Taxpayer Service Division
Colorado Department of Revenue

December 27, 2010 (Draft)

Test Package for
Electronic Filing Software Developers
Individual Income Tax Returns
Modern eFile
Tax Year 2010

(Calendar Year 2011)

TAXPAYER SERVICE DIVISION
COLORADO DEPARTMENT OF REVENUE

Software Developers Test Package

This package consists of TEN tests adapted from the National Association of Computerized Tax Processors(NACTP) test package, available from Mark Castro of Petz Enterprises. Note changes to the federal return to make the scenarios MeF eligible on tests 1-3 and 5-7. If your software does not support all federal forms in the NACTP scenarios or all state forms, please advise us if a particular Colorado test submission is affected. The purpose of these tests is to assure that the various forms submitted to the Colorado Department of Revenue will properly process through our system and that certain calculations and credit limitations on the forms are observed.

The first step for software developers is to submit hard copies of prepared test returns #2 and #8 to verify that the taxpayer will receive a suitable copy for their record-keeping purposes. These can be mailed to Steve Asbell, Room 206, 1375 Sherman, Denver CO 80261. It is also permissible to fax them to Steve at 303-866-3211 or attach them as a PDF document in an email.

Once the hard copies have been submitted you may begin transmission of the test returns. Colorado MeF test returns can be transmitted beginning December 17, 2010 or the start of IRS testing, whichever is later. Please notify us when you send a transmission by contacting Steve Asbell at the e-mail address or phone number below. We will accept tests until January 14, 2011. We allow testing past that date, but the testing period can be extended by written or email request only.

Under normal circumstances we will receive the return(s) one business day after you have transmitted. From the day that we receive the returns we will respond by e-mail or fax within 2 working days. If there are errors we will analyze the transmission to detect the cause and advise you concerning the problem.

For more information you may contact Steve Asbell by phone at 303-866-3889 or e-mail address sasbell@spike.dor.state.co.us.

NOTES:
All test clients except test 8 are full year residents. Tests 2, 5, 6 and 8 require Form 104CR for credits. Test 1 has a direct deposit. Test 1 should be submitted as a state only return. Test 2 has a 1099-G with Colorado unemployment of $2500 and $100 state income tax withheld. Test 2 W-2 income is reduced to $17500. On Test 3 consider the taxable interest to be US Government interest. The Test 3 1099-R has been changed to reflect Colorado withholding of $30. Test 4 is changed to married joint and requires Form DR 1316 for Colorado source capital gain. Test 4 Stock 1 is changed to COXYZ, a Colorado company. Test 4 has a Form 104 line 12 checkbox. Test 5 changes the federal scenario to have a Schedule C rather than a Schedule F. Test 5 has Form 104CR carryforward checkboxes on three of the credits and requires Form DR 1305 for the Gross Conservation Easement credit. Test 6 has credits for tax paid to other states and enterprise zone credits. Test 8 is a part-year return that requires Form 104PN. Test 9 has a 1099-MISC. Test 9 alimony is reduced to $11,000 to offset the 1099-MISC income. Test 10 has a foreign address. There are additional manual entries noted on some of the test returns. **ALSO NOTE:** Online returns should include the IP address of the computer on which the returns are generated.

TEST #1 (NACTP SSN 600-00-1001, change to Form 1040)

FORMS INCLUDED: FORM 1040, W-2(1), FORM 104
FEDERAL TAXABLE INCOME = (-7150)
FORM 104 LINES 28-42, CONTRIBUTE TO EACH CHECKOFF PER RESULTS BELOW

Taxpayer's first name, initial, last name	(EEEE ZZZZZZ)
	FULL-YEAR-RESIDENT
Taxpayer's social security number	(400-00-5601)
Taxpayer's date of birth	(8-19-1970)
Home address (number and street)	(1040 EZ WAY)
City, state, and zip	(DENVER CO 80204)
Filing status	(SINGLE)
Routing number	(123456780)
Account type	(CHECKING)
Account number	(02135763)

Form W2 #1:

Box b:	Employer identification number	(11-0110011)
Box c:	Employer's name, address, and zip code	(ONE BEAUTY SALON)
		(1 WASHCURL AVE)
		(DENVER CO 80204)
Box d:	Employee's social security number	(400-00-5601)
Box e:	Employee's first name, initial, last name	(EEEE ZZZZZZ)
box f:	Employee's address and zip code	(1040 EZ WAY)
		(DENVER CO 80204)
Box 1:	Wages, tips, other compensation	(2200)
Box 2:	Federal income tax withheld	(400)
Box 3:	Social security wages	(2200)
Box 4:	Social security tax withheld	(136)
Box 5:	Medicare wages and tips	(2200)
Box 6:	Medicare tax withheld	(32)
Box 15:	State	(CO)
	Employer's state ID number	(12-13456)
Box 16:	State wages, tips, etc	(2200)
Box 17:	State income tax	(130)

Colorado Results Form 104 400-00-5601

Line 1	Federal taxable income	-7150
Line 4	Total lines 1-3	-7150
Line 14	Colo taxable income	-7150
Line 15	Colo tax	0
Line 18	Total lines 15-17	0
Line 20	Net tax	0
Line 21	Colorado withholding	130
Line 24	Total lines 21-23	130
Line 25	Adjusted gross income	2200
Line 26	Overpayment	130
Line 28	Nongame & Wildlife Fund	1
Line 29	Colorado Domestic Abuse Fund	2
Line 30	Homeless Prevention Fund	3
Line 31	Special Olympics Fund	4
Line 32	W Colo Veterans Cemetery Fund	5
Line 33	Pet Overpopulation Fund	6
Line 34	Colorado Healthy Rivers Fund	7
Line 35	Alzheimer’s Association Fund	8
Line 36	Military Family Relief Fund	9
Line 37	Colorado Breast and Women’s Reproductive Cancers Fund	10
Line 38	Adult Stem Cell Cure Fund	11
Line 39	9Health Fair Fund	12
Line 40	Make-A-Wish Foundation Fund	11
Line 41	Colorado 2-1-1 First Call for Help Fund	10
Line 42	Unwanted Horse Fund	9
Line 43	Total lines 27-42	108
Line 44	Refund	22

TEST #2 (NACTP SSN 600-00-1002, change to Form 1040)

FORMS INCLUDED: FORM 1040, W-2(1), FORM 104, Form 1099G(1)
FEDERAL TAXABLE INCOME = 4300

Taxpayer's first name, initial, last name	(SINGLE PARENT) FULL-YEAR-RESIDENT
Taxpayer's social security number	(400-00-5602)
Taxpayer's date of birth	(4-15-1970)
Home address (number and street)	(111 DESPARATE WAY)
City, state, and zip	(SECOND CO 80930-2150)
Filing status	(HEAD OF HOUSEHOLD)

Dependent #1 Name:	(LIVEWITH PARENT)
Social Security Number:	(600-00-1012)
Relationship:	(CHILD)
Qualifying child for child tax credit:	(X)

Form W2 #1:

Box b:	Employer identification number	(22-0220222)
Box c:	Employer's name, address, and zip code	(TWO EATERY CAFE) (TWO SOAP AVE) (RINSEOFF CO 80930)
Box d:	Employee's social security number	(400-00-5602)
Box e:	Employee's first name, initial, and last name	(SINGLE PARENT)
box f:	Employee's address and zip code	(111 DESPARATE WAY) (SECOND CO 80930-2150)
Box 1:	Wages, tips, other compensation	(17500)
Box 2:	Federal income tax withheld	(3600)
Box 3:	Social security wages	(17500)
Box 4:	Social security tax withheld	(930)
Box 5:	Medicare wages and tips	(17500)
Box 6:	Medicare tax withheld	(289)
Box 15:	State	(CO)
	Employer's state ID number	(11-12176)
Box 16:	State wages, tips, etc	(17500)
Box 17:	State income tax	(310)

Form 1099G #1:

Payers name, address and zip code:	(COLORADO DEPT OF LABOR) (780 NO JOB LANE) (DENVER CO 80204)
Payers federal identification number:	(12-4555444)
Recipients identification number:	(400-00-5602)
Recipients name, address and zip code:	(SINGLE PARENT) (111 DESPARATE WAY) (DENVER CO 80204)
Box 1 Unemployment compensation:	(2500)
State income tax withholding	(100)

Colorado Results Form 104 400-00-5602

Line 1	Federal taxable income	4300
Line 4	Total lines 1-3	4300
Line 14	Colo taxable income	4300
Line 15	Colo tax	197
Line 18	Total lines 15-17	197
Line 20	Net tax	197
Line 21	Colorado withholding	410
Line 23	Child care credit	192
Line 24	Total lines 21-23	602
Line 25	Adjusted gross income	20000
Line 26	Overpayment	405
Line 44	Refund	405

Colorado Form 104CR 400-00-5602

Part I: Colorado Child Care Credit

Line 1	Fed adjusted gross income		20000
Line 2	Fed tax		433
Line 3	Fed child care credit		384
Line 4	Percentage from instruction		50.0
Line 5	Colo child care credit		192
Line 7	Child’s Name	SSN	DOB
	Livewith Parent	600001012	20001230

TEST # 3 (NACTP SSN 600-00-1003, change to Form 1040)

FORMS INCLUDED: FORM 1040, FORM 1099-R(1), FORM 104
FEDERAL TAXABLE INCOME = 16350
FORM 104 LINE 6 = 11100
FORM 104 LINE 7 = 16000

First Name, MI & Last Name:	(RETIRED INTERESTEARNER) FULL-YEAR-RESIDENT
Social Security Number:	(400-00-5603)
Taxpayer's date of birth	(7-24-1939)
Home Address:	(222 MONEY ST)
City, State, and Zip:	(GREENVILLE CO 80802)
Filing Status:	(SINGLE)

Form 1099-R #1:

Payers name address and zip code:	(USDA)
	(3000 N DAKOTA ST)
	(GREENVILLE SC 29601)
Payers identification number:	(57-8888875)
Recipients social security number:	(400-00-5603)
Recipients name (First, mi, Last):	(RETIRED INTERESTEARNER)
Recipients street address:	(222 MONEY ST)
Recipients city state and zip code:	(GREENVILLE CO 80802)

Box 1	Gross distribution:	(16000)
Box 2a	Taxable amount:	(16000)
Box 7	Distribution code:	(7)
Box 10	State tax withheld	(30)
Box 11	State/Payer's ID	(CO/03-33333)
Box 12	State distribution	(16000)

Colorado Results Form 104 400-00-5603

Line 1	Federal taxable income	16350
Line 4	Total lines 1-3	16350
Line 6	US Government interest	11100
Line 7	Pension annuity subtraction	16000
Line 13	Total lines 5-12	27100
Line 14	Colo taxable income	-10750
Line 15	Colo tax	0
Line 18	Total lines 15-17	0
Line 20	Net tax	0
Line 21	Colorado withholding	30
Line 24	Total lines 21-23	30
Line 25	Adjusted gross income	27100
Line 26	Overpayment	30
Line 44	Refund	30

TEST #4 (NACTP SSN 600-00-1004)

FORMS INCLUDED: FORM 1040, FORM 1099-R(2), FORM 104, FORM DR 1316
FEDERAL STD DEDUCTION = 14700 FOR MARRIED JOINT AND 3 BOXES CHECKED ON LINE 39A
FEDERAL TAXABLE INCOME = 32880
STATE RETURN FILED LATE ON 9-10-11
FORM 104 TAXPAYER DECEASED
FORM 104 LINE 7 = 24000
FORM 104 LINE 9 = 4500
FORM 104 LINE 12 = 1800 CHECKBOX: WILDFIRE MITIGATION MEASURES
FORM 104 LINE 22 = 50
FORM DR 1316: SOLD 200 SHARES COXYZ INC 1-10-10 FOR $6500; ACQUIRED 1-12-00 FOR $2000; SECTION C(1) YEARS = 2005-2009; PERCENTAGES FOR ALL YEARS FOR PROPERTY/PAYROLL = 100

Taxpayer's first name, initial, last name	(PASSED AWAY) FULL-YEAR-RESIDENT
Taxpayer's social security number	(400-00-5604)
Taxpayer's date of birth	(1-10-1936)
Taxpayer's date of death	(10-15-2009)
Spouse's First Name, MI, & Last Name:	(INVESTOR WIDOW)FULL-YEAR-RESIDENT
Spouse's Social Security Number:	(400-00-1014)
Spouse's date of birth	(5-1-1937)
Home address (number and street)	(111 MAIN ST)
City, state, and zip	(LITTLETON CO 80123)
Filing status	(MARRIED FILING JOINTLY)

Form 1099-R #1:

Payers name address and zip code:	(MY OLD JOB) (2650 DOWNING ST) (LITTLETON CO 80123)
Payers identification number:	(56-2566333)
Recipients social security number:	(400-00-5604)
Recipients name (First, mi, Last):	(PASSED AWAY)
Recipients street address:	(111 MAIN ST)
Recipients city state and zip code:	(LITTLETON CO 80123)
Box 1 Gross distribution:	(13500)
Box 2a Taxable amount:	(13500)
Box 7 Distribution code:	(7)
Box 11 State/Payer's ID	(CO/03-33333)
Box 12 State distribution	(13500)

Form 1099-R #2:

Payers name address and zip code:	(ALL IN FUN) (2650 DAKOTA ST) (LITTLETON CO 80123)
Payers identification number:	(56-4488999)
Recipients social security number:	(400-00-5604)
Recipients name (First, mi, Last):	(PASSED AWAY)
Recipients street address:	(111 MAIN ST)
Recipients city state and zip code:	(LITTLETON CO 80123)
Box 1 Gross distribution:	(10500)
Box 2a Taxable amount:	(10500)
Box 7 Distribution code:	(7)
Box 11 State/Payer's ID	(CO/03-44444)
Box 12 State distribution	(10500)

Colorado Results Form 104 **400-00-5604**

Filed late on 9-10-10

Line 1	Federal taxable income	32880	
Line 4	Total lines 1-3	32880	
Line 6	Pension annuity subtraction	24000	
Line 9	Colo source capital gain	4500	FORM DR 1316 REQUIRED
Line 12	Other subtractions	1800	CHECKBOX: WILDFIRE MITIGATION
Line 13	Total lines 5-12	30300	
Line 14	Colo taxable income	2580	
Line 15	Colo tax	118	
Line 18	Total lines 15-17	118	
Line 20	Net tax	118	
Line 22	Estimated tax payments	50	
Line 24	Total lines 21-23	50	
Line 25	Adjusted gross income	54800	
Line 45	Penalty	5	
Line 46	Interest	1	
Line 48	Amount owed	74	

FORM DR 1316 **400-00-5604**

Sec A Line 1	200 Shares COXYZ INC
Sec C Stock 1 Year 1	2005
Sec C Stock 1 Property	100%
Sec C Stock 1 Payroll	100%
Sec C Stock 1 Year 2	2006
Sec C Stock 1 Property	100%
Sec C Stock 1 Payroll	100%
Sec C Stock 1 Year 3	2007
Sec C Stock 1 Property	100%
Sec C Stock 1 Payroll	100%
Sec C Stock 1 Year 4	2008
Sec C Stock 1 Property	100%
Sec C Stock 1 Payroll	100%
Sec C Stock 1 Year 5	2009
Sec C Stock 1 Property	100%
Sec C Stock 1 Payroll	100%
Sec E 1(a) Property	200 Shares COXYZ INC
Sec E 1(b) Date acquired	20000101
Sec E 1(c) Date sold	20100110
Sec E 1(d) Sale price	6500
Sec E 1(e) Cost or other basis	2000
Sec E 1(f) Gain or loss	4500
Sec E 3 Total gain or loss	4500
Sec E 4 Net capital gain/loss	4500
Sec E 5 Colo source capital gain	4500

TEST # 5 (NACTP SSN 600-00-1005, change Sch F to Sch C. Sch C line 1 = 37,000, line 20a = 7,000, line 21 = 3,000, line 22 = 5,000, Form 1040 line 12 = 22,000)

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FORMS INCLUDED: FORM 1040, W-2(1), FORM 104, FORM 104CR, FORM DR 1305
FEDERAL TAXABLE INCOME = 11830
FORM 104          LINE 2 = 5000
FORM 104          LINE 17 = 10
COLO FORM 104CR   LINE 8 = 2015 (NEW 2010 TOYOTA PRIUS, BOUGHT 8-15-10)
                                (DISPLACED 10-YR-OLD SOURCE? NO, PURCHASED)
                                (DEALER=STEVINSON TOYOTA, INVOICE=STW10-12345)
                  LINE 28a = 200
                  LINE 28b = 200 (NET EXPENDITURES = 1000)
                                    CARRYFORWARD CHECKBOX
                  LINE 30a = 100
                  LINE 30b = 100  (COLO HISTORICAL SOCIETY, LETTER 10-15-10)
                  LINE 35a = 50
                  LINE 35b = 50  (DONEE KID'S PLACE, LETTER 10-15-09)
                                 (LICENSE 1234567, QUALIFIED DONATION = 100)
                  LINE 38a = 80
                  LINE 38b = 80  (PROJECT MONUMENT BREWERY, LETTER 10-15-09)
                                    CARRYFORWARD CHECKBOX
                  LINE 39a = 90
                  LINE 39b = 90(DETERMINATION DATE 9-15-02, SIGNED 10-15-10)
                                    CARRYFORWARD CHECKBOX
                  LINE 41a = 500
                  LINE 41b = 260
                  CARRYFORWARD AMOUNT 240 CONSERVATION EASEMENT
COLO FORM DR 1305, LINE 1 County: Montezuma
                          Township: 34
                          Range: 17
                          Section: NE 1/4
                          Number acres: 1.74
                   LINE 2                   State of Colorado
                   LINE 3                   20101110
                   LINE 4                   500
                   LINE 5                   500
                   LINE 6                   Sole donor
                   LINE 16                  0
                   LINE 17                  500
                   LINE 18    Used in 2010  260
                   LINE 18    Used prior yr 0
                   LINE 18    Carried fwd   240
                   LINE 18    Abandoned     0

First Name, MI & Last Name:          (TRAVELING SALESMAN)FULL-YEAR-RESIDENT
Social Security Number:                          (400-00-5605)
Taxpayer's date of birth                         (9-15-1960)
Spouse's First Name, MI, & Last Name:     (MISSES FARMER)FULL-YEAR-RESIDENT
Spouse's Social Security Number:                 (600-00-1015)
Spouse's date of birth                           (8-22-1961)
Home Address:                                    (230 COUNTRY ROAD)
City, State, and Zip:                            (BENNETT CO 80102)
Filing Status:                                   (MARRIED FILING JOINT)

Form W2 #1:

Box b:    Employer identification number                (95-1234567)
Box c:    Employer's name, address, and zip code        (PERFECT PARTY PLACE)
                                                        (200 HIGH FIVE AVE)
                                                        (FOUNTAIN CO 80930)
Box d:    Employee's social security number             (400-00-5605)
Box e:    Employee's first name, initial, and last name (TRAVELING SALESMAN)
box f:    Employee's address and zip code               (230 COUNTRY ROAD)
                                                        (BENNETT CO 80102)
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Box 1:	Wages, tips, other compensation	(50565)
Box 2:	Federal income tax withheld	(4200)
Box 3:	Social security wages	(50565)
Box 4:	Social security tax withheld	(3135)
Box 5:	Medicare wages and tips	(50565)
Box 6:	Medicare tax withheld	(834)
Box 15:	State	(CO)
	Employer's state ID number	(11-12176)
Box 16:	State wages, tips, etc	(17500)
Box 17:	State income tax	(5000)

Colorado Results Form 104 400-00-5605

Line 1	Federal taxable income	11830
Line 2	State income tax deduction	5000
Line 4	Total lines 1-3	16830
Line 14	Colo taxable income	16830
Line 15	Colo tax	780
Line 17	Recapture prior year credits	10
Line 18	Total lines 15-17	790
Line 19	Total non-refundable credits	780
Line 20	Net tax	10
Line 21	Colorado withholding	5000
Line 23	Total refundable credits	2015
Line 24	Total lines 21-23	7015
Line 25	Adjusted gross income	71010
Line 26	Overpayment	7005
Line 44	Refund	7005

Colorado Form 104CR 400-00-5605

Line 8	Alternative fuel vehicle credit	2015 New 2010 Toyota Prius Purchased 8-15-10 Dealer Stevinson Toyota Invoice STW10-12345
Line 9	Total refundable credits	2015

Personal Credits

Line 28a	Plastic recycling credit	200
Line 28b	Plastic recycling credit	200 Expenditures = 1000 Checkbox for carryforward from prior year
Line 30a	Historic property preservation credit	100
Line 30b	Historic property preservation credit used	100 Colorado Historical Society Letter date 10-15-10
Line 35a	Child care contribution credit	50
Line 35b	Child care contribution credit	50 Kid’s Place License 1234567 Donation date 10-15-10 Qualified amount 100
Line 38a	Contaminated land redevelopment credit	80
Line 38b	Contaminated land redevelopment credit used	80 Monument Brewery Letter date 10-15-09 Checkbox for carryforward from prior year
Line 39a	Low-income housing credit	90
Line 39b	Low-income housing credit used	90 Determination 9-15-02 Signed 10-15-08 Checkbox for carryforward from prior year
Line 41a	Gross conservation easement	500
Line 41b	Gross conservation easement	260

Line 46	Total of lines 28-45	780
Line 47	Total of lines 19, 27, and 46	780

Credits carried forward to 2011: 240 Conservation easement

Colorado Form DR 1305 400-00-5605

Line 1	Legal description and location	County: Montezuma Township: 34 Range: 17 Section: NE 1/4 Number acres: 1.74
Line 2	Organization receiving donation	State of Colorado
Line 3	Date of donation	20101110
Line 4	Total value of donated easement	500
Line 5	Total credit claimed on donation	500
Line 6	Taxpayer is:	Sole donor
Line 18	Total credit transferred	0
Line 19	Credit available for taxpayer use	500
Line 20	Credit used in 2010	260
Line 20	Credit used in prior years	0
Line 20	Credit carried forward to 2011	240
Line 20	Credit abandoned	0

TEST # 6 (NACTP SSN 600-00-1006, eliminate forms 3800, 4797, and 8826, increase Sche E line 28(g)A to 6700, resulting in 1040 line 17 = 9900, line 14 = 0)

FORMS INCLUDED: FORM 1040, FORM 104, FORM 104CR(3)
FEDERAL TAXABLE INCOME = 10025

FORM 104	LINE 22	= 350
COLO FORM 104CR	LINE 10a	= 50
	LINE 10b	= 50
	LINE 11a	= 60
	LINE 11b	= 0
	LINE 12a	= 65
	LINE 12b	= 0
	LINE 13a	= 70
	LINE 13b	= 54
	LINE 14a	= 75
	LINE 14b	= 75
	LINE 15a	= 80
	LINE 15b	= 80
	LINE 16a	= 85
	LINE 16b	= 85
	LINE 17a	= 25
	LINE 17b	= 25 (EZ CONTRIBUTION AMOUNT = 100 TYPE:CASH)
	COLO FORM DR 0074 FOR DENVER ENTERPRISE ZONE SIGNED 10-20-10	
	COLO FORM DR 0075 FOR DENVER ENTERPRISE ZONE SIGNED 10-20-10	

FORMS 104CR	NET NON-COLO INCOME	= 4000 (FOR SUMMARY 104CR STATE = “CO”)
	NEW MEXICO INCOME	= 2000 NM TAX = 68
	UTAH INCOME	= 3000 UT TAX = 60
	ARIZONA **LOSS**	= 1000 (NO SEPARATE 104CR REQUIRED FOR LOSS)

Taxpayer's first name, initial, last name	(SELF EMPLOYED) FULL-YEAR-RESIDENT
Taxpayer's social security number	(400-00-5606)
Taxpayer’s date of birth	(12-7-79)
Home address (number and street)	(456 MY BUSINESS WAY)
City, state, and zip	(DENVER CO 80204)
Filing status	(MARRIED FILING SEPARATE)

Paid Preparer Information:

Preparer's SSN	(400232323)
Firm Name	(HOT TAX)
EIN	(481111111)
Firm Address	(425 E COLFAX)
	(DENVER CO 80204)
Phone Number	(303-555-5000)

Colorado Results Form 104 400-00-5606

Line 1	Federal taxable income	10025
Line 4	Total lines 1-3	10025
Line 14	Colo taxable income	10025
Line 15	Colo tax	465
Line 18	Total lines 15-17	465
Line 19	Total non-refundable credits	465
Line 20	Net tax	0
Line 22	Estimated tax payments	350
Line 24	Total lines 21-23	350
Line 25	Adjusted gross income	19375
Line 26	Overpayment	350
Line 27	Credit to 2011 estimated tax	250
Line 44	Refund	100

Colorado Form 104CR **400-00-5606**

Part II: Enterprise Zone(EZ) Credits

Line 10a	EZ credit from 2009	50
Line 10b	EZ credit from 2009	50
Line 11a	EZ Investment tax credit	60
Line 11b	EZ Investment tax credit	0
Line 12a	EZ new business facility employee credit	65
Line 12b	EZ new business facility employee credit	0
Line 13a	Rural EZ new business facility employee credit	70
Line 13b	Rural EZ new business facility employee credit	54
Line 14a	EZ agricultural employee processing credit	75
Line 14b	EZ agricultural employee processing credit	75
Line 15a	Rural EZ ag employee processing credit	80
Line 15b	Rural EZ ag employee processing credit	80
Line 16a	EZ Employee health insurance credit	85
Line 16b	EZ Employee health insurance credit	85
Line 17a	EZ Contribution credit	25
Line 17b	EZ Contribution credit	25
	Contribution amount: 100 Type: cash	
Line 19	Total of lines 10b-18b	369

Part III: Personal Credits

Line 20	State	CO
Line 21	Total lines 15 and 16, Form 104	465
Line 22	Income from other state	4000
Line 23	Total adjusted gross	19375
Line 24	Line 20 divided by line 21	20.65%
Line 25	Line 19 x line 22	96
Line 26	Tax liability to other state	128
Line 27	Allowable credit	96

Line 47 Total lines 19, 27 and 46 465

Credits carried forward to 2011: EZ credits 141

Colorado Form 104CR **400-00-5606**

Part III: Personal Credits

Line 20	State	NM
Line 21	Total lines 15 and 16, Form 104	465
Line 22	Income from other state	2000
Line 23	Total adjusted gross	19375
Line 24	Line 20 divided by line 21	10.32%
Line 25	Line 19 x line 22	48
Line 26	Tax liability to other state	68
Line 27	Allowable credit	48

Colorado Form 104CR **400-00-5606**

Part III: Personal Credits

Line 20	State	UT
Line 21	Total lines 15 and 16, Form 104	465
Line 22	Income from other state	3000
Line 23	Total adjusted gross	19375
Line 24	Line 20 divided by line 21	15.48%
Line 25	Line 19 x line 22	72
Line 26	Tax liability to other state	60
Line 27	Allowable credit	60

TEST # 7 (NACTP SSN 600-00-1007, change taxpayer and spouse date of birth, eliminate Forms W-2G, 5329, and 8582. W-2 wages = 20,000)

FORMS INCLUDED: FORM 1040, FORM 1099-R(1), FORM W-2(1), FORM 104
FEDERAL TAXABLE INCOME = 0(-8400)

First Name, MI & Last Name:	(RENTAL INVESTOR) FULL-YR RESIDENT
Social Security Number:	(400-00-5607)
Taxpayer's date of birth	(2-28-1950)
Spouse's First Name, MI, & Last Name:	(LUCKY GAMBLER)
Spouse's Social Security Number:	(400-00-1017)
Spouse's date of birth	(3-12-1970)
Home Address:	(511 CAROL BLVD)
City, State, and Zip:	(CROFTON CO 80123)
Filing Status:	(MARRIED FILING JOINTLY)
Dependent #1 Name:	(SLOT MACHINE)
Social Security Number:	(600-00-2007)
Relationship:	(CHILD)
Dependent #2 Name:	(BLACK JACK)
Social Security Number:	(600-00-3007)
Relationship:	(CHILD)
Dependent #3 Name:	(POKER TABLE)
Social Security Number:	(600-00-4007)
Relationship:	(CHILD)
Dependent #4 Name:	(HORSE RACING)
Social Security Number:	(600-00-5007)
Relationship:	(CHILD)
Dependent #5 Name:	(SPORTS BOOK)
Social Security Number:	(600-00-6007)
Relationship:	(CHILD)
Dependent #6 Name:	(BINGO HALL)
Social Security Number:	(600-00-7007)
Relationship:	(CHILD)

Form W-2 #1:

b. Employer identification number:	(38-9391949)
c. Employer name address and zip code:	(NURSERY TOTS) (21 APPEAL ST) (EAGLE CO 81631)
d. Employees social security number:	(400-00-5607)
e. Employees name (first, mi, last):	(RENTAL INVESTOR)
f. Employees address and zip code:	(511 CAROL BLVD) (CROFTON CO 80625)
Box 1 Wages, tips, etc.:	(20000)
Box 2 Federal income tax withheld:	(1200)
Box 3 Social security wages:	(20000)
Box 4 Social security tax withheld:	(818)
Box 5 Medicare wages and tips:	(20000)
Box 6 Medicare tax withheld:	(218)
Box 15 State and state ID number:	(CO 13-82461)
Box 16 State wages:	(20000)
Box 17 State income tax withheld:	(463)

Form 1099-R #1:

Payers name address and zip code:	(TRADITIONAL IRA TRUST) (5289 TAKE IT EASY WAY) (WALDORF CO 80123)
Payers identification number:	(42-3333333)
Recipients social security number:	(400-00-5607)
Recipients name (First, mi, Last):	(RENTAL INVESTOR)
Recipients street address:	(511 CAROL BLVD)
Recipients city state and zip code:	(CROFTON CO 80625)

Box 1	Gross distribution:	(12200)
Box 2a	Taxable amount:	(12200)
Box 7	Distribution code:	(1)
Box 11	State name/State ID	(CO/07-77777)
Box 12	State distribution	(12200)

Colorado Results Form 104 400-00-5607

Line 1	Federal taxable income	-8400
Line 4	Total lines 1-3	-8400
Line 14	Colo taxable income	-8400
Line 15	Colo tax	0
Line 18	Total lines 15-17	0
Line 20	Net tax	0
Line 21	Colorado withholding	463
Line 24	Total lines 21-23	463
Line 25	Adjusted gross income	32200
Line 26	Overpayment	463
Line 44	Refund	463

TEST # 8 (NACTP SSN 600-00-1008)

FORMS INCLUDED: FORM 1040, FORM W-2(1), FORM 104, FORM 104PN
FEDERAL TAXABLE INCOME = 4146
FORM 104PN LINE 4 = 13200
LINE 14 = 12957
LINE 15 = 12957
LINE 22 = 916 Self-employment tax, Sch SE
LINE 23 = 916 Self-employment tax, Sch SE

First Name, MI & Last Name:	(BABY SITTER)PART-YEAR RESIDENT
Social Security Number:	(400-00-5608)
Taxpayer's date of birth	(10-21-53)
Home Address:	(222 NURSERY LANE)
City, State, and Zip:	(TINYTOWN CO 80465)
Filing Status:	(QUALIFIED WIDOW)
Dependent #1 Name:	(JOHN SITTER)
Social Security Number:	(600-00-2008)
Relationship:	(SON)
Qualifying child for child tax credit:	(X)

Form W-2 #1:

b. Employer identification number:	(38-9391949)
c. Employer name address and zip code:	(NURSERY TOTS) (21 APPEAL ST) (VERNAL UT 84078)
d. Employees social security number:	(400-00-5608)
e. Employees name (first, mi, last):	(BABY SITTER)
f. Employees address and zip code:	(222 NURSERY LANE) (TINYTOWN CO 80465)
Box 1 Wages, tips, etc.:	(13200)
Box 2 Federal income tax withheld:	(1200)
Box 3 Social security wages:	(13200)
Box 4 Social security tax withheld:	(818)
Box 5 Medicare wages and tips:	(13200)
Box 6 Medicare tax withheld:	(218)
Box 15 State and state ID number:	(UT 13-82461)
Box 16 State wages:	(13200)
Box 17 State income tax withheld:	(400)

Colorado Results Form 104 **400-00-5608**

Line 1	Federal taxable income	4146
Line 4	Total lines 1-3	4146
Line 14	Colo taxable income	4146
Line 15	Colo tax	92
Line 18	Total lines 15-17	92
Line 20	Net tax	92
Line 23	Colo child care credit	59
Line 24	Total of lines 21-23	59
Line 25	Adjusted gross income	25241
Line 48	Amount owed	33

Colorado Form 104PN **400-00-5608**

Line 1 Part-year resident 7-1-10 to 12-31-10
Line 3 1040

Line 4	Federal wages	13200	
Line 14	Federal business income	12957	
Line 15	Colorado business income	12957	
Line 20	Federal total income	26157	
Line 21	Colorado total income	12957	
Line 22	Federal adjustments	916	Self-employment tax, Sch SE
Line 23	Colorado adjustments	916	Self-employment tax, Sch SE
Line 24	Federal AGI	25241	
Line 25	Colorado AGI	12041	
Line 28	Total lines 24,26	25241	
Line 29	Total lines 25,27	12041	
Line 32	Line 28 minus line 30	25241	
Line 33	Line 29 minus line 31	12041	
Line 34	Line 33 divide by line 32	47.7%	
Line 35	Tax from tax table	192	
Line 36	Line 35 x line 34	92	

Colorado Form 104CR **400-00-5608**

Part I: Colorado Child Care Credit

Line 1	Fed adjusted gross income		25241
Line 2	Fed tax		413
Line 3	Fed child care credit		413
Line 4	Percentage from instruction		30.0
Line 5	Colo child care credit		124
Line 6	Part year percentage		47.7%
Line 6	Colo child care credit		59
Line 7	Child’s Name	SSN	DOB
	John Sitter	600002008	19990309

TEST # 9 (NACTP SSN 600-00-1009)

FORMS INCLUDED: FORM 1040,FORM W-2(1),FORM 1099G(1),FORM 1099MISC(1),FORM 104
FEDERAL TAXABLE INCOME = 12850

First Name, MI & Last Name:	(BALANCE DUE) FULL-YR RESIDENT
Social Security Number:	(400-00-5609)
Taxpayer's date of birth	(5-14-84)
Home Address:	(777 YOU PAY WAY APT 3D)
City, State, and Zip:	(GREEN VALLEY LAKE CO 80123)
Filing Status:	(SINGLE)

Form W-2 #1:

b. Employer identification number:	(521541111)
c. Employer name address and zip code:	(MY FAVORITE JOB) (1313 SHERMAN) (DENVER CO 80204)
d. Employees social security number:	(400-00-5609)
e. Employees name (first, mi, last):	(BALANCE DUE)
f. Employees address and zip code:	(777 YOU PAY WAY APT 3D) (GREEN VALLEY LAKE CO 80123)
Box 1 Wages, tips, etc.:	(10200)
Box 3 Social security wages:	(10200)
Box 4 Social security tax withheld:	(322)
Box 5 Medicare wages and tips:	(10200)
Box 6 Medicare tax withheld:	(168)
Box 15 State and state ID number:	(CO 13-82461)
Box 16 State wages:	(5200)
Box 17 State income tax withheld:	(90)

Form 1099MISC #1:

Payers name, address and zip code:	(COLORADO COLD GOLD) (780 N SILVER ST) (DENVER CO 80204)
Payers federal identification number:	(12-4555777)
Recipients identification number:	(400-00-5609)
Recipients name, address and zip code:	(BALANCE DUE) (777 YOU PAY WAY APT 3D) (GREEN VALLEY LAKE CO 80123)
Box 3 Other income:	(1000)
Box 16 State income tax withholding	(40)
Box 17 Payer's state ID No.:	(CO/09-22769)
Box 18 State income	(1000)

Colorado Results Form 104 400-00-5609

Line 1	Federal taxable income	12850
Line 4	Total lines 1-3	12850
Line 14	Colo taxable income	12850
Line 15	Colo tax	595
Line 18	Total lines 15-17	595
Line 20	Net tax	595
Line 21	Colorado withholding	130
Line 24	Total lines 21-23	130
Line 25	Adjusted gross income	22200
Line 48	Amount owed	465

TEST # 10 (NACTP SSN 600-00-1010)

FORMS INCLUDED: FORM 1040, FORM W-2(2), FORM 104
FEDERAL TAXABLE INCOME = 40092
COLO FORM 104 LINE 2 = 1250
LINE 5 = 250

First Name, MI & Last Name:	(FOREIGN ADDRESS) FULL-YEAR-RESIDENT
Social Security Number:	(400-00-5610)
Taxpayer's date of birth	(11-24-1970)
Spouse's First Name, MI, & Last Name:	(JANE ADDRESS)
Spouse's Social Security Number:	(600-00-2010)
Spouse's date of birth	(10-24-1970)
Home Address:	(123 FRONT ST)
City, State, and Zip:	(ROME 065579 ITALY)
Filing Status:	(MARRIED FILING JOINTLY)

Form W-2 #1:

b. Employer identification number:	(22-1234567)
c. Employer name address and zip code:	(ROME MEAT PACKING) (79 HOG AVE) (BURLINGTON CO 80802)
d. Employees social security number:	(400-00-5610)
e. Employees name (first, mi, last):	(FOREIGN ADDRESS)
f. Employees address and zip code:	(123 FRONT ST) (ROME 065579 ITALY)
Box 1 Wages, tips, etc.:	(37900)
Box 2 Federal income tax withheld:	(4500)
Box 3 Social security wages:	(37900)
Box 4 Social security tax withheld:	(2350)
Box 5 Medicare wages and tips:	(37900)
Box 6 Medicare tax withheld:	(625)
Box 15 State and state ID number:	(CO 23-82461)
Box 16 State wages:	(37900)
Box 17 State income tax withheld:	(750)

Form W-2 #2:

b. Employer identification number:	(22-7777777)
c. Employer name address and zip code:	(THE SAUSAGE HOUSE) (97 WHEATLEY AVE) (ANDERSON CO 80802)
d. Employees social security number:	(400-00-5610)
e. Employees name (first, mi, last):	(FOREIGN ADDRESS)
f. Employees address and zip code:	(123 FRONT ST) (ROME 065579 ITALY)
Box 1 Wages, tips, etc.:	(21800)
Box 2 Federal income tax withheld:	(2180)
Box 3 Social security wages:	(21800)
Box 4 Social security tax withheld:	(1352)
Box 5 Medicare wages and tips:	(21800)
Box 6 Medicare tax withheld:	(357)
Box 15 State and state ID number:	(CO 23-82005)
Box 16 State wages:	(21800)
Box 17 State income tax withheld:	(500)

Colorado Results Form 104 400-00-5610

Line 1	Federal taxable income	40092
Line 2	State income tax deduction	1250
Line 4	Total lines 1-3	41342
Line 5	State income tax refund	250
Line 13	Total lines 5-12	250
Line 14	Colo taxable income	41092
Line 15	Colo tax	1901
Line 18	Total lines 15-17	1901
Line 20	Net tax	1901
Line 21	Colorado withholding	1250
Line 24	Total lines 21-23	1250
Line 25	Adjusted gross income	68667
Line 48	Amount owed	651