

2016



COLORADO
Department of Revenue

Colorado Property Tax/Rent/Heat Rebate Filing Guide

You might qualify for the PTC if you are:

- A Colorado resident;
and
- A single person with total income of less than \$13,234; *or*
- A married couple with total combined income of less than \$17,839;
and
- At least 65 years old; *or*
- A surviving spouse at least 58 years old; *or*
- Disabled for all of 2016, regardless of age, and received benefits for the full year.



Official State of
Colorado Publication

PTC Booklet Includes:

Instructions
Form 104PTC Application
Affidavit

★★★ Proving lawful U.S. presence is mandatory ★★★

Applicants age 18 and older must sign the affidavit of the PTC application and list their valid Colorado driver license or ID number on the application. You must have a Colorado State issued driver license or ID card **before** applying for the PTC. See the last page of this booklet for more information about lawful presence.

Read all instructions before completing the application, forms and affidavit. Check your rebate status at www.Colorado.gov/RevenueOnline.

Do you qualify for the PTC Rebate?

Step 1

Did you live in Colorado from January 1–December 31, 2016? If you visit family out of state, but return to your Colorado home, you are still a Colorado resident. **Yes.** Continue to STEP 2. **No.**  You do not qualify for the PTC.

Step 2

Is your TOTAL income from all sources less than the amounts in the table below?

Single	\$13,234
Married (combined income)	\$17,839

Yes. Continue to STEP 3. **No.**  You do not qualify for the PTC.


Step 3

As of December 31, 2016, did you meet one of the age criteria in the table below? If married, at least one person has to meet the criteria.


Age 65 or older.
A surviving spouse, age 58 or older. If you were divorced before your spouse died, you are not considered a surviving spouse and must therefore meet one of the other age criteria.
A disabled person of any age, who was unable to engage in any substantial gainful activity for medical reasons. You must also have been qualified for full benefits from January 1–December 31, 2016 from a bona fide public or private plan or source, based solely on your disability.

Yes. Continue to STEP 4. **No.**  You do not qualify for the PTC.


Step 4

Were you lawfully present in the United States during this year? Applicants age 18 or older must have a valid Colorado driver license or ID card, and must supply the number on their PTC application. See the last page of this booklet for more information. **Yes.** Continue to STEP 5. **No.**  You do not qualify for the PTC.

Step 5

Did you pay property tax, rent or heating bills during this PTC period? **Yes.** Continue to STEP 6. **No.**  You do not qualify for the PTC.

Step 6

Were you claimed as a dependant on some one else's federal income tax return? **Yes.**  You do not qualify for the PTC. **No.** You qualify. Continue to the application.

When will my rebate be issued?

The Colorado PTC rebate is paid on a set schedule based on when your application is processed. For faster delivery, we recommend that you file in January or early February and that you sign up for Direct Deposit (see page 4). This payment schedule is set by law and we cannot make any exceptions, except that any processing or payment dates that fall on the weekend will instead happen on the next business day. Please review the application/payment chart below.

Application received, approved, and processed before	Direct Deposit Payment Dates	Paper Check Payment Dates	Amount of Each Installment Payment	Number of Equal Installments
March 10, 2017	April 5, 2017	April 15, 2017	1/4 of total rebate	4
June 10, 2017	July 5, 2017	July 15, 2017	1/3 of total rebate	3
September 10, 2017	October 5, 2017	October 15, 2017	1/2 of total rebate	2
December 10, 2017	January 5, 2018	January 15, 2018	Full rebate	1
December 31, 2018	10 weeks after receipt	12 weeks after receipt	Full rebate	1

Do not call prior to these dates.

Example: Mary Jones mails her application on January 20, 2017 and she selects Direct Deposit. She will receive 4 equal payments, one of each being deposited in her account by 4/5/17, 7/5/17, 10/5/17 and 1/5/18.

Deadline for filing your application

Applications for the Colorado PTC rebate for calendar year 2016 must be filed before December 31, 2018. Applications received after that date will be denied.

Instructions

See publication FYI General 2 for Privacy Act Notice and FYI General 7 for more information about PTC. Enter information for the 2016 calendar year only. Combining information from other years will delay or deny your application.

- Names—Enter your legal name as it appears on your driver license/ID card.
- Civil Unions—Parties to a Civil Union must file as married.
- Physical address—If you did not live at this address for the full year, attach a list of all the places you lived throughout this year. Be sure to include the dates you lived at each location.
- Mailing address—Be certain this is your current mailing address, otherwise you may not receive your rebate.
- Driver license or ID number and expiration date—The Department might request additional proof of Colorado residency if your license was not valid for the full year.
- Email address, if you have one
- Confirm your eligibility by checking the appropriate box. Check only one box. If you check box D, attach a copy of your disability statement that is less than 90 days old. The statement must be provided by the agency that pays the benefits. Veterans Administration Award letters must show the disability percentage at 50% or more.
- First-time filers must provide proof of full-year Colorado residency. If you did not hold your Colorado driver license or ID card from January 1–December 31, 2016, you must attach a copy of your lease or rental agreement.

Income

Line 1 Enter the number of months (1–12) you were covered by Medicare. If your premiums were paid by Medicaid or if you were not on Medicare, enter 0.

Lines 2-6 Enter the gross income you received for each item listed. Do not list only the taxable portion. The gross amount should be clearly identified on the statement(s) you received from the payor. Do not include Medicare benefits on line 2 if they were paid on your behalf by a third party.

Line 7 Review the tables below and report any income you received from these sources that are not already included on lines 2-6.

You must report this income:

AFDC or TANF Received (exclude payments received for dependents)	Life Insurance Distributions (exclude funeral expenses)
Alimony	Lottery and Gambling Winnings
All Taxable Income	Old Age Pension (OAP)
Capital Gains	Rental Income or Loss (exclude expenses, but not depreciation)
Commissions	Royalties
Disability Insurance Settlements	Stock Dividends or Rights (only if reported on federal income tax return)
Disability Payments	Tier 1 & 2 Railroad Retirement
Farm Income or Loss (exclude expenses, but not depreciation)	Veterans Benefits
Inheritance	Worker's Compensation

Do not report this income:

Capital Losses or Return of Capital	Home Care Allowances or Adult Foster Care Assistance
Child Support Received	Income Tax Refunds
Colorado PTC Rebates Received	Veterans Service-connected Disability (permanent)
Gifts	Welfare Payments Received for Dependent Children (AFDC, etc.)
Heat/Fuel Assistance such as LEAP	

Expenses

Line 8 Enter the total amount of property tax paid, if any. DO NOT include any supplement/assistance that was paid by the Senior Homestead Exemption. Include only taxes that you paid in the calendar year 2016.

Line 9 Enter the total rent you paid January 1–December 31, 2016, if any.

Line 10 Enter the total heat/fuel expenses you paid to heat your home during 2016, if any. DO NOT include any heat/fuel expenses that were included in your rent payment.

Line 11 Check the appropriate box to indicate whether your meals were included in your rent. If meals were included for only part of the time you paid rent, enter how much rent was paid when your meals were included.

Line 12 Check the appropriate box to indicate whether you lived in a property tax exempt home. If your home was property tax exempt for only part of the year, enter how much rent was paid when your home was property tax exempt.

Line 13 Check the appropriate box to indicate whether your heat/fuel was included in your rent. If heat/fuel was included for only part of the time you paid rent, enter how much rent was paid when your heat/fuel was included.

Direct Deposit

You are not required to enroll in Direct Deposit, but it is highly recommended. For faster processing of your rebate, enter the routing and account numbers and account type. 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: _____

20
232
1720

1001

9-Digit Routing Number: 232 1720 1001

Account Number: 1234 5678 9012

Do not include the check number

VOID

Anytown Bank Center, 1A Street, Anytown USA 80000
Anytown Financial Institution
National Association (303) 000-0000

For: 1234 5678 9012

Intercepted Rebates

The Department will intercept your rebate if you owe back taxes or if you owe a balance to another Colorado government agency. 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 St, Room 240, Denver, CO 80261. Claims must include copies of all W-2, W-2G, any 1099 and/or TPQY statements received by both parties. DO NOT attach your claim to this application. It will not be processed.

Signature(s)

Sign and date your application. Failure to sign and date your application will cause delays and/or denial of your rebate.

Affidavit

Complete the affidavit for lawful U.S. presence.

Special Circumstances

Disabled Children: Complete the following to calculate the PTC rebate for disabled children:

a) Enter the total income for the disabled child.	\$
b) Enter the total income for the household, including the disabled child.	\$
c) Divide line A by line B. Enter the result.	%

Multiply the amount of property tax, rent, and/or heat/fuel expenses by the amount on line c. This is the child's portion of the expense.

Example: Jim is a disabled child under age 18, who received \$6,000 in SSI this year. His parents, who do not qualify for the PTC rebate, earned \$8,000 from wages this year. The family pays \$3,600 in rent and \$300 heat/fuel to heat the home.

- a) \$6,000
- b) \$14,000
- c) 42.9%

Line 9 of Jim's application is \$1,544 (\$3,600 x 0.429) and line 10 is \$129 (\$300 x 0.429).

Married Persons: If you were legally married but never divorced, then you are still considered married. This is true even if you have a legal separation. If you are married, you **MUST** include all information about your spouse including all income and expenses he/she had in 2016.

Non-married Persons Sharing a Home: If you share a home with another adult and you share the expenses of the home, please note the following:

Property Tax

One Owner: Only the owner of the home should enter the property tax amount on their application. If the other person living in the home pays the owner rent, the owner must report the rent as income on line 7 and the renter can report the rent expense on their application on line 9.

or

Joint Ownership: Each owner may enter the property tax amount they paid on their own application. The amount should be calculated according to their ownership percentage in the property. Enter the appropriate amount on line 8 of each person's application.

Rent and/or Heat/Fuel

Each qualified person may enter the amount of rent and/or heat/fuel expenses on lines 9 and 10 of their own application.

Example: Bob and Joe share an apartment and they split expenses. Bob pays 55% and Joe pays 45%. Their rent is \$4,800 and their heat/fuel is \$400. Bob should list \$2,640 on line 9 and \$220 on line 10. Joe will list \$2,160 on line 9 and \$180 on line 10.

Nursing Home Residents: Persons living in nursing homes or assisted living centers are NOT eligible for the PTC Rebate unless one of the following applies:

- The applicant was in assisted living for only part of the year, **and**
 - Before they moved into assisted living they paid rent and/or heat/fuel. In this case, the rebate is based on 20% of the expenses and 100% of the total income received;

or

 - They paid 2015 property taxes while residing in assisted living during 2016. In this case, they may report the full amount of property tax paid.
- or**
- Only one spouse within a married couple resides in a nursing home/assisted living center. The spouse who maintains the home may file as a single person to report his/her income and expenses only.

Deceased Persons: Surviving spouses or legal representatives may file a PTC application on behalf of a deceased person. Complete the application as usual. You must mark the box next to the name of the deceased person, and write "DECEASED" in large letters in the white space above the tax year of the return, write "FILING AS SURVIVING SPOUSE" or "FILING AS LEGAL REPRESENTATIVE" after your signature, and attach form DR 0102 and a copy of the death certificate to the return.

Rebate Status

You must allow a minimum of **12 weeks** to process your application. To check the status of your PTC rebate, follow these easy steps:

1. Visit www.Colorado.gov/RevenueOnline.
2. Click the Request a Letter ID hyperlink in the Additional Services section. Fill in the requested information. You will receive the Letter ID by mail in about 2 weeks.
3. After you receive the Letter ID, return to www.Colorado.gov/RevenueOnline.
4. Click Where's My Refund in the Quick Links section.
5. Click the down-arrow next to Account Type and select Property Tax/Rent/Heat Rebate.
6. SSN is the default setting or you can click the down arrow to select ITIN.
7. Enter your SSN or ITIN.
8. Enter your Letter ID, then click OK.

DO NOT call to check your status before April 18, 2017. Please note that the phone wait times can be very long, so we recommend that you use the Internet instead. The refund status on the Internet provides the most current information available.

Federal Credit and Colorado Insurance Programs

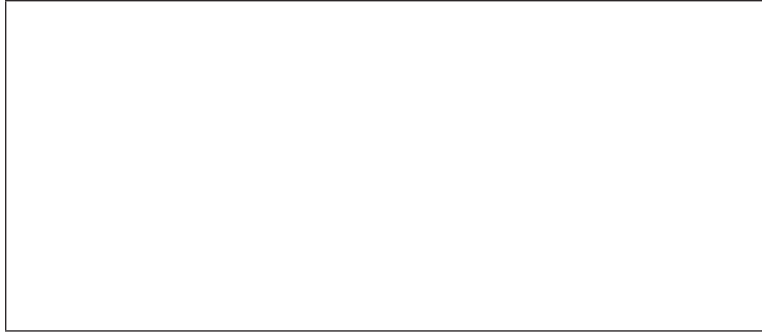
Individuals whose income does not exceed certain thresholds and/or have qualifying children may be eligible for a refund resulting from the federal Earned Income Tax Credit (EITC) and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the EITC online at www.irs.gov or by calling Colorado United Way at 211. Additional information regarding CHP+ can be found online at www.cchp.org or by calling 1-800-359-1991.

Apply Online

You can file this application online instead of mailing it. Visit www.Colorado.gov/RevenueOnline and simply answer the questions to help guide you through the application process. Using the online application will help prevent errors or incomplete information, which might otherwise delay your rebate. You must supply an email address to file online.



Please Read All Instructions Before Completing the Forms.



PRSRT STD
U.S. POSTAGE
PAID
COLORADO DEPT
OF REVENUE

Do Not Mail Return Until After January 1.

Evidence of Lawful Presence

The Colorado Property Tax/Rent/Heat (PTC) Rebate is a public benefit. Under Colorado law, individuals who are age 18 years or older and are applying for a public benefit must establish lawful presence in the United States. PTC applicants must complete and sign the form "Affidavit — Restrictions on Public Benefits," which is part of the Form 104PTC in this booklet. Applicants must include on the Form 104PTC a valid Colorado driver license number or Colorado identification number, if available. On the Form 104PTC application, the following may be written in the boxes for driver license/ID number if the applicant does not have those forms of ID:

- "Military" — U.S. military card or military dependent's ID card
- "Coast" — U.S. Coast Guard Merchant Mariner Card
- "Tribal" — Native American Tribal Document
- "Other" — Other forms of ID are accepted. See the information below.
- "Waiver" — In some circumstances an identification waiver may be obtained.

Applicants may obtain additional information regarding **Accepted Forms of Identification** and the **Waiver Process** either online at www.TaxColorado.com or by phone by calling 303-238-7378. PTC applicants who do not have a Colorado driver license or ID card number must include with their Form 104PTC a photo-quality color copy of any one of the other accepted forms of identification. Documents that are business card size must be enlarged to 200% or twice their original size. Valid driver licenses from other states will not be accepted because PTC applicants must be full-year Colorado residents. **Note:** If you have already obtained a waiver from the identification requirements, you do not need to obtain another waiver. The waiver is already on file with the Colorado Department of Revenue.

PTC applications will be denied until the required identification information is submitted and/or the affidavit is completed and submitted.



Forms and Information are available at these Taxpayer Service Centers:

Colorado Springs 2447 N. Union Blvd.	Denver 1375 Sherman St.	Grand Junction 222 S. 6th St., Room 208
Fort Collins 3030 S. College Ave.		Pueblo 827 W. 4th St., Suite A

Department of Revenue Phone Numbers

Taxpayer Assistance	303-238-SERV (7378)
Driver License/ID Card Info	303-205-5600
TTY/TTD Service	800-659-2656



Have you applied for LEAP?

You may receive up to \$700 in extra help with your heating bills through LEAP. You may also be eligible to receive free home energy saving services like window caulking and attic insulation.

Please call toll free 1-866-HEAT-HELP for more information.