



DO NOT SEND

2022 Colorado Child Tax Credit

You must include a copy of this completed form with your tax return.

Instructions

Complete this form to calculate the 2022 Colorado child tax credit. If you claim a Colorado child tax credit on line 1 of form DR 0104CR, you must complete this form and submit a copy with your 2022 Colorado individual income tax return.

You may be allowed to claim a Colorado child tax credit if you claimed a federal child tax credit or additional child tax credit on federal tax form 1040, 1040 NR, 1040 SR, or 1040 SP (lines 19 or 28). You may also be allowed to claim a Colorado child tax credit for a child that did not have a social security number valid for employment issued before the due date of your federal return.

The 2022 Colorado child tax credit is limited to qualifying children who are under the age of 6 at the end of 2022. The credit is not allowed if your federal adjusted gross income (1040, 1040 NR, 1040 SR, or 1040 SP line 11) is greater than \$75,000 (\$85,000 for joint filers). If your federal adjusted gross income is greater than this amount, or if you do not have qualifying children under age 6, do not complete this form. You are not eligible for the Colorado child tax credit.

If you completed IRS Schedule 8812 Credits for Qualifying Children and Other Dependents (Form 1040), some of the amounts used in this form can be found on that schedule or in related worksheets. These instructions will indicate when you may use amounts from that schedule. You may also need amounts from other IRS forms or schedules to complete this form.

Do you have an eligible child?

In general, an eligible child is a child who qualified for the federal child tax credit (or additional child tax credit), **and** who was under age 6 at the end of 2022. A child who did not qualify for the federal child tax credit is eligible if the child:

Is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew);

AND Was under age 6 at the end of 2022 (born in 2017 or later);

AND Did not provide over half of their own support for 2022 (see IRS Publication 501);

AND Lived with you for more than half of 2022 (see Who Qualifies as Your Dependent in the instructions for IRS form 1040 for exceptions);

AND Does not file a joint federal tax return for 2022 (or files it only to claim a refund of withheld income tax or estimated tax paid);

AND Was a U.S. citizen, U.S. national, or U.S. resident alien (see IRS Publication 519 for more information) (see also instructions for Schedule 8812 regarding adopted children);

AND Had a social security number (SSN) that was not valid for employment or an individual taxpayer identification number (ITIN) before the due date of your 2022 return (including extensions).

Special rules apply if a child is the eligible child of more than one person. If this applies to you, refer to the instructions for IRS form 1040 regarding Who Qualifies as your Dependent (qualifying child of more than one person) and IRS Publication 501.

If you do not have any children who meet these qualifications, do not complete this form. You are not eligible for the Colorado child tax credit.

Line-by-line Instructions

Section A: Eligible Child Information

List each eligible child's name, four-digit year of birth (e.g., 2017), social security number (SSN) or individual taxpayer identification number (ITIN). Check the "Deceased" box for an eligible child only if the child was born and died in this tax year and was not assigned an SSN or ITIN.



If you check the "Deceased" box, you must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

If you have more than four qualifying children, you must file your return electronically. You may file an electronic return using our free and secure Revenue Online service at [Colorado.gov/RevenueOnline](https://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 the year of birth is 2016 or earlier, the child is not eligible for the Colorado child tax credit and cannot be listed in Section A or counted on line 2.




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Section B: All Filers Complete This Section

Line 1 Federal Adjusted Gross Income

Enter the amount from IRS Form 1040, 1040 NR, 1040 SR, or 1040 SP, line 11, on this line 1. If your federal adjusted gross income is a negative amount, be sure to enter the amount as such on this line. If you are submitting a paper return, put the negative amount in parentheses, for example (\$1,234).

 If the amount entered on this line 1 is greater than is greater than \$75,000 (\$85,000 for joint filers), do not complete this form. You are not eligible for the Colorado child tax credit.

Line 2 Number of Eligible Children

Count the number of eligible children listed in the table in Section A and enter the number on this line. You must provide the last name, first name, four-digit year of birth, and SSN or ITIN for each child counted on this line. If you have more than four qualifying children, you must file your return electronically. The Colorado child credit will not be allowed if any child's information is incomplete.

Line 3 Unadjusted Federal Credit

Multiply line 2 by \$2,000.

Line 4 Federal Tax

Enter the amount from IRS Form 1040, 1040 NR, 1040 SR, or 1040 SP, line 18 on this line 4.

Line 5 Federal Credits Claimed

Refer to your federal income tax return to complete this line (see also line 2 of Credit Limit Worksheet A in the instructions for Schedule 8812):

- If you completed IRS Schedule 3 (Form 1040), enter the amounts from lines 1 through 4 of that schedule on lines 5a through 5d of this form. Otherwise, enter 0 (zero).
- If you completed IRS Schedule 3 (Form 1040), enter the amount from line 6L of that form on line 5e of this form. Otherwise, enter 0 (zero).
- If you completed IRS Form 8910 (Alternative Motor Vehicle Credit), enter the amount from line 15 of that form on line 5f of this form. Otherwise, enter 0 (zero).
- If you completed IRS Form 8936 (Alternative Motor Vehicle Credit), enter the amount from line 23 of that form on line 5g of this form. Otherwise, enter 0 (zero).
- If you completed IRS Schedule R (Form 1040), enter the amount from line 22 of that schedule on line 5h of this form. Otherwise, enter 0 (zero).

Sum lines 5a through 5h, and enter the total on this line 5.

Line 6 Net Federal Tax

Subtract line 5 from line 4. The amount on this line 6 should not be less than zero.

Line 7 Adjusted Federal Credit

On this line 7, enter the smaller of the amount on line 6 or the amount on line 3.

Was the amount on line 6 more than the amount on line 3?

- Yes.** Skip Sections C and D of this form, and transfer the amount from this line 7 to line 20 in Section E of this form.
- No.** Proceed to Section C.

Section C: Additional Child Tax Credit

Line 8 Excess of Credit Over Tax

Subtract line 7 from line 3 in Section B of this form. If the result is zero or less, skip Sections C and D of this form.

Line 9 Statutory Cap

Multiply the number on line 2 (number of eligible children) in Section B of this form by \$1,500.

Line 10

On this line 10, enter the smaller of the amount on line 8 or the amount on line 9.

Line 11 Earned Income

If you completed Schedule 8812, enter the amount from line 18a of that form. If you did not complete Schedule 8812, refer to the Earned Income Chart and related worksheet in the instructions for Schedule 8812, line 18a. If necessary, complete the Earned Income Worksheet in the instructions for Schedule 8812, and enter the result on this line 11.

Line 12 Excess of Earned Income Over \$2,500

Was the amount on line 11 more than \$2,500?

- No.** Leave this line 12 blank, and enter 0 (zero) on line 13.
- Yes.** Subtract \$2,500 from the amount on line 11 and enter the result on this line 12.

Line 13 15% of Excess

If you did not enter a 0 (zero) on this line after completing line 12, multiply the amount on line 12 by 15% (0.15).

Section D: Certain Filers Who Have Three or More Eligible Children

On line 9, is the amount \$4,500 or more?

- No.** Skip Section D of this form, and enter on line 21 (in Section E of this form) the smaller of the amount on line 10 or line 13 (in Section C of this form).
- Yes.** If line 13 is equal to or more than line 10, skip Section D of this form, and enter the amount from line 10 on line 21 in Section E of this form. Otherwise, complete Section D of this form.

Tip: Line 9 should be \$4,500 or more if you have 3 or more eligible children. The number of eligible children was calculated on line 2 in Section B of this form.

Line 14 Social Security and Medicare Taxes

If you completed Schedule 8812, enter the amount from line 21 of that form. If you did not complete Schedule 8812, enter the amount of withheld social security, Medicare, and Additional Medicare taxes from IRS Form(s) W-2, boxes



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4 and 6. If married filing jointly, include your spouse's amounts with yours. If your employer withheld or you paid Additional Medicare Tax or tier 1 RRTA taxes, refer to the instructions for Schedule 8812 to complete this line.

Line 15 Other Taxes

If you completed Schedule 8812, enter the amount from line 22 of that form. If you did not complete

Schedule 8812, enter the total of the following amounts

IRS Schedule 1 (Form 1040), line 15 _____

IRS Schedule 2 (Form 1040), line 5 _____

IRS Schedule 2 (Form 1040), line 6 _____

IRS Schedule 2 (Form 1040), line 13 _____

Total (enter on this line 15): _____

Line 16

Enter the sum of lines 14 and 15.

Line 17a Earned Income Credit

If you filed IRS Form 1040, 1040 SR, or 1040 SP, enter the amount from line 27 of that form on this line 17a. If you filed IRS Form 1040 NR, enter 0 (zero) on this line.

Line 17b Excess Social Security and RRTA

Enter the amount from IRS Schedule 3 (Form 1040), line 11. If you did not file IRS Schedule 3, enter 0 (zero).

Enter the total of lines 17a and 17b on this line 17.

Line 18

Subtract line 17 from line 16. If the result is zero or less, enter 0 (zero).

Line 19

Enter the larger of line 13 or line 18 on this line 19. Is the amount on this line 19 smaller than the amount on line 10 in Section C of this form?

- Yes.** Enter the amount from this line 19 on line 21 in Section E of this form.
- No.** Enter the amount from line 10 in Section C on line 21 in Section E of this form.

Section E: Colorado Child Tax Credit

Line 20 Federal Child Tax Credit for Eligible Children

Enter the amount from line 7 in Section B of this form on this line 20.

Line 21 Additional Federal Child Tax Credit for Eligible Children

If you...	Then...
did not complete Section C of this form	enter 0 (zero) on this line 21.
completed Section C of this form (but not Section D)	enter the smaller of the amount from line 10 or line 13 in Section C on this line 21.
completed Sections C and D of this form	enter the smaller of the amount from line 10 in Section C or line 19 in Section D on this line 21.

Line 22 Total Federal Credit for Eligible Children

Enter the sum of lines 20 and 21 on this line 22.

Line 23 Applicable Percentage

The Colorado child tax credit is a percentage of the amount on line 22. The applicable percentage depends on your filing status and federal adjusted gross income. First, refer to line 1 in Section B of this form to determine the amount of your federal adjusted gross income. Second, find the row that corresponds with your filing status (single or joint). Finally, find the column in that row that includes your federal adjusted gross income. Enter the applicable percentage from the bottom of that column on this line 23. If your federal adjusted gross income is greater than \$75,000 (\$85,000 for joint filers), you are not eligible for the Colorado child tax credit.

Line 24 Colorado Child Tax Credit

Multiply the amount on line 22 by the percentage on line 23. Are you a full-year Colorado resident?

- Yes.** This is your Colorado child tax credit. Enter the amount from this line 24 on line 1 of form DR 0104CR. Skip lines 25 and 26.
- No.** Complete lines 25 and 26.

Line 25 Part-Year Apportionment Percentage

If you are a part-year resident, complete form DR 0104PN, and enter the amount from line 34 of that form on this line 25. If the percentage on that line is greater than 100%, enter 100%.

Line 26 Apportioned Colorado Child Tax Credit

If you are a part-year resident, multiply the amount on line 24 by the percentage on line 25. This is your Colorado child tax credit. Enter the amount from this line 26 on line 1 of form DR 0104CR.



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2022 Colorado Child Tax Credit

Last Name	First Name	Middle Initial	SSN or ITIN

Section A: Eligible Child Information

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

Section B: All Filers Complete This Section

1. Enter your federal adjusted gross income from your federal income tax return: 1040, 1040 NR, 1040 SR, or 1040 SP, line 11.	• 1		00
If the amount on line 1 is greater than \$75,000 (\$85,000 for joint filers), do not complete this form. You are not eligible for the Colorado child tax credit.			
2. Enter the number of eligible children listed in the table in Section A of this form	• 2		
3. Multiply line 2 by \$2,000	3		00
4. Enter your federal tax amount from your federal income tax return: 1040, 1040NR, 1040 SR, or 1040 SP, line 18	• 4		00

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Last Name	First Name	Middle Initial	SSN or ITIN

5. Enter the following amounts (if applicable) from your federal income tax return:

a. Schedule 3, line 1	•	00	
b. Schedule 3, line 2	•	00	
c. Schedule 3, line 3	•	00	
d. Schedule 3, line 4	•	00	
e. Schedule 3, line 6L	•	00	
f. Form 8910, line 15	•	00	
g. Form 8936, line 23	•	00	
h. Schedule R, line 22	•	00	
Total, sum of lines 5a through 5h		5	00
6. Subtract line 5 from line 4		6	00
7. Enter the smaller of the amount on line 6 or the amount on line 3	•	7	00

If the amount on line 6 is more than the amount on line 3, continue to Section E of this form. If the amount on line 3 is more than the amount on line 6, complete Section C of this form to determine if you are eligible for any additional child tax credit.

Section C: Additional Child Tax Credit

8. Subtract line 7 from line 3 in Section B of this form		8	00
9. Multiply the amount on line 2 in Section B of this form by \$1,500		9	00
10. Enter the smaller of the amount on line 8 or the amount on line 9	•	10	00
11. Earned income (see instructions)	•	11	00
12. Is the amount on line 11 more than \$2,500?			
<input type="checkbox"/> Yes: Subtract \$2,500 from the amount on line 11 and enter the result on this line 12 <input type="checkbox"/> No: Leave this line blank and enter 0 (zero) on line 13	•	12	00
13. Multiply line 12 by 15% (0.15)		13	00

Section D: Certain Filers Who Have Three or More Eligible Children (see instructions)

14. Social security and Medicare taxes (see instructions)	•	14	00
15. Other taxes (see instructions)	•	15	00
16. Sum of lines 14 and 15		16	00



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Last Name	First Name	Middle Initial	SSN or ITIN

17. a. Earned income credit (see instructions) ●	00	
b. Excess social security and RRTA (see instructions) ●	00	
Sum of lines 17a through 17b ● 17		00

18. Subtract line 17 from line 16. If the result is zero or less, enter 0 (zero) ● 18		00
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19. Enter the larger of line 13 or line 18 ● 19		00
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Enter the smaller of the amount on line 19 or the amount on line 10 in Section C of this form on line 21 in Section E of this form

Section E: Colorado Child Tax Credit

20. Enter the amount on line 7 in Section B of this form ● 20		00
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21. Enter the result from Sections C and D (enter 0 (zero) if you skipped Section C as instructed after line 7) ● 21		00
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22. Sum of lines 20 and 21 ● 22		00
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Applicable Percentage Table

If filing single and line 1 in Section B is:	\$25,000 or less	\$25,001 or \$50,000	\$50,001 to \$75,000
If filing jointly and line 1 in Section B is:	\$35,000 or less	\$35,001 or \$60,000	\$60,001 to \$85,000
Applicable % is:	60% (0.60)	30% (0.30)	10% (0.10)

23. Enter the applicable % from the table above ● 23		%
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24. Multiply line 22 by the percentage on line 23. This is your Colorado child tax credit. Enter this amount on line 1 of DR 0104CR if you are a full-year resident. Part-year residents, continue to line 25. ● 24		00
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25. Part-year residents only, enter the percentage from line 34 of DR 0104PN. If the percentage is more than 100%, enter 100%. ● 25		%
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26. Part-year residents only, multiply line 24 by the percentage on line 25. Enter this amount on line 1 of DR 0104CR ● 26		00
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