

# Form 104X Instructions

## See Form On Page 2

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 40 through 46 of the amended return. Any decrease in the amount of the overpayment (line 40) or increase in the amount owed (line 41) 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 46 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 47 through 51 of the amended return. Any increase in the amount of the overpayment (line 47) or decrease in the amount owed (line 48) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 50) for the following tax period, or can be requested as a refund (line 51). 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, 2014.

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**

(0015)



2014

# Form 104X Amended Colorado Individual Income Tax Return

**Reason for amended return (mark one)**

<input type="checkbox"/> Investment credit carryback	From tax year ending (YYYY)	<input type="checkbox"/> Other, attach explanation
<input type="checkbox"/> Federal net operating loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Changing filing status
<input type="checkbox"/> Federal net capital loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Changing residency status

☐ Protective claim, attach explanation

Last Name	First Name	Middle Initial	Deceased <input type="checkbox"/> Yes	Date of Birth (MM/DD/YY)	SSN
Spouse's Last Name, if joint	First Name	Middle Initial	Deceased <input type="checkbox"/> Yes	Date of Birth (MM/DD/YY)	SSN
Mailing Address				Telephone Number ( )	
City		State	Zip	Foreign Country (if applicable)	

**As Amended**

1. Enter Federal Taxable Income from 1040EZ line 6, 1040A line 27, 1040 line 43 or 1040X line 5	• 1	00
---	-----	----

**Additions**

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

**Subtractions**

5. State Income Tax Refund from federal income tax form: enter \$0 filing 1040EZ or 1040A; 1040 line 10.	• 5	00
<div style="border: 1px solid black; padding: 2px; display: inline-block;">           Staple W-2s and 1099s here. Use only for line 27.         </div> 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 Contributions (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 Subtractions, 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. Colorado Marijuana Business Deduction		● 16		00
17. Other Subtractions (see instructions)	Explain	● 17		00
18. Subtotal, add lines 5 through 17		18		00
19. Colorado Taxable Income, line 4 minus line 18		● 19		00
<b>Tax, Prepayments and Credits: see 104 Booklet for full-year tax table and part-year PN Schedule</b>				
20. Colorado Tax from tax table or 104PN line 36 (attach 104PN, if applicable)		● 20		00
21. Alternative Minimum Tax from Form 104AMT		● 21		00
22. Recapture of prior year credits		● 22		00
23. Subtotal, add lines 20 through 22		23		00
24. Nonrefundable Credits from 104CR line 33, cannot exceed the sum of lines 20 and 21		● 24		00
25. Total Enterprise Zone credits used – as calculated, or form DR 1366 line 77		● 25		00
26. Net Tax, subtract lines 24 and 25 from line 23		26		00
27. CO Income Tax Withheld from W-2s and 1099s. Staple to front page only if line 27 is greater than \$0		● 27		00
28. Prior-year Estimated Tax Carryforward		● 28		00
29. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year		● 29		00
30. Extension Payment remitted with form 158-I		● 30		00
31. Other Prepayments: ● <input type="checkbox"/> 104BEP ● <input type="checkbox"/> DR 0108 ● <input type="checkbox"/> DR 1079		● 31		00
32. Innovative Motor Vehicle Credit from line 27 form DR 0617		● 32		00
33. Refundable Credits from 104CR line 3		● 33		00
34. Subtotal, add lines 27 through 33		34		00
35. Federal Adjusted Gross Income from your federal income tax form: 1040EZ line 4; 1040A line 21; 1040 line 37		● 35		00
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 36 through 51 blank. If you want to compute the refund or balance due yourself, continue with line 36.				
36. Overpayment, if line 34 is greater than 26 then subtract line 26 from line 34		● 36		00





37. Enter the overpayment from your original return or as previously adjusted	• 37	00
38. If line 26 is larger than line 34, enter the amount owed	• 38	00
39. Enter the amount owed from your original return or as previously adjusted	• 39	00

**Compute the Amount Owed**

40. Line 37 minus line 36, but not less than zero	40	00
41. Line 38 minus line 39, but not less than zero	41	00
42. Additional tax due, total of lines 40 and 41	• 42	00
43. Interest due on additional tax	• 43	00
44. Penalty due	• 44	00
45. Estimated tax penalty due	• 45	00

46. Payment due with this return, add lines 42 through 45	Paid by EFT <input type="checkbox"/>	• 46	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 it to:  
Colorado Department of Revenue, Denver, CO 80261-0005

**Compute the Refund**

47. Line 36 minus line 37, but not less than zero	• 47	00
48. Line 39 minus line 38, but not less than zero	• 48	00
49. Overpayment, total of lines 47 and 48	49	00
50. Amount you want credited to 2015 estimated tax.	• 50	00
51. Refund claimed with this return, line 49 minus line 50	• 51	00

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

<b>Direct Deposit</b>	Routing Number	<input type="text"/>	Type:	<input type="checkbox"/> Checking	<input type="checkbox"/> Savings	<input type="checkbox"/> CollegeInvest 529
	Account Number	<input type="text"/>	For questions regarding CollegeInvest direct deposit or to open an account call 800-448-2424 or visit <a href="http://CollegeInvest.org">CollegeInvest.org</a>			

**Sign your return**

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct and complete.

Your Signature	Date (MM/DD/YY)
Spouse's Signature. If joint return, <b>both</b> must sign	Date (MM/DD/YY)

Paid Preparer's Last Name	First Name	Middle Initial
Paid Preparer's Address		Phone Number ( )
City	State	Zip