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## Scroll down to view your form.

Please note: This file includes related forms and schedules. Even when there is no change to a schedule or any other related form, those forms must be completed again (or you must include copies submitted with the original return). Also, attach other schedules or credit certifications to the amended return even if copies were attached to the original return. Failure to attach these documents may result in processing delays. Avoid these delays by filing through **Revenue Online**.



**Note:** Fill-in forms are **not** saveable and will **not** file the return for you. You must print the return and mail it. We recommend you file through Revenue Online. Return to the Form Web page and click on eFile.

# Form 104X Instructions

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

After completing the Amended Colorado Income Tax Return, **file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)** By filing your return electronically, you significantly reduce the chance of errors. If you cannot file electronically for any reason, mail the following form as instructed.

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

## Attachments

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

## Amount Owed

Compute the amount owed to the state on lines 34 through 40 of the amended return. Any decrease in the amount of the overpayment (line 34) or increase in the amount owed (line 35) will indicate that an amount is owed with the amended return. If you have any unpaid balance from your original return, the amount calculated on line 40 will be added to your delinquency. Or, if a refund was issued with the original return, you may receive an assessment that requires repayment of your refund to the state.

## Refund Amount

Compute the amount of refund credit available on lines 41 through 45 of the amended return. Any increase in the amount of the overpayment (line 41) or decrease in the amount owed (line 42) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 44) for the following tax period, or can be requested as a refund (line 45). If you previously paid additional tax with your original return, the full refund amount shall consider this. Or, if you received a higher refund amount on your original return, you may in fact now owe the state.

## Direct Deposit

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

## Deceased Taxpayer

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

## Federal Net Operating Loss

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

## Statute of Limitations

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

## Protective Claims

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

## Change in Filing Status

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

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

Interest rates on additional amounts due are as follows:  
January 1 through December 31, 2013.

Tax due paid without billing, or paid within 30 days of billing..3%  
Tax due paid after 30 days of billing..... 6%

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

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

# Form 104X

## Amended Colorado Individual Income Tax Return

**(0015)**  
**2012**  
 - or -

Fiscal Year Ending  
 \_\_\_\_\_, 20\_\_\_\_

- Reason for amended return (mark one):
- Investment credit carryback from tax year ending \_\_\_\_\_
  - Federal net operating loss carryback from tax year ending \_\_\_\_\_
  - Federal net capital loss carryback from tax year ending \_\_\_\_\_
  - Protective claim, attach explanation     Other, attach explanation
  - Changing filing status                     Changing residency status

Last Name	First Name And Initial	Deceased	Date of Birth	Social Security Number
Yourself		<input type="checkbox"/> Yes	MM DD YYYY	
Spouse, if joint		<input type="checkbox"/> Yes		
Mailing Address				Telephone Number ( )
City	State	ZIP Code	Foreign Country (if applicable)	

As Amended						
1. Enter Federal Taxable Income from 1040EZ line 6, 104A line 27, 1040 line 43 or 1040X line 5				● 1	00	
<b>Additions</b>						
2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5 (see instructions)				● 2	00	
3. Other Additions, explain (see instructions)				● 3	00	
4. Subtotal, add lines 1 through 3				4	00	
<b>Subtractions</b>						
5. State Income Tax Refund from federal income tax form: enter \$0 if filing 1040EZ or 1040A; 1040 line 10				● 5	00	
6. U.S. Government Interest				● 6	00	
7. Primary Taxpayer Pension/Annuity income		Deceased SSN:		● 7	00	
8. Spouse Pension/Annuity income		Deceased SSN:		● 8	00	
9. Colorado Source Capital Gain; 5-year assets acquired on or after 5/9/1994				● 9	00	
10. Tuition Program Contribution: (see instructions)		● Total Contribution \$ _____				
● Owner's Name _____		● Owner's SSN _____		● 10	00	
11. Qualifying Charitable Contribution ● Total Contributions \$ _____				● 11	00	
12. Qualified Reservation Income				● 12	00	
13. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986				● 13	00	
14. Railroad Benefit Subtraction, tier I or II only				● 14	00	
15. Wildfire Mitigation Measures Subtraction				● 15	00	
16. Other Subtractions, explain (see instructions) _____				● 16	00	
17. Subtotal, add lines 5 through 16				17	00	
18. Colorado Taxable Income, line 4 minus line 18				● 18	00	
<b>Tax, Prepayments and Credits: see 104 Booklet for full-year tax table and part-year PN Schedule</b>						
<b>Staple W-2, W2G, and 1099 Forms Here</b>  (Only if Colorado tax withheld is reported on the form)	19. Colorado Tax from tax table or 104PN line 36 (attach 104PN, if applicable)				● 19	00
	20. Alternative Minimum Tax from Form 104AMT				● 20	00
	21. Recapture of prior year credits				● 21	00
	22. Subtotal, add lines 19 through 21				22	00
	23. Nonrefundable Credits from 104CR line 49, cannot exceed the sum of lines 19 and 20				● 23	00
	24. Net Tax, subtract line 23 from line 22				24	00
	25. CO Income Tax Withheld from W-2s and 1099s. Staple only if line 25 is greater than \$0.				● 25	00
	26. Estimated Tax, enter the sum of payments and credits and amounts withheld from nonresident real estate sales and partnership/S corp/fiduciary income				● 26	00
	27. Refundable Credits from 104CR line 9				● 27	00
	28. Subtotal, add lines 25 through 27				28	00
29. Federal Adjusted Gross Income from your federal income tax form: 1040EZ line 4; 1040A line 21; 1040 line 37				● 29	00	

**STOP!** If you want the Department of Revenue to compute and mail your refund, or compute your balance due and mail a bill, stop here and leave lines 30 through 45 blank. If you want to compute the refund or balance due yourself, continue with line 30.

30. Overpayment, if line 28 is greater than 24 then subtract line 24 from line 28	● 30	00
31. Enter the overpayment from your original return or as previously adjusted	● 31	00
32. If line 24 is larger than line 28, enter the amount owed	● 32	00
33. Enter the amount owed from your original return or as previously adjusted	● 33	00

**Compute The Amount Owed**

34. Line 31 minus line 30, but not less than zero	34	00
35. Line 32 minus line 33, but not less than zero	35	00
36. Additional tax due, total of lines 34 and 35	● 36	00
37. Interest due on additional tax	● 37	00
38. Penalty due	● 38	00
39. Estimated tax penalty due	● 39	00
40. Payment due with this return, add lines 36 through 39..... Paid by EFT <input type="checkbox"/> ● 40		00



The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Pay online at [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

**We strongly recommend that you file using Revenue Online. If you cannot efile, you may mail to: Colorado Department of Revenue, Denver CO 80261-0005**

**Compute The Refund**

41. Line 30 minus line 31, but not less than zero	● 41	00
42. Line 33 minus line 32, but not less than zero	● 42	00
43. Overpayment, total of lines 41 and 42	43	00
44. Amount you want credited to 2013 estimated tax	● 44	00
45. Refund claimed with this return, line 43 minus line 44	● 45	00

**File using Revenue Online and enter Direct Deposit information to get your refund in half the time!**



Routing number  Type:  Checking  Savings  
 Account number

<b>SIGN YOUR RETURN</b>	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.		
	Your Signature		Spouse's Signature. If joint return, BOTH must sign.
	Date		Date
	Paid Preparer's Name		Paid Preparer's Telephone ( )
		Paid Preparer's Address	



Manage your account.  
 File and pay online.  
 Get started with Revenue Online today!  
[www.Colorado.gov/revenueOnline](http://www.Colorado.gov/revenueOnline)

# Form 104CR—Individual Credit Schedule 2012

Taxpayer's Name	Social Security Number
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- 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
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**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
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**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 •
<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 •
<b>12.</b> Enterprise zone new business facility employee credit	<b>12</b>	•	00 •
<b>13.</b> Enhanced rural enterprise zone new business facility employee credit	<b>13</b>	•	00 •
<b>14.</b> Enterprise zone agricultural employee processing credit	<b>14</b>	•	00 •
<b>15.</b> Enhanced rural enterprise zone agricultural employee processing credit	<b>15</b>	•	00 •
<b>16.</b> Enterprise zone employee health insurance credit	<b>16</b>	•	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 •
<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 •
<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 •
<b>20.</b> Job training program enterprise zone credit	<b>20</b>	•	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



<b>Part V — Other Credits</b>		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: _____					

# Form 104PN—PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2012

Taxpayer's Name	Social Security Number
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Use this form if you and/or your spouse were a resident of another state for all or part of 2012. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2012 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 18 of Form 104. If you filed federal form 1040NR, see **FYI** Income 6 and for military service persons, **FYI** Income 21.

- 1. Taxpayer is (mark one):**     Full-Year Nonresident;     Part-Year Resident from \_\_\_/\_\_\_/12 to \_\_\_/\_\_\_/12;  
     Full-Year Resident                     Nonresident 305-day rule Military
- 2. Spouse is (mark one):**     Full-Year Nonresident;     Part-Year Resident from \_\_\_/\_\_\_/12 to \_\_\_/\_\_\_/12;  
     Full-Year Resident                     Nonresident 305-day rule Military

- 3. Mark the federal form you filed:**  
 1040     1040 A     1040 EZ     1040 NR     Other

Federal Information	Colorado Information
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- 4.** Enter all income from form 1040 line 7; 1040A line 7; or form 1040EZ line 1..... ● **4**

	00
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- 5.** Enter income from line 4 that was earned while working in Colorado **and/or** earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado..... ● **5**

	00
--	----
- 6.** Enter all interest/dividend income from form 1040 lines 8a and 9a; form 1040A lines 8a and 9a; or form 1040EZ line 2..... ● **6**

	00
--	----
- 7.** Enter income from line 6 that was earned while you were a resident of Colorado..... ● **7**

	00
--	----
- 8.** Enter all income from form 1040 line 19; form 1040A line 13; or form 1040EZ line 3..... ● **8**

	00
--	----
- 9.** Enter income from line 8 that is from State of Colorado unemployment benefits; **and/or** is from another state's benefits that were received while you were a Colorado resident..... ● **9**

	00
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**If you filed federal form 1040EZ, go to line 24. All others continue with line 10.**

- 10.** Enter all income from form 1040 lines 13 and 14; or form 1040A line 10..... ● **10**

	00
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- 11.** Enter income from line 10 that was earned during that part of the year you were a Colorado resident **and/or** was earned on property located in Colorado..... ● **11**

	00
--	----
- 12.** Enter all income from form 1040 lines 15b, 16b, and 20b; or form 1040A lines 11b, 12b, and 14b..... ● **12**

	00
--	----
- 13.** Enter income from line 12 that was received during that part of the year you were a Colorado resident..... ● **13**

	00
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**If you filed federal form 1040A, go to line 20. If you filed form 1040, continue with line 14.**

- 14.** Enter all business and farm income from form 1040 lines 12 and 18..... ● **14**

	00
--	----
- 15.** Enter income from line 14 that was earned during that part of the year you were a Colorado resident **and/or** was earned from a Colorado operation. .... ● **15**

	00
--	----
- 16.** Enter all Schedule E income from form 1040 line 16..... ● **16**

	00
--	----
- 17.** Enter income from line 16 that was earned from Colorado sources; **and/or** rent and royalty income received or credited to your account during that part of the year you were a Colorado resident; **and/or** partnership/S corporation/fiduciary income apportioned based on the number of days of Colorado residency during the corporation/partnership/fiduciary tax year. .... ● **17**

	00
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- 18.** Enter all other income from form 1040 lines 10, 11 and 21, (list type \_\_\_\_\_) ..... ● **18**

	00
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- 19.** Enter income from line 18 that was earned or received during that part of the year you were a Colorado resident **and/or** was received from Colorado sources..... ● **19**

	00
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	Federal Information	Colorado Information
20. Total Income. Enter amount from form 1040 line 22; or form 1040A line 15.....	20	00
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19.....	21	00
22. Enter all federal adjustments from form 1040 line 36, or form 1040A line 20 (list type _____) ..	22	00
23. Enter adjustments from line 22 as follows: (list type _____) ..	23	00
<ul style="list-style-type: none"> <li>• Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income.</li> <li>• Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21/ line 20).</li> <li>• Domestic production activities deduction is allowed in the Colorado to Federal QPAI ratio.</li> <li>• Penalty paid on early withdrawals made while a Colorado resident.</li> <li>• Moving expenses if you are moving into Colorado, not if you are moving out.</li> <li>• For treatment of other adjustments reported on form 1040 line 36, see <b>FYI</b> Income 6.</li> </ul>		
24. Adjusted Gross Income. Enter amount from form 1040 line 37; or form 1040A line 21, or form 1040EZ line 4 .....	24	00
25. Colorado Adjusted Gross Income. If you filed form 1040 or 1040A, subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN . If you filed form 1040EZ, enter the total of lines 5, 7 and 9 of Form 104PN.....	25	00
26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments .....	26	00
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, <b>and/or</b> any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. (See <b>FYI</b> Income 6 for treatment of other additions) .....	27	00
28. Total of lines 24 and 26.....	28	00
29. Total of lines 25 and 27.....	29	00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 17 of Colorado Form 104 excluding any qualifying charitable contributions.....	30	00
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows: .....	31	00
<ul style="list-style-type: none"> <li>• The state income tax refund subtraction to the extent included on line 19 above,</li> <li>• The federal interest subtraction to the extent included on line 7 above,</li> <li>• The pension/annuity subtraction and the PERA or School District Number One retirement subtraction to the extent included on line 13 above,</li> <li>• The Colorado capital gain subtraction to the extent included on line 11 above,</li> <li>• For treatment of other subtractions, see <b>FYI</b> Income 6.</li> </ul>		
32. Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28. ....	32	00
33. Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29. ....	33	00
34. Amount on line 33 divided by the amount on line 32 .....	34	%
35. Tax from the tax table based on income reported on Colorado Form 104 line 18 .....	35	00
36. Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 19.....	36	00