

# FORM 104X INSTRUCTIONS

The 2003 Form 104X, Amended Colorado Income Tax Return, is used to correct your 2003 individual income tax return. For more information or any questions pertaining to income, additions, subtractions, credits, etc., refer to the income tax book for 2003, or call the Department of Revenue at (303) 238-SERV (7378). You can also obtain forms and information from the Internet at [www.taxcolorado.com](http://www.taxcolorado.com)

Complete the first column of Form 104X showing the income, additions, subtractions, taxes and credits the way your return was originally filed, as last corrected by yourself on Form 104X, or as last corrected by the Department of Revenue. Complete the second column showing the corrected amounts. Complete the third column showing the net changes with decreases indicated by a “-” minus sign.

**Line 28** computes the amount of credit available on your tax return after comparing the tax liabilities to the available credits. Any increase in this amount between columns one and two will indicate that a refund is due on this return. Any decrease in this amount between columns one and two will indicate that a balance is owed back to the state. *For example, if your refund increased from \$200 to \$250 when you corrected your return, column three would indicate the \$50 increase on this line. On the other hand, if your refund decreased from \$400 to \$140 when you corrected your return, column three would indicate the \$260 difference that you would need to repay to the state of Colorado.*

**Line 29** computes the amount owed to the state on your tax return after comparing the tax liabilities to the available credits. Any decrease in this amount between columns one and two will indicate that a refund is due on this return. Any increase in this amount between columns one and two will indicate that a balance is owed back to the state. *For example, if your balance due increased from \$50 to \$70 when you corrected your return, column three would indicate the \$20 you owe to Colorado with this return. On the other hand, if your balance due decreased from \$50 to \$0 when you corrected your return, column three would indicate the \$50 difference that would be refunded based on this return.*

## AMOUNT OWED

**Line 32** is the total of any decrease indicated in column three of line 28 and any increase indicated in column three of line 29. These amounts reflect the additional tax due as a result of this return. (It will not include any tax that may still be due based on earlier assessments or on your original return.) *For example, if the overpayment claimed on your original return was \$50 and the corrected balance due computed in column two is \$90, then the total of these changes from lines 28 and 29 will be \$140, which is the tax increase that will be reported on this return.*

If you owe additional tax, add interest calculated from the original due date of the return on **line 33**.

If you have previously been assessed a delinquency penalty or estimated tax penalty and this amended return causes the amount of penalty to change, enter the increased penalties on **lines 34 and/or 35**.

## REFUND AMOUNT

**Line 39** is the total of any increase indicated in column three of line 29 and any decrease indicated in column three of line 30. These amounts reflect the additional refund due as a result of this return. (It will not include any refund that may still be pending based on your original return.) *For example, if the overpayment claimed on your original return was \$50 and the corrected overpayment computed in column two is \$210, then the total of these changes from lines 28 and 29 will be \$160, which is the refund claim that will be reported on this return.*

Enter on **line 40** any portion of the refund from line 39 that you want applied to your 2004 estimated tax rather than having it refunded at this time.

If you have previously been assessed a delinquency penalty or estimated tax penalty and this amended return causes the amount of penalty to change, enter the decreased penalties on **lines 41 and/or 42**.

Leave **line 43** blank. Interest will be computed by the Department of Revenue. Interest on any refund created by a loss carry-back or an investment tax credit carry-back will be paid from the last day of the taxable year in which the loss or credit originated.

**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, attach a copy of Form 102 - Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

**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 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.

**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 column one of their amended return. The taxpayer whose SSN was listed second on the joint return should not have any information in column one and the explanation must specify that the original return was filed under a different primary SSN.

**Interest rates** on additional amounts due or refunds are as follows:  
January 1 through December 31, 2004.

Tax due paid without billing, or paid within 30 days of billing .... 4%  
Tax due paid after 30 days of billing, or on refunds ..... 7%

Make checks payable to: Colorado Department of Revenue  
Denver CO 80261-0006

# (15) 2003 FORM 104X

## AMENDED COLORADO INDIVIDUAL INCOME TAX RETURN

Reason for amended return (check one):

Changing residency status     Changing filing status  
 Investment credit carryback from tax year ending \_\_\_\_\_  
 Federal net operating loss carryback from tax year ending \_\_\_\_\_  
 Protective claim, attach explanation     Other, attach explanation

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER		
Yourself		<input type="checkbox"/> YES			
Spouse, if joint		<input type="checkbox"/> YES			

Address \_\_\_\_\_ Your telephone number ( ) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_ **ROUND TO THE NEAREST DOLLAR**

		ORIGINAL AMOUNT OR AS PREVIOUSLY ADJUSTED		CORRECT AMOUNT		NET CHANGE INCREASE OR (DECREASE " - ")	
<b>1</b>	Federal taxable income .....	<b>1</b>	00	00		00	
<b>ADDITIONS TO FEDERAL TAXABLE INCOME</b>							
<b>2</b>	State income tax addback .....	<b>2</b>	00	00		00	
<b>3</b>	Other additions, _____ explain: _____	<b>3</b>	00	00		00	
<b>4</b>	Total of lines 1 through 3 .....	<b>4</b>	00	00		00	
<b>SUBTRACTIONS FROM FEDERAL TAXABLE INCOME</b>							
<b>5</b>	State income tax refund .....	<b>5</b>	00	00		00	
<b>6</b>	United States government interest .....	<b>6</b>	00	00		00	
<b>7</b>	Pension-annuity subtraction, taxpayer .....	<b>7</b>	00	00		00	
<b>8</b>	Pension-annuity subtraction, spouse .....	<b>8</b>	00	00		00	
<b>9</b>	Colorado source capital gain .....	<b>9</b>	00	00		00	
<b>10</b>	Tuition program contribution .....	<b>10</b>	00	00		00	
<b>11</b>	Other subtractions, explain: .....	<b>11</b>	00	00		00	
<b>12</b>	Total of lines 5 through 11 .....	<b>12</b>	00	00		00	
<b>13</b>	Colorado taxable income, line 4 minus line 12 .....	<b>13</b>	00	00		00	
<b>14</b>	Colorado tax .....	<b>14</b>	00	00	(06)	00	
<b>15</b>	Alternative minimum tax .....	<b>15</b>	00	00	(17)	00	
<b>16</b>	Recapture of prior year credits .....	<b>16</b>	00	00	(34)	00	
<b>17</b>	Total of lines 14 through 16 .....	<b>17</b>	00	00		00	
<b>18</b>	Personal credits from line 29, Form 104 CR .....	<b>18</b>	00	00	(37)	00	
<b>19</b>	Alternative fuel credits from line 32, Form 104 CR .....	<b>19</b>	00	00	(67)	00	
<b>20</b>	Gross conservation easement credit from line 33, Form 104 CR ..	<b>20</b>	00	00	(81)	00	
<b>21</b>	Enterprise zone credits from line 43, Form 104 CR .....	<b>21</b>	00	00	(29)	00	
<b>22</b>	Total of lines 18 through 21 .....	<b>22</b>	00	00		00	
<b>23</b>	Net tax, line 17 minus line 22 .....	<b>23</b>	00	00		00	

	ORIGINAL AMOUNT OR AS PREVIOUSLY ADJUSTED		CORRECT AMOUNT		NET CHANGE INCREASE OR (DECREASE "—" )	
		00		00		00
23 Amount from line 23 on front of form (Net Tax) ..... 23		00		00		00
24 Colorado income tax withheld ..... 24		00		00	(07)	00
25 Estimated tax ..... 25		00		00	(03)	00
26 Child care credit from line 5, Form 104 CR ..... 26		00		00	(65)	00
27 Total of 24 through 26 ..... 27		00		00		00
28 If line 27 exceeds line 23, enter your overpayment ..... 28		00		00		00
29 If line 23 exceeds line 27, enter the amount owed ..... 29		00		00		00

**COMPUTE THE AMOUNT YOU OWE**

30 Enter any decrease shown on line 28 column 3 (NET CHANGE) ..... 30					00
31 Enter any increase shown on line 29 column 3 (NET CHANGE) ..... 31					00
32 Additional tax due, total of lines 30 and 31 ..... 32					00
33 Interest due on additional tax - see instructions ..... 33	(11)				00
34 Penalty due - see instructions ..... 34	(01)				00
35 Estimated tax penalty due - see instructions ..... 35	(76)				00
36 Payment due with this return, add lines 32 through 35 ..... 36	(08)				00

**COMPUTE YOUR REFUND**

37 Enter any increase shown on line 28 column 3 (NET CHANGE) ..... 37					00
38 Enter any decrease shown on line 29 column 3 (NET CHANGE) ..... 38					00
39 Refund claimed with this return, total of lines 37 and 38 ..... 39	(04)				00
40 Overpayment credited to 2004 estimated tax ..... 40	(14)				00
41 Penalty reduced ..... 41	(01)				00
42 Estimated tax penalty reduced ..... 42	(76)				00
43 Interest allowed on refund. To be computed by Department of Revenue ..... 43	(11)				00
44 To be completed by Department of Revenue ..... 44					00



Routing number

Type:  Checking  Savings

Account number

**SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE:**  
(Signature of Taxpayer) (Date)

(Name and Telephone Number of Individual or Firm Preparing Return) (Date)

(Signature of Taxpayer's Spouse, if joint return) (Date)

**Attach an explanation of the changes to your return and, if applicable, additional schedules (i.e. 104CR, 204). Part-year residents and nonresidents attach 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.**