

# Form 104X Instructions

## See Form On Page 2

Use Form 104X, Amended Colorado Income Tax Return, to correct the individual income tax return you already filed for the specific tax year. Please refer to the 104 Booklet for line-by-line instructions and details about specific additions, subtractions, and tax credits.

After completing the Amended Colorado Income Tax Return, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

By filing your return electronically, you significantly reduce the chance of errors. If you cannot file electronically for any reason, mail the following form as instructed.

**Complete the return with the corrected amounts, as amended.**

### Attachments

Be sure to refer to the 104 Booklet to see which attachments are required for your tax situation. **You must attach all required documentation to this return - even if you attached it to your original return.** All attachments and certifications must be included with the amended return even if there is no change to that credit or tax attribute. Part-year residents and nonresidents must attach the corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service, attach a copy of the federal revenue agent's report with supporting schedules. To expedite your refund, submit a copy of the federal record of account to support any changes to federal taxable income (such as a mutual fund, brokerage firm or credit union) in the United States.

### Amount Owed

Compute the amount owed to the state on lines 52 through 58 of the amended return. Any decrease in the amount of the overpayment (line 52) or increase in the amount owed (line 53) will indicate that an amount is owed with the amended return. If you have any unpaid balance from your original return, the amount calculated on line 58 will be added to your delinquency. Or, if a refund was issued with the original return, you may receive an assessment that requires repayment of your refund to the state.

### Refund Amount

Compute the amount of refund credit available on lines 59 through 63 of the amended return. Any increase in the amount of the overpayment (line 59) or decrease in the amount owed (line 60) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 62) for the following tax period, or can be requested as a refund (line 63). If you previously paid additional tax with your original return, the full refund amount shall consider this. Or, if you received a higher refund amount on your original return, you may in fact now owe the state.

### Direct Deposit

Complete the direct deposit information if you want your refund deposited directly into your account at a United States bank or other financial institution.

### Deceased Taxpayer

If the taxpayer died since the original return was filed and you are requesting a refund, submit a copy of DR 0102 — Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

### Federal Net Operating Loss

A federal net operating loss carried back to a tax year beginning on or after January 1, 1987, or carried forward will be allowed for Colorado income tax purposes. A nonresident or a part-year resident may carry back or forward that portion of his federal net operating loss that is from Colorado sources or which relates to the Colorado portion of the year.

### Statute of Limitations

The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of last payment of tax for the year involved, whichever is later. The statute of limitations for claiming a refund that is the result of a net operating loss carry-back or an investment tax credit carry-back is four years from the due date of the return for the year in which the loss or credit originated. See FYI General 18.

### Protective Claims

If this amended return is being filed to keep the statute of limitations open pending the outcome of a court case or tax determination in another state that affects your Colorado return, check the protective claim box under reason for filing corrected return.

### Change in Filing Status

If the amended return is being filed to change the filing status from single or married separate to joint, the taxpayer that filed the single return must be listed first on the amended return. If both taxpayers have filed single, then either taxpayer can be listed first and the explanation must specify that one of the original returns was filed under a different primary Social Security number (SSN).

If the amended return is being filed to change the filing status from joint to single or married separate, the taxpayer whose SSN was listed first on the joint return should include all applicable tax data in their amended return. The taxpayer whose SSN was listed second on the joint return must have an explanation that specifies the original return was filed under a different primary SSN.

Interest rates on additional amounts due are as follows:

January 1 through December 31, 2015.

Tax due paid without billing, or paid within 30 days of billing: 3%.

Tax due paid after 30 days of billing: 6%

**File this return and pay electronically at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline), or if you cannot, mail and make checks payable to:**

**Colorado Department of Revenue  
Denver CO 80261-0005**