the form to your paper form.*

## Line 71 Amount You Owe

Enter the sum of lines 67 through 70. You have three payment options:

- **Pay Online**—After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment with your credit card, e-check, or by EFT. A nominal processing fee may apply. If you file a paper return, you may still choose to pay electronically. Visit our Web site for details.
- **Pay by Mail**—If filing by Revenue Online or other electronic filing method and you wish to send a check or money order, complete the DR 0900 and mail with your payment. Make payable to Colorado Department of Revenue, and clearly write your Social Security number and “2015 Form 104” on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records. If filing a paper return, enclose your check or money order in the envelope provided and mail with your return.
- **Payment Plan**—The Department will issue a bill for any unpaid balance due. When you receive the bill you may set up a payment plan as instructed on the bill. Any assessment made by the Department will likely include delinquent payment penalty and interest. The only way to avoid paying penalty and interest is to pay in full before April 15, 2015.

## Third Party Designee

You may authorize a person other than you (or your spouse) to discuss this tax return with the Department. This authorization is valid for any period of time, and can be revoked by you with a written statement to the Department. Revocations must designate that the Third Party Designee is being revoked and must be signed and dated by the taxpayer and/or designee. By completing this area of the return, you are granting the designee the ability to:

- Provide any missing information needed for the processing of your return;  
*and*
- Call the Department for information about your return, including the status of your refund or processing time;  
*and*
- Receive upon request copies of notices, bills or transcripts related to your return;  
*and*
- Respond on your behalf to notices about math errors, intercepts, and questions about the preparation of your return.

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

## W-2s and 1099s

When filing a paper return, all W-2s and 1099s that show Colorado income tax withholding must be attached (stapled) to the front of the form where indicated. When the W-2s and 1099s do not add up to the withholding claimed on the return (Line 38 of the 2015 Form 104), return processing will stop. We will ask the taxpayer to send copies of the W-2s and 1099s. When filing an **electronic** return, we recommend attaching scanned copies to the e-filed tax return. Taxpayers who e-file may also submit their W-2s and 1099s through Revenue Online, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). Click on **Submit an e-Filer Attachment**. While there is no requirement to electronically attach scanned W-2s and 1099s to an e-filed return, doing so will allow the Department to continue processing the returns when questions arise during return review, or when the employers / entities have not yet sent in the W-2 and 1099 statements to the Department.

## Taxpayer Service and Assistance

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### Revenue Online

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

### Taxation Web Site

Visit the official Colorado Taxation Web site, [www.TaxColorado.com](http://www.TaxColorado.com) for supplemental tax information and more.

### Secure Messaging

Contact Department of Revenue support staff electronically through Revenue Online. This service is secure and confidential. Register for Revenue Online to get started.

### Call Center

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

### Walk-in Assistance

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

**Denver**—1375 Sherman Street

**Colorado Springs**—2447 North Union Boulevard

**Fort Collins**—3030 South College Avenue

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

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



## Common Issues

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### Did Not Receive W-2 Statement from your employer

- Contact your employer to request a copy; or
- Your final paycheck stub should list the year-to-date (YTD) Colorado wages and withholding, which can be used to file using Revenue Online. Or, if filing a paper return, complete a Substitute W-2, DR 0084 and attach it to your return; or
- If neither option works, contact the IRS or the Department of Revenue, who might have your W-2 information available.

### Records Retention

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

### Correcting Errors or Changing a Return

Individual income tax returns from 2009 and forward may be amended electronically through Revenue Online. Filing and amending returns in Revenue Online is a free service. You may amend online even if the original return was filed on paper. Revenue Online has all the information from your original return - you will not need to re-enter everything. If you cannot amend online, you may file the Form 104X. Make sure you use the appropriate form version for the year you are amending. If you are changing your Colorado return because the IRS made changes to your federal return, you must file Form 104X within 30 days of being notified by the IRS. You must amend your Colorado return in this case, even if there is no net change to your tax liability. *It is very important that you submit all schedules and supporting documentation with your amended return EVEN IF YOU ARE NOT CHANGING THOSE VALUES.*

### Estimated Tax Requirements

If you expect next year's Colorado tax liability to be greater than \$1,000 after subtracting credits, you should make estimated tax payments using Form 104EP. We recommend that you read publication FYI Income 51 for additional information.

### Filing Errors and Incomplete Information

It is important to read all the information available for your specific tax situation and to submit all required documentation with your return. Failure to do so may result in delayed processing of your return and refund. We recommend that you file using Revenue Online to avoid common mathematical errors. You may also opt to use a commercial tax preparation software program at home or to use a paid tax professional to help you complete your 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+ may be found at [www.cchp.org](http://www.cchp.org) or by calling 1-800-359-1991.





## 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 20, Form 104. Then read across to the tax column and enter this amount on line 26, 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	14,100	14,200	655	19,600	19,700	910	25,100	25,200	1,164
3,700	3,800	174	8,700	8,800	405	14,200	14,300	660	19,700	19,800	914	25,200	25,300	1,169
3,800	3,900	178	8,800	8,900	410	14,300	14,400	664	19,800	19,900	919	25,300	25,400	1,174
3,900	4,000	183	8,900	9,000	414	14,400	14,500	669	19,900	20,000	924	25,400	25,500	1,178
4,000	4,100	188	9,000	9,100	419	14,500	14,600	674	20,000	20,100	928	25,500	25,600	1,183
4,100	4,200	192	9,100	9,200	424	14,600	14,700	678	20,100	20,200	933	25,600	25,700	1,188
4,200	4,300	197	9,200	9,300	428	14,700	14,800	683	20,200	20,300	938	25,700	25,800	1,192
4,300	4,400	201	9,300	9,400	433	14,800	14,900	688	20,300	20,400	942	25,800	25,900	1,197
4,400	4,500	206	9,400	9,500	438	14,900	15,000	692	20,400	20,500	947	25,900	26,000	1,201
4,500	4,600	211	9,500	9,600	442	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 20, Form 104	\$	.00
Multiply by 4.63%		X .0463
<b>Colorado Tax</b>	\$	<b>.00</b>



150900 19999

DR 0900 (09/10/15)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0008

(0011)

## 2015 Individual Income Tax Payment Form (Calendar year—Due April 18, 2016)

### Caution!

This form **MUST** accompany your payment if you filed electronically and wish to pay by check.

The Department strongly recommends that you file using Revenue Online or other electronic method and remit your payment electronically or by EFT.

However, to pay by mail, make check or money order payable to the Colorado Department of Revenue. Be sure to round your payment to the nearest dollar. Clearly write your Social Security number and "2015 Form 104" on the check memo line.

Complete the form below. The amount on the check and the amount entered on the payment form must be the same. This will help maintain accuracy in your tax account. Be sure to keep a copy of the money order or note the check number with your tax records.

DO NOT submit a paper return if you have already filed electronically.

Return this form with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Social Security number and "2015 Form 104" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.

Your Last Name	First Name	Middle Initial	SSN
Spouse Last Name (if joint)	Spouse First Name	Middle Initial	Spouse SSN
Address			
City	State	ZIP	

<p><b>IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.</b></p> <p>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.</p>	<p>Amount of Payment</p> <p>\$ .00</p>
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150158-I19999

DR 0158-I (07/29/15)  
COLORADO DEPARTMENT OF REVENUE  
Denver CO 80261-0008

(0019)

## 2015 Extension Payment for Colorado Individual Income Tax (calendar year—Due April 18, 2016)

### Automatic Filing Extension General Information

Colorado offers an automatic 6-month extension to file your income tax return if you cannot submit your return by the April 18 due date. This means that you can file your return by October 15 without filing this form. However, 90% of your tax MUST BE PAID by April 18. If you must wait until Monday, October 17 to file your return, use the following worksheet to calculate whether you need to remit a payment on April 18.

### Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 18, the deadline for filing your return is June 15, 2016. If you need additional time to file your return, you will automatically have until October 17, 2016 to file. Interest is due on any payment received after April 18, 2016. To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2016. When filing your return, mark the appropriate box on Revenue Online or paper return.

### Penalties and Interest

If a return is filed on extension and at least 90% of the tax is not paid by the April 18 due date, a late payment penalty and interest accruals will be assessed by the department. However, if all the terms of filing on extension are met, and the remaining tax is paid by October 17 the additional tax payment is subject to only interest accruals.

### Pay Electronically

Taxpayers may pay online at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline). Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account.

EFT Debit and EFT Credit options are free services offered by the Department. EFT services require pre-registration before payments can be made.

Visit [www.Colorado.gov/revenue/eft](http://www.Colorado.gov/revenue/eft) for more information.

The DR 0158-I is not required if an online payment is made. Please be advised that a nominal processing fee may apply to electronic payments.

### Tax Payment Worksheet

Photocopy for your records before returning.

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 form below		3	

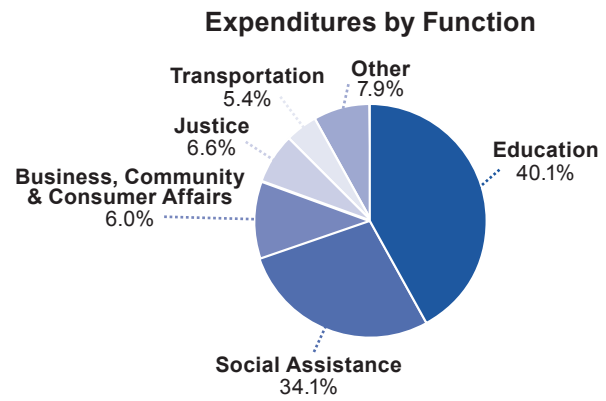
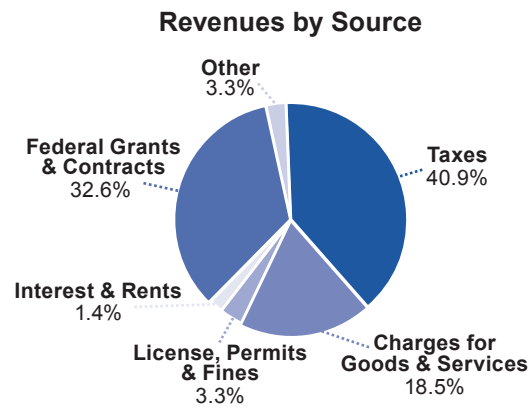
DR 0158-I (07/29/15)

Return the DR 0158-I with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Social Security number and "2015 DR 0158-I" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form. File only if you are making a payment by check or money order.

Your Last Name	First Name	Middle Initial	SSN
Spouse Last Name (if joint)	Spouse First Name	Middle Initial	Spouse SSN
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.	Amount of Payment
	\$ .00

## Disclosure of Colorado Expenditures and Revenues



## Disclosure of Average Taxes Paid

Fiscal Year 2013

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	\$62	\$107	\$226	\$417	\$752	\$1,072	\$1,569	\$2,012	\$2,623	\$7,203	\$2,306
Sales	145	211	241	300	337	387	516	617	692	1,174	551
Gasoline and Special Fuels	60	86	116	132	159	179	209	229	253	311	192
Licenses and Registrations	59	65	96	104	129	139	170	182	218	299	166
Alcoholic Beverages	8	4	9	9	14	12	15	26	22	37	18
Cigarettes and Tobacco	60	64	60	65	73	74	78	78	73	59	68
<b>Total State Taxes</b>	<b>\$394</b>	<b>\$537</b>	<b>\$747</b>	<b>\$1,025</b>	<b>\$1,464</b>	<b>\$1,864</b>	<b>\$2,558</b>	<b>\$3,142</b>	<b>\$3,882</b>	<b>\$9,083</b>	<b>\$3,301</b>
<b>Local Taxes:</b>											
Residential Property	\$279	\$363	\$657	\$785	\$900	\$997	\$1,525	\$1,653	\$1,742	\$2,922	\$1,412
Sales and Use	226	329	375	467	525	603	804	961	1,079	1,828	858
Specific Ownership	33	83	96	90	118	159	140	235	168	248	148
Occupation	2	5	7	10	15	20	26	31	39	59	26
<b>Total Local Taxes</b>	<b>\$539</b>	<b>\$780</b>	<b>\$1,135</b>	<b>\$1,352</b>	<b>\$1,559</b>	<b>\$1,779</b>	<b>\$2,495</b>	<b>\$2,880</b>	<b>\$3,027</b>	<b>\$5,057</b>	<b>\$2,445</b>
<b>Federal Taxes:</b>											
Individual Income	\$507	\$681	\$950	\$1,408	\$2,339	\$3,335	\$5,189	\$6,941	\$9,080	\$36,011	\$10,327
Medicare **	104	265	397	583	867	1,108	1,469	1,776	2,219	4,731	1,779
Social Security **	406	1,036	1,554	2,281	3,394	4,338	5,750	6,952	8,685	13,083	5,792
<b>Total Federal Taxes</b>	<b>\$1,017</b>	<b>\$1,982</b>	<b>\$2,900</b>	<b>\$4,271</b>	<b>\$6,600</b>	<b>\$8,781</b>	<b>\$12,409</b>	<b>\$15,669</b>	<b>\$19,984</b>	<b>\$53,824</b>	<b>\$17,898</b>
<b>Total Taxes Paid</b>											
Households & Employers **	\$1,951	\$3,299	\$4,783	\$6,648	\$9,623	\$12,425	\$17,461	\$21,691	\$26,893	\$67,964	\$23,644
Less Taxes Paid by Employer	255	650	975	1,432	2,130	2,723	3,610	4,364	5,452	8,907	3,786
<b>Households Only</b>	<b>\$1,696</b>	<b>\$2,649</b>	<b>\$3,807</b>	<b>\$5,217</b>	<b>\$7,492</b>	<b>\$9,702</b>	<b>\$13,852</b>	<b>\$17,327</b>	<b>\$21,441</b>	<b>\$59,057</b>	<b>\$19,858</b>

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

Note: MTS, LID, and LMD checks are cut directly to cities or counties.

## GO GREEN! GO ONLINE!



### Forms, Information and e-Services

[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

#### Find Information

#### Manage your Account

- ➔ Review tax publications
- ➔ Learn how to file and pay
- ➔ Download forms
- ➔ View Education and Legal Research resources

- ➔ File a return
- ➔ Make a payment
- ➔ View letters and bills
- ➔ Send a Secure Message to the department

**More services and information available. GO ONLINE TODAY!**

## Check Off Colorado

### A simple way to give.

See lines 50-64 to contribute to any of these charitable funds. [www.CheckoffColorado.com](http://www.CheckoffColorado.com)

#### **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 Preventive 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.

#### **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 veterans community. Please help maintain this solemn beauty for Colorado veterans.

#### **Pet Overpopulation Fund**

The Pet Overpopulation Fund provides funding to local animal care and control organizations and veterinarians for sterilization surgeries for pets owned by Coloradans in areas of the state with the greatest need. The Fund also supports efforts to educate the public about the importance of preventing pet overpopulation.

#### **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.

#### **Public Education Fund**

This fund supports the Colorado Preschool Program which provides high-quality preschool for children impacted by factors such as poverty, homelessness, abuse or neglect. Children are supported by qualified early childhood professionals in safe and nurturing learning environments. Children overcome substantial gaps and make significant gains that persist throughout their schooling.

#### **Roundup River Ranch Fund**

Part of Paul Newman's SeriousFun Children's Network, Roundup River Ranch enriches the lives of children with serious illnesses and their families by offering free, medically-supported camp programs that provide unforgettable opportunities to discover joy, friendships, and confidence. Your support ensures the healing power of camp is always free of charge.

#### **9Health Fair Fund**

This fund provides free blood screenings and exams to thousands of underserved Coloradans each year. Donations to this fund help offset lab and supply costs at 140 locations across the state. 9Health Fair is an independent nonprofit separate from 9News, our media partner, serving over 75,000 annually. Improving Colorado's health since 1979.

#### **American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund**

The American Red Cross prevents and alleviates human suffering in the face of emergencies. In Colorado, the Red Cross teaches tens of thousands of people lifesaving skills every year, provides critical services for members of the military and their families and responds to, on average, a disaster a day.

#### **Colorado for Healthy Landscapes Fund**

The health and beauty of our landscapes defines our lifestyles as Coloradans. The Healthy Landscapes Initiative promotes sustainable management and healthy relationships with our lakes, rivers, peaks and high deserts. Stewardship efforts support education, wildlife habitats, agricultural diversity, research and invasive species management. Your contributions are the seeds for sustainability.

#### **Habitat for Humanity of Colorado Fund**

Seeking to put God's love into action, Habitat for Humanity brings people together to build homes, communities and hope. Through volunteer labor and donations, Habitat for Humanity builds and rehabilitates simple, decent homes in partnership with hardworking low-income individuals and families in 45 Colorado communities.

#### **Special Olympics of Colorado Fund**

Special Olympics Colorado provides year-round athletic competition in 22 sports for over 19,000+ athletes with intellectual disabilities from 2 to 80+ years old. We create inclusive and welcoming schools for children with all differences through unified sports and youth leadership. Programs are free of charge to athletes and their families.

#### **Colorado Youth Corps Association Fund**

This fund helps employ youth, young adults, and military veterans on critical projects in Colorado such as flood recovery, fire mitigation and suppression, removing invasive species, and building trails for hikers, bikers, and equestrian users—all while earning education scholarships. Please help CYCA change lives and landscapes for the better!