

# FORM 104CR - INDIVIDUAL CREDIT SCHEDULE

Attach this form to your completed income tax return Form 104.

**2003**

Taxpayer's Name	Social Security Number
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**Part I - Colorado Child Care Credit:**

**ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR**

1 Federal adjusted gross income. 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. If line 2 is 0, enter 0 on line 5 .....	• 2			.00
3 The federal child care credit you claimed .....	• 3			.00
4 Your percentage from instruction 4 .....	4			%
5 Colorado child care credit, multiply the amount on line 3 by the percentage on line 4. Enter here and on line 26 of Form 104 .....	• 5			.00

**(Part year residents multiply the credit amount on line 5 by the percentage from line 34, Form 104PN, for the amount to enter on line 26, Form 104)**

**6 List eligible child's name, date of birth and social security number if a credit is claimed on line 5**

Child's Name	Date of Birth	Social Security Number	Child's Name	Date of Birth	Social Security Number

**Part II - Personal Credits**

Credit for income tax paid to another state - Compute a separate credit for each state. Attach a copy of the tax return filed with the other state.	7			
Name of other state				
8 Total of lines 14 and 15, Form 104 .....	8			.00
9 Modified Colorado adjusted gross income from sources in other state .....	• 9			.00
10 Total modified Colorado adjusted gross income .....	• 10			.00
11 Amount on line 9 divided by amount on line 10 .....	11			%
12 Amount on line 8 multiplied by percentage on line 11 .....	• 12			.00
13 Tax liability to the other state .....	• 13			.00
14 Allowable credit, the smaller of lines 12 or 13 .....	• 14			.00
<b>Other Personal Credits-</b>				
15 Plastic recycling investment credit .....	• 15			.00
16 Colorado minimum tax credit .....	• 16			.00
17 Historic property preservation credit .....	• 17			.00
18 Child care center investment credit .....	• 18			.00
19 Employer child care facility investment credit .....	• 19			.00
20 School-to-career investment credit .....	• 20			.00
21 Colorado works program credit .....	• 21			.00
22 Child care contribution credit .....	• 22			.00
23 Rural technology enterprise zone credit .....	• 23			.00
24 Long term care insurance credit .....	• 24			.00
25 Contaminated land redevelopment credit .....	• 25			.00
26 Low-income housing credit .....	• 26			.00
27 Weather related livestock sale credit .....	• 27			.00
28 Total of lines 15 through 27 .....	28			.00
29 Total personal credits, add lines 14 and 28. Enter here and on line 18, Form 104 .....	29			.00
30 Alternative fuel vehicle credit (Vehicle type _____) .....	• 30			.00
31 Alternative fuel refueling facility credit .....	• 31			.00
32 Total alternative fuel credits-Add lines 30 and 31. Enter here and on line 19 of Form 104 .....	32			.00
33 Gross conservation easement credit. Enter here and on line 20 of Form 104 .....	• 33			.00

### Part III - Enterprise Zone Credits

If credit is passed through from an S corporation or a partnership, give name, ownership percentage and Colorado account number of the organization, and attach a copy of the corporation or partnership certification.

Name	Ownership %	Account Number
34 Enterprise zone credits carried over from 2002, attach schedule .....	● 34	.00
35 Enterprise zone investment credit .....	● 35	.00
36 Enterprise zone new business facility employee credit .....	● 36	.00
37 Enhanced rural enterprise zone new business facility employee credit .....	● 37	.00
38 Enterprise zone agricultural employee processing credit .....	● 38	.00
39 Enhanced rural enterprise zone agricultural employee processing credit .....	● 39	.00
40 Enterprise zone employee health insurance credit .....	● 40	.00
41 Contribution to enterprise zone administrator credit .....	● 41	.00
42 Other enterprise zone credits, attach explanation .....	● 42	.00
43 Total enterprise zone credits, add lines 34 through 42. Enter here and on line 21, Form 104. ....	43	.00

**If the total of lines 29, 32, 33 and 43 on this Form 104CR exceeds the total of lines 14 and 15, Form 104, see the limitation at the bottom of this form.**

Credits to be carried over to 2004:

**LIMITATION:** The total credits you claim on lines 29, 32, 33 and 43 of this Form 104CR may not exceed the total tax on lines 14 and 15 of your income tax return, Form 104. If you have excess credits, you must choose which credits you are going to use against your 2003 tax and enter those amounts on lines 18 through 21 of Form 104. Most unused 2003 credits may be carried over to and claimed on your 2004 Colorado income tax return.

**ATTACH THIS FORM TO YOUR COMPLETED INCOME TAX RETURN FORM 104**

## INSTRUCTIONS FOR FORM 104CR

### CHILD CARE CREDIT.

If, during 2003, you were a Colorado resident, your federal adjusted gross income was \$60,000 or less, and you claim a child care credit on your 2003 federal income tax return, you may claim a Colorado child care credit. See **33**.

- 1 Enter the federal adjusted gross income from federal Form 1040, line 34, or from federal Form 1040A, line 21.
- 2 Enter the federal tax from federal Form 1040, line 43, or from federal Form 1040A, line 28. If this amount is \$0, you do not qualify for the child care credit and you must enter \$0 on line 5.
- 3 Enter the child care credit you claimed on your 2003 federal income tax return. This will be the smaller of the amounts on line 43 or 45 of your federal Form 1040, or the smaller of the amounts on line 28 or 29 of your federal Form 1040A.

The Colorado child care credit is allowed only on expenses incurred for the care of children under age 13. Colorado does not allow a credit for dependent care expense. If your federal credit is a combined child care and dependent care credit, refer to FYI Income 33.

- 4 Enter the percentage from the following table:

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 Multiply the amount on line 3 by the percentage on line 4.
- 6 If you claimed a child care credit on line 5, enter the name, date of birth and social security number of your eligible children in the space provided. Attach a schedule if additional space is needed.

**Part-year residents** must apportion their Colorado child care credit by their Colorado percentage from line 34 of Form 104PN. The resulting credit can not exceed 100% of the credit on line 5.

### CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

A Colorado resident may claim credit for income tax paid to another state on income from sources within that state. ("State" includes the District of Columbia and territories or possessions of the United States.) Refer to publication **17** for information on how to compute this credit and on claiming the credit for a part-year resident.

**Part-year residents** may claim this credit only if the income taxed by the other state was (a) earned while they were a Colorado resident **and** (b) is included in line 33 of Form 104PN. A part-year resident can not claim this credit if the income from the other state is not included in line 33 of Form 104PN because Form 104PN has already eliminated the Colorado tax on this income. A **nonresident cannot** claim this credit.

- 9 Enter that part of the modified Colorado adjusted gross income that is being taxed in the other state. Modified Colorado adjusted gross income means your federal adjusted gross income increased by the additions reported on line 3 (excluding any charitable contribution adjustment) of Form 104, and decreased by the subtrac-