

Booklet Includes:

Instructions
DR 0104
Related Forms

104 Book

Full-Year, Part-Year and Nonresident Individuals

2018



COLORADO
Department of Revenue

Colorado Individual Income Tax Filing Guide

This book includes:

- › DR 0104 2018 Colorado Individual Income Tax Form
- › DR 0104CH 2018 Voluntary Contributions Schedule
- › DR 0900 2018 Individual Income Tax Payment Form
- › DR 0104AD Subtractions from Income Schedule
- › DR 0158-I 2018 Extension Payment for Colorado Individual Income Tax
- › DR 0104PN Part-Year Resident/Nonresident Tax Calculation Schedule 2018
- › DR 0104US 2018 Consumer Use Tax Reporting Schedule
- › DR 0104CR Individual Credit Schedule 2018
- › Disclosure of Average Taxes Paid
- › Colorado Income Tax Table
- › Description of Voluntary Contribution organizations

MAILING ADDRESS FOR FORM DR 0104

WITH 
PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

WITHOUT 
PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

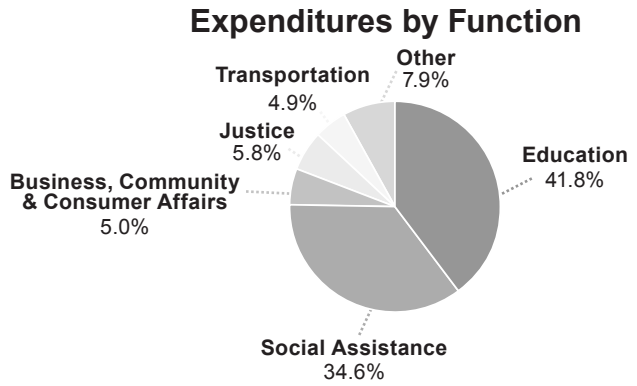
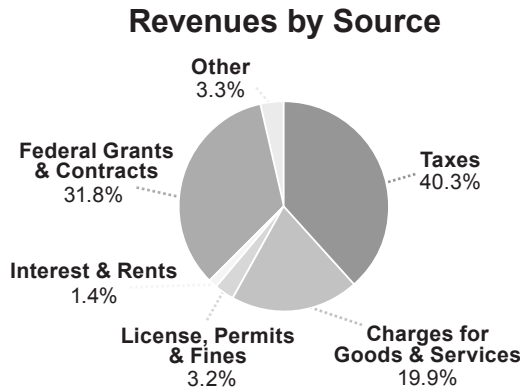
These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.

Colorado.gov/Tax

INFORMATION | EDUCATION | ASSISTANCE

Disclosure of Colorado Expenditures and Revenues

** Due to rounding, the values in each chart may not sum to 100%



Disclosure of Average Taxes Paid

Calendar Year 2015 ²

	Average Family Money Income ¹									Average
	\$0 to \$15,000 ³	\$15,000 to \$29,999	\$30,000 to \$39,999	\$40,000 to \$49,999	\$50,000 to \$69,999	\$70,000 to \$99,999	\$100,000 to \$149,999	\$150,000 to \$199,999	\$200,000 and more	
State Taxes and Fees										
Individual Income ⁴	\$78	\$313	\$713	\$1,054	\$1,556	\$2,431	\$3,857	\$5,701	\$16,280	\$3,553
Sales ⁵	\$281	\$351	\$431	\$488	\$571	\$747	\$984	\$1,268	\$2,777	\$878
Gasoline and Gasohol ⁶	\$90	\$114	\$154	\$175	\$202	\$233	\$276	\$282	\$484	\$223
Licenses ⁷ and Registrations ⁸	\$85	\$131	\$168	\$186	\$205	\$233	\$260	\$270	\$270	\$201
Alcoholic Beverages ⁶	\$4	\$3	\$4	\$6	\$6	\$9	\$14	\$18	\$45	\$12
Cigarettes and Tobacco ⁶	\$48	\$45	\$52	\$53	\$52	\$48	\$54	\$46	\$48	\$50
Total State Taxes and Fees	\$585	\$957	\$1,522	\$1,962	\$2,593	\$3,701	\$5,445	\$7,584	\$19,904	\$4,917
Local Taxes and Fees										
Residential Property ⁵	\$712	\$953	\$1,112	\$1,264	\$1,631	\$2,155	\$3,264	\$4,348	\$11,008	\$2,939
Sales and Use ⁵	\$440	\$549	\$675	\$763	\$895	\$1,169	\$1,541	\$1,984	\$4,348	\$1,374
Specific Ownership ⁸	\$80	\$129	\$169	\$189	\$209	\$239	\$269	\$279	\$279	\$205
Occupation ⁹	\$2	\$6	\$9	\$12	\$15	\$22	\$31	\$44	\$133	\$30
Total Local Taxes and Fees	\$1,235	\$1,638	\$1,965	\$2,228	\$2,750	\$3,585	\$5,105	\$6,656	\$15,767	\$4,548
Federal Taxes										
Individual Income ⁴	\$572	\$1,123	\$2,235	\$3,320	\$5,242	\$8,654	\$14,656	\$24,601	\$102,060	\$18,052
Medicare ¹⁰	\$105	\$300	\$483	\$629	\$842	\$1,197	\$1,747	\$2,479	\$12,086	\$2,208
Social Security ¹⁰	\$450	\$1,284	\$2,065	\$2,689	\$3,598	\$5,119	\$7,347	\$7,347	\$7,347	\$4,139
Total Federal Taxes	\$1,128	\$2,707	\$4,783	\$6,639	\$9,682	\$14,970	\$23,751	\$34,427	\$121,493	\$24,398
Total Taxes and Fees Paid										
Households	\$2,948	\$5,302	\$8,271	\$10,828	\$15,025	\$22,256	\$34,301	\$48,666	\$157,165	\$33,862
Taxes Paid by Employers ¹¹	\$556	\$1,585	\$2,548	\$3,318	\$4,440	\$6,316	\$9,094	\$9,826	\$19,433	\$6,346

Federal data and other data sources are used to estimate average taxes paid when actual data are unavailable for most tax types. The methodology for some estimates and income class categories changed from 2014 due to changes in the Bureau of Labor Statistics Consumer Expenditure Survey (CES), therefore estimates from prior years may not be comparable.

- ¹ Estimate of income uses the CES definition of "money income" which includes all sources of income, taxable and nontaxable, as well as transfer payments (such as public assistance, supplemental security income, food stamps, and other benefits or contributions).
- ² Calendar year 2015 estimates were updated to include data from taxpayers who filed for an extension on their federal taxes.
- ³ Some taxpayers family money income estimate was negative. Negative income is associated with self-employment and investment losses. These taxpayers were excluded because we cannot reliably assign them to the income categories used in this table.
- ⁴ Estimate is based on values from state and Federal income tax returns.
- ⁵ Estimate is calculated using the CES proportion of income for the tax on that item for each class, multiplied by the Colorado average income value for each class.
- ⁶ Industry data (e.g., average prices) was used to estimate the tax paid based on the CES value for that item. Then, the estimate was calculated using the CES proportion of income for the tax on that item for each class, multiplied by the Colorado average income value for each class.
- ⁷ The total state collections for drivers licenses was divided by the total number of filers, yielding a flat fee across all income classes.
- ⁸ The registrations and specific ownership fees/taxes paid were estimated using the total state collections and the CES average number of vehicles for each income class.
- ⁹ Total local occupation fees collected were distributed by income class.
- ¹⁰ Medicare and Social Security taxes were estimated based on income subject to these taxes.
- ¹¹ Employers pay taxes to Medicare and Social Security on the employees' behalf.

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How To Use This Filing Guide

This filing guide will assist you with completing your Colorado Income Tax Return. Please read through this guide before starting your return. Once you finish the form, file it with a computer, smartphone or tablet using our free and secure Revenue Online service at Colorado.gov/RevenueOnline. You may also file using private e-File software or with a paid tax preparer. You significantly reduce the chance of errors by filing your return electronically. If you cannot file electronically for any reason, mail the enclosed forms as instructed. All Colorado forms and publications referenced in this guide are available for download at Colorado.gov/Tax, the official Taxation website.

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 electronic filing through Revenue Online or most tax software, 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 in the Education and Legal Research section at Colorado.gov/Tax.

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 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 **and** you are:

- 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.



Colorado residents must file this return if they are required to 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

The DR 0104 and any tax payment owed are due **April 15, 2019**. Revenue Online will accept returns as timely filed until midnight. Returns that are mailed must be

postmarked by April 15. An automatic extension to file is granted until **October 15**, but there is **no extension to pay**. See page 27 for more information.

Deceased Persons

Legal representatives and surviving spouses may file a return on behalf of a deceased person whose date of death was during the tax year. 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 of a deceased person: you must submit a copy of the death certificate with the DR 0102 when filing the return.

Filing Status



You must file using the same filing status on both your federal and Colorado income tax returns. Any two individuals who legally file a joint federal income tax return must also file their Colorado income tax return jointly. Individuals filing a joint return must list the taxpayer names and Social Security numbers (SSN) 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 as a partner or shareholder must obtain from the partnership or S corporation a federal Schedule K-1 or other statement reporting the name and employer identification number (EIN) of the partnership or S corporation and the type and amount of the credit. The Colorado Department of Revenue verifies the credit claims of partners and shareholders by reviewing the partnership or S corporation's return. The Schedule K-1s or statements may be submitted through Revenue Online, through tax software or may be attached to a paper return.

Line-by-Line Instructions for the DR 0104

First, complete the federal income tax return you will file with the IRS 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 deductions.

Residency Status

Mark the appropriate box to designate your residency status. If you are filing a joint return, 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 the DR 0104PN. You must submit the DR 0104PN with your return.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 17, 2019. If you need additional time to file your return, you will automatically have until October 15, 2019, to file. Interest is due on any tax paid after April 15, 2019. To avoid any late payment penalties, you must pay 90% of your tax liability by June 17, 2019, file your return by October 15, 2019 and pay any remaining tax due at the time of filing. When filing your return, mark the “Abroad on Due Date” box on Revenue Online or the paper return.

FYI Active Duty Military


Under federal law, a military servicemember’s state of legal residence does not change solely as the result of the servicemember’s assignment for service in another state. Consequently, a Colorado resident who enters into military service will remain a Colorado resident unless they officially change their state of legal residence as described in DD Form 2058.

In general, military servicemembers who are Colorado residents are subject to the same income tax filing requirements as other Colorado residents, even if they are serving in another state. These requirements are described on the preceding page, under the heading “Who Must File This Tax Return.”

However, any military servicemember who spends at least 305 days of the tax year stationed outside of the United States on active military duty may elect to be treated as a nonresident. The servicemember may make this election by filing a return and checking the applicable box on Form 104PN.

Military servicemembers who are stationed in Colorado, but are not Colorado residents, are not required to pay Colorado tax on their military income. However, any other Colorado source income of a nonresident servicemember is subject to Colorado taxation.

Please see “Military Service Members — Special Filing Information” webpage on our website for additional information.

 The residency rules described above for military servicemembers also apply generally to a servicemember’s spouse if the spouse is residing with the servicemember either inside or outside of Colorado in compliance with the servicemember’s military orders. If a servicemember and their spouse are nonresidents stationed in Colorado, any wages earned by the spouse for work performed in Colorado are not subject to Colorado taxation. The military spouse must complete a DR 1059, provide a copy to their employer when hired for employment, and submit a copy to the Department, along with a copy of their military ID card, when they file their Colorado return each year. The DR 1059 may be filed with the Department through Revenue Online, with DR 1778, or as an attachment to a DR 0104 filed by paper.

FYI Name and Address


Provide your name, mailing address, date of birth, Social Security number, as well as the state of issue, last four digits, and the date of issuance of your state issued ID card in the provided spaces. If filing Married Filing Joint, provide the spouse’s information where prompted. Provide the spouse’s 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:

- Form 1040 line 10

If your federal taxable income is a negative amount, be sure to enter the amount as such on your Colorado return. If submitting a paper return, put the negative amount in parentheses, for example (\$1,234).

 Do not enter your total income or wages on this line because it 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. Enter \$0 if you filed Form 1040 but did not itemize your deductions on Schedule A.

Taxpayers who deduct general sales taxes on Schedule A line 5a, Form 1040, are not required to calculate this addback. If you deducted state income tax on Schedule A line 5a, complete the worksheet below to calculate the Income Tax Deduction.

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

Complete the following worksheet to determine your state income tax deduction addback.	
<p>a) Is the amount on federal Form 1040 Schedule A line 5d greater than the amount on federal Form 1040 Schedule A line 5e?</p> <p><input type="checkbox"/> No. Enter the state income tax deduction from federal Form 1040 Schedule A line 5a.</p> <p><input type="checkbox"/> Yes. Subtract the amounts on federal Form 1040 Schedule A lines 5b and 5c from the amount on line 5e. Enter the result, but not less than \$0.</p>	\$
b) Total itemized deductions from federal Form 1040 Schedule A line 17	\$
c) The amount of federal standard deduction you could have claimed (See instructions federal Form 1040 line 8 for 2018 federal standard deductions.)	\$
d) Line (b) minus line (c), but not less than \$0	\$

Transfer to line 2 of the DR 0104 the smaller amount from line (a) or (d) of the worksheet above.

Line 3 Other Additions

Enter the sum of the following and specify which addition(s) in text box:

- 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.
- Improper distributions from a qualified state tuition program for which tuition program contribution subtraction was previously claimed. See FYI Income 44 for additional information.
 - Dependent child income—the amount from IRS Form 8814 line 14 or \$1,050, 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 the 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.
 - Any expenses incurred by a taxpayer with respect to expenditures made at, or payments made to, a club that restricts membership on the basis of sex, sexual orientation, marital status, race, creed, religion, color, ancestry or national origin.
 - Distributions from a medical savings account not made for an eligible expense.
 - Charitable hunger relief credit addback—the amount of your federal charitable deduction for a donation for which a Credit for Food Contributed to Hunger-Relief Charitable Organizations is claimed.

Line 4 Subtotal

Enter the sum of lines 1 through 3.

Line 5 Subtractions from the DR 0104AD Schedule, line 18

Transfer the amount from the DR 0104AD line 18 to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. **Do not enter negative amounts.** To ensure faster processing of your paper return, the amount entered

on line 5 must exactly match the amount on the DR 0104AD. You must submit the DR 0104AD with your return.

Line 6 Colorado Taxable Income

Subtract line 5 from line 4. This is your Colorado taxable income and is the figure used to determine how much Colorado tax is owed, if any.

Part-Year Residents or Nonresidents Go To the DR 0104PN. Full-Year Residents Continue To Line 7

Line 7 Colorado Tax

The income tax rate is currently 4.63%. Full-year residents should refer to the tax table in this booklet. Determine the tax by the amount listed on line 6. Part-year residents and nonresidents should transfer the apportioned tax amount from the DR 0104PN line 36. You must submit the DR 0104PN with your return.

Line 8 **FYI** Alternative Minimum Tax

Enter the amount of any Alternative Minimum Tax. 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 9 Recapture of Prior Year Credits

Enter any credit claimed in prior years that is subject to recapture under Colorado law.

Line 10 Subtotal

Sum of lines 7 through 9.

Tax Credits

Visit Colorado.gov/Tax/Income-Tax-Credits to read more about which tax credits can be claimed on this form.

Line 11 Nonrefundable Credits

Complete the DR 0104CR to claim various nonrefundable credits. Transfer the amount from the DR 0104CR line 39 to this line. The nonrefundable credits used from the DR 0104CR combined with the total Nonrefundable Enterprise Zone Credit used cannot exceed line 10. To ensure faster processing of your paper return, the amount entered on line 11 must exactly match the amount on the DR 0104CR. You must submit the DR 0104CR with your return.



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

Line 12 Nonrefundable Enterprise Zone Credits

Use your tax software, Revenue Online or the DR 1366 to calculate the total amount of Nonrefundable Enterprise Zone Credits being used to offset the current year tax liability. Complete the DR 1366 and transfer line 87 to this line. The total Nonrefundable Enterprise Zone Credit used combined with nonrefundable credits from the DR 0104CR cannot exceed the amount on line 10. You must submit the DR 1366 and a copy of each certificate with your return.



The Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.

Line 13 Net Income Tax

Add lines 11 and 12. Subtract this sum from line 10. This cannot be a negative number.

Line 14 Use Tax

Enter the amount from the DR 0104US schedule line 7. If you did not have any purchases from retailers who do not collect Colorado state sales tax, then leave this line blank and DO NOT fill out the DR 0104US schedule. For more information on your consumer use tax obligation, including how to use the new annual customer reports from non-collecting retailers, please visit Colorado.gov/Tax/UseTax. If you are reporting use tax on this return, you must submit the DR 0104US with your return.

Line 15 Net Colorado Tax

Sum of lines 13 and 14.

Line 16 Colorado Income Tax Withheld

Enter the sum of all Colorado income tax withheld as reported on W-2, W-2G and/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 income tax from 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 because these specified amounts should be listed on line 20.

Line 17 Prior-year Estimated Tax Carryforward

Enter the amount, if any, from your 2017 Colorado DR 0104 line 27.

Line 18 ^{FYI} Quarterly Estimated Payments

Carefully review your payment(s) before completing this line. Use Revenue Online (Colorado.gov/RevenueOnline) to verify estimated taxes paid on your account. Doing so will reduce processing delays. Most taxpayers who have made quarterly estimated payments used the DR 0104EP to remit these payments. Refer to FYI Income 51 for more information about Estimated Payments.

Line 19 Extension Payment

Enter the amount, if any, you remitted with the DR 0158-I to ensure 90% of your tax was paid by the filing due date.

Line 20 Other Prepayments

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

- an estate as a beneficiary – remitted using the DR 0104BEP, *and/or*
- partnership or shareholder agreement—remitted using the DR 0108, *and/or*
- a real estate transaction that closed during the tax year for which you are filing this return – remitted using the current DR 1079.

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

Line 21 Gross Conservation Easement Credit

Complete all applicable parts of the DR 1305. Enter the amount from the DR 1305G line 33. You must submit the DR 1305G with your return.

Line 22 ^{FYI} Innovative Motor Vehicle Credit

Complete the DR 0617 schedule. If claiming a credit for multiple vehicles, trucks, trailers or modifications you must complete one DR 0617 for each. Then enter the amount (or sum) from each DR 0617 line 9 or line 18. You must submit each DR 0617 with your return. For information about this credit, see publication FYI Income 69.



For each DR 0617, you must also submit copies of the bill of sale, purchase invoice, lease agreement, or conversion receipts, along with proof of Colorado registration for each vehicle for which you are claiming a credit.

Line 23 Refundable Credits

Complete the DR 0104CR to claim various refundable credits. Transfer the amount from the DR 0104CR line 8 to this line. You must submit the DR 0104CR with your return.



See the DR 0104CR 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.

Line 24 Subtotal

Sum of lines 16 through 23.

Line 25 Federal Adjusted Gross Income

Refer to your 2018 federal income tax return to complete this line:

- Form 1040 line 7

If your federal adjusted gross income is a negative amount, be sure to enter the amount as such on your Colorado return. If submitting a paper return, put the negative amount in parentheses, for example (\$1,234).

Compare lines 15 and 24. If line 15 is greater, skip to line 31. If line 24 is greater, continue to line 26.

Line 26 Overpayment

Subtract line 15 from line 24.

Line 27 Estimated Tax Carryforward

Enter the amount, if any, you would like to be available for 2019 estimated tax.

Line 28 Voluntary Contributions

If you would like to contribute money to one of the organizations available to receive voluntary contributions, first complete the DR 0104CH. Then enter the amount from the DR 0104CH line 21. If you complete this line, you must submit the DR 0104CH with your return. See the last two pages of this booklet to learn more about these approved organizations.

Line 29 Subtotal

Sum of lines 27 and 28.

Line 30 Refund

Subtract line 29 from line 26. This is the amount of your refund. You have the option of authorizing the Department to directly deposit these funds to your bank or CollegenInvest account. Otherwise, a refund check will be mailed to the address you have designated on this return.

- **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 below to assist you in finding the account and routing numbers.

Pay to the order of: _____

Routing Number: 1234567890

Account Number: 123456789012345678901234567890

Do not include the check number

VOID

1001



Did you know you can now direct deposit your tax refund into a new or existing CollegenInvest account? Please contact 1-800-448-2424 or visit CollegenInvest.org for more information.

- **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, 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 31 Net Tax Due

Subtract line 24 from line 15, then add line 28. 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 35.

Line 32 Delinquent Payment Penalty

Calculate any penalty owed for delinquent filing or payment. The penalty is the greater of \$5 or 5% of the net tax due for the first month after the due date and increased by 0.5% for each additional month past the due date. The maximum penalty is 12%. If you prefer not to calculate this penalty, the Department will bill you.

Line 33 Delinquent Payment Interest

Calculate any interest owed for delinquent filing or payment. The interest rate is 5% of the net tax due. If you prefer not to calculate this interest, the Department will bill you. Interest on any bill issued that remains unpaid after 30 days of issuance will increase to 8%.

Line 34 Estimated Tax Penalty

To calculate this penalty, complete the form DR 0204. Enter any estimated tax penalty owed on this line. You must submit the DR 0204 with your return.



Scan and submit the form DR 0204 through Revenue Online E-Filer Attachments or submit the form to your paper return.

Line 35 Amount You Owe

Enter the sum of lines 31 through 34. You have three payment options. **Please note:** 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 by the filing due date.

- **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 Electronic Funds Transfer (EFT). A nominal processing fee may apply. If you file a paper return, you may still choose to pay electronically. Visit Colorado.gov/RevenueOnline 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 form DR 0900 and mail with your payment. Make payable to “Colorado Department of Revenue” and clearly write your Social Security number and “2018 DR 0104” on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records.
- **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.

Third Party Designee

Mark the “Yes” box to allow the Colorado Department of Revenue to discuss this tax return with the paid preparer or designee who signed it. This authorization is valid for any period of time and can be revoked with a written statement to the Department. Revocations must declare the return filing period and tax type, 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, the taxpayer is granting the designee the ability to:

- Provide any missing information needed for the processing of the return, *and*
- Call the Department for information about the return, including the status of any refund or processing time, *and*

- Receive upon request copies of notices, bills or transcripts related to the return, *and*
- Respond to notices about math errors, intercepts and questions about the preparation of the return.

This designation **does not** allow the third party to receive any refund check, bind the taxpayer to anything (including any additional tax liability), or otherwise represent the taxpayer before the Colorado Department of Revenue. In order 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/or 1099s that show Colorado income tax withholding must be attached to the front of the form where indicated. When filing an **electronic** return, attach scanned copies of all W-2s and/or 1099s that show Colorado income tax withholding to the e-filed tax return. If you are unable to attach W-2s and/or 1099s to your e-filed return, submit through Revenue Online, Colorado.gov/RevenueOnline.

Taxpayer Service and Assistance

Revenue Online and Secure Messaging

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 Colorado.gov/RevenueOnline to get started.

FYI Taxation Website

Visit the official Colorado Department of Revenue's Taxation Division website, Colorado.gov/Tax, for tax forms, FYI publications, education resources, legal research and more.

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

Did Not Receive W-2 Statement from Your Employer

- Contact your employer to request a copy, *or*
- Use the year-to-date (YTD) Colorado wages and withholding amounts from your final paycheck stub to complete a Substitute W-2, form DR 0084 and submit both with your return.

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 on your behalf using the best information available. There is no statute of limitations for assessment 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 DR 0104X. 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 the DR 0104X 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 FOR ANY CHANGES WITH YOUR AMENDED RETURN. YOU MUST SUBMIT ALL SCHEDULES, EVEN IF YOU ARE NOT CHANGING THOSE VALUES.

FYI 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 the DR 0104EP. 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, if any. 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 or a paid tax professional to help you complete your return.

Federal Earned Income Tax 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 IRS.gov or by calling Colorado United Way at 211. Additional information regarding CHP+ may be found at CCHP.org or by calling 1-800-359-1991.

Line-by-Line Instructions for the DR 0104AD - Subtractions from Income Schedule

If you use this schedule to claim any subtractions from your income, you must submit it with the DR 0104.

Line 1 State Income Tax Refund

Refer to your federal income tax return to complete this line. If you did not complete federal Schedule 1, Form 1040, enter \$0. Otherwise, enter the amount from line 10, Schedule 1, Form 1040.

Line 2 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 3 Pension and Annuity Subtraction

You might be eligible to subtract the income you earned from a pension or annuity. We recommend that you read publication FYI Income 25 if this applies to you. This subtraction is allowed only for pension or annuity income that is included in your federal taxable income. The amount of subtraction you can claim is also limited based upon your age.

As of December 31, 2018, if 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*
- At least 55 years old, 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*
- Younger than 55 years old 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 4.



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

Line 4 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 3 to see what amount qualifies. We recommend that you read publication FYI Income 25 if this applies to you.



Take precautions to report the subtraction on the correct line. The first person listed on the return shall report on line 3 and the second person listed shall report on line 4.

Line 5 Colorado Capital Gain Subtraction

You might be eligible to subtract some or all of the capital gain included in your federal taxable income, if the gain is derived from the sale of tangible personal property or from the sale of real property located in Colorado. The amount of this subtraction is limited to \$100,000. We recommend that you read publication FYI Income 15 if this applies to you.



You must complete and submit the DR 1316 with your 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 6 CollegenInvest Contribution

Contributions to CollegenInvest 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 6 should be left blank if the taxpayer and/or spouse are the CollegenInvest account owners who set up the account for the student beneficiary. If you are not the account owner (e.g. 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 7 Qualifying Charitable Contributions

Taxpayers who make charitable contributions that would be eligible for a federal income tax deduction, but do not claim federal itemized deductions on Schedule A of form 1040, might be eligible to deduct a portion of their contribution on this form. We recommend that you read publication FYI Income 48 if this applies to you. Use the worksheet on the next page 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) 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 7; 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 11 and 12 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 7.	


Enter the total contributions in the space provided and the subtraction after the \$500 adjustment on line 7.

 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. Submit using Revenue Online or attach to your paper return. **Do not** send receipts of items that were purchased for donation.


Line 8 Qualified Reservation Income


List any amount of income that was derived wholly from reservation sources by an enrolled tribal member who lives on the reservation, 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 every three years by taxpayers claiming this subtraction.

Line 9 **FYI** PERA/DPSRS Subtraction

If you made contributions to PERA between July 1, 1984, and December 31, 1986, or to Denver Public Schools District No. 1 Retirement during 1986 and your 2018 federal taxable income includes pension income, see FYI Income 16 to determine if you can take a subtraction for any of your pension income.

 Submit a copy of your previously taxed contribution. PERA statements can be obtained from *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 10 **FYI** Railroad Benefit

List any 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 submit with your paper return.

Line 11 **FYI** Wildfire Mitigation Measures

Enter the 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 qualified costs for wildfire mitigation for your property. Submit using Revenue Online or submit with your paper return.

Line 12 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 submit both the pro forma federal schedule(s) and the actual federal schedule(s) with your Colorado return when claiming this deduction. Submit using Revenue Online or submit with your paper return.

Line 13 Nonresident Disaster Relief Worker Subtraction

For nonresident individuals, enter the amount of compensation earned for performing disaster-related work in the state during a declared state disaster emergency and for the 60 days thereafter. 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 14 **FYI** Reacquisition of Colorado Residency During Active Duty Military Service Subtraction

This subtraction is only allowed to military servicepersons who meet several requirements. In order to qualify for the subtraction the serviceperson must (1) have Colorado as his or her home of record, (2) after enlisting in the military, have acquired legal residency in a state other than Colorado and, (3) on or after January 1, 2016, have reacquired Colorado residency. A military serviceperson who meets these three requirements can claim a subtraction for any compensation included in his or her federal taxable income that he or she received for active duty service after reacquiring Colorado residency.

In order to have acquired residency in another state, you must have:

1. been physically present in that state,
2. intended to make that state your permanent home, and
3. intended to abandon your previous state of legal residence.

In order to reacquire residency in Colorado, you need not be physically present in Colorado, but you must intend to both make Colorado your permanent home and to abandon your previous state of legal residence.

In order to claim this subtraction, a taxpayer must include with his or her return: (1) a military form showing Colorado as his or her home of record, (2) evidence of acquiring residency in another state, and (3) evidence of reacquiring residency in Colorado during the tax year. Evidence of acquiring residency in another state and reacquiring residency in Colorado must come in one of the following forms:

1. voter registration;
2. records reflecting the purchase of residential property or an unimproved residential lot;
3. motor vehicle titling and registration;
4. notification to your prior state of legal residence of your intention to change your state of legal residence;
5. preparation of a new last will and testament reflecting your state of legal residence.

If you qualify for this subtraction, enter the amount of compensation received for active duty military service on line 14 and submit all required evidence of residency with your return.

Line 15 Agricultural Asset Lease Deduction

Enter the certificate number (YY-###) for the deduction certificate that was provided by the Colorado Agricultural Development Authority (CADA). If you received more than one certificate you must file electronically. Enter the amount of the deduction on this line. The amount of deduction allowed to a qualified taxpayer may not exceed \$25,000. You must submit a copy of each certificate with your return.

Line 16 First-time Home Buyer Savings Account Interest Deduction

You must complete the DR 0350 and submit with your return if you are claiming this deduction. You may only deduct the amount of taxable interest and/or earnings on the qualified account in the tax year claimed. This deduction is subject to recapture.

Line 17 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 Income Tax – Subtractions page on Colorado.gov/Tax.



Colorado.gov/Tax/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 18 Subtotal

Enter the sum of lines 1 through 17.

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Instructions for form DR 0104US– Consumer Use Tax Reporting Schedule

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

YES: Some purchases will have sales or use tax included. Check your invoices and receipts to see if sales tax was paid. If sales tax was paid on your purchases, no consumer use tax is due. DO NOT FILL OUT THIS FORM.

NO: Many online or out-of-state retailers do not collect sales or use tax from customers on purchases. Total the amount of your 2018 purchases where no tax was paid. State and special district (if applicable) consumer use tax must be paid on your purchases.

Lines 1–2 State Consumer Use Tax

Enter the total amount of 2018 purchases where no state sales tax or use tax was paid on line 1. Multiply line 1 by 0.029 (for the Colorado state sales tax rate of 2.9%). Round this number to the nearest whole dollar to calculate your Colorado consumer use tax liability. Enter this number on line 2.

Lines 3–6 Special District Use Tax

Use the table below to determine if you lived within a special district(s) in 2018. Report the total amount of 2018 purchases where no special district tax was paid on line 3. Then, enter the Special District Consumer Use (SDCU) code based on you lived in 2018 on line 4. If no special districts apply, enter 00 in the SDCU code field on line 4 and skip to line 6. Enter the special district use tax rate on line 5. Multiply line 3 by line 5. Round this number to the nearest whole dollar and enter your special district use tax liability on line 6. If no special districts apply, enter \$0.

Line 7

Enter the sum of lines 2 and 6. Transfer this amount to DR 0104 line 14. Submit this schedule with the DR 0104.

Special District Rates and Boundaries Table

Special District Name and Boundaries	Use Tax Rate	SDCU Code
<i>No Special District</i>	N/A	00
<i>Regional Transportation District (RTD) Only</i> 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.	0.010	10
<i>Scientific & Cultural Facilities District (CD) Only</i> 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.	0.001	20
<i>Regional Transportation District (RTD) and Scientific & Cultural Facilities District (CD) Overlap between the RTD and CD districts (see individual descriptions above.)</i>	0.011	12
<i>Pikes Peak Rural Transportation Authority</i> El Paso County EXCEPT within the municipal limits of Calhan, Fountain, Monument, Palmer Lake, or the Colorado Springs Commercial Aeronautical Zone. <i>Note - Any areas annexed into these municipalities after 2004 are included in the PPRTA.</i>	0.010	30
<i>South Platte Valley Regional Transportation Authority</i> Within the city limits of Sterling.	0.001	50
<i>Roaring Fork Transportation Authority</i> Within the city limits of Glenwood Springs or Carbondale.	0.010	61
<i>Roaring Fork Transportation Authority</i> Within the city limits of Basalt or New Castle.	0.008	62
<i>Roaring Fork Transportation Authority</i> Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale.	0.006	63
<i>Roaring Fork Transportation Authority</i> Aspen and Snowmass Village city limits, unincorporated Pitkin County.	0.004	64

Reference publication DR 1002 at Colorado.gov/Tax, 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).

Instructions for Select Credits from the DR 0104CR

Child Care Expenses Credit (DR 0347 and DR 0104CR Part I)

Use the DR 0347 to calculate this credit and submit it along with the DR 0104CR.

Rural & Frontier Health Care Preceptor Credit

In order to claim this credit, the taxpayer must:

- Receive certification that the preceptor satisfied all requirements to receive the credit from the institution for which the preceptor teaches or from the regional AHEC office with jurisdiction over the area in which the preceptorship took place. This certification must be completed on the DR 0366.
- Send an electronic copy of the completed certification (DR 0366) to the Department by email to dor_preceptor@state.co.us.
- If the preceptor receives notification from the Department that the taxpayer is entitled to claim the credit, file a Colorado income tax return and claim the credit on the return. You must submit the DR 0366 with your return.

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 2018 and the business had business personal property valued at \$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 2018.	A
Enter the Credit Rate from Table 1 below that corresponds with your Federal Taxable Income and Filing Status.	B
Multiply line A by line B to calculate the credit allowed. Enter on Form 104CR line 6.	

To Calculate the Colorado Earned Income Tax Credit (EITC) on DR 0104CR:

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 Federal Form 1040 or use the EITC Assistant Tool online: [IRS.gov/Credits-&-Deductions/Individuals/Earned-Income-Tax-Credit/Use-the-EITC-Assistant](https://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 Form 1040.

- Enter the amount of line 17a from Federal Form 1040 on the Colorado Form DR 0104CR line 3.

Table Instructions: If you have a qualifying child and you claimed the EITC on the Federal 1040, 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. Only check the "Deceased" box for a qualifying child if the child was born and died in 2018 and was not assigned an SSN, you must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

Line 4 COEITC

Multiply the amount you entered on line 3 by 0.1 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 the DR 0104PN line 34. (If the percentage exceeds 100%, use 100%.) Enter the result on line 5. This is the portion of the Colorado EITC you are allowed.

Table 1 - Determine your credit rate by using your federal filing status and your federal taxable income amount from DR 0104 line 1.

Federal Taxable Income (DR 0104, Line 1)	Credit Rate by Filing Status Table for Business Personal Property Credit				
	Single	Joint	Head of Household	Married Filing Separate	Credit rate
\$0 - \$9,525	\$0 - \$19,050	\$0 - \$13,600	\$1 - \$9,525		.8537
\$9,526 - \$38,700	\$19,051 - \$77,400	\$13,601 - \$51,800	\$9,526 - \$38,700		.8037
\$38,701 - \$82,500	\$77,401 - \$165,000	\$51,801 - \$82,500	\$38,701 - \$82,500		.7037
\$82,501 - \$157,500	\$165,001 - \$315,000	\$82,501 - \$157,500	\$82,501 - \$157,500		.6737
\$157,501 - \$200,000	\$315,001 - \$400,000	\$157,501 - \$200,000	\$157,501 - \$200,000		.6237
\$200,001 - \$500,000	\$400,001 - \$600,000	\$200,001 - \$500,000	\$200,001 - \$300,000		.6037
\$500,001 and up	\$600,001 and up	\$500,001 and up	\$300,001 and up		.5577

Instructions for Select Credits from the DR 0104CR – Continued



Note There are two credits that are available for the preservation of historic properties and structures. Each credit has a different certification process and is subject to different limitations and qualification requirements.

The Historic Property Preservation credit (§39-22-514, C.R.S.) must be claimed on line 19 of the DR 0104CR. For more information on this credit, review FYI Income 1.

The Preservation of Historic Structures credit (§39-22-514.5, C.R.S.) must be claimed on lines 33 through 35 of the DR 0104CR. For more information on this credit, review resources available online from the Colorado Office of Economic Development or from History Colorado.

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 DR 0104 line 6. Then read across to the tax column and enter this amount on DR 0104 line 7. Part-year residents and nonresidents, enter tax on DR 0104PN line 35.

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 Form 104 line 6	\$.00
Multiply by 4.63%	X .0463
Colorado Tax	\$.00



180104 19999

DR 0104 (09/17/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

(0013)

2018 Colorado Individual Income Tax Return

- Full-Year Part-Year or Nonresident (or resident, part-year, non-resident combination) Mark if Abroad on due date – see instructions
- *Must attach DR 0104PN

Your Last Name		Your First Name		Middle Initial
Date of Birth (MM/DD/YYYY)		SSN	Deceased <input type="checkbox"/>	
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
If Joint, Spouse's Last Name		Spouse's First Name		Middle Initial
Spouse's Date of Birth (MM/DD/YYYY)		Spouse's SSN	Deceased <input type="checkbox"/>	
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)	

Round To The Next Dollar

1. Enter Federal Taxable Income from your federal income tax form: 1040 line 10 • 1 00

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

Additions to Federal Taxable Income

2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5a (see instructions) • 2 00

3. Other Additions, explain (see instructions) • 3 00

Explain:

Explain: [Empty box for explanation]



180104 29999



Name	SSN	
4. Subtotal, sum of lines 1 through 3	4	00
5. Subtractions from the DR 0104AD Schedule, line 18, you must submit the DR 0104AD schedule with your return.	• 5	00
6. Colorado Taxable Income, subtract line 5 from line 4	• 6	00
Tax, Prepayments and Credits: full-year residents use DR 0104CR and part-year and nonresidents use DR 0104PN		
7. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable.	• 7	00
8. Alternative Minimum Tax from the DR 0104AMT, you must submit the DR 0104AMT with your return.	• 8	00
9. Recapture of prior year credits	• 9	00
10. Subtotal, sum of lines 7 through 9	10	00
11. Nonrefundable Credits from the DR 0104CR line 39, the sum of lines 11 and 12 cannot exceed line 10, you must submit the DR 0104CR with your return.	• 11	00
12. Total Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 87, the sum of lines 11 and 12 cannot exceed line 10, you must submit the DR 1366 with your return.	• 12	00
13. Net Income Tax, sum of lines 11 and 12. Subtract that sum from line 10.	13	00
14. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return.	• 14	00
15. Net Colorado Tax, sum of lines 13 and 14	15	00
16. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return.	• 16	00
17. Prior-year Estimated Tax Carryforward	• 17	00
18. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• 18	00
19. Extension Payment remitted with the DR 0158-I	• 19	00
20. Other Prepayments: <input type="checkbox"/> • DR 0104BEP <input type="checkbox"/> • DR 0108 <input type="checkbox"/> • DR 1079 • 20		00
21. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	• 21	00
22. Innovative Motor Vehicle Credit from the DR 0617, you must submit each DR 0617 with your return.	• 22	00
23. Refundable Credits from the DR 0104CR line 8, you must submit the DR 0104CR with your return.	• 23	00
24. Subtotal, sum of lines 16 through 23	24	00
25. Federal Adjusted Gross Income from your federal income tax form: 1040 line 7	• 25	00
26. Overpayment, if line 24 is greater than line 15 then subtract line 15 from line 24	26	00
27. Estimated Tax Credit Carryforward to 2019 first quarter, if any	• 27	00





180104 39999

DR 0104 (09/17/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

Name SSN

Table with 3 columns: Description, Amount, Balance. Rows 28-30.

Direct Deposit

Routing Number, Account Number, Type: Checking, Savings, CollegenInvest 529

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

Table with 3 columns: Description, Amount, Balance. Rows 31-35.

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?

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, Spouse's Signature, Date, Paid Preparer's Name, Phone, Address, City, State, Zip

If you are filing this return with a check or payment, please mail the return to:
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

If you are filing this return without a check or payment, please mail the return to:
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

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



180104CH19999

DR 0104CH (10/31/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

2018 Voluntary Contributions Schedule

If you are making a voluntary contribution,
you must submit this schedule with your return.

Instructions:

Use this schedule to make voluntary contributions using your refund to selected Colorado charities. If you would like to donate all or a portion of your refund to one of the organizations available to receive voluntary contributions, enter the desired amount here. See the back of the 104 Book for more information about each of these charitable organizations. You must submit this form along with the DR 0104 to ensure that your selected organizations receive the donations you have designated.

Name	SSN	
1. Colorado Nongame Conservation and Wildlife Restoration Cash Fund ● 1		00
2. Colorado Domestic Abuse Program Fund ● 2		00
3. Homeless Prevention Activities Program Fund ● 3		00
4. Western Slope Military Veterans Cemetery Fund ● 4		00
5. Pet Overpopulation Fund ● 5		00
6. Military Family Relief Fund ● 6		00
7. American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund ● 7		00
8. Habitat for Humanity of Colorado Fund ● 8		00
9. Special Olympics of Colorado Fund ● 9		00
10. Colorado Healthy Rivers Fund ● 10		00
11. Alzheimer's Association Fund ● 11		00
12. Colorado Cancer Fund ● 12		00
13. Make-A-Wish Foundation of Colorado Fund ● 13		00
14. Unwanted Horse Fund ● 14		00



180104CH29999

DR 0104CH (10/31/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax



Name		SSN
15. Colorado Multiple Sclerosis Fund	• 15	00
16. Urban Peak Housing and Support Services for Youth Experiencing Homelessness Fund	• 16	00
17. Family Caregiver Support Fund	• 17	00
18. Young Americans Center For Financial Education Fund	• 18	00
19. <i>This line is reserved for future use.</i>		
20. <i>This line is reserved for future use.</i>		
21. Total of lines 1 through 18. Transfer this amount to line 28 on the DR 0104.	• 21	00

DO NOT CUT – Return Full Page





180104AD19999

DR 0104AD (09/17/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

2018 DR 0104AD – Subtractions from Income Schedule

If claiming a subtraction, you must submit this schedule with your return.

Use this schedule to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. Do not enter negative amounts. You must submit this form along with the DR 0104 if claiming any subtractions.

Name		SSN	
Subtractions from Federal Taxable Income			
1. State Income Tax Refund from federal income tax form 1040, Schedule 1 line 10.	• 1		00
2. U.S. Government Interest	• 2		00
3. Primary Taxpayer Pension/Annuity Income	• 3	• Deceased SSN	00
4. Spouse Pension/Annuity Income	• 4	• Deceased SSN	00
5. Colorado Capital Gain Subtraction	• 5		00
6. CollegeInvest Contribution: (see instructions)	• 6	• Owner's SSN	00
• Total Contribution		• Owner's Name	
7. Qualifying Charitable Contribution	• 7	• Total Contribution	00
		\$	
8. Qualified Reservation Income	• 8		00
9. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986	• 9		00
10. Railroad Benefit Subtraction	• 10		00
11. Wildfire Mitigation Measures Subtraction	• 11		00
12. Colorado Marijuana Business Deduction	• 12		00
13. Non-Resident Disaster Relief Worker Subtraction	• 13		00



180104AD29999



Name		SSN	
14. Reacquisition of Colorado Residency During Active Duty Military Service Subtraction		• 14	00
15. Agricultural Asset Lease Deduction. Enter CADA certificate number and submit a copy of your certificate with your return		• CADA Certificate Number	• 15
16. First Time Home Buyer Savings Account Interest Deduction, you must submit the DR 0350 with your return		• 16	00
17. Other Subtractions, explain below		• 17	00
Explain			
18. Subtotal, add lines 1 through 17, transfer the amount to line 5 on the DR 0104		• 18	00





180900 19999

DR 0900 (06/06/18)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0008
Colorado.gov/Tax

(0011)

2018 Individual Income Tax Payment Form (Calendar year—Due April 15, 2019)

Caution!

This form **MUST** accompany your payment if you filed electronically and wish to pay by check.
If you paid electronically or do not owe a payment do not return this form.

The Department strongly recommends that you file using Revenue Online (Colorado.gov/RevenueOnline) or another electronic filing method and remit your payment electronically or by EFT. Information on EFT can be found at Colorado.gov/Revenue/EFT

To pay by mail, make the 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 "2018 DR 0104" on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records.

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.

DO NOT submit a paper 104 return if you have already filed electronically.

DO NOT CUT – Return Full Page

DR 0900 (06/06/18)			
Return the DR 0900 with check or money order payable to the "Colorado Department of Revenue", Denver, Colorado 80261-0008. Write your Social Security number and "2018 DR 0104" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.			
SSN			
Your Last Name		First Name	Middle Initial
Spouse's SSN			
Spouse's Last Name (if joint)		Spouse's First Name	Middle Initial
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 \$

DO NOT CUT – Return Full Page



2018 Extension Payment for Colorado Individual Income Tax (calendar year—Due April 15, 2019)

Filing extensions are granted automatically, only return this form if you need to make an additional payment of tax.

Automatic Filing Extension

Colorado offers an automatic 6-month extension to file your income tax return if you cannot submit your return by the April 15 due date. This means that you can file your return by October 15 without filing this form. While there is an extension to file, there is not an extension to the payment due date. Penalty and interest are assessed if certain payment criteria are not met. Please review FYI General 11 for more information on penalty and interest. If you must wait until October 15 to file your return, use the following worksheet to calculate whether you need to remit a payment on April 15.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 17, 2019. The extension due date for filing remains October 15, 2019.

Pay Online

Visit Colorado.gov/RevenueOnline to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account. Electronic Funds Transfer (EFT) Debit and Credit options are free services offered by the department. EFT services require pre-registration before payments can be made. Visit Colorado.gov/Revenue/EFT for more information. The DR 0158-I is not required to be sent if an online payment is made. Please be advised that a nominal processing fee may apply to e-check or credit card payments.

Tax Payment Worksheet – Photocopy for your records before returning

1. Income tax you expect to owe		
2. Tax payments and credits:		
a. Colorado income tax withheld		
b. Colorado estimated income tax payments		
c. Other payments and credits		
d. Total tax payments and credits – Add lines 2a through 2c		
3. Tax due—Subtract line 2d from line 1. Enter the result here and on the form below		

DR 0158-I (06/07/18)

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 "2018 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.

SSN			
Your Last Name		First Name	Middle Initial
Spouse's SSN			
Spouse's Last Name (if joint)		Spouse's First Name	Middle Initial
Address			
City		State	Zip
If No Payment Is Due, Do Not File This Form.			Amount of Payment
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.			\$



180104PN19999

DR 0104PN (11/15/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

Form 104PN

Part-Year Resident/Nonresident Tax Calculation Schedule 2018

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 2018. 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 6 of the DR 0104. If you filed federal form 1040NR, see the instructions.

1. Taxpayer is (mark one):

Full-Year Nonresident Part-Year Resident from

Full-Year Resident Nonresident 305-day rule Military

Beginning (MM/YY) Ending (MM/YY)

2. Spouse is (mark one):

Full-Year Nonresident Part-Year Resident from

Full-Year Resident Nonresident 305-day rule Military

Beginning (MM/YY) Ending (MM/YY)

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

	Federal Information	Colorado Information
4. Enter all income from form 1040 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 2b and 3b. ● 6	00	
7. Enter income from line 6 that was earned while you were a resident of Colorado or derived from the ownership of real or tangible personal property located in Colorado. ● 7		00
8. Enter all income from form 1040, Schedule 1, line 19. ● 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
10. Enter all income from form 1040, Schedule 1, lines 13 and 14. ● 10	00	



180104PN29999



Name		SSN	
		Federal Information	Colorado Information
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 4b and 5b.	• 12	00	
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident.	• 13		00
14. Enter all business and farm income from form 1040, Schedule 1, 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 Colorado sources.	• 15		00
16. Enter all Schedule E income from form 1040, Schedule 1, line 17.	• 16	00	
17. Enter income from line 16 that was earned from Colorado sources; and/or rent and royalty income received or credited to your account during 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
18. Enter all other income from form 1040, Schedule 1, lines 10, 11 and 21.	• 18	00	
List Type			
19. Enter income from line 18 that was earned during that part of the year you were a Colorado resident and/or was derived from Colorado sources.	• 19		00
List Type			
20. Total Income. Enter amount from form 1040, line 6.	20	00	
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19.	21		00
22. Enter all federal adjustments from form 1040, Schedule 1, line 36.	• 22	00	
List Type			
23. Enter adjustments from line 22 as follows	• 23		00
List Type			
<ul style="list-style-type: none"> • 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. • Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • Domestic production activities deduction is allowed in the Colorado to Federal QPAI ratio. • Penalty paid on early withdrawals made while a Colorado resident. • Moving expenses if you are moving into Colorado, not if you are moving out. 			

For treatment of other adjustments reported on federal form 1040, Schedule 1, line 36, see FYI Income 6.





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Name		SSN	
		Federal Information	Colorado Information
24. Adjusted Gross Income. Enter amount from form 1040 line 7.	24	00	
25. Colorado Adjusted Gross Income. Subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN.	25		00
26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments.	• 26	00	
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, and/or any lump-sum distribution from a pension or profit-sharing plan received while a Colorado resident. (See FYI Income 6 for treatment of other additions)	• 27		00
28. Total of lines 24 and 26	28	00	
29. Total of lines 25 and 27	29		00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 5 of Colorado Form 104 excluding any qualifying charitable contributions.	• 30	00	
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows:	• 31		00
<ul style="list-style-type: none"> • The state income tax refund subtraction to the extent included on line 19 above • The federal interest subtraction to the extent included on line 7 above • The pension/annuity subtraction and the PERA or DPS retirement subtraction to the extent included on line 13 above • The Colorado capital gain subtraction to the extent included on line 20 above <p>For treatment of other subtractions, see FYI Income 6.</p>			
32. Modified Adjusted Gross Income. Subtract line 30 from line 28.	32	00	
33. Modified Colorado Adjusted Gross Income. Subtract line 31 from line 29.	33		00
34. Divide line 33 by line 32. Round to four significant digits, e.g. xxx.xxxx	34	%	
35. Tax from the tax table based on income reported on the DR 0104 line 6	35		00
36. Apportioned tax. Multiply line 35 by the percentage on line 34. Enter here and on DR 0104 line 7.	36	00	





DR 0104US (06/15/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

2018 Consumer Use Tax Reporting Schedule

Use this schedule to report consumer use tax due. This is one of three methods of filing to pay a consumer use liability. You may also use Revenue Online or file a DR 0252, Consumer Use Tax Return. See instructions for more information on how to file.

What is Consumer Use Tax?

Consumer use tax is a complement to state sales tax. Consumer use tax is payable to the state on tangible personal property for which sales tax has not been paid. 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, or consumption in the state.

For more information on your consumer use tax obligation, including how to use the new annual customer reports from non-collecting retailers, please visit Colorado.gov/Tax/UseTax

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 listed in the "Special District Rates and Boundaries Table."

DO NOT CUT – Return full page WITH the 2018 DR 0104 form

Name	SSN		
1. Enter the total purchases for which state sales or use tax was not previously paid. ● 1			00
2. Multiply line 1 by 0.029. Enter the result in whole dollars here. ● 2			00
3. Enter the total purchases for which special district sales or use tax was not previously paid. ● 3			00
4. Enter the 2-digit SDCU Code for any applicable special district(s). See instructions. ● 4			
5. Enter the corresponding use tax rate. See instructions. 5			
6. Multiply line 3 by the rate on line 5. Enter the result in whole dollars here. ● 6			00
7. Add line 2 and line 6, transfer to the DR 0104 line 14 ● 7			00

DO NOT CUT – Return full page WITH the 2018 DR 0104 form



180104CR19999

DR 0104CR (06/29/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

Form 104CR

Individual Credit Schedule 2018

Taxpayer's Last Name	First Name	Middle Initial	SSN

Use this schedule to calculate your income tax credits. For best results, visit Colorado.gov/Tax 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 fourth decimal place. Round to four significant digits, e.g. xxx.xxxx

Part I — Refundable Credits

1. Child Care Expenses Credit from the DR 0347, you must submit the DR 0347 with your return.	• 1	00
---	-----	----

Earned Income Tax Credit (EITC) - 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. Read the instructions in the 104 book and FYI Income 27 for additional guidance on completing this section. Only check the "Deceased" box for a qualifying child if the child was born and died in 2018 and was not assigned an SSN. You must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

2. Enter the amount of Earned Income calculated for your federal return.	• 2	00
--	-----	----

3. The federal EITC you claimed.	• 3	00
----------------------------------	-----	----

Qualifying Child's Last Name	Qualifying Child's First Name	Year of Birth	• SSN	Deceased*
				• <input type="checkbox"/>
				• <input type="checkbox"/>
				• <input type="checkbox"/>
				• <input type="checkbox"/>

*Check only if child was deceased before SSN was assigned in 2018, see instructions.

4. COEITC, multiply line 3 by 10% (0.10)	4	00
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Name		SSN	
5. Part-year residents only , multiply line 4 by the percentage on line 34 of the DR 0104PN (If the percentage exceeds 100%, use 100%). 5			
6. Business Personal Property Credit: Use the worksheet in the 104 Book instructions to calculate. You must submit copy of the assessor's statement with your return. 6			
7. Refundable Renewable Energy Tax Credit from line 88 of the DR 1366. You must submit the DR 1366 with your return. 7			
8. Total Refundable Credits , add lines 1, 4 (or 5), 6, and 7. Enter the sum on the DR 0104 line 23. 8			

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 and/or losses from two or more states, you must separately calculate lines 10 through 16 for each state, regardless of whether any tax was paid on such income. If you do not file electronically, you must submit the DR 0104CR for each state. Then, enter "Combined" on line 9 and complete lines 10 through 16 to disclose the combined total for each line. A summary schedule is not acceptable. **The Department strongly recommends electronic filing for taxpayers with credits for more than one state. Failure to file electronically may result in delays processing your return.**

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.

9. Name of other state:			
10. Total of lines 7 and 8 Form 104	10		00
11. Modified Colorado adjusted gross income from sources in the other state, see FYI Income 17.	11		00
12. Total modified Colorado adjusted gross income	12		00
13. Divide line 11 by line 12. Round to four significant digits, e.g. xxx.xxxx	13		%
14. Multiply line 10 by the percentage on line 13	14		00
15. Tax liability to the other state	15		00
16. Allowable credit , the smaller of lines 14 or 15	16		00

Part III — Other Credits

Visit Colorado.gov/Tax 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.

	Available Credit Column (A) ●	Credit Used Column (B) ●
17. Plastic recycling investment credit , you must submit required receipts with your return. 17	00	00
● Plastic recycling net expenditures amount (fill below):		
18. Colorado Minimum Tax Credit 18	00	00
● 2018 Federal Minimum Tax Credit (fill below):		



180104CR39999



Name		SSN	
	Available Credit Column (A) ●	Credit Used Column (B) ●	
19. Historic Property Preservation credit (per §39-22-514, C.R.S.), you must submit the certification with your return. ● 19	00		00
20. Child Care Center Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● 20	00		00
21. Employer Child Care Facility Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● 21	00		00
22. School-to-Career Investment credit, you must submit a copy of the certification with your return. ● 22	00		00
23. Colorado Works Program credit, you must submit a copy of the letter from the county Department of Social/Human Services with your return. ● 23	00		00
24. Child Care Contribution credit, you must submit each DR 1317 with your return. ● 24	00		00
25. Long-term Care Insurance credit, you must submit a year-end statement to show premiums paid with your return. See FYI Income 37. ● 25	00		00
26. Aircraft Manufacturer New Employee credit, you must submit the DR 0085 and DR 0086 with your return. ● 26	00		00
27. Credit for Environmental Remediation of Contaminated Land, you must submit a copy of the CDPHE certification with your return. ● 27	00		00
28. Colorado Job Growth Incentive credit, you must submit certification from OEDIT with your return. ● 28	00		00
29. Certified Auction Group License Fee credit, you must submit a copy of the certification with your return. ● 29	00		00
30. Advanced Industry Investment credit, you must submit a copy of the certification with your return. ● 30	00		00
31. Affordable Housing credit, you must submit CHFA certification with your return. ● 31	00		00
32. Credit for Food Contributed to Hunger-Relief Charitable Organizations, you must submit each DR 0346 and federal schedule F with your return. ● 32	00		00
33. Preservation of Historic Structures credit (per §39-22-514.5, C.R.S.) carried forward from a prior year. ● 33	00		00
34. Preservation of Historic Structures credit (per §39-22-514.5, C.R.S.), you must submit the certificate from OEDIT or local granting authority with your return. ● 34	00		00
35. If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT or History Colorado. ● 35			
36. Rural Jump–Start Zone credit , you must submit certificate from Office of Economic Development AND the DR 0113 with your return. ● 36	00		00
37. Rural & Frontier Health Care Preceptor credit, you must submit your certification with your return. ● 37	00		00
38. Total of column A lines 17 through 37 (exclude line 35 certificate number) ● 38	00		
39. Nonrefundable Credits Used, total of column B plus any amount from line 16, exclude line 35 certificate number. Also enter this amount on the DR 0104 line 11. Credit used cannot exceed credit available. ● 39			00

Voluntary Contribution Eligible Funds

A simple way to give.

Complete form DR 0104CH Voluntary Contributions Schedule to contribute to any of these charitable funds.

Colorado Nongame Conservation and Wildlife Restoration 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.

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.

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 Healthy Rivers Fund

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

Alzheimer's Association Fund

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

Colorado Cancer Fund

Cancer touches every Coloradan as it is the leading cause of death in our state. Your donation to the Colorado Cancer Fund assists Coloradans through education, prevention, treatment, and support programs. The Colorado Cancer Coalition, collaborating with over 250 organizations, administers the fund to lead the fight against cancer.

Make-A-Wish Foundation® of Colorado Fund

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

Unwanted Horse Fund

Approximately 6,000 Colorado horses become unwanted each year because their owners no longer want them or can afford them. Abuse and abandonment are increasing whilst traditional outlets for unwanted horses—rescue facilities, therapeutic riding programs, etc., are reaching capacity. CUHA addresses the problem through grant programs, education initiatives and research.

Colorado Multiple Sclerosis Fund

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

Urban Peak Housing and Support Services for Youth Experiencing Homelessness Fund

Urban Peak provides shelter, supportive housing, street outreach, drop-in center services, education & employment training and other comprehensive support services to youths age fifteen through twenty-four who are experiencing homelessness in Colorado. Your contribution ensures that all Colorado youth have safe housing, supportive relationships and opportunities for self-sufficiency and success.

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Voluntary Contribution Eligible Funds —Continued

Family Caregiver Support Fund

1 in 5 Colorado children, adults and older adults face a long-term disability or chronic health challenge during their lifetime. Many require continual care from a family caregiver to remain living at home or in their community. Easterseals Colorado will use funds to support resources for Colorado's 843,000 family caregivers.

Young Americans Center for Financial Education Fund

To grow up financially responsible, Colorado youth need to know personal finance and business. This Colorado charity (30 years) partners with schools statewide in the hands-on, real-life Young AmeriTowne (half of CO fifth graders) and YouthBiz so kids of every background learn how to earn, make and manage money wisely.

MAILING ADDRESS FOR FORM DR 0104

WITH 
PAYMENT

Mail To

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

WITHOUT 
PAYMENT

Mail To

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

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