



DO NOT SEND

## 2023 Colorado Child Tax Credit

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

### Instructions

Complete this form to calculate the 2023 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 2023 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. 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 2023 Colorado child tax credit is limited to qualifying children who are under the age of 6 at the end of 2023. The credit is not allowed if your federal adjusted gross income (1040, 1040 NR, 1040 SR, or 1040 SP) 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 2023. 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 2023 (born in 2018 or later);

**AND** Did not provide over half of their own support for 2023 (see IRS Publication 501);

**AND** Lived with you for more than half of 2023 (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 2023 (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 2023 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., 2018), 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 2017 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. 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 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.

**Line 2 Number of Eligible Children**

Enter the number of eligible children listed in the table in Section A. 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 Credit Limitation**

If you completed Federal Schedule 8812, enter the amount from line 13 of that form. If you did not complete Schedule 8812, refer to Credit Limit Worksheet A in the instructions for Schedule 8812, line 13. Complete Credit Limit Worksheet A and enter the result on this line 4.

**Line 5 Adjusted Federal Credit**

Enter the smaller of line 3 or line 4.

Is line 4 more than line 3?

- Yes.** Skip Sections C and D and transfer the amount from this line 5 to line 18 in Section E.
- No.** Proceed to Section C.

**Section C: Additional Child Tax Credit**

**Line 6 Excess of Credit Over Tax**

Subtract line 5 from line 3. If the result is zero or less, skip Sections C and D and go to Section E.

**Line 7 Statutory Cap**

Multiply the number on line 2 (number of eligible children) by \$1,600.

**Line 8**

Enter the smaller of line 6 or line 7.

**Line 9 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 9.

**Line 10 Excess of Earned Income Over \$2,500**

Is the amount on line 9 more than \$2,500?

- No.** Leave this line 10 blank, and enter 0 (zero) on line 11.
- Yes.** Subtract \$2,500 from the amount on line 9 and enter the result on this line 10.

**Line 11 15% of Excess**

If you did not enter a 0 (zero) on this line after completing line 10, multiply the amount on line 10 by 15% (0.15).

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

Is the amount on line 7 \$4,800 or more?

- No.** Skip Section D. Enter the smaller amount of line 8 or line 11 into Section E line 19.
- Yes.** If line 11 is equal to or more than line 8, skip Section D, and enter the amount from line 8 on line 19. Otherwise, complete Section D.

Tip: Line 7 should be \$4,800 or more if you have 3 or more eligible children. The number of eligible children was calculated on line 2 in Section B.

**Line 12 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 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 13 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 13): \_\_\_\_\_

**Line 14**

Enter the sum of lines 12 and 13.

**Line 15a Earned Income Credit**

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

**Line 15b 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).

**Line 15**

Enter the total of lines 15a and 15b.



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**Line 16**

Subtract line 15 from line 14. If the result is zero or less, enter 0 (zero).

**Line 17**

Enter the larger of line 11 or line 16 on this line 17.

Is the amount on this line 17 smaller than the amount on line 8 in Section C?

- Yes.** Enter the amount from this line 17 on line 19 in Section E.
- No.** Enter the amount from line 8 in Section C on line 19 in Section E.

**Section E: Colorado Child Tax Credit**

**Line 18 Federal Child Tax Credit for Eligible Children**

Enter the amount from line 5.

**Line 19 Additional Federal Child Tax Credit for Eligible Children**

If you...	Then...
did not complete Section C	enter 0 (zero).
completed Section C (but not Section D)	enter the smaller of line 8 or line 11 in Section C.
completed Sections C and D	enter the smaller of line 8 in Section C or line 17 in Section D.

**Line 20 Total Federal Credit for Eligible Children**

Enter the sum of lines 18 and 19.

**Line 21 Applicable Percentage**

The Colorado child tax credit is a percentage of the amount on line 20. The applicable percentage depends on your filing status and federal adjusted gross income. First, refer to line 1 in Section B 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 21. 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 22 Colorado Child Tax Credit**

Multiply line 20 by the percentage on line 21.

Are you a full-year Colorado resident?

- Yes.** This is your Colorado child tax credit. Enter the amount from this line 22 on line 1 of form DR 0104CR. Skip lines 23 and 24.
- No.** Complete lines 23 and 24.

**Line 23 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 23. If the percentage on that line is greater than 100%, enter 100%.

**Line 24 Apportioned Colorado Child Tax Credit**

If you are a part-year resident, multiply line 22 by the percentage on line 23. This is your Colorado child tax credit. Enter this amount on line 1 of form DR 0104CR.



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### 2023 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 form.	• 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	• 2		
3. Multiply line 2 by \$2,000	• 3		00
4. Federal credit limitation (see instructions).	• 4		00

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Last Name	First Name	Middle Initial	SSN or ITIN

5. Enter the smaller of line 3 or line 4	● 5	00
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If line 4 is more than line 3, continue to Section E. If line 3 is more than line 4, complete Section C (and Section D if applicable) to determine if you are eligible for any additional child tax credit.

**Section C: Additional Child Tax Credit**

6. Subtract line 5 from line 3	6	00
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7. Multiply line 2 by \$1,600	7	00
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8. Enter the smaller of line 6 or line 7	● 8	00
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9. Earned income (see instructions)	● 9	00
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10. Is the amount on line 9 more than \$2,500?  <input type="checkbox"/> Yes: Subtract \$2,500 from the amount on line 9 and enter the result on this line 10 <input type="checkbox"/> No: Leave this line blank and enter 0 (zero) on line 11	● 10	00
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11. Multiply line 10 by 15% (0.15)	11	00
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**Section D: Certain Filers Who Have Three or More Eligible Children (see instructions)**

12. Social security and Medicare taxes (see instructions)	● 12	00
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13. Other taxes (see instructions)	● 13	00
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14. Sum of lines 12 and 13	14	00
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15. a. Earned income credit (see instructions)	●	00
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b. Excess social security and RRTA (see instructions)	●	00
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Sum of lines 15a and 15b	● 15	00
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16. Subtract line 15 from line 14. If the result is zero or less, enter 0 (zero)	16	00
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17. Enter the larger of line 11 or line 16	● 17	00
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Enter the smaller of line 17 or line 8 in Section C on line 19 in Section E

**Section E: Colorado Child Tax Credit**

18. Enter the amount on line 5 in Section B	● 18	00
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19. Enter the result from Sections C and D (see instructions), or enter 0 (zero) if you skipped Section C as instructed after line 5	● 19	00
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20. Sum of lines 18 and 19	20	00
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Last Name	First Name	Middle Initial	SSN or ITIN

**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)

<b>21.</b> Enter the applicable % from the table above	<b>21</b>	%
<b>22.</b> Multiply line 20 by the percentage on line 21. Full-year residents, enter this amount here and on line 1 of DR 0104CR. Part-year residents, continue to line 23	<b>22</b>	00
<b>23.</b> Part-year residents only, enter the percentage from line 34 of DR 0104PN. If the percentage is more than 100%, enter 100%	<b>23</b>	%
<b>24.</b> Part-year residents only, multiply line 22 by the percentage on line 23. Enter this amount here and on line 1 of DR 0104CR	<b>24</b>	00

