FORM 104CR—INDIVIDUAL CREDIT SCHEDULE 2011

Taxpayer's Name	Social Security Number

- Use this schedule to determine which tax credits you are eligible to claim and what information has to be provided for each credit.
- Enter in column (a) the total credit generated in 2011 and any carryforward credit that is available from a prior year. Enter in column (b) the portion of the credit in column (a) that is being used to offset tax in 2011. If column (a) is larger than column (b) and the credit can be carried forward to future years, enter the carryforward information on line 50.
- To submit required documentation, attach the documentation to your e-filed return (if your software allows) or go to Revenue Online at *www.Colorado.gov/RevenueOnline* to electronically send a PDF. If you do not have access to the technology to electronically submit the information, you must mail the required documentation with the DR 1778.
- If you are unable to file electronically, the documentation must be attached to this schedule and submitted with Form 104.

ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR

Part I—Colorado Child Care Credit

Who qualifies for this credit?

- **Colorado residents**
- **Federal adjusted gross income is $60,000 or less**
- **Claimed a federal child care credit for a child 12 or younger**
- **See FYI 33 for more information.**

1. Federal adjusted gross income from federal Form 1040 line 37, or federal Form 1040A line 21. If line 1 is larger than $60,000 enter 0 on line 5. You do not qualify for this credit .... • 1 | 00
2. Federal tax from federal Form 1040 line 46, or federal Form 1040A line 28. If line 2 is 0, enter 0 on line 5 .... • 2 | 00
3. The 2011 federal child care credit you claimed. Enter the smaller of the amounts on line 46 or 48 of your federal Form 1040, or the smaller of the amounts on line 28 or 29 of your federal Form 1040A. • 3 | 00
4. Your percentage from the table below........................ 4 | %

Your Federal Adjusted Gross Income		Your Percentage
More Than:	**But Not More Than:**	
$0	$25,000	50%
$25,000	$35,000	30%
$35,000	$60,000	10%

5. Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4 .... • 5 | 00
6. Part-year residents only: Enter the percentage from line 34, Form 104PN ____________% (cannot exceed 100%). Multiply this percentage by the amount on line 5 .... • 6 | 00

7. List eligible child's name, date of birth and Social Security number if a credit is claimed on lines 5 or 6.

Child's Name	Date of Birth	Social Security Number	Child's Name	Date of Birth	Social Security Number

Part II—Other Refundable Credits

8. Refundable alternative fuel vehicle credit .... • 8 | 00

Required Information: Submit a copy of the invoice and proof of Colorado registration when claiming this credit.

Vehicle Make	Model	Year

Check whether this vehicle was purchased: New ☐ Used ☐ | Dealership Name

Did this vehicle permanently displace a power source from Colorado that was 10 years old or older? Yes ☐ No ☐

Check whether this vehicle was: Leased ☐ Purchased ☐ Vehicle Identification Number (VIN) ____________________

9. Total refundable credits; add lines 5 or 6 and 8. Enter here and on line 23, Form 104.................. 9 | 00

Part III — Enterprise Zone Credits (See FYI General 6 for information on these credits.)

If credit is passed through from an S corporation or a partnership, give name, ownership percentage and Colorado account number of the organization, and submit a copy of the corporation or partnership certification.

Name	Ownership %	Account Number

	Column(a)	Column(b)
10. Enterprise zone investment credit [Total of 10(b) and 11(b) cannot exceed $500,000 for 2011] .... 10 Submit a copy of the DR 0074 certification when claiming this credit if line 10(a) exceeds $450.	00	● 00
11. Enterprise zone commercial vehicle investment credit [Not available until the Department of Revenue receives verification of the credit from the authorizing agency. [See the income tax index at *www.TaxColorado.com* on availability status.] 11	00	● 00
12. Enterprise zone new business facility employee credit .... 12 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds $450.	00	● 00
13. Enhanced rural enterprise zone new business facility employee credit .... 13 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds $450.	00	● 00
14. Enterprise zone agricultural employee processing credit .... 14 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds $450.	00	● 00
15. Enhanced rural enterprise zone agricultural employee processing credit .... 15 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds $450.	00	● 00
16. Enterprise zone employee health insurance credit .... 16 Submit a copy of the DR 0074 certification when claiming this credit if the total of lines 12(a) through 16(a) exceeds $450.	00	● 00
17. Contribution to enterprise zone administrator credit .... 17 Contribution type: ☐ Cash ☐ In-Kind ☐ Combination Total amount of donation ● $______________ Submit a copy of the DR 0075 certification when claiming this credit if line 17(a) exceeds $250.	00	● 00
18. Research and development enterprise zone credit .... 18 Submit a copy of the DR 0077 certification when claiming this credit.	00	● 00
19. Rehabilitation of vacant commercial buildings enterprise zone credit .... 19 Submit a copy of the DR 0076 certification when claiming this credit.	00	● 00
20. Job training program enterprise zone credit .... 20 Submit a copy of the DR 0074 certification when claiming this credit.	00	● 00
21. Total enterprise zone credits, add lines 10 through 20, column (b) 21		00

Part IV — Credit for Tax Paid to Another State

- **Colorado nonresidents do not qualify for this credit. Part-year residents generally do not qualify for this credit.**
- **If you have income or losses from two or more states you must complete lines 22 through 29 for each state. You must also complete lines 22 through 29 (enter "Combined" on line 22) to determine your credit limitation. If the return cannot be electronically filed, each separate computation must be submitted on a separate 104CR form. A summary schedule of the data is not acceptable.**
- **See FYI 17 for information on these issues along with additional information on the amount to enter on each line.**

Submit a copy of the tax return for each other state when claiming this credit. The portion of the return submitted must include the adjusted gross income calculation, any disallowed federal deductions by that state, and the tax calculation for the other state.

22. Name of other state

23. Total of lines 15 and 16, Form 104 23	00	
24. Modified Colorado adjusted gross income from sources in the other state ... ● 24	00	
25. Total modified Colorado adjusted gross income .... ● 25	00	
26. Amount on line 24 divided by amount on line 25 26	%	
27. Amount on line 23 multiplied by the percentage on line 26 27	00	
28. Tax liability to the other state .... ● 28	00	
29. Allowable credit, the smaller of lines 27 or 28 .... ● 29		00

Part V — Other Credits

	Column(a)	Column(b)
30. Plastic recycling investment credit (See FYI 56) ..... **30** Plastic recycling net expenditures amount • $______________ Submit a copy of the receipt and other required documentation when claiming this credit.	00	• 00
31. Colorado minimum tax credit (See FYI 14) ..... **31** 2011 federal minimum tax credit • $____________	00	• 00
32. Historic property preservation credit (See FYI 1) ..... **32** 2011 credits reported in column (a) must be carried forward to 2012. Submit a copy of the verification form or copy of the federal credit calculation when claiming this credit.	00	• 00
33. Child care center investment credit (See FYI 7) ..... **33** Submit proof that you operate a licensed child care facility when claiming this credit.	00	• 00
34. Employer child care facility investment credit (See FYI 7) ..... **34** Submit proof that you operate a licensed child care facility when claiming this credit.	00	• 00
35. School-to-career investment credit (See FYI 32) ..... **35** Submit a copy of your certification letter when claiming this credit.	00	• 00
36. Colorado works program credit (See FYI 34) ..... **36** Submit a copy of the letter from the county Dept of Social/Human Services when claiming this credit.	00	• 00
37. Child care contribution credit ..... **37** **Credits for 2011 donations reported in column (a) must be carried forward to a 2013 return.** (See FYI 35) Donation amount • $ ________________ Date of last donation ________________ Submit a copy of Form DR 1317 when claiming this credit.	00	• 00
38. Rural technology enterprise zone credit (carryforward from 2004 only) (See FYI 36) ... **38** Submit a copy of the PUC certification when claiming this credit.	00	• 00
39. Long term care insurance credit (See FYI 37) ..... **39** Submit a copy of a year-end statement disclosing the premiums paid when claiming this credit.	00	• 00
40. Contaminated land redevelopment credit (See FYI 42) ..... **40** Submit a copy of the CDPHE certification when claiming this credit.	00	• 00
41. Low-income housing credit (carryforward from 2002 only) (See FYI 46) ..... **41** Submit a copy of the CHFA certification when claiming this credit.	00	• 00
42. Aircraft manufacturer new employee credit (See FYI 62) ..... **42** Submit a copy of forms DR 0085 and DR 0086 when claiming this credit.	00	• 00
43. Gross conservation easement credit (See FYI 39) ..... **43** Submit form DR 1305 when claiming this credit. Easement donors must also submit the additional required documentation, including the full easement appraisal. Due to the large amount of data required, it is strongly suggested that this information be provided electronically through Revenue Online to avoid problems with lost data.	00	• 00
44. Job growth incentive tax credit (See FYI 66) **44**	00	• 00
45. Colorado innovation investment tax credit (See the Income Tax Index) **45**	00	• 00
46. Alternative fuel refueling facility credit (carryforward from 2010 only) (See the Income Tax Index) **46**	00	• 00
47. Nonrefundable alternative fuel vehicle credit (carryforward from 2009 only) (See FYI 9) **47**	00	• 00
48. Total of lines 30 through 47, column (b) **48**		00
49. Total non-refundable credits, add lines 21, 29 and 48. Enter here and on line 19 of Form 104. ..... **49**		00

50. If the total entered on line 49 of this Form 104CR exceeds the total of lines 15 and 16, Form 104, see the limitation at the bottom of this form.

Credits to be carried forward to 2012: ____

LIMITATION: The total credits you claim on line 49 of this Form 104CR are non-refundable credits so the total credits used may not exceed the total tax reported on lines 15 and 16 of your income tax return, Form 104. Most unused 2011 credits can be carried forward to tax year 2012. If the total credits available exceed the total tax due for 2011, or if you are carrying forward credits that cannot be used in 2011, list the credit type(s) and excess amount(s) on line 50.