

FORM 104 (11/16/15)  
**COLORADO DEPARTMENT OF REVENUE**  
 Denver, CO 80261-0005  
[www.TaxColorado.com](http://www.TaxColorado.com)

**2015**  
**(0013)**

# Colorado Individual Income Tax Form 104

☐

Full-Year

☐

Part-Year or Nonresident  
 (or resident, part-year, non-  
 resident combination)

☐

Mark if Abroad on due  
 date - see instructions



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Last Name	First Name	Middle Initial	Deceased	Date of Birth	SSN
Yourself			<input type="checkbox"/>	(MM/DD/YYYY)	
Enter the following information from your current driver license or state identification card.			State of Issue	Last 4 characters of ID number	Date of Issuance
Last Name	First Name	Middle Initial	Deceased	Date of Birth	SSN
Spouse, if joint			<input type="checkbox"/>	(MM/DD/YYYY)	
Enter the following information from your spouse's current driver license or state identification card.			State of Issue	Last 4 characters of ID number	Date of Issuance
Mailing Address			Phone number		
			( )		
City	State	ZIP Code	Foreign Country (if applicable)		
<b>Round To The Next Dollar</b>					
1. Enter Federal Taxable Income from your federal income tax form: 1040EZ line 6; 1040A line 27; 1040 line 43					00
					00
<b>Additions</b>					
2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5 (see instructions)					00
					00
3. Other Additions, explain (see instructions)					00
Explain					
4. Subtotal, add lines 1 through 3					00

Staple W-2s and 1099s with CO withholding here. ◀



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Name		Account Number	
<b>Subtractions</b>			
5. State Income Tax Refund from federal income tax form 1040, line 10; enter \$0 if filing 1040A or 1040EZ		• 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)	• Owner's SSN: — —	• 10	00
• Total Contribution	• Owner's Name		
		• Total Contribution	
11. Qualifying Charitable Contribution	\$	• 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. Colorado Marijuana Business Deduction		• 16	00
17. Non-Resident Disaster Relief Worker Subtraction		• 17	00
18. Other Subtractions, explain below (see instructions)		• 18	00
Explain			
19. Subtotal, add lines 5 through 18		19	00
20. Colorado Taxable Income, line 4 minus line 19		• 20	00
<b>Modified AGI for TABOR</b>			
21. Federal Adjusted Gross Income from your federal income tax form: 1040EZ line 4; 1040A line 21; 1040 line 37		• 21	00
22. Nontaxable Social Security Income		• 22	00
23. Nontaxable Lump-sum Distributions from pension and profit sharing plans.		• 23	00
24. Nontaxable interest income from state and local bonds.		• 24	00
25. Sum of lines 21 through 24: Modified AGI for TABOR.		25	00



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Name	Account Number
<b>Tax, Prepayments and Credits: full-year residents turn to page 26 and part-year and nonresidents go to 104PN</b>	
26. Colorado Tax from tax table or 104PN line 36	00
27. Alternative Minimum Tax from Form 104AMT	00
28. Recapture of prior year credits	00
29. Use Tax: Enter the total purchases for which sales or use tax was not previously paid	00
30. Multiply line 29 by 0.029. Enter the result in whole dollars here.	00
31. Enter the SDCU Code for any applicable special district(s). See instructions.	
32. Enter the corresponding use tax rate. See instructions.	
33. Multiply line 29 by the rate on line 32. Enter the result in whole dollars here.	00
34. Subtotal, add lines 26 through 28 and lines 30 and 33	00
35. Nonrefundable Credits from 104CR line 35, cannot exceed the sum of lines 26 and 27	00
36. Total Nonrefundable Enterprise Zone credits used – as calculated, or from DR 1366 line 87	00
37. Net Tax, subtract lines 35 and 36 from line 34	00
38. CO Income Tax Withheld from W-2s and 1099s.	00
39. Prior-year Estimated Tax Carryforward	00
40. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	00
41. Extension Payment remitted with form 158-I	00
42. Other Prepayments:    • <input type="checkbox"/> 104BEP    • <input type="checkbox"/> DR 0108    • <input type="checkbox"/> DR 1079	00
43. Gross Conservation Easement Credit from DR 1305G line 33	00
44. Innovative Motor Vehicle Credit from form DR 0617	00
45. Refundable Credits from 104CR line 8	00



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Name		Account Number				
Modified AGI Tiers for State Sales Tax Refund						
If line 25 is:	\$36,000 or less	\$36,001 – \$77,000	\$77,001 – \$120,000	\$120,001 – \$163,000	\$163,001 – \$204,000	\$204,001 – or more
Single Filers Enter	\$13	\$18	\$21	\$23	\$24	\$41
Joint Filers Enter	\$26	\$36	\$42	\$46	\$48	\$82
46. State Sales Tax Refund: For full-year Colorado residents, born before 1997, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Use the amount on line 25 and reference the table above. See instructions if you are filing an extension.					• 46	00
47. Subtotal, add lines 38 through 46					47	00
48. Overpayment, if line 47 is greater than 37 then subtract line 37 from line 47					48	00
49. Estimated Tax Credit Carry Forward to 2016 first quarter, if any					• 49	00
Voluntary Contributions enter your donation amount, if any						
50. Nongame and Endangered Wildlife Cash Fund					• 50	00
51. Colorado Domestic Abuse Program Fund					• 51	00
52. Homeless Prevention Activities Program Fund					• 52	00
53. Western Slope Military Veterans Cemetery Fund					• 53	00
54. Pet Overpopulation Fund					• 54	00
55. Military Family Relief Fund					• 55	00
56. Public Education Fund					• 56	00
57. Roundup River Ranch Fund					• 57	00
58. 9Health Fair Fund					• 58	00
59. American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund					• 59	00
60. Colorado for Healthy Landscapes Fund					• 60	00
61. Habitat for Humanity of Colorado Fund					• 61	00
62. Special Olympics of Colorado Fund					• 62	00
63. Colorado Youth Corps Association Fund					• 63	00
64. This line reserved for future use						
65. Subtotal, add lines 49 through 63					65	00



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Name		Account Number	
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66. Refund, subtract line 65 from line 48 (see instructions) • 66 00

## Direct Deposit

Routing Number           Type: ☐ Checking ☐ Savings ☐ CollegeInvest 529

Account Number

For questions regarding CollegeInvest direct deposit or to open an account call 800-448-2424 or visit [CollegeInvest.org](http://CollegeInvest.org)

### Amount You Owe

67. Net Tax Due, subtract line 47 from line 37 (include the subtotal from line 65) 67 00

68. Delinquent Payment Penalty (see instructions) • 68 00

69. Delinquent Payment Interest (see instructions) • 69 00

70. Estimated Tax Penalty (see instructions) • 70 00

71. Amount You Owe, add lines 67, 68, 69 and 70 • 71 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.

### Third Party Designee

Do you want to allow another person to discuss this return and any other information related to this return with the Colorado Department of Revenue? ☐ No ☐ Yes. Complete the following:

Designee's Name		Phone Number	
		( )	

**Sign Below** 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 Signature. If joint return, BOTH must sign.		Date (MM/DD/YY)	
Paid Preparer's Name		Paid Preparer's Phone	
		( )	
Paid Preparer's Address	City	State	Zip