



Booklet Includes:
Instructions | DR 0104 | Related Forms

{ 104 }

BOOK

Full-Year, Part-Year
and Nonresident Individuals

Colorado Individual Income Tax Filing Guide

This book includes:

- **DR 0104** 2023 Colorado Individual Income Tax Form
- **DR 0104EE** Colorado Easy Enrollment Information Form
- **DR 0104CH** 2023 Voluntary Contributions Schedule
- **DR 0900** 2023 Individual Income Tax Payment Form
- **DR 0104AD** 2023 Subtractions from Income Schedule
- **DR 0158-I** 2023 Extension Payment for Colorado Individual Income Tax
- **DR 0104PN** Part-Year Resident/Nonresident Tax Calculation Schedule 2023
- **DR 0104US** 2023 Consumer Use Tax Reporting Schedule
- **DR 0104CR** Individual Credit Schedule 2023
- **DR 0347** 2023 Low-Income Child Care Expenses Tax Credit
- Disclosure of Average Taxes Paid
- Colorado Income Tax Table
- Description of Voluntary Contribution organizations

Tax.Colorado.gov

INFORMATION | EDUCATION | ASSISTANCE



COLORADO
Department of Revenue

Mailing Address For Form DR 0104



**With
Payment**

Colorado Department of Revenue
Denver, CO 80261-000**6**



**Without
Payment**

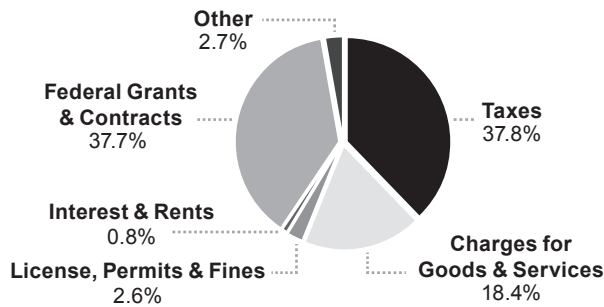
Colorado Department of Revenue
Denver, CO 80261-000**5**

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

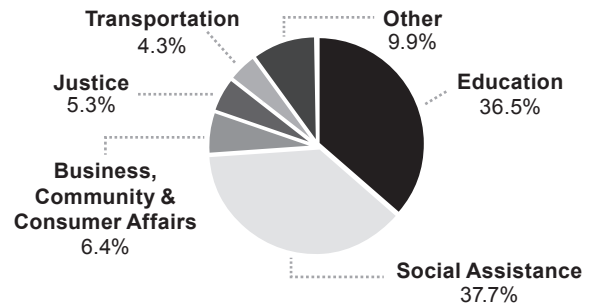
Disclosure of Colorado Expenditures and Revenues

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

Revenues by Source



Expenditures by Function



Disclosure of Average Taxes Paid by Income Group - 2019

	\$0 to \$15,000 ¹	\$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	Average ²
Average State Taxes Paid										
Individual Income	\$111	\$314	\$746	\$1,105	\$1,627	\$2,491	\$3,950	\$5,907	\$17,767	\$3,003
Sales and Use	\$330	\$371	\$449	\$510	\$599	\$719	\$907	\$1,184	\$2,505	\$742
Gasoline	\$92	\$99	\$141	\$154	\$178	\$206	\$243	\$265	\$404	\$183
Driver License and Vehicle Registration Fees	\$78	\$107	\$128	\$135	\$157	\$171	\$200	\$214	\$229	\$151
Alcoholic Beverages	\$3	\$4	\$6	\$6	\$7	\$10	\$14	\$17	\$38	\$10
Cigarettes and Tobacco	\$46	\$44	\$47	\$47	\$52	\$57	\$44	\$28	\$32	\$46
Total State Taxes	\$661	\$938	\$1,517	\$1,958	\$2,620	\$3,654	\$5,359	\$7,614	\$20,975	\$4,134
Average Local Taxes Paid										
Residential Real Property	\$841	\$1,131	\$1,240	\$1,332	\$1,608	\$2,142	\$2,981	\$4,291	\$10,030	\$2,426
Sales and Use	\$539	\$604	\$733	\$832	\$978	\$1,172	\$1,480	\$1,930	\$4,085	\$1,211
Specific Ownership ³	\$129	\$186	\$229	\$243	\$286	\$314	\$371	\$400	\$429	\$273
Occupational Privilege ⁴	\$2	\$6	\$9	\$11	\$15	\$21	\$31	\$43	\$129	\$24
Total Local Taxes	\$1,510	\$1,927	\$2,210	\$2,418	\$2,886	\$3,650	\$4,863	\$6,665	\$14,673	\$3,934
Average Federal Taxes Paid										
Individual Income	\$588	\$1,110	\$2,016	\$2,951	\$4,626	\$7,692	\$12,952	\$21,887	\$96,267	\$12,826
Medicare	\$110	\$278	\$425	\$546	\$723	\$1,004	\$1,443	\$1,977	\$3,898	\$974
Social Security	\$472	\$1,187	\$1,818	\$2,334	\$3,090	\$4,291	\$6,172	\$8,454	\$9,617	\$3,590
Total Federal Taxes	\$1,171	\$2,574	\$4,259	\$5,830	\$8,439	\$12,987	\$20,568	\$32,318	\$109,782	\$17,390
Average Total Taxes Paid	\$3,342	\$5,439	\$7,987	\$10,207	\$13,945	\$20,290	\$30,790	\$46,596	\$145,430	\$25,459
Average Total Taxes Paid by Employers ⁵										
	\$419	\$1,199	\$2,007	\$2,615	\$3,478	\$4,832	\$6,965	\$9,534	\$11,238	\$4,037

Sources: Colorado and Federal income tax return data and the Bureau of Labor Statistics' Consumer Expenditure Survey (CES)

Note: CDOR did not receive 2020 federal return data from the IRS by the publication deadline of this instruction book. The printed table is a repeat of the table published in the 2022 booklet, which summarizes 2019 data. The values presented in this table are estimates because actual values are not known. Income and taxes paid were estimated using Colorado, federal, and third party data sources. The population is limited to full-year resident Colorado households that filed state and federal income tax returns. Income includes taxable and nontaxable income as well as transfer payments (such as public assistance, supplemental security income, and nutrition assistance).

¹ Households estimated to have negative income are excluded from this table because their taxes paid cannot be estimated. Negative income is associated with self-employment, investment losses, and other losses.

² The Average represents the total taxes paid divided by the total number of income tax returns. The Average was calculated for each row by multiplying the average tax paid for each income group by the number of returns in that income group, and then summing those values together and dividing by the total number of returns.

³ Specific ownership taxes are local property taxes on motor vehicles.

⁴ The occupational privilege tax is also known as the "head" tax.

⁵ Employers pay taxes to Medicare and Social Security on the employees' behalf. This is distinct from the Medicare and Social Security taxes paid by individuals.

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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 Tax.Colorado.gov, the official Taxation website.

If you are filing on paper, submitting an incomplete return will delay the processing of your return. Please ensure you provide any supporting schedules or forms and documentation as requested in the instructions.

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 included with your paper return.



In-depth tax information is available in our easy to understand guidance publications, which include examples and worksheets. This symbol lets you know when such a publication is available for a subject. All guidance publications are available in the Tax Policy and Research section at Tax.Colorado.gov.

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 (you must file the DR 0104 along with the DR 0104PN), *or*
- Not a resident of Colorado, but received income from sources within Colorado (you must file the DR 0104 along with the DR 0104PN).



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**. 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 form DR 0158-I in this book for more information. If the due date falls on a weekend or legal holiday, return will be due the next business day.

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 including the DR 0102 and a copy of the death certificate with 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 separately, do not list your spouse's name or SSN on the return.

Claiming Credits from a Partnership or S Corporation

! Individuals claiming tax credits as a partner or shareholder must obtain from the partnership or S corporation a Colorado form DR 0106K reporting the name and employer identification number (EIN) of the partnership or S corporation and the type and amount of the credit. Individuals must

submit the DR 0106K with their return. Please visit [Tax.Colorado.gov](https://tax.colorado.gov) for more information. The Colorado Department of Revenue verifies the credit claims of partners and shareholders by reviewing the partnership or S corporation's return. The DR 0106K may be submitted through Revenue Online, through tax software or may be included with a paper return.

Line-by-Line Instructions for the DR 0104

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

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 Income Tax Topics: Part-Year Residents & Nonresidents if this applies to you. You will calculate your prorated tax by completing the DR 0104PN. You must submit the DR 0104PN along with the DR 0104.

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 15. If you need additional time to file your return, you will automatically have until October 15 to file. Interest is due on any tax paid after April 15. To avoid any late payment penalties, you must pay 90% of your tax liability by April 15, file your return by October 15 and pay any remaining tax due at the time of filing. If the due date falls on a weekend or legal holiday, return will be due the next business day. When filing your return, mark the "Abroad on Due Date" box on Revenue Online or the paper return.

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 [Tax.Colorado.gov/military-servicemembers](https://tax.colorado.gov/military-servicemembers) for additional information.

U 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 included with a DR 0104 filed by paper.

Name and Address

Provide your name, mailing address, date of birth, Social Security number (SSN) or Individual Taxpayer Identification number (ITIN), and the state of issue, the last four digits, and the date of issuance of your state issued ID card in the provided spaces. If filing Married Filing Jointly, 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.

Colorado Health Coverage Easy Enrollment

Colorado taxpayers can now share certain information from their state tax return with the Colorado Health Benefit Exchange (Connect for Health Colorado) and the Colorado

Department of Health Care Policy & Financing to find out if they qualify for free or reduced-cost health coverage (Colorado Law: 39-21-113(25) C.R.S.). If you give your permission, the Department of Revenue will share only the information on form DR 0104EE which includes:

- Name and date of birth for you, your spouse, and everyone listed on your taxes as your dependent (your tax household).
- Social Security Number or Tax ID for you, your spouse, and everyone listed on your taxes as your dependent. You may choose to not provide Social Security Numbers.
- Your address, phone number, and email address so we can contact you.
- Your income.
- Whether you filed your return electronically or on paper.

This information will only be used to check if you can enroll in health coverage and qualify for help paying for coverage. For more information about getting health coverage, visit Connect for Health Colorado at <https://connectforhealthco.com>.

To see if you or members of your household qualify for free or reduced-cost health coverage, check this box if:

- At least one person in your household does not have health coverage *and*
- You give permission for the Colorado Department of Revenue to share the information on Form DR 0104EE with Connect for Health Colorado (the Colorado Health Benefit Exchange) and the Department of Health Care Policy & Financing.

To share your information, complete form DR 0104EE.

If you are using software to complete your tax return, the software may autofill the form for you. Check it to make sure it is accurate and complete. If you are filing a paper return, complete the DR 0104EE and include it with your return.

Additions

Line 2 State Addback

You must enter on line 2 any state income tax deducted on Schedule A of their federal return, subject to certain limitations. If you are a partner or shareholder in a partnership or S corporation that claimed a federal deduction for state income taxes, you must also include on line 2 your distributive or pro rata share of any state income tax deducted by the partnership or S corporation. Your distributive or pro rata share of state income taxes deducted by a partnership or S corporation should appear on line 9 of the Colorado form DR 0106K that you received from the partnership or S corporation.

Line-by-Line Instructions for the DR 0104EE

Section A: Household Contact Information

Complete this information so Connect for Health Colorado can contact you to help you enroll in health coverage. Make sure your name, phone number, email address, and mailing address are correct and complete.

Section B: Household Member and Income Information

Complete this information so Connect for Health Colorado can check if you or members of your household qualify for free or reduced-cost health coverage. Your household includes yourself, your spouse, and any person that you claim as a tax dependent on your federal income tax return. Dependents are usually children who live with you but may include other relatives you support financially.

Line 1: Enter your tax household size here. Include yourself, your spouse, and anyone you claim as a dependent on your federal income tax return.

Line 2: Enter your adjusted gross income here. Adjusted gross income is found on line 11 of your federal tax form 1040. Forms adjacent to the 1040, such as the 1040SR, 1040SP, and 1040NR, may also list the adjusted gross income on line 11. Be sure to double check.

Line 3: Enter information about yourself, your spouse, and/or dependents for each member of your tax household in the table below.

Line 1 Federal Taxable Income

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

- Form 1040, 1040SR, 1040NR, or 1040SP

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.

Taxpayers are not required to enter on line 2 any general sales taxes they deducted on Schedule A of their federal return.



For additional information, please see the Department's published guidance for the state income addback, available online at <https://tax.colorado.gov/individual-income-tax-guidance-publications>.

Line 3 Qualified Business Income Deduction Addback

There are two cases where you may be required to add back the amount of a deduction for qualified business income under section 199A of the Internal Revenue Code.

If you claimed a deduction for qualified business income under section 199A of the Internal Revenue Code (IRS form 1040, line 13), and your adjusted gross income is greater than \$500,000 (\$1,000,000 if filing jointly) (IRS form 1040, line 11), you are required to add to federal taxable income an amount equal to that deduction. You must add back the entire deduction regardless of the extent to which your adjusted gross income exceeds the threshold. This addback does not apply to a taxpayer who is required to file a federal Schedule F, Profit or Loss From Farming, with their federal income tax return.

Alternatively, if you are a partner in a partnership that made a SALT Parity Election (or a shareholder in an S corporation that made a SALT Parity Election), you are required to add to federal taxable income an amount equal to your qualified business income under section 199A of the Internal Revenue Code. You must add back the entire deduction regardless of your adjusted gross income. This addback is not limited to the deduction taken with respect to the electing partnership or S corporation. The partnership or S corporation will indicate that it made the election by marking the SALT Parity Election box on the Colorado K-1 (DR 0106K) issued to you. An amount on line 15 of the Colorado K-1 may also be an indication that the partnership or S corporation made this election.

Line 4 Federal Deduction Addback

Taxpayers who have federal adjusted gross income exceeding \$300,000 in tax year 2023 may be required to add back itemized or standard deductions over a certain amount in this line.

If your federal return filing status was single, married filing separately or head of household AND the following conditions apply:

Your federal adjusted gross income as reported on line 11 of IRS Form 1040 exceeds \$300,000 *and*

Your itemized or standard deductions on line 12 of IRS Form 1040 exceed \$12,000.

Then the required addback amount is calculated by subtracting \$12,000 from the amount on line 12 of IRS Form 1040. This amount should be reduced by any state income tax deduction from Schedule A of your federal return that is already added back on line 2 of Colorado Individual Income Tax Return DR 0104.

The required addback is not reduced by any amount of state income tax addback on line 2 of your Colorado form 104 attributable to your share of state income tax deducted by a partnership or S corporation.

If the filing status for your federal return was married filing jointly AND the following conditions apply:

Your federal adjusted gross income as reported on line 11 of IRS Form 1040 exceeds \$300,000 *and*

Your itemized or standard deductions on line 12 of IRS Form 1040 exceed \$16,000.

Then the required addback amount is calculated by subtracting \$16,000 from line 12 of IRS Form 1040. This amount should also be reduced by any state income tax deduction from Schedule A of your federal return that is

already added back on line 2 of Colorado Individual Income Tax Return DR 0104.

The required addback is not reduced by any amount of state income tax addback on line 2 of your Colorado form 104 attributable to your share of state income tax deducted by a partnership or S corporation.

Line 5 Non-qualifying Distribution addback (CollegInvest Tuition Savings)

An account holder must make an addition on their Colorado return for any distribution, refund, or withdrawal from a qualified state tuition program for any reason other than one of the following qualifying reasons:

- To pay qualified higher education expenses (discussed in Department publication Income Tax Topics: 529 Contribution Subtraction);
- As a result of a beneficiary's death or disability;
- As a result of receiving a scholarship during the tax year in an amount equal to or greater than the distribution, refunds, or withdrawals made; or
- As a result of a change in the designated beneficiary for the account, as described in Chapter 7 of IRS Publication 970.

Line 6 Non-qualifying Distribution addback (Colorado ABLE)

An account holder must make an addition on their Colorado return for any distribution, refund, or withdrawal from a qualified ABLE program if used for a purpose other than one of the following qualifying reasons:

- To pay qualified disability expenses (discussed in Department publication Income Tax Topics: ABLE Subtraction);
- As a result of a beneficiary's death or disability;
- As a result of a change in the designated beneficiary for the account, as described in the "ABLE Account" section of IRS Publication 907.

*Since this is the first year contributions may be subtracted, you should not have an add back for TY 2023.

Line 7 Other Additions

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



- **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 the Individual Income Tax Guide if this applies to you.
- **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.



- **Alien labor:** the amount of expenses for unauthorized alien labor services. We recommend that you read the Individual Income Tax Guide 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, gender identity, gender expression, marital status, race, creed, religion, color, ancestry or national origin.
- Distributions from a medical savings account not made for an eligible expense.

Line 8 Subtotal

Enter the sum of lines 1 through 7.

Line 9 Subtractions from the DR 0104AD Schedule, line 23

Transfer the amount from the DR 0104AD line 23 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 9 must exactly match the amount on the DR 0104AD. You must submit the DR 0104AD with your return.

Tax Credits

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

Line 15 Nonrefundable Credits

Complete the DR 0104CR to claim various nonrefundable credits. Transfer the amount from the DR 0104CR line 54 to this line. The nonrefundable credits used from the DR 0104CR combined with the total nonrefundable credits from lines 16 and 17 cannot exceed line 14. To ensure faster processing of your paper return, the amount entered on line 15 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 16 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 85 to this line. The total Nonrefundable Enterprise Zone Credit used combined with nonrefundable credits from lines 15 and 17 cannot exceed the amount on line 14. You

Line 10 Colorado Taxable Income

Subtract line 9 from line 8. 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 11

Line 11 Colorado Tax

The income tax rate is currently 4.4%. Full-year residents should refer to the tax table in this booklet. Determine the tax by the amount listed on line 10. Part-year residents and nonresidents should transfer the apportioned tax amount from the DR 0104PN line 36. You must submit the DR 0104PN along with the DR 0104.



Line 12 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 the Individual Income Tax Guide if this applies to you.

Line 13 Recapture of Prior Year Credits

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

Line 14 Subtotal

Sum of lines 11 through 13.

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 17 Strategic Capital Tax Credits

Use your tax software, Revenue Online or the DR 1330 to calculate the total amount of nonrefundable Strategic Capital Tax Credits being used to offset the current year tax liability. Complete the DR 1330 and transfer amount on line 8b to this line. The total nonrefundable Strategic Capital Tax Credits used combined with nonrefundable credits from lines 15 and 16 cannot exceed the amount on line 14. You must submit the DR 1330 and a copy of each certificate with your return. **The Department strongly recommends electronic filing for taxpayers with Strategic Capital Tax credits. Failure to file electronically may result in delays processing your return.**



Please include a copy of each Strategic Capital Tax Credit Certificate

Line 18 Net Income Tax

Sum of lines 15, 16, and 17. Subtract that sum from line 14. This cannot be a negative number.

Line 19 Use Tax

Enter the amount from the DR 0104US schedule line 7. If you do not owe any use 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 [Tax.Colorado.gov/Consumer-Use-Tax](https://tax.colorado.gov/consumer-use-tax). If you are reporting use tax on this return, you must submit the DR 0104US with your return.

Line 20 Net Colorado Tax

Sum of lines 18 and 19.

Line 21 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.



Enclose 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 25.

Line 22 Prior-year Estimated Tax Carryforward

Enter the amount, if any, from your 2022 Colorado DR 0104 line 36.

**Line 23 Quarterly Estimated Payments**

Carefully review your payment(s) before completing this line. Use Revenue Online ([Colorado.gov/RevenueOnline](https://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 the Individual Income Tax Guide for more information about Estimated Payments.

Line 24 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 25 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 26 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 27 Innovative Motor Vehicle and Innovative Truck Credit**

Complete one Form DR 0617 for each vehicle or truck claimed, then enter the amount (or sum) from each DR 0617 line 10. You must submit each DR 0617 with your return.

NOTE: If you assigned the credit to a financing entity you will not submit a Form DR 0617. For additional information, please refer to *FYI Income* 69.



For each Form DR 0617, you must also submit copies of the title, purchase invoice, or lease agreement, along with proof of permanent Colorado registration for each vehicle for which you are claiming a credit. For financing entities that accept assignment of the credit, a completed Form DR 0618 must be submitted for each vehicle claimed.

Line 28 Refundable Credits

Complete the DR 0104CR to claim various refundable credits. Transfer the amount from the DR 0104CR line 16 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 include with your paper return.

Line 29 Subtotal

Sum of lines 21 through 28.

Lines 30 through 33 are only used to calculate your TABOR credit, they do not affect your Colorado tax liability.

Line 30 Federal Adjusted Gross Income

Refer to your 2023 federal income tax return to complete this line:

- Form 1040, 1040SR, 1040NR, or 1040SP line 11.

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).

Line 31 Nontaxable Social Security Income

Refer to your 2023 federal income tax return to complete this line.

Subtract the amount on line 6b of Form 1040, 1040SR, or 1040SP from line 6a and enter that amount here.

Line 32 Nontaxable Interest Income from State and Local Bonds

Refer to the DR 0104 line 7. If you entered any bond interest on line 7, enter the amount of bond interest income here.

Line 33 Modified AGI for TABOR

This line is automatically calculated by Revenue Online. If filing a paper return, enter the sum of lines 30 through 32.

Line 34 State Sales Tax Refund

Full-year Colorado residents, who were 18 or older as of January 1, 2023, are eligible for the state sales tax refund. To claim the state sales tax refund, your return must be postmarked by April 15, 2024. Enter \$800 for one qualifying taxpayer or \$1,600 for two qualifying taxpayers filing jointly on this line 34.

If you are filing under extension, you may claim the state sales tax refund only if you have a Colorado tax liability (line 14 must be greater than 0) or you are claiming a refund of Colorado wage withholding on a W-2. To claim a state sales tax refund under extension, your return must be postmarked by October 15, 2024. You must be a full-year Colorado resident who was 18 or older as of January 1, 2023.

If you are a full-year Colorado resident who was under 18 as of January 1, 2023, you may claim the state sales tax refund only if you have a Colorado tax liability (line 14 must be greater than 0) or you are claiming a refund of Colorado wage withholding on a W-2. Your return must be postmarked by October 15, 2024.

Part-year resident and nonresident individuals are not eligible for the state sales tax refund. Individuals incarcerated in the Department of Corrections, incarcerated in a county or municipal jail, and certain individuals committed to the Department of Human Services for at least 180 days in 2023 are not eligible for the state sales tax refund.

Line 35 Sum of lines 29 and 34

Enter the sum of line 29 (Subtotal) and line 34 (State Sales Tax Refund).

Compare lines 20 and 35. If line 20 is greater, skip to line 39. If line 35 is greater, continue to line 36.

Line 36 Overpayment

Subtract line 20 from line 35.

Line 37 Estimated Tax Carryforward

Enter the amount, if any, you would like to be available for 2024 estimated tax.

Line 38 Refund

Subtract line 37 from line 36. 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.

The image shows a sample check from 'Anytown Financial Institution, National Association (303) 000-0000'. The check is payable to 'Pay to the order of:'. The routing number is 234567890 and the account number is 123456789. A 'VOID' stamp is visible. A callout box points to the account number and says 'Do not include the check number'. Another callout box points to the routing number and says 'Routing Number'. A third callout box points to the account number and says 'Account Number'. The check number is 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: Colorado Department of Revenue, Injured Spouse Desk, PO Box 17087, Denver, CO 80217-0087. 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 include your claim with this return. It will not be processed.

Line 39 Net Tax Due

Subtract line 35 from line 20. 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 43.

Line 40 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 41 Delinquent Payment Interest

Calculate any interest owed for delinquent filing or payment. For more information, see FYI General 11 at Tax.Colorado.gov/guidance-publications

Line 42 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. If you over compute your estimated tax penalty from what the Department calculates, any amount of overpayment of penalty will be refunded to you.



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

Line 43 Amount You Owe

Enter the sum of lines 39 through 42. **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. You have three payment options:

- **Pay Online:** After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment with your credit card, or e-check. 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 "2023 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 appoint the person entered on your return as the designee to receive and inspect confidential tax information related to this tax return. If a firm or

organization is listed, this tax information authorization will apply to any of its employees. The designee may:

- call the Department for information about the return, including processing time and refund status;
- request copies of notices, bills or transcripts related to the return; *and*
- respond to inquiries regarding calculations and supporting documentation for the return.

However, a designee cannot sign any form or protest, request any other change to the account, receive any refund, or otherwise represent or act on behalf of the taxpayer with the Colorado Department of Revenue.

This authorization expires four years after the date the return is signed. A taxpayer may change or revoke it, or an appointee may withdraw from it. For more information, see the instructions for form DR 0145, Tax Information Authorization or Power of Attorney.

W-2s and 1099s



When filing a paper return, all W-2s and/or 1099s that show Colorado income tax withholding must be included with the form. 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.



Taxation Website

Visit the official Colorado Department of Revenue's Taxation Division website, Tax.Colorado.gov, for tax forms, guidance 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

Taxpayer Service Centers

All visits for assistance and information can be scheduled at our webpage at Tax.Colorado.gov/Visit-a-Service-Center. Forms are available Monday through Friday, 8:00 am to 4:30 pm. For those who do not need assistance, each service center is equipped with a secure drop box for documents.

Denver Metro: 1881 Pierce Street, Entrance B, Lakewood, CO

Colorado Springs: 2447 North Union Boulevard

Fort Collins: 3030 South College Avenue

Grand Junction: 222 South 6th Street, Room 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. Submit both the final paycheck stub and DR 0084 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.



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 the Individual Income Tax Guide 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 with lower income and/or those who have qualifying children may be eligible for a refund resulting from the federal and/or state Earned Income Tax Credit (EITC), the federal Child Tax Credit, and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the federal EITC online at [IRS.gov](https://www.irs.gov) or by calling Colorado United Way at 211. Additional information regarding CHP+ may be found at [CCHP.org](https://www.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, 1040SR, 1040NR, or 1040SP, enter \$0. Otherwise, enter the amount from line 1, Schedule 1, Form 1040, 1040SR, 1040NR, or 1040SP.



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 the Individual & Corporate Income Tax Guides 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 Social Security Benefits

You may be able to subtract some or all of the social security benefits you received that were included in your federal taxable income. If you were 65 years of age or older on December 31, 2023, you may claim the subtraction for the entire amount of the social security benefits you received that were included in your federal taxable income. If you were under age 65 on December 31, 2023, the subtraction you may claim is limited to \$20,000. Additionally, if you were under age 55 on December 31, 2023, you can claim the subtraction only for social security benefits you received due to the death of the person originally entitled to the benefits.

If the filing status for your federal return was single, married filing separately, or head of household, enter on line 3 the amount from line 6b of your Federal Form 1040, but if you were under age 65 on December 31, 2023, do not enter more than \$20,000. If you filed a joint return, enter on line 3 only the primary taxpayer's social security benefits from line 6b of the federal return. Submit copies of all SSA 1099 statements with your return. See Department publication Income Tax Topics: Social Security, Pensions, and Annuities if you are filing a joint return and both you and your spouse received social security benefits.



Line 4 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 Income Tax Topics: Social Security, Pensions & Annuities if this applies to you. This subtraction is allowed only for pension or annuity income that is included in your federal taxable income. Do not enter any social security benefits on line 4. Instead, qualifying individuals may claim a subtraction for social security benefits on line 3. The amount of subtraction you can claim is

also limited based upon your age. As of December 31, 2023, if you were:

- Age 65 or older, then you may subtract \$24,000 minus any amount entered on line 3, or the total amount of your taxable pension/annuity income, whichever is smaller; if the amount in line 3 of this form is greater than \$24,000, you may not claim any subtraction for pension and annuity income on line 4; or
- At least 55 years old, but not yet 65, then you may subtract \$20,000 minus any amount entered on line 3, or the total amount of your taxable pension/annuity income, whichever is smaller; if the amount on line 3 of this form is \$20,000, you may not claim any subtraction for pension and annuity income on line 4; 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 may subtract \$20,000 minus any amount entered on line 3, or the total amount of your secondary beneficiary taxable pension/annuity income, whichever is smaller; if the amount on line 3 of this form is \$20,000, you may not claim any subtraction for pension and annuity income on line 4.

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 6. Submit copies of all 1099R statements with your return. Submit using Revenue Online or include with your paper return.

Line 5 Spouse Social Security Benefits

A secondary taxpayer listed on a jointly filed return may be able to subtract some or all of the social security benefits they received that were included in their federal taxable income. If the secondary taxpayer was 65 years of age or older on December 31, 2023, they can claim the subtraction for the entire amount of social security benefits they received that were included in their federal taxable income. If the secondary taxpayer was under age 65 on December 31, 2023, the subtraction they may claim is limited to \$20,000. Additionally, if the secondary taxpayer was under age 55 on December 31, 2023, they can claim the subtraction only for social security benefits they received due to the death of the person originally entitled to the benefits.

Enter on line 5 only the secondary taxpayer's social security benefits included on line 6b of Federal Form 1040, but do not enter more than \$20,000 if the secondary taxpayer was under age 65 on December 31, 2022. See Department publication Income Tax


Topics: Social Security, Pensions, and Annuities if both you and your spouse received social security benefits. The sum of the amounts entered on lines 3 and 5 of form DR 0104AD cannot exceed the total amount entered on line 6b of Federal Form 1040. Submit copies of all SSA 1099 statements with your return.


Line 6 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 4 for information about qualifications and limitations. Qualifying spouses may claim a subtraction for social security benefits on line 5. We recommend that you read publication *Income Tax Topics: Social Security Benefits, Pensions, and Annuities* 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 4 and the second person listed shall report on line 6.

Line 7 Military Retirement Subtraction


You might be eligible to subtract the income you earned from your military retirement benefits. We recommend that you read publication *Income Tax Topics: Military Servicemembers* if this applies to you. This subtraction is allowed only for military retirement income that is included in your federal taxable income. To qualify, you must have been 54 years of age or younger as of December 31, 2023. If you meet the age requirement, then you are entitled to subtract \$15,000 or the total amount of your taxable military retirement benefits, whichever is smaller.

 Military retirement benefits should not be intermingled between spouses. Each spouse must meet the requirements for the subtraction separately and claim the subtraction only on their military retirement benefits. Any qualifying spouse military retirement benefits should be reported on line 8.

 Submit copies of all 1099R statements with your return. Submit as attachments when e-filing or using Revenue online, or include with your paper return.


Line 8 Spouse Military Retirement Subtraction

If the secondary taxpayer listed on a jointly filed return is eligible for the military retirement subtraction, enter the qualifying amount on this line. Review the instructions for line 7 to see what amount qualifies. We recommend that you read publication *Income Tax Topics: Military Servicemembers* if this applies to you.

 Take precautions to report the subtraction on the correct line. The first person listed on the return must report on line 7 and the second person listed must report on line 8.

Line 9 Colorado Agricultural Land Capital Gain Subtraction

If you are required to file federal Schedule F (Profit or Loss from Farming), and you sold agricultural land in Colorado, you might be eligible to subtract some or all of the capital gain included in your federal taxable income. The amount of this subtraction is limited to \$100,000. We recommend that you read *Income Tax Topics: Colorado Capital Gain Subtraction* 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.

You must include a copy of the most recent property tax statement for the property sold, federal Schedule F, and either federal Schedule D or federal form 4797 with your return.

Line 10 CollegeInvest Contribution

Individuals can claim a subtraction on their Colorado income tax returns for qualifying contributions they made to a qualified state tuition program administered by CollegeInvest, subject to certain limitations. We recommend that you read the publication *Income Tax Topics: 529 Contribution Subtraction* if this applies to you.

The three fields on line 10 should be left blank if the taxpayer and/or spouse are the CollegeInvest 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. Do NOT deduct contributions made by your employer/ business to your College Invest account on this line. To claim pass-through credits for employer contributions to employee 529 qualified state tuition accounts, please refer to the instructions on form DR 0289 and report the credit on the applicable credit schedule.

The amount a taxpayer can subtract is limited. The limitation applies with respect to each beneficiary for whom the taxpayer makes qualifying contributions and depends in part on whether the taxpayer files their return as a joint or single filer. For taxpayers filing a joint return, the limitation applies jointly, rather than separately. If the taxpayer makes contributions to both a qualified state tuition program and a qualified ABLE program for the same beneficiary during the tax year, the aggregate subtraction the taxpayer can claim for these contributions is subject to the limitation. Per-Beneficiary Limits for the 2023 tax year: Single Filers: \$20,700, Joint Filers: \$31,000.

If you are claiming for more than one beneficiary, you must file electronically.

Line 11 Colorado ABLE Contribution

Individuals can claim a subtraction for qualifying contributions they made during the tax year to a qualified Achieving a Better Life Experience (ABLE) program administered by Colorado ABLE, subject to certain limitations. We recommend that you read the publication *Income Tax Topics: ABLE Contribution Subtraction* if this applies to you.

The three fields on line 11 should be left blank if the taxpayer and/or spouse are the ABLE 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 qualified ABLE program for another state.

The amount a taxpayer can subtract is limited. The limitation applies with respect to each beneficiary for whom the taxpayer makes qualifying contributions and depends in part on whether the taxpayer files their return as a joint or single filer. For taxpayers filing a joint return, the limit applies jointly, rather than separately. If the taxpayer makes contributions to both a qualified state tuition program and a qualified ABLE program for the same beneficiary during the tax year, the aggregate subtraction the taxpayer can claim for these contributions is subject to the limitation. Per-Beneficiary Limits for the 2023 tax year: Single Filers: \$20,700, Joint Filers: \$31,000.

If you are claiming for more than one beneficiary, you must file electronically.



Line 12 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, 1040SR, 1040NR, or 1040SP, might be eligible to deduct a portion of their contribution on this form. We recommend that you read publication *Income Tax Topics: Charitable Contributions* if this applies to you. Use the following worksheet to determine your qualifying contribution.

(a) Did you itemize your deductions on Schedule A of federal form 1040, 1040SR, 1040NR, or 1040SP?	Yes <input type="checkbox"/> No <input type="checkbox"/>
(b) Did you deduct charitable contributions on Schedule A of federal form 1040, 1040SR, 1040NR, or 1040SP?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you answered Yes on either (a) or (b) above, enter \$0 on line 12; 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 (lines 2 and 3 on Schedule A of federal form 1040NR).	\$
(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 12.	

Enter the total contributions in the space provided and the subtraction after the \$500 adjustment on line 12.



Do not enter an amount on this line if you already deducted your charitable donation on Schedule A of the federal form 1040, 1040SR, 1040NR, or 1040SP. 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 include with your paper return. **Do not** send receipts of items that were purchased for donation.

Line 13 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 14 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 2023 federal taxable income includes pension income, see Department publication Income Tax Topics: Pensions & Annuities 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 include with your paper return.



Do not list the amount of contributions you made as an employee this past year.



Line 15 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 Department publication Income Tax Topics: Pensions & Annuities 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 16 Wildfire Mitigation Measures

Enter 50% of the amount of your qualifying costs incurred in performing wildfire mitigation on your land, up to \$2,500. We recommend that you read Department publication Income Tax Topics: Wildfire Mitigation 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 17 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 the pro forma schedule(s), the MED license number 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 18 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. Enter the executive order number(s) from the Colorado governor's office that declared the state disaster emergency in format "D YYYY-###."



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 19 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 19 and submit all required evidence of residency with your return.

Line 20 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 or other income earned on the qualified account in the tax year claimed. This deduction is subject to recapture.

Line 21 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 [Tax.Colorado.gov](https://tax.colorado.gov).



Do not include amounts that were earned outside Colorado, net operating losses, military income, wage adjustments, repayments for which IRC section 1341 credits were claimed, 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 22 Subtractions Allowed Under HB21-1002

Under HB21-1002, taxpayers may claim a subtraction for tax years commencing in 2021 in relation to certain retroactive provisions of the CARES Act that were required to be added to federal taxable income under HB20-1420. For complete instructions on how to calculate this subtraction, please see the CARES Act guidance publication available at [Tax.Colorado.gov/individual-income-tax-guidance-publications](https://tax.colorado.gov/individual-income-tax-guidance-publications). This line is for any carryforward subtractions from the 2021 tax year.

Line 23 Subtotal

Enter the sum of lines 1 through 22.

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

Was Colorado sales or use tax paid on purchases of tangible personal property that is used, stored, or consumed within Colorado?

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 all of your purchases, no consumer use tax is due. DO NOT FILL OUT THIS FORM.

NO: Some sellers, either inside or outside of Colorado, may not collect sales or use tax from customers on purchases. Total the amount of your 2023 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 2023 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 2023. Report the total amount of 2022 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 2023 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 19. 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)</i> Overlap between the RTD and CD districts (see individual descriptions above.)	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. Note - Any areas annexed into these municipalities after 2004 are included in the PPRTA.	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 [Tax.Colorado.gov/DR1002](https://tax.colorado.gov/DR1002), 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

Line 1 Child Tax Credit

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. You must complete the DR 0104CN and attach it to your return. See the DR 0104CN for additional instructions on eligibility. Transfer the amount from line 22 of the DR 0104CN into this line if you are a full-year resident. If you are a part-year resident, enter the amount from line 24 of the DR 0104CN.

Line 2 Child Care Expenses Credit (DR 0347 and DR 0104CR Part I)

Taxpayers who pay child care expenses during the year and whose Adjusted Gross Income is \$60,000 or less may be able to claim a child care expenses credit. Use form DR 0347 to calculate this credit and submit it along with the form DR 0104CR.

Lines 3 through 6 Colorado Earned Income Tax Credit (EITC) for SSN Filers:

Line 3 Enter the amount of earned income calculated for your federal return.

In order to calculate your Federal earned income tax credit, you must determine your 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, 1040SR, or 1040SP 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 4 The federal EITC you claimed

Refer to the credit you entered on the Federal Form 1040.

- Enter the amount of line 27 from Federal Form 1040, 1040SR, or 1040SP on the Colorado Form DR 0104CR line 4.

Table Instructions

If you have a qualifying child and you claimed the Federal EITC, 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 2023 and was not assigned an SSN, and then you must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

Line 5 COEITC

Multiply line 4 by 0.50 to calculate your Colorado EITC.

Line 6 If you are filing as a part-year resident ONLY

Multiply line 5 by the percentage on the DR 0104PN line 34. (If the percentage exceeds 100%, use 100%.) Enter the result on line 6. This is the portion of the Colorado EITC you are allowed.

Line 7 Business Personal Property Credit for Individual Business Owners

The income tax credit for business personal property taxes is limited to \$18,000 of the actual value of your personal property that you paid tax on during 2023. This is different than real property, which is not eligible for this credit. If your actual value is less than \$18,000, you can claim the total amount of the assessment you paid, and you must include the assessor's statement(s) for which you are claiming the credit. To find your actual value, either look for it on your statement, or find your assessed value and divide it by 0.29.

$$\text{Actual Value} = \text{Assessed Value} / 0.29$$

If you own personal property whose actual value is above \$18,000 for which you were assessed, you can only claim the assessment on the first \$18,000 of the property in question. You will need to prorate your assessment with the following formula:

$$\frac{18,000}{\text{actual value}} * \text{assessment} = \text{allowable credit}$$

For example, if your assessment was \$2,000 for personal property tax paid in 2023, but your actual value was \$25,000, you would be permitted to claim \$1,440 (72% of the tax assessed or $(\$18,000 / \$25,000) * \$2,000$).



Please include a copy of your property tax statement for property tax paid in 2023.

Line 9 COEITC for ITIN Filers or Certain Filers Under Age 25

You may be able to claim a Colorado Earned Income Tax Credit (COEITC) on this line if you could not claim a federal EITC because:

- a) you, your spouse, or your dependents have an Individual Taxpayer Identification Number (ITIN) or a Social Security Number (SSN) that is not valid for employment; or
- b) you had no qualifying children but meet the requirements for certain filers under age 25.

In addition, if you were able to claim a federal EITC, but you were not able to include some of your dependents only because they have an ITIN or SSN that is not valid for employment, then you may be able to claim a higher COEITC on this line.

In order to claim this credit:

1. Complete the eligibility checklist included with form DR 0104TN.
2. If you are eligible, complete form DR 0104TN to calculate the credit.
3. Enter your COEITC on line 9 of form DR 0104CR.
4. Submit your DR 0104TN with your return.

For more information, see the DR 0104TN instructions.

Line 11 SALT Parity Act Credit

Partners in a partnership, or shareholders in an S corporation, that made an election under the SALT Parity Act to be subject to tax at the entity level, enter the share of the tax paid from line 15 of the Colorado K-1 (DR 0106K). Enter also your share of any SALT Parity credit passed through from a lower-tier partnership from line 22 of the Colorado K-1. If you received credit from more than one partnership or S corporation, enter the total of these lines from all K-1 forms received.

If you claim a credit as a result of an amount on line 15 of a Colorado K-1, you may be required to add back your qualified business income deduction on line 3 of the DR 0104. Refer to the instructions for line 3 for more information.

Submit all Colorado K-1 forms received when claiming credit on this line 11.

Line 13 Alternative Transportation Options Credit

Prior to claiming an alternative transportation options credit, you must file an annual employer plan report on form DR 1323. Information regarding the alternative transportation options credit is available on the DR 0106CR and online at Tax.Colorado.gov/alternative-transportation-option-tax-credit.

Line 14 Refundable Heat Pump Credit

A refundable income tax credit is available for contractors or other sellers who installed certain types of heat pump systems or heat pump water heaters into residential or commercial buildings in Colorado and who were assigned the credit by the building owner. The credit is only refundable if it is assigned to the contractor or other seller. The amount of the credit is the amount calculated on Line 8 of the Heat Pump System or Heat Pump Water Heater Eligibility Certification and Assignment Election (DR 1322). If the credit was not assigned to you, you must claim the credit on Line 50 of this form DR 0104CR.



Submit the DR 1322 when claiming this credit.

Line 15 Refundable Residential Energy Storage Systems Credit

A refundable income tax credit is available for sellers who install qualifying residential energy storage systems into residential buildings in Colorado and who were assigned the credit by the building owner. The credit is only refundable if it is assigned to the seller. The amount of the refundable credit is the amount calculated on Line 10 of the Residential Energy Storage System Credit Eligibility Certification and Assignment Election (DR 1307). If the credit was not assigned to you, you must claim the credit on Line 51 of this form DR 0104CR.



Submit the DR 1307 when claiming this credit.



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.

Line 27 Historic Property Preservation Credit

The carry forward of prior year Historic Property Preservation credit (§39-22-514, C.R.S.) must be claimed on line 27 of the DR 0104CR. For more information on this credit, review FYI Income 1.

Lines 41-43 Preservation of Historic Structures Credit

The Preservation of Historic Structures credit (§39-22-514.5, C.R.S.) must be claimed on lines 41 through 43 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.

Line 45 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.

Line 46 Retrofitting a Residence to Increase a Residence's Visitability Credit

An income tax credit of up to \$5,000 is available to help people with an illness, impairment or disability retrofit their residence for greater accessibility and independence. Additional credits of up to \$5,000 are allowed with respect to each qualifying person with a disability in the family.

To claim the credit, you must have been issued a tax credit certificate from the Colorado Department of Local Affairs, Division of Housing. For more information about the application process, visit <https://cdola.colorado.gov/community-access-team/home-modification-tax-credit>



Please provide a copy of your tax credit certificate(s) from the Department of Local Affairs, Division of Housing when claiming this credit.

Line 47 Credit for Employer Contributions to Employee 529 Plan

Complete the DR 0289 and transfer over the amounts of credit available and used to the DR 0104CR. You must submit the DR 0289 with your return.

Line 48 Credit for Employer Paid Leave of Absence for Live Organ Donation

An income tax credit is available for employers who incurred expenses during the tax year by paying an employee during his or her leave of absence period (not to exceed ten working days or the hourly equivalent of ten working days per employee) for live organ donation and for the cost of temporary replacement help, if any, during an employee's leave of absence period. The amount of credit allowed is 35% of eligible expenses, as defined in statute.(§39-22-540, C.R.S.). You may not claim a tax credit related to a leave of absence period for an employee who you pay \$80,000 or more in wages during the income tax year. Review the instructions on form DR 0375 for more information. You must submit the DR 0375 with your return.

Line 49 Wildfire Mitigation Expense Credit

A nonrefundable income tax credit is available for landowners who perform wildfire mitigation measures on their real property during the tax year. The amount of credit is 25% of the costs incurred up to the first \$2,500 of costs, resulting in a maximum credit of \$625. The credit may not be claimed if your federal taxable income (FTI) is greater than \$120,000. The credit is subject to other limitations and requirements. We strongly recommend that you read Department publication Income Tax Topics: Wildfire Mitigation to properly calculate and claim this credit. Submit copies of receipts for qualified costs for wildfire mitigation for your property.

Line 50 Nonrefundable Heat Pump Credit

A nonrefundable income tax credit is available for building owners who install certain types of heat pump systems or heat pump water heaters into residential or commercial buildings in Colorado and who do not assign the credit to the contractor or other seller. The amount of the credit that exceeds the building owner's income tax due is not refunded and may not be carried forward to any future years' income tax due. The amount of the credit is the amount calculated on Line 5b of the Heat Pump System or Heat Pump Water Heater Eligibility Certification and Assignment Election (DR 1322).



Submit the DR 1322 when claiming this credit.

Line 51 Nonrefundable Residential Energy Storage Systems Credit if Not Assigned

A nonrefundable income tax credit is available for building owners who install qualifying residential energy storage systems into residential buildings in Colorado and who do not assign the credit to the seller. The amount of the credit that exceeds the building owner's income tax due is not refunded and may not be carried forward to any future years' income tax due. The amount of the credit is the amount calculated on Line 3 of the Residential Energy Storage System Credit Eligibility Certification and Assignment Election (DR 1307).



Submit the DR 1307 when claiming this credit.

2023 Colorado Income Tax Table with tax rate of 4.4%

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 10. Then read across to the tax column and enter this amount on DR 0104 line 11. Part-year residents and nonresidents, enter tax on DR 0104PN line 35.

TAXABLE INCOME			TAX			TAXABLE INCOME			TAX			TAXABLE INCOME			TAX			TAXABLE INCOME			TAX		
Over	But not over					Over	But not over					Over	But not over					Over	But not over				
\$0	\$10	\$0				\$4,600	\$4,700	\$205				\$10,100	\$10,200	\$447				\$20,600	\$20,700	\$909			
\$10	\$30	\$1				\$4,700	\$4,800	\$209				\$10,200	\$10,300	\$451				\$20,700	\$20,800	\$913			
\$30	\$50	\$2				\$4,800	\$4,900	\$213				\$10,300	\$10,400	\$455				\$20,800	\$20,900	\$917			
\$50	\$75	\$3				\$4,900	\$5,000	\$218				\$10,400	\$10,500	\$460				\$20,900	\$21,000	\$922			
\$75	\$100	\$4				\$5,000	\$5,100	\$222				\$10,500	\$10,600	\$464				\$21,000	\$21,100	\$926			
\$100	\$200	\$7				\$5,100	\$5,200	\$227				\$10,600	\$10,700	\$469				\$21,100	\$21,200	\$931			
\$200	\$300	\$11				\$5,200	\$5,300	\$231				\$10,700	\$10,800	\$473				\$21,200	\$21,300	\$935			
\$300	\$400	\$15				\$5,300	\$5,400	\$235				\$10,800	\$10,900	\$477				\$21,300	\$21,400	\$939			
\$400	\$500	\$20				\$5,400	\$5,500	\$240				\$10,900	\$11,000	\$482				\$21,400	\$21,500	\$944			
\$500	\$600	\$24				\$5,500	\$5,600	\$244				\$11,000	\$11,100	\$486				\$21,500	\$21,600	\$948			
\$600	\$700	\$29				\$5,600	\$5,700	\$249				\$11,100	\$11,200	\$491				\$21,600	\$21,700	\$953			
\$700	\$800	\$33				\$5,700	\$5,800	\$253				\$11,200	\$11,300	\$495				\$21,700	\$21,800	\$957			
\$800	\$900	\$37				\$5,800	\$5,900	\$257				\$11,300	\$11,400	\$499				\$21,800	\$21,900	\$961			
\$900	\$1,000	\$42				\$5,900	\$6,000	\$262				\$11,400	\$11,500	\$504				\$21,900	\$22,000	\$966			
\$1,000	\$1,100	\$46				\$6,000	\$6,100	\$266				\$11,500	\$11,600	\$508				\$22,000	\$22,100	\$970			
\$1,100	\$1,200	\$51				\$6,100	\$6,200	\$271				\$11,600	\$11,700	\$513				\$22,100	\$22,200	\$975			
\$1,200	\$1,300	\$55				\$6,200	\$6,300	\$275				\$11,700	\$11,800	\$517				\$22,200	\$22,300	\$979			
\$1,300	\$1,400	\$59				\$6,300	\$6,400	\$279				\$11,800	\$11,900	\$521				\$22,300	\$22,400	\$983			
\$1,400	\$1,500	\$64				\$6,400	\$6,500	\$284				\$11,900	\$12,000	\$526				\$22,400	\$22,500	\$988			
\$1,500	\$1,600	\$68				\$6,500	\$6,600	\$288				\$12,000	\$12,100	\$530				\$22,500	\$22,600	\$992			
\$1,600	\$1,700	\$73				\$6,600	\$6,700	\$293				\$12,100	\$12,200	\$535				\$22,600	\$22,700	\$997			
\$1,700	\$1,800	\$77				\$6,700	\$6,800	\$297				\$12,200	\$12,300	\$539				\$22,700	\$22,800	\$1,001			
\$1,800	\$1,900	\$81				\$6,800	\$6,900	\$301				\$12,300	\$12,400	\$543				\$22,800	\$22,900	\$1,005			
\$1,900	\$2,000	\$86				\$6,900	\$7,000	\$306				\$12,400	\$12,500	\$548				\$22,900	\$23,000	\$1,010			
\$2,000	\$2,100	\$90				\$7,000	\$7,100	\$310				\$12,500	\$12,600	\$552				\$23,000	\$23,100	\$1,014			
\$2,100	\$2,200	\$95				\$7,100	\$7,200	\$315				\$12,600	\$12,700	\$557				\$23,100	\$23,200	\$1,019			
\$2,200	\$2,300	\$99				\$7,200	\$7,300	\$319				\$12,700	\$12,800	\$561				\$23,200	\$23,300	\$1,023			
\$2,300	\$2,400	\$103				\$7,300	\$7,400	\$323				\$12,800	\$12,900	\$565				\$23,300	\$23,400	\$1,027			
\$2,400	\$2,500	\$108				\$7,400	\$7,500	\$328				\$12,900	\$13,000	\$570				\$23,400	\$23,500	\$1,032			
\$2,500	\$2,600	\$112				\$7,500	\$7,600	\$332				\$13,000	\$13,100	\$574				\$23,500	\$23,600	\$1,036			
\$2,600	\$2,700	\$117				\$7,600	\$7,700	\$337				\$13,100	\$13,200	\$579				\$23,600	\$23,700	\$1,041			
\$2,700	\$2,800	\$121				\$7,700	\$7,800	\$341				\$13,200	\$13,300	\$583				\$23,700	\$23,800	\$1,045			
\$2,800	\$2,900	\$125				\$7,800	\$7,900	\$345				\$13,300	\$13,400	\$587				\$23,800	\$23,900	\$1,049			
\$2,900	\$3,000	\$130				\$7,900	\$8,000	\$350				\$13,400	\$13,500	\$592				\$23,900	\$24,000	\$1,054			
\$3,000	\$3,100	\$134				\$8,000	\$8,100	\$354				\$13,500	\$13,600	\$596				\$24,000	\$24,100	\$1,058			
\$3,100	\$3,200	\$139				\$8,100	\$8,200	\$359				\$13,600	\$13,700	\$601				\$24,100	\$24,200	\$1,063			
\$3,200	\$3,300	\$143				\$8,200	\$8,300	\$363				\$13,700	\$13,800	\$605				\$24,200	\$24,300	\$1,067			
\$3,300	\$3,400	\$147				\$8,300	\$8,400	\$367				\$13,800	\$13,900	\$609				\$24,300	\$24,400	\$1,071			
\$3,400	\$3,500	\$152				\$8,400	\$8,500	\$372				\$13,900	\$14,000	\$614				\$24,400	\$24,500	\$1,076			
\$3,500	\$3,600	\$156				\$8,500	\$8,600	\$376				\$14,000	\$14,100	\$618				\$24,500	\$24,600	\$1,080			
\$3,600	\$3,700	\$161				\$8,600	\$8,700	\$381				\$14,100	\$14,200	\$623				\$24,600	\$24,700	\$1,085			
\$3,700	\$3,800	\$165				\$8,700	\$8,800	\$385				\$14,200	\$14,300	\$627				\$24,700	\$24,800	\$1,089			
\$3,800	\$3,900	\$169				\$8,800	\$8,900	\$389				\$14,300	\$14,400	\$631				\$24,800	\$24,900	\$1,093			
\$3,900	\$4,000	\$174				\$8,900	\$9,000	\$394				\$14,400	\$14,500	\$636				\$24,900	\$25,000	\$1,098			
\$4,000	\$4,100	\$178				\$9,000	\$9,100	\$398				\$14,500	\$14,600	\$640				\$25,000	\$25,100	\$1,102			
\$4,100	\$4,200	\$183				\$9,100	\$9,200	\$403				\$14,600	\$14,700	\$645				\$25,100	\$25,200	\$1,107			
\$4,200	\$4,300	\$187				\$9,200	\$9,300	\$407				\$14,700	\$14,800	\$649				\$25,200	\$25,300	\$1,111			
\$4,300	\$4,400	\$191				\$9,300	\$9,400	\$411				\$14,800	\$14,900	\$653				\$25,300	\$25,400	\$1,115			
\$4,400	\$4,500	\$196				\$9,400	\$9,500	\$416				\$14,900	\$15,000	\$658				\$25,400	\$25,500	\$1,120			
\$4,500	\$4,600	\$200				\$9,500	\$9,600	\$420				\$15,000	\$15,100	\$662				\$25,500	\$25,600	\$1,124			

Colorado Income Tax Table

TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX											
Over	But not over	Over		But not over	Over	But not over		Over	But not over																	
\$26,100	\$26,200	\$1,151		\$31,600	\$31,700	\$1,393		\$37,100	\$37,200	\$1,635		\$42,600	\$42,700	\$1,877		\$46,600	\$46,700	\$2,053								
\$26,200	\$26,300	\$1,155		\$31,700	\$31,800	\$1,397		\$37,200	\$37,300	\$1,639		\$42,700	\$42,800	\$1,881		\$46,700	\$46,800	\$2,057								
\$26,300	\$26,400	\$1,159		\$31,800	\$31,900	\$1,401		\$37,300	\$37,400	\$1,643		\$42,800	\$42,900	\$1,885		\$46,800	\$46,900	\$2,061								
\$26,400	\$26,500	\$1,164		\$31,900	\$32,000	\$1,406		\$37,400	\$37,500	\$1,648		\$42,900	\$43,000	\$1,890		\$46,900	\$47,000	\$2,066								
\$26,500	\$26,600	\$1,168		\$32,000	\$32,100	\$1,410		\$37,500	\$37,600	\$1,652		\$43,000	\$43,100	\$1,894		\$47,000	\$47,100	\$2,070								
\$26,600	\$26,700	\$1,173		\$32,100	\$32,200	\$1,415		\$37,600	\$37,700	\$1,657		\$43,100	\$43,200	\$1,899		\$47,100	\$47,200	\$2,075								
\$26,700	\$26,800	\$1,177		\$32,200	\$32,300	\$1,419		\$37,700	\$37,800	\$1,661		\$43,200	\$43,300	\$1,903		\$47,200	\$47,300	\$2,079								
\$26,800	\$26,900	\$1,181		\$32,300	\$32,400	\$1,423		\$37,800	\$37,900	\$1,665		\$43,300	\$43,400	\$1,907		\$47,300	\$47,400	\$2,083								
\$26,900	\$27,000	\$1,186		\$32,400	\$32,500	\$1,428		\$37,900	\$38,000	\$1,670		\$43,400	\$43,500	\$1,912		\$47,400	\$47,500	\$2,088								
\$27,000	\$27,100	\$1,190		\$32,500	\$32,600	\$1,432		\$38,000	\$38,100	\$1,674		\$43,500	\$43,600	\$1,916		\$47,500	\$47,600	\$2,092								
\$27,100	\$27,200	\$1,195		\$32,600	\$32,700	\$1,437		\$38,100	\$38,200	\$1,679		\$43,600	\$43,700	\$1,921		\$47,600	\$47,700	\$2,097								
\$27,200	\$27,300	\$1,199		\$32,700	\$32,800	\$1,441		\$38,200	\$38,300	\$1,683		\$43,700	\$43,800	\$1,925		\$47,700	\$47,800	\$2,101								
\$27,300	\$27,400	\$1,203		\$32,800	\$32,900	\$1,445		\$38,300	\$38,400	\$1,687		\$43,800	\$43,900	\$1,929		\$47,800	\$47,900	\$2,105								
\$27,400	\$27,500	\$1,208		\$32,900	\$33,000	\$1,450		\$38,400	\$38,500	\$1,692		\$43,900	\$44,000	\$1,934		\$47,900	\$48,000	\$2,110								
\$27,500	\$27,600	\$1,212		\$33,000	\$33,100	\$1,454		\$38,500	\$38,600	\$1,696		\$44,000	\$44,100	\$1,938		\$48,000	\$48,100	\$2,114								
\$27,600	\$27,700	\$1,217		\$33,100	\$33,200	\$1,459		\$38,600	\$38,700	\$1,701		\$44,100	\$44,200	\$1,943		\$48,100	\$48,200	\$2,119								
\$27,700	\$27,800	\$1,221		\$33,200	\$33,300	\$1,463		\$38,700	\$38,800	\$1,705		\$44,200	\$44,300	\$1,947		\$48,200	\$48,300	\$2,123								
\$27,800	\$27,900	\$1,225		\$33,300	\$33,400	\$1,467		\$38,800	\$38,900	\$1,709		\$44,300	\$44,400	\$1,951		\$48,300	\$48,400	\$2,127								
\$27,900	\$28,000	\$1,230		\$33,400	\$33,500	\$1,472		\$38,900	\$39,000	\$1,714		\$44,400	\$44,500	\$1,956		\$48,400	\$48,500	\$2,132								
\$28,000	\$28,100	\$1,234		\$33,500	\$33,600	\$1,476		\$39,000	\$39,100	\$1,718		\$44,500	\$44,600	\$1,960		\$48,500	\$48,600	\$2,136								
\$28,100	\$28,200	\$1,239		\$33,600	\$33,700	\$1,481		\$39,100	\$39,200	\$1,723		\$44,600	\$44,700	\$1,965		\$48,600	\$48,700	\$2,141								
\$28,200	\$28,300	\$1,243		\$33,700	\$33,800	\$1,485		\$39,200	\$39,300	\$1,727		\$44,700	\$44,800	\$1,969		\$48,700	\$48,800	\$2,145								
\$28,300	\$28,400	\$1,247		\$33,800	\$33,900	\$1,489		\$39,300	\$39,400	\$1,731		\$44,800	\$44,900	\$1,973		\$48,800	\$48,900	\$2,149								
\$28,400	\$28,500	\$1,252		\$33,900	\$34,000	\$1,494		\$39,400	\$39,500	\$1,736		\$44,900	\$45,000	\$1,978		\$48,900	\$49,000	\$2,154								
\$28,500	\$28,600	\$1,256		\$34,000	\$34,100	\$1,498		\$39,500	\$39,600	\$1,740		\$45,000	\$45,100	\$1,982		\$49,000	\$49,100	\$2,158								
\$28,600	\$28,700	\$1,261		\$34,100	\$34,200	\$1,503		\$39,600	\$39,700	\$1,745		\$45,100	\$45,200	\$1,987		\$49,100	\$49,200	\$2,163								
\$28,700	\$28,800	\$1,265		\$34,200	\$34,300	\$1,507		\$39,700	\$39,800	\$1,749		\$45,200	\$45,300	\$1,991		\$49,200	\$49,300	\$2,167								
\$28,800	\$28,900	\$1,269		\$34,300	\$34,400	\$1,511		\$39,800	\$39,900	\$1,753		\$45,300	\$45,400	\$1,995		\$49,300	\$49,400	\$2,171								
\$28,900	\$29,000	\$1,274		\$34,400	\$34,500	\$1,516		\$39,900	\$40,000	\$1,758		\$45,400	\$45,500	\$2,000		\$49,400	\$49,500	\$2,176								
\$29,000	\$29,100	\$1,278		\$34,500	\$34,600	\$1,520		\$40,000	\$40,100	\$1,762		\$45,500	\$45,600	\$2,004		\$49,500	\$49,600	\$2,180								
\$29,100	\$29,200	\$1,283		\$34,600	\$34,700	\$1,525		\$40,100	\$40,200	\$1,767		\$45,600	\$45,700	\$2,009		\$49,600	\$49,700	\$2,185								
\$29,200	\$29,300	\$1,287		\$34,700	\$34,800	\$1,529		\$40,200	\$40,300	\$1,771		\$45,700	\$45,800	\$2,013		\$49,700	\$49,800	\$2,189								
\$29,300	\$29,400	\$1,291		\$34,800	\$34,900	\$1,533		\$40,300	\$40,400	\$1,775		\$45,800	\$45,900	\$2,017		\$49,800	\$49,900	\$2,193								
\$29,400	\$29,500	\$1,296		\$34,900	\$35,000	\$1,538		\$40,400	\$40,500	\$1,780		\$45,900	\$46,000	\$2,022		\$49,900	\$50,000	\$2,198								
\$29,500	\$29,600	\$1,300		\$35,000	\$35,100	\$1,542		\$40,500	\$40,600	\$1,784		\$46,000	\$46,100	\$2,026		Prepared by: Office of Research and Analysis, Colorado Department of Revenue dor_ora@state.co.us Report prepared: November 9, 2022										
\$29,600	\$29,700	\$1,305	\$35,100	\$35,200	\$1,547	\$40,600	\$40,700	\$1,789	\$46,100	\$46,200	\$2,031															
\$29,700	\$29,800	\$1,309	\$35,200	\$35,300	\$1,551	\$40,700	\$40,800	\$1,793	\$46,200	\$46,300	\$2,035															
\$29,800	\$29,900	\$1,313	\$35,300	\$35,400	\$1,555	\$40,800	\$40,900	\$1,797	\$46,300	\$46,400	\$2,039				<div>Worksheet for taxable incomes over \$50,000</div> <table><tr><td>Colorado Taxable Income from Form 104 line 10</td><td>\$</td><td>.00</td></tr><tr><td>Multiply by 4.4%</td><td></td><td>X .044</td></tr><tr><td>Colorado Tax</td><td>\$</td><td>.00</td></tr></table>			Colorado Taxable Income from Form 104 line 10	\$.00	Multiply by 4.4%		X .044	Colorado Tax	\$.00
Colorado Taxable Income from Form 104 line 10	\$.00																								
Multiply by 4.4%		X .044																								
Colorado Tax	\$.00																								
\$29,900	\$30,000	\$1,318	\$35,400	\$35,500	\$1,560	\$40,900	\$41,000	\$1,802	\$46,400	\$46,500	\$2,044															
\$30,000	\$30,100	\$1,322	\$35,500	\$35,600	\$1,564	\$41,000	\$41,100	\$1,806	\$46,500	\$46,600	\$2,048															
\$30,100	\$30,200	\$1,327		\$35,600	\$35,700	\$1,569		\$41,100	\$41,200	\$1,811																
\$30,200	\$30,300	\$1,331		\$35,700	\$35,800	\$1,573		\$41,200	\$41,300	\$1,815																
\$30,300	\$30,400	\$1,335		\$35,800	\$35,900	\$1,577		\$41,300	\$41,400	\$1,819																
\$30,400	\$30,500	\$1,340		\$35,900	\$36,000	\$1,582		\$41,400	\$41,500	\$1,824																
\$30,500	\$30,600	\$1,344		\$36,000	\$36,100	\$1,586		\$41,500	\$41,600	\$1,828																
\$30,600	\$30,700	\$1,349		\$36,100	\$36,200	\$1,591		\$41,600	\$41,700	\$1,833																
\$30,700	\$30,800	\$1,353		\$36,200	\$36,300	\$1,595		\$41,700	\$41,800	\$1,837																
\$30,800	\$30,900	\$1,357		\$36,300	\$36,400	\$1,599		\$41,800	\$41,900	\$1,841																
\$30,900	\$31,000	\$1,362		\$36,400	\$36,500	\$1,604		\$41,900	\$42,000	\$1,846																
\$31,000	\$31,100	\$1,366		\$36,500	\$36,600	\$1,608		\$42,000	\$42,100	\$1,850																
\$31,100	\$31,200	\$1,371		\$36,600	\$36,700	\$1,613		\$42,100	\$42,200	\$1,855																
\$31,200	\$31,300	\$1,375		\$36,700	\$36,800	\$1,617		\$42,200	\$42,300	\$1,859																
\$31,300	\$31,400	\$1,379		\$36,800	\$36,900	\$1,621		\$42,300	\$42,400	\$1,863																
\$31,400	\$31,500	\$1,384		\$36,900	\$37,000	\$1,626		\$42,400	\$42,500	\$1,868																
\$31,500	\$31,600	\$1,388		\$37,000	\$37,100	\$1,630		\$42,500	\$42,600	\$1,872																



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credits and refunds — even if you don't
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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.

Continued on back cover



Please read all instructions before completing the forms.

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Voluntary Contribution Eligible Funds (continued)

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.

Feeding Colorado

Feeding Colorado is an association of the five Feeding America food banks serving all of Colorado. Member food banks include Care and Share Food Bank for Southern Colorado, Community Food Share, Food Bank for Larimer County, Food Bank of the Rockies, and Weld Food Bank.

Donate to a Colorado Nonprofit Fund

For the first time ever, you can donate some or all of your state income tax refund to an eligible Colorado nonprofit of your choosing. It's simple, fast, and puts you in charge of where your donation goes. Find the cause you'll support here: dor-taxdonations.uc.r.appspot.com/

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