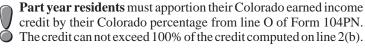
Taxpayer's Name						Social Security Number		
Pa	rt I - Colorado	Child Care/	Child Tax Credits:		ROUND ALL DO			
1			ome. If line 1(a) is larger i and 1(j). You do not qualif	man \$04,000	TO THE NEARE	.00	R	
	(b) Federal tax.	If line 1(b) is 0	, enter 0 on line 1(j)	1(b)		.00		
	• •	` ,	en age 5 or under (born i	• •		1.00		
	(d) Family home	e care operator	s only - other qualifying o	children 1(d)				
	(e) The federal	child care cred	it you claimed	1(e)		.00		
	(f) Multiply the	amount of line	1(e) by 70% (X .7) 1(f)		.00		
			, multiply the number of o here and on line 38 of Fo		1(g)		.00	
	of children fr	om line 1(d) tir	ors child tax credit, mul mes \$300. Enter here and	d on line 39				
					` ,		.00	
						.00		
			it, line 1(f) minus line 1(i)		1(j)		.00	
	(k) List eligible c	hild's name, date	e of birth and social security	number if a credit is clai	med on line 1(g),			
	Child's Name	Date of Birth	Social Security Number	Child's Name	Date of Birth	Social Sec	urity Number	
	rt II- Earned I		nount to enter on lines	38, 39 and 40, Form	104)			
2	(a) The federal	earned income	credit you claimed		2(a)		.00	
			e amount on line 2(a) by				.00	
			of Form 104ply this amount by the				.00	
			enter on line 41, Form					
Pa	rt III- Other R	efundable C	redits					
3	(a) Gross conse	rvation easem	ent credit, enter here and	on line 42 of Form 10)4 3(a))	.00	
	(b) Health care	professional cr	edit, enter here and on lir	ne 43 of Form 104	3(b))	.00	
			contribution credit, enter h				.00	
	• •	•	nt contribution credit, enter l		• •		.00	
			fund credit, enter here and		` '		.00	
	(f) Foster care	credit, enter he	re and on line 47 of Form	า 104	3(f))	.00	
Pa	rt IV- Personal				Name of other state			
4	for each state. A	ttach a copy o	another state - Compute f the tax return filed with the tax return filed with the tax return filed with the tax returns the ta	the other state.		.00		
	` '		orm 104	` ,		.00		
	• •		come from sources in the			.00		
			oss incomed by amount on line 4(c).			%		
	` '	` '	ied by percentage on line	* *		.00		
	` '	. ,	te	. ,		.00		
	• •		er of lines 4(e) or 4(f)	* * * * * * * * * * * * * * * * * * * *	4(g)		.00	

Pa	rt IV- Personal Credits - continued				
5	Other Personal Credits-				
	(a) Child care credit carryover	` '		.00	
	(b) Colorado minimum tax credit	` '		.00	
	(c) Historic property preservation credit	` '		.00	
	(d) Child care center investment credit	` '		.00	
	(e) Employer child care facility investment credit	` '		.00	
	(f) School-to-career investment credit	` '		.00	
	(g) Colorado works program credit	,,,,		.00	
	(h) Child care contribution credit	` '		.00	
	(i) Rural technology enterprise zone credit	```		.00	
	(j) Long term care insurance credit			.00	
	(k) Contaminated land redevelopment credit	` /		.00	
	(I) Low-income housing credit	` ' '	F()	.00	
_	(m) Total of lines 5(a) through 5(l)				.00
6	Total personal credits, add lines 4(g) and 5(m). Enter here		104 6	00	.00
7	(a) Alternative fuel vehicle credit (Vehicle type			.00	
	(b) Alternative fuel refueling facility credit	· · · —		.00	
	(c) Total alternative fuel credits-Add lines 7(a) and 7(b). E line 26 of Form 104		7(c)		.00
8	Health benefit plan credit		7(0)		.00
U	(a) Premium paid for a qualifying benefit plan	8(a)		.00	
	(b) Maximum credit		\$500	.00	
	(c) Total of lines 21 and 22, Form 104	` '	ΨΟΟΟ	.00	
	(d) Health benefit plan credit, enter the smaller of lines 8(a	, ,			
	enter here and on line 27 of Form 104		0/4/		00
			ठ(a)		.00
9	Agricultural value-added credit, enter here and on line 28		` ,		.00
9	Agricultural value-added credit, enter here and on line 28 If the total of lines 6, 7(c), 8(d), 9 and 17 on this Form 10-	of Form 104	9	1 and	
9	Agricultural value-added credit, enter here and on line 28	of Form 104	9	1 and	
Pa	Agricultural value-added credit, enter here and on line 28 If the total of lines 6, 7(c), 8(d), 9 and 17 on this Form 10-22 Form 104, see the limitation at the bottom of this form 104. Enterprise Zone Credits	of Form 104 4CR exceeds the tota 1.	9 al of lines 2		
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- 1 CHILD CARE/CHILD TAX CREDITS. If, during 2001, you were a Colorado resident, if your federal adjusted gross income was not more than \$64,000, and if you claim a child care credit or child tax credit on your 2001 federal income tax return, you may claim a Colorado child care/child tax credit (FYI Income 33).
 - 1(a) Enter the federal adjusted gross income from federal Form 1040, line 33, or from federal Form 1040A, line 19.
 - 1(b) Enter the federal tax from federal Form 1040, line 40, or from federal Form 1040A, line 26. If this amount is \$0, you do not qualify for the child care credit and you must enter \$0 on line 1(i).
 - 1(c) Enter the number of children who were age five or under as of December 31, 2001 and for whom you claim a federal child tax credit or a federal additional child tax credit (federal Form 1040, line 48 and/or 63; federal Form 1040A, line 31 and/or 40). If the amounts of the federal child tax credits on these lines are zero, then enter zero on line 1(c). Children over 5 do not qualify for the Colorado child tax credit.
 - 1(d) If you operate a family home care facility, enter the number of your dependents who were at least 6 years of age but not yet 13 years of age as of December 31, 2001 (born 1989-1995) and for whom you claim a federal child tax credit (federal Form 1040, line 48 and/or 63; federal Form 1040A, line 31 and/or 40). If the amounts on these lines are zero, or if you do not operate a family home care facility, then enter zero on line 1(d).
 - A family home care facility is defined as a facility for child care in a place of residence of a family or person for the purpose of providing less than 24 hour care for children who are not related to the head of such home.
 - 1(e) Enter the child care credit you claimed on your 2001 federal income tax return. This will be the smaller of the amounts on line 40 or 44 of your federal Form 1040, or the smaller of the amounts on line 26 or 27 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.
 - 1(f) Multiply the amount on line 1(e) by 70% (.7).
 - 1(g) Multiply the number on line 1(c) by \$300. This is the amount of your child tax credit that you will claim on line 38 of Form 104.
 - **1(h)** Multiply the number on line 1(d) by \$300. This is the amount of your family home care operators child tax credit that you will claim on line 39 of Form 104.
 - 1(i) Add the amounts on lines 1(g) and 1(h). This is the total amount of your child tax credits that will reduce the child care credit that can be claimed.
 - **1(j)** Subtract the amount on line 1(i) from the amount on line 1(f). This is the amount of your child care credit that you will claim on line 40 of Form 104. Do not enter less than \$0.
 - 1(k) If you claimed a child care/child tax credit on line 1(g), 1(h) or 1(j), 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/ child tax credits by their Colorado percentage from line O of Form 104PN. The resulting credit can not exceed 100% of the credit on lines 1(g), 1(h) or 1(j).
- 2 EARNED INCOME CREDIT. If you claimed the earned income credit on your 2001 federal return and you were a Colorado resident, you may claim the Colorado earned income credit. 2(a) Enter on line 2(a) the federal earned income credit you

- claimed on your federal Form 1040, line 61a; or federal Form 1040A, line 39a; or federal Form 1040EZ, line 9a; or federal TeleFile worksheet, line L.
- 2(b) Multiply the amount on line 2(a) by 10% (.1). This is the amount of your credit that you will claim on line 41 of Form 104.



3(a) GROSS CONSERVATION EASEMENT CREDIT

A tax credit is available for Colorado residents who donate a Colorado conservation easement in gross. If this credit is claimed, any charitable deduction claimed on the federal return must be added to taxable income on line 5 of Form 104. Verification of this credit must be attached to your return. (FYI Income 39)

3(b) HEALTH CARE PROFESSIONAL CREDIT

A tax credit is available to certain health care professionals who reside and practice in a rural health care professional shortage area. You must attach a copy of your credit certification from the Colorado Dept. of Public Health and Environment to claim this credit. (FYI Income 41)

- 3(c) HIGH TECHNOLOGY SCHOLARSHIP CONTRIBU-**TION CREDIT** A tax credit is available for taxpayers who make monetary contributions to the Colorado High Technology Scholarship Program. You must attach a certificate from the Department of Higher Education. (FYI Income 47)
- 3(d)INDIVIDUAL DEVELOPMENT ACCOUNT CONTRI-**BUTION CREDIT** A tax credit is available for taxpayers who make monetary contributions to the individual development account program in Colorado. You must attach a certificate from the State Administrator, Mile High United Way.
- 3(e) AGRICULTURAL VALUE-ADDED CASH FUND **CREDIT** A tax credit is available for taxpayers who make contributions to the agriculture value-added cash fund in Colorado. You must attach a tax credit certificate from the Colorado Agricultural Value-Added Development Board. (FYI In-
- 3(f) FOSTER CARE CREDIT A tax credit is available for Colorado residents who operate a foster care home and meet certain qualifications. (FYI Income 50)

4 CREDIT FOR INCOME TAX PAID 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 FYI Income 17 for information on how to compute this credit and on claiming the credit for a part-year resident.



IMPORTANT: 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 the Colorado column on Form 104PN. A part-year resident can not claim this credit if the income from the other state is not included in the Colorado column of Form 104PN because Form 104PN has already eliminated the Colorado tax on this income. A nonresi**dent cannot** claim this credit for tax paid another state.

4(b)Enter that part of the Colorado adjusted gross income that is being taxed in the other state. Colorado adjusted gross income means your federal adjusted gross income increased by the additions reported on lines 3, 4, and 5 (excluding any charitable contribution adjustment) of Form 104, and decreased by the subtractions claimed on lines 7 through 14, 17 and 18, Form 104 and, in the case of part-year residents, reportable as Colorado income. Income from intangible assets, (such as



interest, dividends and gains or losses from the sale or exchange of securities), is not considered to be from sources in the other state unless such income is from a business being carried on in the other state.

4(c) This is your total Colorado adjusted gross income (federal adjusted gross income plus and/or minus the Colorado additions and subtractions other than the state income tax addback, (line 2), the charitable contribution adjustments, (line 5), the marriage penalty subtraction (line 14), and the qualifying charitable contribution (line 15). In the case of a part-year residents, it is the amount from line N, Colorado column, Form 104PN.



If taxes were paid to two or more states, a separate credit must be computed for each state. The total credit for taxes paid other states may not exceed the Colorado tax attributable to the total non-Colorado source income.

5 OTHER PERSONAL CREDITS

5(a) CHILD CARE CREDIT CARRY OVER

A Child Care credit from 1996 and 1997 in excess of the tax due can be carried forward for 5 years.

5(b) COLORADO MINIMUM TAX CREDIT

You are allowed a credit of 12% of your 2001 federal prior year minimum tax credit (line 25, federal Form 8801). The credit is limited to the tax (normal tax plus alternative minimum tax) remaining after previous credits have been claimed. Part-year residents and nonresidents must apportion this credit in the ratio that the modified federal alternative minimum taxable income that gave rise to the federal prior year minimum tax was to Colorado-source alternative minimum taxable income. For example, if a nonresident's 2000 federal alternative minimum taxable income was 30% Colorado-source, the credit would be 30% of 12% of the 2001 federal minimum tax credit.

5(c) HISTORIC PROPERTY PRESERVATION CREDIT

A credit is allowed to any resident individual for the preservation and rehabilitation of a qualified historic property. (FYI Income 1.)

5(d) CHILD CARE CENTER INVESTMENT CREDIT

Persons who operate a licensed child care center or family child care home may claim an investment tax credit on certain items that have a useful life of more than one year. (FYI Income 7.)

5(e) EMPLOYER CHILD CARE FACILITY INVEST-MENT

Employers who provide licensed child care facilities that are incidental to their business may claim an investment tax credit. (FYI Income 7.)

5(f) SCHOOL-TO-CAREER INVESTMENT CREDIT

A credit is available for investment in a qualified School-To-Career program. (FYI Income 32)

5(g) COLORADO WORKS PROGRAM CREDIT

A credit is available for employer's expenditures to employ recipients of public assistance. (FYI Income 34)

5(h) CHILD CARE CONTRIBUTION CREDIT

A credit is available for monetary contributions made to promote child care in Colorado. In kind contributions no longer qualify for this credit.(FYI Income 35)

5(i) RURAL TECHNOLOGY ENTERPRISE ZONE CREDIT

A credit is available for capital investments made to provide Internet access in rural technology enterprise zones. (FYI Income 36)

5(j) LONG-TERM INSURANCE CREDIT

A credit is available for Colorado residents who purchase or

pay premiums on a long-term care insurance policy. (FYI income 37)

5(k) CONTAMINATED LAND REDEVELOPMENT CREDIT A credit is available for expenditures made to redevelop contaminated land in Colorado. (FYI Income 42)

5(1) LOW-INCOME HOUSING CREDIT A credit is available for owners of qualified low-income housing developments. You must attach a copy of your certification from the Colorado Housing and Finance Authority to claim this credit. (FYI Income 46)

7 ALTERNATIVE FUEL CREDITS

7(a) ALTERNATIVE FUEL VEHICLE CREDIT

A credit is available based on the cost of a clean burning alternative fuel system option or conversion on a vehicle. Attach a copy of the invoice to your return. (FYI Income 9)

7(b)ALTERNATIVE FUEL REFUELING FACILITY CREDIT

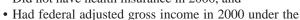
A credit is available for the construction, reconstruction or acquisition of an alternative fuel refueling facility. (FYI Income 9)

8 HEALTH BENEFIT PLAN CREDIT

allowable limits, and

A credit is available to individuals who





- Purchased health insurance during 2001 directly from an insurance company and not through an employer,
- Did not deduct the insurance premiums on their federal tax return.

OR

- 2) Did not have health insurance in 1999, and
 - Had federal adjusted gross income in 1999 under the allowable limits, and
 - Purchased health insurance during 2000 directly from an insurance company and not through an employer, and
 - Were eligible and claimed this tax credit on their 2000 tax return.

Part-year residents can claim this credit only on qualifying payments that were made while they were residents of Colorado. (FYI Income 43)

9 AGRICULTURAL VALUE-ADDED TAX CREDIT

Colorado residents who are members of eligible agricultural valueadded cooperatives may claim a credit for certain investments. Credit claims must be accompanied by a tax credit certificate from the Colorado Agricultural Value-Added Development Board. (FYI Income 49)

PART V ENTERPRISE ZONE CREDITS

If you owned a business located in a Colorado enterprise zone during 2001, you may be entitled to claim an enterprise zone tax credit. Refer to the FYI publications for further information. If you are claiming an enterprise zone investment credit or employee credit of \$450 or more, or a contribution credit of \$250 or more, you must submit with your return a certification from the zone administrator.

Credits to be Carried over to 2002

List unused 2001 credits that are to be carried forward to 2002 in the box provided. Include the credit name and amount being carried forward. Attach a schedule if additional space is needed.