Most Frequently Asked Questions

General Questions about Filing

Who is required to file a Colorado income tax return?

You must file a Colorado income tax return for any year you were a:

- full-year resident of Colorado
- part-year resident of Colorado with income during that part of the year you were a resident, or
- nonresident of Colorado with Colorado source income

AND

you are required to file a federal tax return for the year

OR

you have a Colorado income tax liability.

More information can be obtained from Colorado "FYI" Tax Publications

I am in the military stationed in Colorado. Do I have to file a tax return?

If you were a Colorado resident when you joined the armed forces, your permanent home of record is Colorado and you are required to file as a resident unless you change your home of record with the military. If you are stationed in Colorado but your home of record is in another state, you do not have to file a return on your military pay. However, you must file a Colorado return for any other earned income from Colorado sources, either for yourself or your spouse, if you filed joint on the federal level.

More information can be obtained from Colorado Tax Publication - FYI Income 21

I am a resident but did not file. How do I get copies of the income tax forms to file?

The most commonly requested forms are available for downloading from the Colorado Tax Forms Site.

I need to file but I do not have my W-2s. How can I get them?

You may obtain copies of your W-2s from:

- Your employer request a duplicate copy of the W-2
- The Internal Revenue Service request a copy of your federal tax return with the hard copy W-2s attached, on Federal Form 4506. There is a fee for these copies.

What is the Colorado income tax rate?

From 1987 through 1998, the Colorado income tax rate is a flat 5 percent of your Colorado taxable income (Federal taxable income plus or minus Colorado modifications), regardless of income level. In 1999 the income tax rate is 4.75 percent. Beginning in 2000 the income tax rate is 4.63 percent.

I don't owe any Colorado state income tax because of the modifications allowed on the state level. Do I have to file?

You still need to file a return if you were required to file a federal tax return the tax year in questions. You must file a long form until the year 1997 (since 1998 only one form has been available) and add or subtract any Colorado modifications from your federal taxable income. More information can be obtained from Colorado "FYI" Tax Publications – Income 12, 16, 18, 20, and 25.

My withholding is more than enough to cover my taxes and I was getting a small refund, so why do I have to file?

You are still required to file a Colorado state income tax return for any year you were required to file a federal tax return, even if the withholding credit and/or estimate tax credit exceeds your tax liability.

I only worked in Colorado for a few months, do I still need to file a tax return?

If you earned any income while living in Colorado, had income from Colorado sources or received any income while a Colorado resident, you are still required to file a Part-Year or Nonresident return to determine if any tax liability is due. You will need to complete a Form 104PN along with your return. More information can be obtained from Colorado Tax Publication – FYI Income 6.

I am a Colorado resident but I filed a return in another state because they told me I had to. What should I do?

You need to file a full-year return for Colorado and claim credit for income tax paid to the other state from sources within that state. This is reported on the 104CR form in the state tax booklet. More information can be obtained from Colorado Tax Publication – FYI Income 17.

How can I be sure I am notified whenever an assessment has been issued?

Update your mailing address with the state whenever you move so you are aware of any billings or inquiries from our department.

How long should I keep my records?

We recommend you keep your tax returns, W-2s, and 1099s, indefinitely. If you are contacted years later because your return was lost in the mail, you may need to send in copies.

If I have a tax preparer fill out my return, shouldn't they be responsible if there is a mistake?

Check your return for mistakes before you mail it. Even if you have a tax preparer fill out the return, you are the one held responsible for the accuracy of the information on the return. Some preparers may pay the penalty if a mistake is made, but they will not pay the tax or interest due.

How can I be sure you have received my tax return?

Whenever you file a return make sure you receive your refund or we cash your check, whichever the case may be. We have no way of knowing you mailed the return. You are the only one who can keep track of whether or not we received your return.