DO NOT SEND

DR 0104AMT (11/08/17)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
Colorado.gov/Tax

Alternative Minimum Tax Instructions

See form on page 2

Individual taxpayers are subject to a Colorado alternative minimum tax equal to the amount by which 3.47% of their Colorado alternative minimum taxable income exceeds their Colorado normal tax.

Colorado alternative minimum taxable income is the federal alternative minimum taxable income increased by the additions entered on line 3, form DR 0104, and decreased by the federal alternative minimum tax exemption and the sum of all subtractions entered on the DR 0104AD excluding the State Income Tax Refund (line 1, DR 0104AD). For additional information about calculating Colorado alternative minimum tax, please review FYI Income 14 at *Colorado.gov/Tax*

On DR 0104AMT - Computation Schedule, do not enter any amount on line 2 or line 4 that duplicates an adjustment made in arriving at federal alternative minimum taxable income.

Ordinarily, you will have a Colorado alternative minimum tax if you have a federal alternative minimum tax.

Part-Year and Nonresidents

In the case of a nonresident, the Colorado alternative minimum tax shall be apportioned in the ratio of the modified federal alternative minimum taxable income from Colorado sources to the total modified federal alternative minimum taxable income. In the case of a part-year resident, the Colorado alternative minimum tax shall be apportioned in the ratio of the modified federal alternative minimum taxable income applicable to that part of the year the taxpayer was a resident plus the modified federal alternative minimum taxable income from Colorado sources, if any, during that part of the year the taxpayer was a nonresident over the total modified federal alternative minimum taxable income.

Adjustments relative to the standard deduction and itemized deductions would be Colorado adjustments to the extent of the Colorado adjusted gross income ratio as determined on line 34 of form DR 0104PN. Other adjustments would be Colorado adjustments to the extent they relate to items of income from Colorado sources. Tax preference items are Colorado items to the extent they relate to a business being carried on in Colorado.

Use the worksheet below to calculate the apportionment percentage if you are a part-year resident or nonresident individual. Carry the amount from line 6 of the worksheet to line 6 of the DR 0104AMT.

Calculation of Apportionment Percentage Worksheet

Do not return this worksheet with your return, submit the form on page 2.

		Total	Colorado
1. Amount from line 1 of Federal Form 6251	1		
2. Adjustments on Federal Form 6251 relative to itemized deductions	2		
3. Other adjustments on Federal Form 6251	3		
4. Tax preference items on Federal Form 6251	4		
5. Total of lines 1 through 4, equal to alternative minimum taxable income on line 28 of Federal Form 6251	5		
6. Amount on line 5 in Colorado column divided by amount on line 5 in total column. Use the resulting percentage to apportion the tax calculated on line 6, form DR 0104AMT.	6		

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2017 Colorado Alternative Minimum Tax Computation Schedule

Last Name	First Name	Middle Initial	SSN

		Round to the nearest dollar	
1. Amount from line 30 Federal Form 6251. If line 29 is larger than line 28, form 6251, enter the amount here	**1**		00
2. Additions from line 3, form DR 0104, see instructions on page 1	**2**		00
3. Total lines 1 and 2	**3**		00
4. Subtractions from the DR 0104AD excluding the State Income Tax Refund (line 1, DR 0104AD)	**4**		00
5. Line 3 minus line 4	**5**		00
6. Amount on line 5 multiplied by 3.47%. In the case of nonresident or part-year resident taxpayer apportioned at: %	**6**		00
7. Colorado normal tax from line 7, form DR 0104	**7**		00
8. Colorado alternative minimum tax, the amount by which line 6 exceeds line 7	**8**		00

Attach this form to your paper form DR 0104, Colorado Income Tax Return, or submit electronically at *Colorado.gov/RevenueOnline* using the E-file Attachment option.