Taxpayer Service Division
Colorado Department of Revenue

November 17, 2011 (Final)

Software Developers Handbook
Individual Income Tax

(Calendar Year 2012)

Revision 1 – Provide additional information for direct debit. [Generic record seq 0024-0035, 0305]
Add Form 104 line 10 account information[seq 0325], and correct line 27 carryforward description.
Add Form 104 residency status "Abroad"[seq 0305] and make changes to the checkoffs starting at line 38.
Add 104PN residency status "Military 305 day rule non-resident".[seq 0050,0060]
Add 104CR enterprise zone contribution type, update year of federal AMT credit, update information for the line 37 child care contribution credit.
Add acknowledgment error codes to the appendix.

Revision 2 – Provide additional information for tuition subtraction account holder [Generic record seq 0310, 0325, 0330]
Add Form 104 lines 7 and 8 information for deceased's SSN if pension claimant is a secondary beneficiary. [Generic Record seq 0315]
Change the Form 104CR line 8[seq 0215] field for dealer invoice number to vehicle identification number(VIN).
Add instructions concerning direct debit date and account holder type. See page 6.

COLORADO IRS e-file
CLICK. ZIP. FAST ROUND TRIP.

COLORADO DEPARTMENT OF REVENUE
ELECTRONIC FILING
SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2012

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OTHER SOURCES:

Latest revisions of the Software Developers Handbook, draft and final forms, record layouts, schemas, and business rules will be at the following web address:
http://www.colorado.gov/cs/Satellite/Revenue/REVX/1201542308839

SECTION 1: GENERAL INFORMATION

PURPOSE
This publication provides software developers with the technical information and/or references necessary for creating and formatting Colorado state electronic personal income tax returns. Updates to this document will be posted to our website at the address listed on the previous page. Tax year 2011 draft forms, record layouts and schemas will be also be posted on the internet at that web address.

MODERN EFILE
Colorado will accept tax year 2011 individual income tax returns through the IRS Modern eFile program. The start date for such filings is January 17, 2012. Colorado follows the TIGERS and IRS Publication 4164 guidelines for Modern eFile returns. Colorado will also accept returns submitted through legacy Fed/State for the 2012 filing season.

LEGACY FED/STATE
Colorado follows the same character conventions as prescribed in IRS publication 1346, Part I, Section 5, subsections .01 and .02 where applicable, unless specifically stated otherwise in this handbook. Where needed for clarity, examples of certain types of conventions are given in the record layouts. IRS field sequence numbers may be transmitted in 3 or 4 digits. The first leading zero may be omitted if necessary (i,e, IRS sequence number "0050" may be transmitted as "0050" or "050").

The Colorado electronic income tax return is part of the IRS electronic income tax return in the form of the "state packet". The state packet for Colorado conforms to the IRS specification of one Generic Record with from zero to twenty-five Unformatted Records. Unless specifically stated otherwise in these record layouts, the Colorado specifications for the Generic and Unformatted records are the same as those outlined in IRS Publication 1346, Part I, Sections 2, 5, and 12, and Part II, Section 8. Additional Colorado specifications are outlined below and/or in each record layout where applicable.

TYPES OF RETURNS/FORMS
Colorado will accept refund, balance due or zero balance returns for tax year 2011. Forms 104, 104CR, 104PN, 1305, 1316, W2, W2G, 1099R, 1099G, and 1099Misc can be transmitted electronically to Colorado.

DIRECT DEPOSIT/DEBIT, CREDIT CARD PAYMENTS
Direct deposit of refunds is available for the 2012 filing season. Some taxpayers pay the Internal Revenue Service by direct debit or credit card. For the 2012 filing season Colorado will accept direct debit for efiled returns. Paper return filers will not have direct debit. Please alert clients with a balance due that if they do not submit direct debit information with their return, they can go to our website for the online e-pay application to pay by echeck or credit card. Echeck and credit card payments are available online at https://www.colorado.gov/apps/dor/tax/netfile/welcome.jsf. If they do not do direct debit or online payment, they must send any Colorado balance due payment by check along with Form DR 0900.

FOREIGN ADDRESSES
Colorado will accept returns with a foreign address. The Internal Revenue Service legacy Fed/State specifications require that SEQ numbers 0080, 0085, 0095 and 0100 be blank when there is a foreign address. The legacy Fed/State foreign address should be fitted to the foreign address fields as best possible. (IRS Seq 0077, 0087 and 0098). Per a memo dated Sept. 30, 2003, the IRS has indicated they will accept state only returns with foreign addresses beginning in January 2004.

SECTION 2: CONTACT INFORMATION

COLORADO DEPARTMENT OF REVENUE INTERNET SITE

The Colorado Department of Revenue offers a variety of information and forms at our website on the Internet, including the Handbook for Software Developers and the Handbook for Electronic Filers. All income tax forms at the website are in PDF format, which can be viewed/printed with the ADOBE ACROBAT READER. The ADOBE ACROBAT READER is free and can also be downloaded from the Internet. The Colorado Department of Revenue Internet taxation web site address is www.taxcolorado.com.

Information for software developers can be found on this web page by choosing Tax Professionals, then selecting Software Developers on the sidebar of the Tax Professionals page.

CONTACT PERSONNEL

Electronic Filing
State Coordinator
Steve Asbell
Taxpayer Service Division
sasbell@spike.dor.state.co.us
(Phone: (303) 866-3889
FAX: (303) 866-3211

Electronic Filing
Help Desk
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State Acceptance
Testing Coordinator
Steve Asbell
Taxpayer Service Division
Phone: (303) 866-3889
FAX: (303) 866-3211

Mailing Address for
Federal/State Electronic
Filing Program:
Colorado Department of Revenue
Room 206
1375 Sherman St.
Denver Colorado 80261

State Acceptance
Testing Associate
Kurt Bloomer
Taxpayer Service Division
Email: kbloomer@spike.dor.state.co.us
Phone: 303-205-8211 x6871

SECTION 3: SPECIAL INSTRUCTIONS

RETURN DATA REQUIREMENTS
The record layout instructions that reference required data if certain lines are greater than zero must be followed closely. For example, the Enterprise Zone contribution credit calls for the contribution amount to be populated if the contribution credit claimed is greater than zero. Failure to follow these rules will result in disallowance of the credit(s) and cause delays and/or correspondence for the taxpayer. The required fields are highlighted in yellow in the Colorado record layout. These include:

Other subtractions explanation in certain situations. (see layout instructions)
Alternative fuel vehicle credit
Contribution to enterprise zone administrator
Name of Enterprise Zone
Date of Enterprise Zone certification signature
Plastic recycling investment tax credit
Historic property preservation credit
School to career investment credit
Child care contribution credit
Rural technology enterprise zone credit
Contaminated land redevelopment credit
Low-income housing credit
Conservation easement credit

ACKNOWLEDGEMENTS/ERROR CODES
For tax year 2011 Colorado will be using the Internal Revenue Service for acknowledgement service. We will validate the withholding schedules and will reject returns that do not correctly support the withholding claimed on Form 104. See Appendix for additional error codes.

E-FILE PROBLEMS DURING TAX SEASON
Errors or processing problems discovered after testing (during the production income tax season) must be resolved immediately after their discovery and disclosure. To help Colorado maintain the integrity and reputation of the Fed/State e-file program, a short questionnaire for all software developers is provided in the appendix of this document to facilitate the cooperative resolution of problems.

W2'S, W2G'S, 1099R'S AND TIGERS/COLORADO VERSIONS OF THE 1099G AND 1099MISC
If a taxpayer is claiming any amount of Colorado state income tax withheld, the withholding amount claimed on line 21 of form 104 MUST be supported by the transmission of the appropriate withholding schedules listed above or the return will be rejected. Rejected returns must be resubmitted as state only with the proper withholding information.

Please note that payments made for partners in a partnership are treated as estimate credit in our system and should be claimed on the Form 104 estimate credit line 22.

Only withholding schedules reporting Colorado income tax withheld need to be transmitted to Colorado. If a withholding schedule does not contain an amount of Colorado income tax withheld, it does not need to be transmitted. **The state wages or state income amount must be included.** Failure to provide this information will result in disallowance of the state withholding claimed.

FORM 1099G
For tax year 2011, Colorado will require the transmission of the form 1099G for Colorado income tax withheld from Colorado Unemployment Compensation. To indicate that the state tax withheld is for

"Colorado", the payer's state must equal "CO". For legacy Fed/State 1099G statements this is indicated in IRS sequence number 0070 (Payer's State).

COLORADO TAX TABLE ALGORITHM

The following algorithms are used to calculate the Colorado tax on Colorado taxable income. The purpose of this algorithm is to calculate the same tax that would be derived by a paper filer using the tax table.

1. If Colorado taxable income is equal to or less than $100, determine the tax as follows:

IF TAXABLE INCOME IS:	THEN THE TAX IS:
Equal to or less than $10	0
Greater than $10 but equal to or less than $30	1
Greater than $30 but equal to or less than $50	2
Greater than $50 but equal to or less than $75	3
Greater than $75 but equal to or less than $100	4

2. If Colorado taxable income is greater than $100 and equal to or less than $50,000 and the last two digits <u>are not equal</u> to 00 or 50, change the last two digits of Colorado taxable income to 50. If the last two digits of Colorado taxable income <u>are equal</u> to 00, subtract 50 from Colorado taxable income. Multiply this "modified" Colorado taxable income amount by 4.63 percent and round the product to the nearest dollar amount.
3. If Colorado taxable income is greater than $50,000, multiply Colorado taxable income by 4.63 percent and round the product to the nearest dollar amount.

LEGACY FED/STATE UNFORMATTED RECORD

Colorado forms 104PN and 104CR (unformatted records) transmitted during calendar year 2012 will be variable length records and variable field.

1. In the variable fields, Seq 0050 and following, any numeric values that are negative should have the negative sign "-" at the end of the numeric value. Leading zeroes are dropped, except for percentage fields as noted below.

2. Percentage fields are seven characters. Leading and trailing zeroes are not dropped.

3. Trailing blanks after the last significant data in the 80 byte variable explanation fields can be dropped.

4. Only one 104PN can be transmitted per return.

5. Only one form 104CR is needed if a taxpayer claims credit for tax paid to another state and has no income or losses in any additional state(s) outside Colorado. A taxpayer claiming credit for tax paid to another state who has income or loss in two or more states outside Colorado must complete a summary 104CR with state name "TO" on the first 104CR and use up to 44 additional 104CR forms to claim credit for tax paid to other states.

DIRECT DEBIT DATE

If direct debit is used as a payment method, the direct debit date is the date of withdrawal from the taxpayer's bank account. The debit date for returns filed by the due date cannot go past the due date.

The debit date for returns filed after the due date should be two business days after the filing date. The account holder type, business or individual, is required.

MODERN EFILE FORMATTING

1. All dollar amounts are in whole dollars.

2. Percentage fields are expressed as percentages using LargeRatioType and must be limited to four places of precision past the decimal point. Example: 12.34557% is expressed as 12.3456. Negative percentages are not allowed.

3. Only one form 104CR is needed if a taxpayer claims credit for tax paid to another state and has no income or losses in any additional state(s) outside Colorado. A taxpayer claiming credit for tax paid to another state who has income or loss in two or more states outside Colorado must complete a summary using parent element TaxPaidOtherStates with state name "CO" and up to forty-four iterations of parent element TaxPaidOtherStates to claim credit for tax paid to other states.

SUBMITTING ATTACHMENTS

If a taxpayer is claiming certain credits or adjustments, the documentation to support the claim should be sent as a pdf attachment for returns filed through Modern eFile. If the supporting documents cannot be attached in pdf format, they can be uploaded to the taxpayer's account in Revenue Online. If neither of those methods can be used, the documents should be sent by mail using form DR 1778 as a cover sheet for the necessary attachments. Returns filed through legacy Fed/State should also use form DR 1778 to send in attachments. We hope to have an upgraded fax capability in early 2012. We will advise as to the development of that system.

SECTION 4: TESTING

COLORADO SOFTWARE DEVELOPER TEST PACKAGE

The Colorado Software Developer Test Package contains a series of 10 tests adapted from the test set created by the NACTP. The scenarios may be modified slightly for Colorado purposes. The Colorado test package will be available to Software Developers about October 19, 2011. This year there will be a separate test package for MeF.

PAPER TESTING AND ELECTRONIC DATA TESTING

The data from the Colorado test package is tested in two phases. The first phase is the paper test that can begin at any time by contacting the Colorado State Acceptance Testing Coordinator listed in Section I of this handbook. The purpose of the paper test is to test the software's ability to correctly print the appropriate Colorado tax data in a graphical or textual format similar in appearance to the official Colorado form. These forms must be provided to the individual taxpayers for their records per Part III of form DR 8453. The paper forms are mailed or faxed to the test coordinator for acceptance or rejection. The second phase of testing is the electronic data test that can be concurrent with IRS testing under the IRS's rules for concurrent testing or subsequent to IRS testing. In either case, the Software Developer should notify the Colorado test coordinator by email or phone prior to transmitting any test data.

SECTION 5: WHAT'S NEW FOR CALENDAR YEAR 2012

FORM CHANGES

Direct debit for payment of a balance due will be offered for the 2012 season for efiled returns only. The Form 104 paper return will not have a section to submit direct debit information.

Form 104 has a new residency checkbox for abroad at the due. The line 10 tuition subtraction has fields for additional information if the taxpayer is not the tuition account owner. There is a new line for net tax due. The 9Health Fair and Stem Cell checkoffs are removed. There are new checkoffs for Goodwill Industries and Families in Action for Mental Health. The third party designee PIN is removed.

Form 104CR is modified to remove the carryforward checkboxes. There are changes to the 104CR Part III enterprise zone credits. The child care contribution credit now asks for date of last donation.

The 104PN has new checkboxes for 305 day rule military non-resident.

The DR 1305 has a new field/element for a Tax Credit Certificate number.

SUBMITTING ATTACHMENTS

If a taxpayer is claiming certain credits or adjustments, the documentation to support the claim should be sent as a pdf attachment for returns filed through Modern eFile. If the supporting documents cannot be attached in pdf format, they can be scanned and uploaded to the taxpayer's account in Revenue Online. If neither of those methods can be used, the documents should be sent by mail using form DR 1778 as a cover sheet for the necessary attachments. For returns filed through legacy Fed/State, documents should be uploaded through Revenue Online or mailed with form DR 1778. We hope to have an upgraded fax capability in early 2012. We will advise as to the development of that system.

MODERN EFILE TYPES

The efile type for all percentages has been changed to Large Ratio Type. The value 10.5 percent will be expressed as "10.5". The value 210 percent will be expressed as "210.0". Please limit the fractional portion of any percentage to four decimal places(rounded). The value 11.357771 percent will be expressed as "11.3578".

The 104PN part-year residency start and end months are now MonthType within ResidencyType.

The DR 1316 schema for Part C stock sales is changed from prior years.

APPENDIX

Legacy Acknowledgment Record Layout – 120 byte

Legacy Acknowledgment Error Record Layout – 120 byte

Error Codes

Form DR 8453/Instructions – e-filer Signature Form
(rev 9/27/10)

Form DR 0900 – Individual Income Tax Payment Voucher
(rev 10/7/10)

Form DR 1778 – e-filer Attachment Form
A draft of this new form is attached

Software Developer Questionnaire

FEDERAL/STATE ELECTRONIC FILING

State Acknowledgment Records to be Retrieved by a Transmitter in legacy Fed/State

F	SEQ #	IDENTIFICATION	L	DESCRIPTION	C	POS
		Byte Count	4	Value = "0120"		1
		Start of Record Sentinel	4	Value = "****"		5
	0000	Record ID Type	6	Value = "ACKbbb"		9
				(b = blank)		
	0005	Reserved IP address code	1	blank		15
	0010	EIC Indicator	1	blank		16
	0020	Taxpayer Identification Number	9	N Primary SSN		17
	0030	Return Sequence Number	16			
			5	Numeric ETIN		26
			2	Transmitter Use Code		31
			3	Julian Day		33
			2	Trans Seq Number		36
			4	Seq Number for Return		38
	0040	Expected Refund or Balance Due	12	blank		42
	0050	Acceptance Code	1	"A"= Accepted		54
				"E"=Exception per IRS		
				"R"= Rejected due to		
				missing withholding		
				statement(s)		
	0060	Duplicate Code	3	blank		55
	0065	PIN Presence Indicator	1	"0"		58
	0070	EFT Code	1	blank		59
	0080	Date Accepted	8	Format = YYYYMMDD		60
	0090	Return DCN	14	N		68
	0100	Number of Error Records	2	blank		82
	0110	FOUO RET SEQ NUM	13	blank		84
	0112	State DD Ind	1	blank		97
	0115	Payment Acknowledgment Literal	15	blank		98
	0117	DOB Validity Code	1	"0"		113
	0118	Filler	1	blank		114
	0119	State Only Code	2	blank		115
	0120	Debt Code	1	blank		117
	0130	State Packet Code	2	Value = "CO"		118
		Record Terminus	1	"#"		120

Acknowledgment Error Record Layout and Codes

F	SEQ #	IDENTIFICATION	L	DESCRIPTION	C	POS
		Byte Count	4	Value = "0120"		1
		Start of Record Sentinel	4	Value = "****"		5
	0000	Record ID Type	6	Value = "ACKRbb"		9
				(b = blank)		
	0010	Taxpayer Identification Number	9	N Primary SSN - Must match Ack Key Record		15
	0020	Reserved	7	Blank		24
	0030	Error record sequence number	2	N, 01-96		31
	0040	Error Form Record ID	6	AN		33
	0050	Error Form Record Type	6	AN		39
	0060	Error Form Page Number	5	PG00b		45
	0070	Error Form Occurrence	7	N 0000001-0000050		50
	0080	Error Field Sequence Number	4	N		57
	0090	Error Reject Code	4	N - See Appendix B		61
	00100	Filler	55	blank		65
		Record Terminus	1	"#"		120

Error Codes

Code	Description
0001	The withholding claimed on Form 104 line 21 does not match Colorado withholding shown on the withholding statements included with the return. [Form 104 seq 0450]
0002	The direct debit bank routing number is not a valid number. [Form 104 seq 0030]
0003	Alternative fuel credit data is incomplete. [Form 104CR seq 0180-0215]
0004	Enterprise zone contribution data is incomplete. [Form 104CR seq 0320, 0325, 0365, 0370]
0005	Child care contribution data is incomplete. [Form 104CR seq 0525-0540]

DR 8453 (11/18/11)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0005
www.TaxColorado.com

STATE OF COLORADO
INDIVIDUAL INCOME TAX
DECLARATION FOR ELECTRONIC FILING

DO NOT MAIL THIS FORM TO
THE IRS OR THE COLORADO DEPARTMENT OF REVENUE
RETAIN WITH YOUR RECORDS

		DCN	
Taxpayer Last Name	First Name	M.I.	Social Security Number
Spouse, If Joint Return, Last Name	First Name	M.I.	Social Security Number
Address			Telephone Number ( )
City	State		ZIP

Part I — TAX RETURN INFORMATION

1. Total Income, line 22 from your federal form 1040, line 15 on form 1040A, or line 4 on form 1040EZ	1.	
2. Taxable Income, line 43 on federal form 1040, line 27 on form 1040A, line 6 on form 1040EZ	2.	
3. Colorado Tax, line 15 on Colorado form 104	3.	
4. Colorado Tax Withheld, line 21 on Colorado form 104	4.	
5. Refund, line 44 Colorado form 104	5.	
6. Amount You Owe, line 49 on Colorado form 104	6.	

DRAFT COPY (11/18/11)

Part II — DECLARATION OF TAXPAYER

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my 2011 Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and comp
required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

Your Signature	Date	Spouse's Signature, if joint return both MUST sign	Date

Part III — DECLARATION OF ERO/PREPARER/TRANSMITTER

(If the transmitter did not prepare the tax return, check here ☐)

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's 2011 Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's 2011 Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree
and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the
Form (DR 8453) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, with

ERO's Signature		Your Social Security Number or Preparer Identification Number
Check if also preparer ☐	Date	

INSTRUCTIONS

LINE INSTRUCTIONS

DCN

The DCN (Declaration Control Number) is a 14-digit number assigned by the IRS to each taxpayer's return after acceptance by the IRS. This number should be entered in the space provided at time of IRS acceptance or acknowledgment.

Name, Address, and Social Security Number

Print or type this information in the space provided exactly as it appears from Colorado Form 104.

PART I - TAX RETURN INFORMATION

Line 1 — Report the total income from federal Form 1040, line 22, Form 1040A, line 15 or Form 1040EZ, line 4.

Line 2 — Report the amount of taxable income reported on Form 1040, line 43, 1040A, line 27, or 1040EZ line 6.

Line 3 — Report the amount of tax reported on Colorado Form 104, line 15.

Line 4 — Report the amount indicated as Colorado withholding tax from Colorado Form 104 line 21.

Line 5 — Report the amount reported as a refund on Colorado Form 104 line 44.

Line 6 — Report the amount reported as the amount you owe from Colorado Form 104 line 49.

Part II - DECLARATION OF TAXPAYER (Taxpayer using ERO or Taxpayer who is a PC filer)

All Taxpayers

All Taxpayers are required to sign and date Form DR 8453 at the time of filing. If the tax return is a joint return, the spouse is also required to sign and date the return at the time of filing. An electronically transmitted income tax return will not be considered complete and/or filed until Form DR 8453 has been signed/dated by all appropriate taxpayers.

Taxpayers Using an ERO or Preparer

Taxpayers who use an ERO or tax preparer should maintain copies of all information given to them by the ERO or tax preparer for the period covered by the statute of limitations, but are **not required to mail anything to the Colorado Department of Revenue at the time of filing.**

Part III - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO), PREPARER, OR TRANSMITTER

The ERO or the preparer of the return is required to sign and date the DR 8453 at the time of filing. If the ERO is also the preparer, the check box labeled "Check if also preparer" must be checked. The ERO or preparer is also required to report their Social Security Number or preparer identification number (PTIN) in the space provided. If the taxpayer is the preparer, PART III does not need to be signed/dated.

OTHER INFORMATION

Colorado Statute of Limitations

The general rule for the Colorado statute of limitations is the federal state of limitations plus one year, or four years from the due date of the Colorado return. For exceptions to this general rule, see Colorado publication 45

DR 8453 on Demand by Colorado DOR

The paid preparer is also responsible for establishing and maintaining a system that allows retrieval of any particular DR 8453 and attachments by taxpayer social security number on demand by the Colorado DOR.

FOR HELP, CALL THE DEPARTMENT OF REVENUE'S FEDERAL/STATE ELECTRONIC FILING HELP DESK: (303) 866-3889 OR visit OUR WEB SITE At *www.coloradoefile.state.co.us*

File this form now through Revenue Online.

Visit **www.Colorado.gov/RevenueOnline** today!

Through Revenue Online you can:

- File your Return
- Amend your Return
- Make a Payment
- Access Your Tax Account (Sign Up/Login)
- Get Your Refund Status
- Upload Attachments for your tax return
- Add Power of Attorney
- Look up a Balance Inquiry
- Get a Copy of a Return
- File a Protest
- Request a Payment Plan
- View 1099-Gs issued by the department
- View Letters from the department
- And Much More!

Scroll down to view your form.

Note: Fill-in forms are **not** saveable and will **not** file the return for you. You must print the return and mail it. We recommend you file through Revenue Online. Return to the Form Web page and click on eFile.

April 18, 2011 at the rate of 3% (6% if we bill you and you do not pay within 30 days).

If an ***estimated tax penalty*** is due (line 46), attach form 204 to your return.

Enter the total amount owed, including penalty and interest due from lines 44, 45 and 46, on line 47.

Third Party Designee

If you want to allow another person to discuss your 2010 Colorado individual income tax return with the Colorado Department of Revenue, check the "Yes" box in the "Third Party Designee" area of your return. Also, enter the designee's name, phone number, and any five digits the designee chooses as his or her personal identification number (PIN).

If you check the box in the third party designee area, you and your spouse if filing a joint return, are authorizing the Colorado Department of Revenue to call the designee to answer any questions that may arise during the processing of your return. You are also authorizing the designee to:

- Give the Colorado Department of Revenue any information that is missing from your return,
- Call the Colorado Department of Revenue for information about the processing of your return or the status of your refund or payment(s),
- Receive copies of notices or transcripts related to your return, upon request, and
- Respond to Department of Revenue notices about math errors, offsets, and return preparation.

You are not authorizing the designee to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Colorado Department of Revenue. If you want to expand the designee's authorization, complete form DR 0145 Power of Attorney for Department Administered Tax Matters.

The third party designee authorization will automatically end no later than the due date (without regard to extensions) for filing your 2011 tax return. This is April 17, 2012, for most people. If you or your designee wants to revoke the third party designee authorization, send a written statement of revocation to the Colorado Department of Revenue Denver, CO 80261-0005. The statement of revocation must indicate that the authority of the designee is revoked, list the tax return, and must be signed and dated by the taxpayer or designee.

Use Form DR 0900 below to submit your payment if you:

- file using NetFile,
- file using any other electronic method,
- or are, for some other reason, sending your payment separate from your return.

Be sure to round your payment to the nearest dollar. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account.

Rather than mailing a check, you can now pay using an electronic check or credit card at *www.colorado.gov/paytax*

This online service includes an administrative fee that allows Colorado.gov to deliver this and other important services. This fee is paid to a third party that provides these services for Colorado.gov at little or no cost to the taxpayers of Colorado.

For credit card transactions, the administrative processing fee is the amount due multiplied by 2.25%, plus an additional $.75. However, if you choose to pay with cash in the form of an echeck, the administrative processing fee is discounted to $1.00 per transaction.

DO NOT send another copy of your tax return with your payment because the DR 0900 contains all the information required to match your payment with your return.

DETACH FORM ON THIS LINE

▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

(0011)

DR 0900 (10/07/10)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0008
www.TaxColorado.com

2010 INDIVIDUAL INCOME TAX PAYMENT VOUCHER

(calendar year—Due April 18, 2011)

70

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your social security number and "2010 Form 104" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Your Last Name	First Name and Initial	Social Security Number	
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Social Security Number	
Address			
City		State	ZIP

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

Amount of Payment

(08) $ .00

(Do not write in space below)

DR 1778 Web(11/08/11)
COLORADO DEPARTMENT OF REVENUE
1375 SHERMAN STREET
DENVER, COLORADO 80261-0006
www.TaxColorado.com

e-filer ATTACHMENT FORM

For Tax Year _____ or fiscal year beginning _____, Ending _____

Tax Type: ☐ Individual Income ☐ C-Corp Income ☐ Partnership Income ☐ S-Corp Income ☐ LLC Income
☐ LP Income ☐ LLP Income ☐ LLLP Income ☐ Association Income ☐ Non-Profit Income

Please Print or Type

Taxpayer Name		Taxpayer SSN
Spouse Name (if applicable)		Spouse SSN (if applicable)
Taxpayer Address		Federal Employer ID Number
City	State	ZIP Code

Check Documents Submitted For further information visit the Department of Revenue website *TaxColorado.com*

- ☐ Other state(s) income tax return(s)
- ☐ Enterprise Zone Credit: DR 0074, DR 0075, DR 0076 or DR 0077 certificates
- ☐ Gross Conservation Easement: DR 1303, DR 1304 and/or DR 1305 and supplemental documentation
- ☐ Aircraft Manufacturer New Employee Credit: DR 0085 and/or DR 0086
- ☐ Alternative Fuel Credit: Vehicle purchase invoice
- ☐ Child Care Contribution Credit: DR 1317
- ☐ Claim for refund on behalf of deceased taxpayer: DR 0102, death certificate
- ☐ Colorado Source Capital Gain Subtraction: DR 1316
- ☐ Job Growth Incentive Tax Credit: Certification letter from the Colorado Development Commission
- ☐ Low-Income Housing Credit: CHFA certification letter
- ☐ Non-resident Partner, Shareholder or Members Agreement: DR 0107
- ☐ Plastic Recycling Credit: Required documentation to substantiate credit (receipts, bills, etc.)
- ☐ School-to-Career Investment Credit: Certification letter
- ☐ Other Documentation for credits/subtractions claimed (check the box below and enter details)
- ☐ Other (explain) _____

Signature of Taxpayer or Preparer	Date

Instructions For Form DR 1778

This form is to be used by electronic filers for submitting documents that would have otherwise been attached to a paper return. Some tax preparation software packages allow the document(s) to be added to the e-filed return as a PDF attachment, which will speed processing of the return. If the tax software does not include the option of attaching PDF documents, mail (do not email) the DR 1778 to:

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261-0006

Questions? Go to *www.TaxColorado.com* or call the Department at (303) 238-7378

Software Developer Questionnaire

Software Developer Name: - _____

Primary Contact: - _____

Primary Contact Phone #: _____

Primary Contact FAX #: _____

Primary Contact E-mail address: _____

Primary Contact Mailing Address: _____

Alternate or Other Contact Information: _____

_____

Describe briefly how your organization distributes software changes/updates to your customers, i.e., floppy/CD by mail, file by e-mail, file by Internet, automatic daily updates via modem, Internet, customer A by floppy/CD – customer B by Internet, etc.

_____

_____

How many days normally elapse from the time your organization is notified of a software problem to the time you distribute a software change or update to your customers?

_____

Do you provide some sort of software alert or other communication to inform your customers that a software change/update is available?

_____

_____

Describe briefly any other information, advice, or suggestions you think would be helpful in optimizing a problem resolution process between your organization and the Colorado Department of Revenue.

_____

_____

_____

Thank you for your time, patience, and cooperation in completing this questionnaire.