

HOW TO USE THIS FILING GUIDE

This filing guide will assist you with completing your Colorado Income Tax Return. Once you finish the form, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at www.Colorado.gov/RevenueOnline. Or, you may file using private e-file software or with a paid tax preparer. By filing your return electronically, you significantly reduce the chance of errors and you will receive your refund much faster. If you cannot file electronically for any reason, mail the enclosed forms as instructed.

Please read through this guide before starting your return.

The following symbols appear throughout this guide and point out important information, reminders, and changes to tax rules.



This points out a topic that is the source of common filing errors. Filing your return on Revenue Online will limit errors somewhat; however, it is important to understand the information on your return. **Errors cause processing delays and erroneous bills.**



Several subtractions and tax credits require you to provide supporting documentation. This symbol points out those requirements. If the additional documentation is not provided, **it will cause processing delays or denial of the credit/subtraction.** These documents can be scanned and attached to your Revenue Online filing, mailed with the DR 1778, or attached to your paper return.



In-depth tax information is available in our easy to understand FYI Publications, which include examples and worksheets. This symbol lets you know when such a publication is available for a subject. All FYI Publications are available at www.TaxColorado.com the official Colorado Taxation Web site.

Filing Information

Who Must File This Tax Return

Each year you must evaluate if you should file a Colorado income tax return. Generally, you must file this return if you were:

- A full-year resident of Colorado; **or**
 - A part-year Colorado resident who receives taxable income while residing here; **or**
 - Not a resident of Colorado, but receives income from sources within Colorado;
- and**
- Are required to file a federal income tax return with the IRS for this year; **or**
 - Will have a Colorado income tax liability for this year.



Colorado residents must file this return if they file an income tax return with the IRS, even if they do not have a Colorado tax liability. Otherwise, the Department may file a return on your behalf and our return might not consider your unique tax situation. Also, the only way to determine if you are entitled to a refund is to file a return.

Due Date

Form 104 and any tax payment owed are due April 17, 2012. Revenue Online will accept returns as timely filed until midnight. Returns that are mailed must be postmarked by April 17. An automatic extension to *file* is granted until October 15th, but there is *no extension to pay*. See page 21 for more information.

Deceased Persons

Legal representatives and surviving spouses may file a return on behalf of a deceased person. Complete the return as usual and indicate the deceased status on the return. If filing using Revenue Online, complete the Third Party Designee portion of the return. Submit a copy of the death certificate using Revenue Online or the DR 1778. To avoid problems when filing on paper, you must check the box next to the name of the deceased person, and write "DECEASED" in large letters in the white space above the tax year of the return, write "FILING AS SURVIVING SPOUSE" or "FILING AS LEGAL REPRESENTATIVE" after your signature, and attach Form DR 0102 and a copy of the death certificate to the return.



To claim a refund on behalf a deceased person, complete form DR 0102 and submit it, as well as a copy of the death certificate, when filing the return.

Filing Status



You must file using the same filing status on both your federal and Colorado income tax returns. For Married Filing Joint, you must list the taxpayer names in the same order on both the federal and Colorado returns. For married filing separate, do not list your spouse's name or SSN on the return.

Line by Line Instructions

First, complete the federal income tax return you will file with the IRS. You must complete your federal return first because you will use information from that return on your Colorado income tax return.

Colorado income tax is based on your federal taxable income, which has already considered your exemptions and deductions.

Residency Status

Check the appropriate box to designate your residency status. If Married Filing Joint, and one person is a full-year Colorado resident and the other is either a part-year resident or a nonresident, check the Part-Year Resident/Nonresident box.

FYI Part-Year Colorado Residents and Nonresidents

Tax is prorated so that it is calculated only on income received in Colorado or from sources within Colorado. We recommend you review FYI Publication—Income 6 if this applies to you. You will calculate your prorated tax by completing Form 104PN.

FYI Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 17, the deadline for filing your return is June 15, 2012. If you need an additional four months to file your return, you will automatically have until October 15, 2012 to file. Interest is due on any payment received after April 17, 2012. To avoid any late

payment penalties you must pay 90% of your tax liability by June 15, 2012. When filing your return, mark the appropriate box on Revenue Online or paper return.

FYI Active Duty Military

Residency is determined by your Home of Record, which means you remain a resident of the state where you enlisted unless you have officially changed your Home of Record with your branch of the military. Your Home of Record can be found on your DD214 or Leave and Earnings Statement. We recommend you read FYI Publication—Income 21 if this applies to you.

Those with a Colorado Home of Record should file this return, even if stationed elsewhere. Those serving abroad or outside the USA at least 305 days of the year may file as a nonresident. You must check the nonresident status-305 day exception box on Form 104PN.

Those with a Home of Record from any other state, but who are stationed in Colorado, are not required to pay Colorado tax on their military income. However, any non-military income received while stationed in Colorado is taxable here (e.g. part-time work, rent payments received, etc.).



Those who were married to a serviceperson at the time of enlistment can also maintain their spouse's Home of Record for tax purposes, if holding their own job in Colorado. You must complete the DR 1059 and submit it to your employer when you are hired. Submit a copy of the DR 1059 and your military ID card on Revenue Online, with the DR 1778, or, if filing on paper, attached to your return. You must complete a new DR 1059 each calendar year.

FYI Name and Address

Provide your name, mailing address, and Social Security number in the provided spaces. If filing Married Filing Joint, provide the spouse information where prompted. Provide the spouse information ONLY if filing a joint return, otherwise leave blank. All Departmental correspondence will be mailed to the mailing address provided. We recommend you read FYI Publication—General 2 for the Privacy Act Notice.

LINE Federal Taxable Income

- 1** Refer to your federal income tax return to complete this line:
- 1040EZ Form use line 6
 - 1040A Form use line 27
 - 1040 Form use line 43

If your federal taxable income is a negative amount, or less than zero, be sure to enter the amount as such on your Colorado return (in brackets if mailing a paper return).



DO NOT enter your total income or wages on this line—doing so will make your tax too high. The Department will compare the amount you list here to the return you file with the IRS, so be very careful to complete this correctly.

Additions

LINE State Addback

- 2** Refer to your federal income tax return to complete this line:
- 1040EZ Form: enter \$0
 - 1040A Form: enter \$0
 - 1040 Form:
 - If Schedule A was used:
 - Income Tax Deduction: use the worksheet below
 - General Sales Tax Deduction: enter \$0
 - If you DID NOT use Schedule A, enter \$0

FYI We recommend that you read FYI Publications—Income 3 and 4 for special instructions before completing the worksheet.

Complete the following schedule to determine your state income tax deduction addback:	
a) State income tax deduction from line 5, Schedule A, federal form 1040	\$
b) Total itemized deductions from line 29, Schedule A, federal form 1040	\$
c) The amount of federal standard deduction you could have claimed (See instructions line 40, federal form 1040 for 2011 federal standard deductions).	\$
d) Line (b) minus line (c), but not less than \$0	\$

Transfer to line 2 the smaller amount from line (a) or (d) of the worksheet above.

LINE Other Additions

- 3** Enter the sum of the following, which can be selected from a drop-down menu on Revenue Online:

- FYI**
- Bond interest—the amount of any interest earned from bonds issued by any state or political subdivision, excluding any bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Calculate the appropriate amount by subtracting the amortization of bond premiums and expenses (required to be allocated to interest income by Internal Revenue Code) from the gross amount of state and local bond interest. We recommend that you read FYI Publication—Income 52 if this applies to you.
 - Lump-Sum distribution—the amount of any lump-sum distribution from a pension or profit-sharing plan that was reported on IRS Form 4972, excluding any estate tax paid.



Distributions included here are subject to 10-year averaging on the federal return. If your lump-sum distributions are not subject to 10-year averaging and were included in your federal taxable income (line 1), DO NOT report them on line 3. The amount included

here might be eligible for the pension subtraction on lines 7 or 8.

- Dependent child income—the amount from IRS Form 8814, line 14, or \$950, whichever is smaller. Include this income only if you elected to report your child's income on your federal income tax return.

FYI

- Charitable gross conservation easement—the amount of any charitable contribution taken as an IRS deduction that will be claimed as a gross conservation easement credit on the Colorado return. We recommend that you read FYI Publication—Income 39 if this applies to you.

FYI

- Alien labor—the amount of expenses for unauthorized alien labor services. We recommend that you read FYI Publication—Income 64 if this applies to you.
- Partnership/Fiduciary—the amount of any fiduciary adjustment or partnership modification that increases your federal taxable income.

LINE Subtotal

4

This line is automatically calculated by Revenue Online, or enter the sum of lines 1–3 if filing a paper return.

Subtractions**LINE State Income Tax Refund**

5

Refer to your federal income tax return to complete this line:

- 1040EZ Form, enter \$0
- 1040A Form, enter \$0
- 1040 Form, enter the amount from line 10

LINE FYI US Government Interest

6

Enter the sum of all interest earned from US government bonds, treasury bills and other obligations of the U.S. or its territories, possessions, and agencies that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read FYI Publication—Income 20 if this applies to you.



DO NOT include interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends from mutual funds may not be 100% exempt.

LINE FYI Pension and Annuity Subtraction

7

You might be eligible to subtract the income you earned from a pension or annuity. We recommend that you read FYI Publications—Income 18 and 25 if this applies to you. Enter the qualifying amount if you:

- Earned income from a pension/annuity that was not a premature distribution; **and**
- It was included on your federal income tax return and is calculated as part of your federal taxable income; **or**
- It was a lump-sum distribution that was reported on line 3 above and, as of December 31, 2011 you:

- Were age 65 or older, then you are entitled to subtract \$24,000 or the the total amount of your taxable pension/annuity income, whichever is smaller; **or**
- Were at least 55 years, but not yet 65, then you are entitled to subtract \$20,000 or the the total amount of your taxable pension/annuity income, whichever is smaller; **or**
- Were younger than 55 years, and you received pension/annuity income as a secondary beneficiary (ex: widow, dependent child, etc.) due to the death of the person who earned the pension/annuity, then you are entitled to subtract \$20,000 or the total amount of your secondary beneficiary taxable pension/annuity income, whichever is smaller. If this applies to you, please list the Social Security number of the deceased in the space provided.



Pension/annuity income should not be inter-mingled between spouses. Each spouse must meet the requirements for the subtraction separately and claim the subtraction only on their pension/annuity income. Any qualifying spouse pension/annuity income should be reported on line 8.

LINE FYI Spouse Pension and Annuity Subtraction

8

If the secondary taxpayer listed on a jointly filed return is eligible for the pension and annuity subtraction, enter the qualifying amount on this line. Review the instructions for line 7 to see what amount qualifies. We recommend that you read FYI Publication—Income 25 if this applies to you.



If only one spouse qualifies for the pension/annuity subtraction on a jointly filed return, take precautions to report the subtraction on the correct line. The first person listed on the return shall report on line 7 and the second person listed shall report on line 8.

LINE FYI Colorado Source Capital Gain Subtraction

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You might be eligible to subtract the income you earned from a Colorado-source capital gain. We recommend that you read FYI Publication—Income 15 if this applies to you. The amount of this subtraction is limited to \$100,000 and qualifies if the capital gain was:

- Earned from the sale of real or tangible personal property that was located in Colorado at the time of the sale transaction; **and**
- Included on your federal income tax return and is calculated as part of your federal taxable income; **and**
- Acquired on or after May 9, 1994 and was owned continuously for five years prior to the sale transaction date.



Complete and submit the DR 1316. Revenue Online allows you to directly enter the DR 1316 by clicking the EDIT button. Paper filers should attach this form to their return. Take precaution to completely fill out each item of this form. Be as detailed as possible,

especially when providing property descriptions, ownership, and dates of acquisition and sale.

LINE 10 FYI Tuition Program Contribution

Contributions to qualified Colorado tuition savings plans can be deducted from your return. The contribution must have been included on your federal income tax return and calculated as part of your federal taxable income. We recommend that you read FYI Publication—Income 44 if this applies to you.



The 3 new fields on line 10 should be left blank if the taxpayer and/or spouse are the CollegenInvest account owners who set up the account for the student beneficiary. If you are not the account owner (e.g. grandparent, friend) complete the 3 additional fields. To report contributions to more than 1 account you must file electronically. DO NOT deduct contributions made to a tuition savings plan for another state or any tuition you paid while attending school.

LINE 11 FYI Qualifying Charitable Contributions

Taxpayers who make donations to charity, but do not claim federal itemized deductions on Schedule A of form 1040, might be eligible to deduct a portion of their donation on this form. We recommend that you read FYI Publication—Income 48 if this applies to you. Use the worksheet below to determine your qualifying contribution:

(a) Did you itemize your deductions on Schedule A of federal form 1040?	Yes <input type="checkbox"/> No <input type="checkbox"/>
(b) As an individual or a business, did you deduct charitable contributions on the federal form?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you answered Yes on either (a) or (b) above, enter \$0 on line 11; you do not qualify for this subtraction. If you answered No on both (a) and (b) above, continue below.	
(c) Enter the amount you could have deducted as charitable contributions on lines 16 and 17 of federal Schedule A.	\$
(d) Colorado adjustment	\$500
(e) Subtract line (d) from line (c). This is the qualifying amount. If the amount is greater than \$0, transfer to line 11.	

Enter the total contributions in the space provided and the subtraction after the \$500 adjustment on line 11.



DO NOT enter an amount on this line if you already deducted your charitable donation on Schedule A of the federal 1040 form. Otherwise, you will be issued an assessment that will likely include penalty and interest.



If you are claiming a charitable contribution greater than \$5,000, you should submit the receipts you received AT THE TIME OF DONATION. Receipts should be from the charity itself, DO NOT send

receipts of items like clothing or toys purchased for donation. Submit using Revenue Online, or attach to your paper return.

LINE 12 FYI Other Subtractions from Federal Taxable Income

Click the EDIT button on Revenue Online to complete this line, or enter the sum of the following on your paper return:

- PERA/DPSRS Benefits—the amount of any PERA or Denver School District No. 1 retirement benefits received, but only if contributions were made to PERA 1984-1986 or to DPSRS in 1986. We recommend that you read FYI Publication—Income 16 if this situation applies to you.
- Tier 1 and 2 Railroad Retirement—the amount of tier 1 and tier 2 railroad retirement benefits that you reported on your federal income tax return and is calculated as part of your federal taxable income.
- Income for Native Americans—the amount of income earned by a recognized tribal member while working and residing on a Native American Indian reservation.
- Medical Savings Account Interest—the amount of interest paid toward contributions made to your medical savings account. DO NOT include amounts that were deducted on your federal return. We recommend that you read FYI Publication—Income 29 if this applies to you.
- Wildfire Mitigation—half (50%) of the amount incurred in performing wildfire mitigation, up to \$2,500. We recommend that you read FYI Publication—Income 65 to properly calculate this subtraction.



DO NOT include amounts that were earned outside Colorado, net operating losses, military income or wage adjustments on this line. Include a clear explanation of the subtraction being claimed on your return.

LINE 13 Subtotal

This line is automatically calculated by Revenue Online, or enter the sum of lines 5–12 if filing a paper return.

LINE 14 Colorado Taxable Income

This line is automatically calculated by Revenue Online. If filing a paper return, subtract line 13 from line 4. This is your Colorado taxable income, and is the figure used to determine how much Colorado tax is owed, if any.

PART-YEAR RESIDENTS OR NONRESIDENTS GO TO 104PN; FULL-YEAR RESIDENTS CONTINUE TO LINE 15

LINE 15 Colorado Tax

The income tax rate is currently 4.63%, which is a reduction from the 1999 rate of 4.75% and the 1998 (and prior) rate of 5%. This line is automatically

calculated by Revenue Online. Full-year residents should refer to the tax table at the back of this booklet. Determine the tax by the amount listed on line 14. Part-year residents and nonresidents should transfer the apportioned tax amount from line 36 of Form 104PN. For Revenue Online, click the red ERROR button to jump to the 104PN.

LINE 16 **FYI Alternative Minimum Tax**

Enter the amount of any alternative minimum tax by clicking the EDIT button on Revenue Online, or by entering the amount on your paper filing. Generally, if you pay alternative minimum tax on your federal income tax return you will pay the same for your Colorado return. We recommend that you read FYI Publication—Income 14 if this applies to you.

LINE 17 **Recapture of Prior Year Credits**

Enter any historic property preservation credit, health care professional credit, low income housing credit or other credit claimed in prior years that must be recaptured.

LINE 18 **Subtotal**

This line is automatically calculated by Revenue Online, or enter the sum of lines 15, 16 and 17.

Tax Credits

LINE 19 **Nonrefundable Credits**

Complete Form 104CR to claim various non-refundable credits. For Revenue Online, click the EDIT button to complete Form 104CR. Or, if filing a paper return, transfer the amount from line 49 of Form 104CR to this line.



Scan and submit any required documentation through Revenue Online, E-Filer Attachment. Or, file paper documentation with the DR 1778 E-Filer Attachment form.

LINE 20 **Net Tax**

This line is automatically calculated by Revenue Online, or subtract line 19 from line 18

LINE 21 **Colorado Income Tax Withheld**

If using Revenue Online, the sum of step 2 is automatically transferred to this line. Or, for paper returns, enter the sum of all Colorado income tax withheld as reported on W-2, W-2G or various 1099 statements.



Include only statements with Colorado withholding with your return. If filing on paper, staple these statements where indicated on the form.



Do NOT include withholdings for federal income tax, income tax from another state, or local governments. Be certain to exclude amounts withheld from Colorado real estate sales by nonresidents, nonresident beneficiary withholdings, or Colorado partnership or S Corporation income withholdings for nonresidents as these specified amounts should be listed on line 22.

LINE 22 **FYI Estimated Tax**

Enter the sum of all estimated payments and credits allocated to this tax period. Amounts can include estimated tax credits carried forward from the previous tax year, quarterly estimated payments remitted, any extension payment remitted, amounts withheld from Colorado real estate sales by nonresidents on the DR 1079, nonresident beneficiary withholdings remitted with the DR 0104BEP, and amounts paid on behalf of nonresident partners or shareholders on the DR 0108. We recommend that you read FYI Publication—Income 51 if this applies to you.

LINE 23 **Refundable Credits**

Complete Form 104CR to claim various refundable credits. For Revenue Online, click the EDIT button to complete Form 104CR. Or, if filing a paper return, transfer the amount from line 9 of Form 104CR to this line.



Submit any additional documentation as specified for the credit(s) claimed electronically on Revenue Online, the DR 1778, or, if filing on paper, attach to your return.

LINE 24 **Subtotal**

This line is automatically calculated by Revenue Online, or enter the sum of lines 21, 22 and 23.

LINE 25 **Federal Adjusted Gross Income**

Refer to your federal income tax return to complete this line:

- 1040EZ Form use line 4
- 1040 Form use line 37
- 1040A Form use line 21

If your federal adjusted gross income is a negative amount, or less than zero, be sure to enter the amount on your Colorado return (in brackets if filing a paper return).

COMPARE LINES 20 AND 24—IF LINE 24 IS GREATER, GO TO LINE 26. IF LINE 20 IS GREATER, GO TO LINE 45 (or to make a donation go to line 28)

LINE 26 **Overpayment**

This amount is automatically calculated by Revenue Online, if applicable. Paper filers should calculate this line by subtracting line 20 from line 24.

LINE 27 **Estimated Tax Carryforward**

Enter the amount, if any, you would like to be available for 2012 estimated tax.

LINES 28-42 **Voluntary Contributions**

If you would like to donate money to one of the organizations available as part of Checkoff Colorado, enter the desired amount here. See the back page of this booklet for more information about each of these charitable organizations.

LINE 43 **Subtotal**

This line is automatically calculated by Revenue Online, or enter the sum of lines 27 through 42.

LINE Refund

44 Subtract line 43 from line 26. This is the amount of your refund. You have the option of authorizing a transaction by the Department to directly deposit these funds to your bank account. Otherwise, a refund check will be mailed to the address you have designated on this return. If you use Direct Deposit, you will receive your refund 1-2 weeks faster than if you wait for a paper check.

- **Direct Deposit**—Enter the routing and account numbers and account type. The routing number is 9 digits. Account numbers can be up to 17 characters (numbers and/or letters). Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to insure you are using the correct information and that they will honor a direct deposit. See the sample check below to assist you in finding the account and routing numbers.

- **Intercepted Refunds**—The Department will intercept your refund if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS. If you are filing a joint return and only one party is responsible for the unpaid debt, you may file a written claim to Injured Spouse Desk, 1375 Sherman St., Denver CO 80261. Claims must include a copy of your federal income tax return or federal form 8379 and copies of all W-2, W-2G, or any 1099 statements received by both parties. DO NOT attach your claim to this return, it will not be processed.

LINE Net Amount Due

45 This amount is automatically calculated by Revenue Online, otherwise subtract line 24 from line 20. Also, if you made any donations to charitable organizations add line 43 to the subtotal. This is the amount you owe with this return. If you are filing after the due date (or valid extension), or you owe estimated tax penalty continue to the next line. If you are filing timely and do not owe penalty or interest, go to line 49.

LINE Delinquent Penalty

46 Calculate any penalty owed for delinquent filing or payment. The penalty is 5% of the net tax due for the first month after the due date, and ½% for each additional month past the due date. The maximum penalty is 12%. Or, if you prefer not to calculate this penalty, the Department will bill you if due.

LINE Delinquent Interest

47 Calculate any interest owed for delinquent filing or payment. The interest rate is 3% of the net tax due. Or, if you prefer not to calculate this interest, the Department will bill you if due. Interest on any bill issued that remains unpaid after 30 days of issuance will increase to 6%.

LINE Estimated Tax Penalty

48 To calculate this penalty, complete the DR 0204. Enter any estimated tax penalty owed on this line.



Scan and submit the the DR 0204 through Revenue Online, E-Filer Attachments. Or, if filing on paper, attach the form to your paper form.

LINE Amount You Owe

49 Enter the sum of lines 45–48. You have 3 payment options:

- **Pay Online**—After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment with your credit card or e-Check. A nominal processing fee will apply.
- **Pay by Mail**—Place your check or money order within your folded return. DO NOT staple your payment to your return. Or, if filing by Revenue Online and you wish to send a check or money order, complete the DR 0900 and mail with your payment. Make payable to Colorado Department of Revenue, and clearly write your Social Security number and “2011 Form 104” on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records.
- **Payment Plan**—The Department will issue a bill for any unpaid balance due. When you receive the bill you may set up a payment plan as instructed on the bill. Any assessment made by the Department will likely include delinquent payment penalty and interest. The only way to avoid paying penalty and interest is to pay in full before April 17, 2012.

Third Party Designee

You may authorize a person other than you (or your spouse) to discuss this tax return with the Department. This authorization is valid only until April 15, 2013, and can be revoked by you before that date by written statement to the Department. Revocations must designate that the Third Party Designee is being revoked, the tax year, and must be signed and dated by the taxpayer and/or designee. By completing this area of the return, you are granting the designee the ability to:

- Provide any missing information needed for the processing of your return; and
- Call the Department for information about your return, including the status of your refund or processing time; and
- Receive upon request copies of notices, bills or transcripts related to your return; and

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(Continued from page 10)

- Respond on your behalf to notices about math errors, intercepts, and questions about the preparation of your return.

This designation DOES NOT allow the third party to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Colorado Department of Revenue. If you would like to expand the designee's authorization, complete the DR 0145, Power of Attorney for Department-Administered Tax Matters.

TAXPAYER SERVICE AND ASSISTANCE

Revenue Online

The Department offers many services through Revenue Online including return filing, amending returns, monitoring account activity, checking refund status, and the ability to respond to bills or send additional information to the Department. See the step-by-step guide at the front of this booklet to sign up and start using Revenue Online.

Tax Information Index

The official Department Web site www.TaxColorado.com offers a Tax Information Index that is alphabetical by topic, which provides quick links to FYI Publications, answers to commonly asked questions, forms, regulations and Colorado Revised Statutes for a variety of tax topics.

Taxation Web Site

Visit the official Colorado Taxation Web site, www.TaxColorado.com Click on Common Questions to see answers for most tax issues, or Send Us an Email after viewing an answer.

Online Customer Support

Search for commonly asked questions and answers and to find a link to send us an email. Visit www.TaxColorado.com and click on Contact Us.

Call Center

Representatives are available Monday through Friday, 8 a.m. to 4:30 p.m.
303-238-SERV (7378)
TTY/TDD 800-659-2656

Walk-in Assistance

Forms and information are available Monday through Friday, 8 a.m. to 4:30 p.m.

Denver—1375 Sherman Street

Colorado Springs—2447 North Union Boulevard

Fort Collins—3030 South College Avenue

Grand Junction—222 South 6th Street, 208

Pueblo—827 West 4th Street, Suite A

COMMON ISSUES

Did Not Receive W-2 Statement from your employer

- Contact your employer to request a copy; or
- Your final paycheck stub should list the year-to-date (YTD) Colorado wages and withholding, which can be used to file using Revenue Online. Or, if filing a paper return, complete a Substitute W-2, DR 0084 and attach it to your return; or
- If neither option above works, contact the IRS or the Department of Revenue, who might have your W-2 information available.

Record Retention

Keep all documentation you used to prepare your return at least 4 years after the due date, which is the statute of limitations for the Department to make changes to your return. However, if the Department does not receive your return, they may file one on your behalf using the best information available. There is no statute of limitations if a return is not filed.

Correcting Errors or Changing a Return

The amended return, Form 104X, should be completed to make any changes or corrections to your original return. Make sure that you use the appropriate form that matches the tax year you are amending. Using a 104X from a different year will cause problems on your account. You may file Form 104X electronically even if you filed your original return on paper using Revenue Online or mail in the paper amended return. If you are changing your Colorado return because the IRS made changes to your federal return, you must file Form 104X within 30 days of being notified by the IRS. You must amend your Colorado return in this case, even if there is no net change to your tax liability.

Estimated Tax Requirements

If you expect next year's Colorado tax liability to be greater than \$1,000 after subtracting credits, you should make estimated tax payments using Form 104EP. We recommend that you read FYI Publication—Income 51 for additional information.

Filing Errors and Incomplete Information

It is important to read all the information available for your specific tax situation, and to submit all required documentation with your return. Failure to do so may result in delayed processing of your return and refund. We recommend that you file using Revenue Online to avoid common mathematical errors. You may also opt to use a commercial tax preparation software program at home or to use a paid tax professional to help you complete your return.

Federal Credit and Colorado Insurance Programs

Individuals whose income does not exceed certain thresholds and/or have qualifying children may be eligible for a refund resulting from the federal Earned Income Tax Credit (EITC) and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the EITC online at www.irs.gov or by calling Colorado United Way at 211. Additional information regarding CHP+ can be found online at <http://www.cchp.org/> or by calling 1-800-359-1991.

