

# Form 104CR—Individual Credit Schedule 2012

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 2012 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 2012. 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](http://www.Colorado.gov/RevenueOnline) to electronically send a PDF. If you can't 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 (see publication FYI Income 33 for more information)

To qualify for this credit, you must meet all of the following criteria:

- Colorado resident
- Federal adjusted gross income is \$60,000 or less
- Claimed a federal child care credit for a child 12 or younger

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 2012 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 innovative motor 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
Mark whether this vehicle was:      New <input type="checkbox"/> Used <input type="checkbox"/>		Dealership Name
Mark if this vehicle was already owned, but was converted to use an alternative fuel <input type="checkbox"/>		
Mark whether this vehicle was:      Leased <input type="checkbox"/> Purchased <input type="checkbox"/>		Vehicle Identification Number (VIN) _____
9. Total refundable credits; add lines 5 (or 6) plus 8. Enter here and on line 27, Form 104	9	00

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

**NEW** - In order to claim an Enterprise Zone credit, you must electronically file your return and the EZ Carryforward Schedule (DR 1366). For an electronic filing hardship exception, call 303-238-7378.

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)
<b>10.</b> Enterprise zone investment credit [Total of 10(b) and 11(b) cannot exceed \$500,000 for 2012]	<b>10</b>	•      00      •      00
<b>11.</b> Enterprise zone commercial vehicle investment credit [Not available until the Department of Revenue receives verification of the credit from the authorizing agency. See <a href="http://www.TaxColorado.com">www.TaxColorado.com</a> on availability status.]	<b>11</b>	•      00      •      00
<b>12.</b> Enterprise zone new business facility employee credit	<b>12</b>	•      00      •      00
<b>13.</b> Enhanced rural enterprise zone new business facility employee credit	<b>13</b>	•      00      •      00
<b>14.</b> Enterprise zone agricultural employee processing credit	<b>14</b>	•      00      •      00
<b>15.</b> Enhanced rural enterprise zone agricultural employee processing credit	<b>15</b>	•      00      •      00
<b>16.</b> Enterprise zone employee health insurance credit	<b>16</b>	•      00      •      00
<b>17.</b> Contribution to enterprise zone administrator credit Contribution type • <input type="checkbox"/> Cash <input type="checkbox"/> In-Kind <input type="checkbox"/> Combination Total amount of donation • \$ _____ Submit a copy of the DR 0075 certification when claiming this credit if line 17(a) exceeds \$250.	<b>17</b>	•      00      •      00
<b>18.</b> Research and development enterprise zone credit Submit a copy of the DR 0077 certification when claiming this credit.	<b>18</b>	•      00      •      00
<b>19.</b> Rehabilitation of vacant commercial buildings enterprise zone credit Submit a copy of the DR 0076 certification when claiming this credit.	<b>19</b>	•      00      •      00
<b>20.</b> Job training program enterprise zone credit	<b>20</b>	•      00      •      00
<b>21.</b> Total enterprise zone credits, add lines 10 through 20, column (b)	<b>21</b>	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 publication FYI Income 17 for more information along with tips 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.

<b>22.</b> Name of other state		
<b>23.</b> Total of lines 19 and 20, Form 104	<b>23</b>	00
<b>24.</b> Modified Colorado adjusted gross income from sources in the other state	• <b>24</b>	00
<b>25.</b> Total modified Colorado adjusted gross income	• <b>25</b>	00
<b>26.</b> Amount on line 24 divided by amount on line 25	<b>26</b>	%
<b>27.</b> Amount on line 23 multiplied by the percentage on line 26	<b>27</b>	00
<b>28.</b> Tax liability to the other state	• <b>28</b>	00
<b>29.</b> Allowable credit, the smaller of lines 27 or 28	• <b>29</b>	00

Part V — Other Credits				
		Column(a)	Column(b)	
30. Plastic recycling investment credit (See publication FYI 56) Plastic recycling net expenditures amount • \$ _____ Submit a copy of the receipt and other required documentation when claiming this credit.	30 •	00 •		00
31. Colorado minimum tax credit (See publication FYI 14) 2012 federal minimum tax credit • \$ _____	31 •	00 •		00
32. Historic property preservation credit (See publication FYI 1) <b>2011 &amp; 2012 credits reported in column (a) must be carried forward to 2013 return.</b> Submit a copy of the verification form or copy of the federal credit calculation when claiming this credit.	32 •	00 •		00
33. Child care center investment credit (See publication FYI 7) Submit proof that you operate a licensed child care facility when claiming this credit.	33 •	00 •		00
34. Employer child care facility investment credit (See publication FYI 7) Submit proof that you operate a licensed child care facility when claiming this credit.	34 •	00 •		00
35. School-to-career investment credit (See publication FYI 32) Submit a copy of your certification letter when claiming this credit.	35 •	00 •		00
36. Colorado works program credit (See publication FYI 34) Submit a copy of the letter from the county Dept. of Social/Human Services when claiming this credit.	36 •	00 •		00
37. Child care contribution credit (see publication FYI 35) <b>2011 &amp; 2012 donations reported in column (a) must be carried forward to 2013 return.</b> Donation amount • \$ _____ Date of last donation _____ Submit a copy of form DR 1317 when claiming this credit.	37 •	00 •		00
38. Rural technology enterprise zone credit (See publication FYI 36) <b>Carry forward from 2004 only</b> Submit a copy of the PUC certification when claiming this credit.	38 •	00 •		00
39. Long term care insurance credit (See publication FYI 37) Submit a copy of a year-end statement disclosing the premiums paid when claiming this credit.	39 •	00 •		00
40. Contaminated land redevelopment credit (See publication FYI 42) <b>Carry forward from 2010 only</b> Submit a copy of the CDPHE certification when claiming this credit.	40 •	00 •		00
41. Low-income housing credit (See publication FYI 46 ) <b>Carry forward from 2002 only</b> Submit a copy of the CHFA certification when claiming this credit.	41 •	00 •		00
42. Aircraft manufacturer new employee credit (See publication FYI 62) Submit a copy of forms DR 0085 and DR 0086 when claiming this credit.	42 •	00 •		00
43. Gross conservation easement credit (See publication FYI 39) 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.	43 •	00 •		00
44. Job growth incentive tax credit (See publication FYI 66)	44 •	00 •		00
45. Colorado innovation investment tax credit (see the Income Tax Index) <b>Carry forward from 2002 only</b>	45 •	00 •		00
46. Alternative fuel refueling facility credit (see Income Tax Index) <b>Carry forward from 2010 only</b>	46 •	00 •		00
47. Nonrefundable alternative fuel vehicle credit (see Income Tax Index) <b>Carry forward from 2009 only</b>	47 •	00 •		00
48. Total of lines 30 through 47, column (b)		48		00
49. Total nonrefundable credits, add lines 21, 29 and 48. Enter here and on line 23 of Form 104.		49		00
<b>LIMITATION:</b> The total credits you claim on line 49 of this Form 104CR are nonrefundable credits so the total credits used may not exceed the total tax reported on lines 19 and 20 of your income tax return, Form 104. Most unused 2012 credits can be carried forward to tax year 2013. If the total credits available exceed the total tax due for 2012, or if you are carrying forward credits that cannot be used in 2012, list the credit type(s) and excess amount(s) below.  Credits to be carried forward to 2013: _____				