Income Tax (Child Care Credit)

Can a part-year or nonresident claim the child care income tax credit?

A part-year Colorado resident can claim the child care and child tax credits, but the credits must be pro-rated based on the percentage of income that is taxable to Colorado. Compute the Colorado credit as though you are a full-year resident, then multiply the credit by the percentage from line 34 from Form 104PN.

Nonresidents are not eligible for the Colorado child care tax credit.