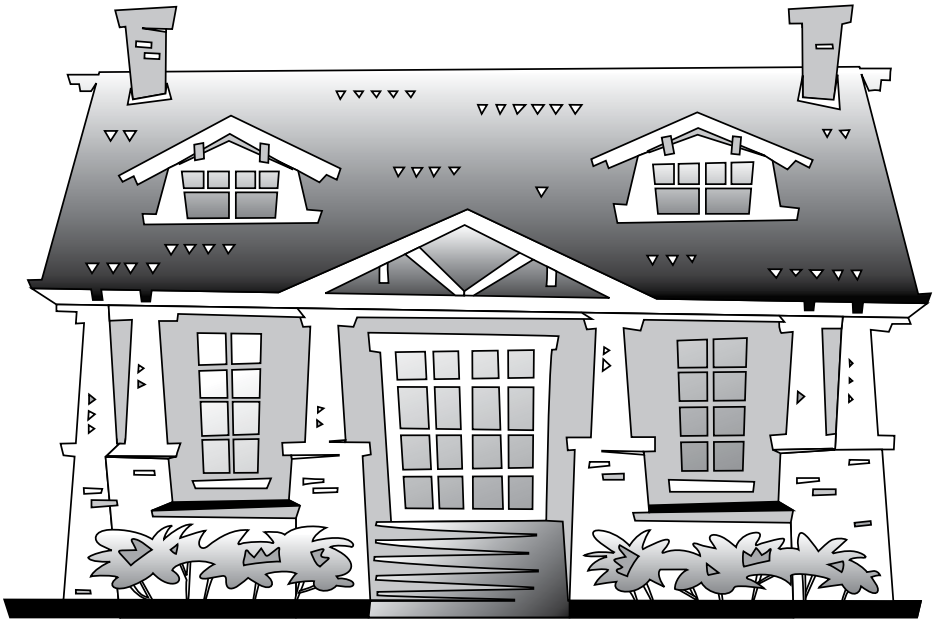
(11/30/11) **PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THE FORMS.**



2011

COLORADO 104PTC
Property Tax/Rent/Heat Rebate
Application and Instructions

★★★ PROVING LAWFUL U.S. PRESENCE IS MANDATORY ★★★
Applicants age 18 and older must sign the affidavit on the back of the PTC application and list their valid Colorado driver's license or ID number on the application. You must have a Colorado State issued driver's license or ID card ***before*** applying for the PTC. See page 8 for more information about lawful presence.

You might qualify for the PTC if you are:

A Colorado resident;
and
A single person with total income of *less than* $12,313; *or*
A married couple with total combined income of *less than* $16,205;
and
At least 65 years old; *or*
A surviving spouse at least 58 years old; *or*
Disabled for all of 2011, regardless of age.

READ ALL INSTRUCTIONS BEFORE COMPLETING THE APPLICATION AND AFFIDAVIT
Check your rebate status at *www.Colorado.gov/RevenueOnline* or 303-238-SERV (7378)

DO YOU QUALIFY FOR THE PTC REBATE?

STEP 1

Did you live in Colorado from January 1–December 31, 2011? If you visit family out of state, but return to your Colorado home, you are still a Colorado resident.

Yes. Continue to STEP 2. No. STOP You do not qualify for the PTC.

STEP 2

Is your TOTAL income from all sources less than the following?

Single	$12,313
Married (combined income)	$16,205

Yes. Continue to STEP 3. No. STOP You do not qualify for the PTC.

STEP 3

As of December 31, 2011, did you meet one of the following age limitations? If married, at least one person has to meet the criteria.

Age 65 or older
A surviving spouse, age 58 or older. If you were divorced before your spouse died, you are not considered a surviving spouse and must therefore meet one of the other age limitations.
A disabled person of any age, who was unable to engage in any substantial gainful activity for medical reasons. You must also have been qualified for full benefits from January 1–December 31, 2011 from a bona fide public or private plan or source, based solely on your disability.

Yes. Continue to STEP 4. No. STOP You do not qualify for the PTC

STEP 4

Were you lawfully present in the United States during this year? Applicants age 18 or older must have a valid Colorado driver's license or ID card, and must supply the number on their PTC application. See page 8 for more information.

Yes. Continue to STEP 5. No. STOP You do not qualify for the PTC.

STEP 5

Did you pay property tax, rent, or heating bills during this PTC period?

Yes. Continue to STEP 6. No. STOP You do not qualify for the PTC.

STEP 6

Were you claimed as a dependant on someone else's federal income tax return?

Yes. You do not qualify for the PTC. No. You qualify. Continue to the application.

WHEN WILL MY REBATE BE ISSUED?

The Colorado PTC rebate is paid on a set schedule based on when your application is processed. For faster delivery, we recommend that you file in January or early February and that you sign up for Direct Deposit (see page 6). This payment schedule is set by law, and we cannot make any exceptions. Please review the following application/payment chart.

Application received, approved, and processed before	Direct Deposit Payment Dates	Paper Check Payment Dates	Amount of Each Installment Payment	Number of Equal Installments
March 10, 2012	April 5, 2012	April 15, 2012	1/4 of total rebate	4
June 10, 2012	July 5, 2012	July 15, 2012	1/3 of total rebate	3
September 10, 2012	October 5, 2012	October 15, 2012	1/2 of total rebate	2
December 10, 2012	January 5, 2013	January 15, 2013	Full rebate	1
December 31, 2013	10 weeks after receipt	12 weeks after receipt	Full rebate	1

DO NOT CALL PRIOR TO THESE DATES

Example: Mary Jones mails her application on January 20, 2012 and she selects Direct Deposit. She will receive 4 equal payments, one of each being deposited in her account by 4/5/12, 7/5/12, 10/5/12 and 1/5/13.

DEADLINE FOR FILING YOUR APPLICATION

Applications for the Colorado PTC rebate for calendar year 2011 must be filed on or before December 31, 2013. Applications received after that date will be denied.

INSTRUCTIONS

See FYI Publications – General 2 for Privacy Act Notice and General 7 for more information about PTC. Enter information for the 2011 calendar year only. Mixing-up information from other years will delay or deny your application.

- Physical address — If you did not live at this address for the full year, attach a list of all the places you lived throughout this year. Be sure to include the dates you lived at each location.
- Mailing address — be certain this is your current mailing address, otherwise you may not receive your rebate.
- Driver's license or ID number and expiration date — all information on your license or ID card must exactly match the information you have entered on your application, including your address. Update your address with the DMV before applying if needed. Visit *www.Colorado.gov/revenue* for more information.
- Email address, if you have one.
- Confirm your eligibility by checking the appropriate box. Check only one box. If you check box D, attach a copy of your disability statement that is less than 90 days old. The statement must be provided by the agency that pays the benefits. Veterans Administration Award letters must show the disability percentage at 50% or more.
- First-time filers must provide proof of full-year Colorado residency. If you did not hold your Colorado driver's license or ID card from January 1–December 31, 2011, you must attach a copy of your lease or rental agreement.

INCOME

Line 1 Medicare: enter the number of months (1–12) you were covered by Medicare. If your premiums were paid by Medicaid or if you were not on Medicare, enter 0.

Lines 2–6 Income: Enter the gross income you received for each item listed. Do not list only the taxable portion. The gross amount should be clearly identified on the statement(s) you received from the payor. Do not include Medicare benefits on line 2 if they were paid on your behalf by a third party.

Line 7 Other Income: Review the tables below, and report any income you received from these sources that are not already included on lines 2–6.

YOU MUST REPORT THIS INCOME:

All Taxable Income	Disability Payments
Alimony	Disability Insurance Settlements
Inheritance	Lottery and Gambling Winnings
Worker's Compensation	Life Insurance Distributions (exclude funeral expenses)
Commissions	Rental Income or Loss (exclude expenses, but not depreciation)
Royalties	Farm Income or Loss (exclude expenses, but not depreciation)
Veterans Benefits	AFDC or TANF Received (exclude payments received for dependents)
Capital Gains	Stock Dividends or Rights (only if reported on federal income tax return)
Tier 1 & 2 Railroad Retirement	Old Age Pension (OAP)

DO NOT REPORT THIS INCOME:

Child Support Received	Welfare Payments Received for Dependent Children (AFDC, etc.)
Gifts	Home Care Allowances or Adult Foster Care Assistance
Colorado PTC Rebates Received	Capital Losses or Return of Capital
Heat/Fuel Assistance such as LEAP	Income Tax Refunds
Veterans Service-connected Disability (permanent)	

EXPENSES

Line 8 Property Tax: enter the total amount of property tax paid, if any. DO NOT include any supplement/assistance that was paid by the Senior Homestead Exemption. Include only taxes that you paid in the calendar year 2011.

Line 9 Rent: enter the total rent you paid January 1–December 31, 2011, if any.

Line 10 Heat/Fuel: enter the total heat/fuel expenses you paid to heat your home during 2011, if any. DO NOT include any heat/fuel expenses that were included in your rent payment.

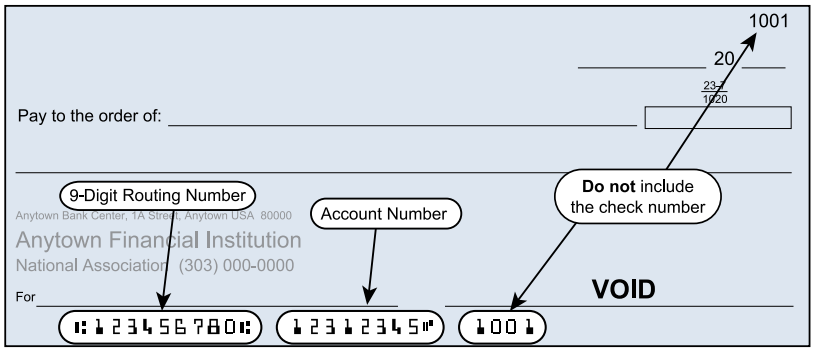
Line 11 Meals: Check the appropriate box to indicate whether your meals were included in your rent. If meals were included for only part of the time you paid rent, enter how much rent was paid when your meals were included.

Line 12 Property Tax Exempt: Check the appropriate box to indicate whether you lived in a property tax exempt home. If your home was property tax exempt for only part of the year, enter how much rent was paid when your home was property tax exempt.

Line 13 Heat/Fuel: check the appropriate box to indicate whether your heat/fuel was included in your rent. If heat/fuel was included for only part of the time you paid rent, enter how much rent was paid when your heat/fuel was included.

DIRECT DEPOSIT

For faster processing of your rebate, enter the routing and account numbers and account type. You are not required to enroll in Direct Deposit, but it is highly recommended. Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to insure you are using the correct information and that they will honor a direct deposit. See the sample check below to assist you in finding the account and routing numbers.



INTERCEPTED REBATES

The Department will intercept your rebate if you owe back taxes or if you owe a balance to another Colorado government agency. If you are filing a joint return and only one party is responsible for the unpaid debt, you may file a written claim to Injured Spouse Desk, 1375 Sherman St., Denver CO 80261. Claims must include copies of all W-2, W-2G, any 1099 and/or TPQY statements received by both parties. DO NOT attach your claim to this application, it will not be processed.

SIGNATURE(S)

Sign and date your application. Failure to sign and date your application will cause delays and/or denial of your rebate.

AFFIDAVIT

Turn to the back of the application, and complete the affidavit for lawful US presence.

SPECIAL CIRCUMSTANCES

Disabled Children: Complete the following to calculate the PTC rebate for disabled children:

a) enter the total income for the disabled child	$
b) enter the total income for the household, including the disabled child	$
c) divide line a by line b, enter the result	%

Multiply the amount of property tax, rent, and/or heat/fuel expenses by the amount on line c. This is the child's portion of the expense.

Example: Jim is a disabled child under age 18, who received $6,000 in SSI this year. His parents, who do not qualify for the PTC rebate, earned $8,000 from wages this year. The family pays $3,600 in rent and $300 heat/fuel to heat the home.
a) $6,000
b) $14,000
c) 42.9%

Line 9 of Jim's application is $1,544 ($3,600 x 0.429) and line 10 is $129 ($300 x 0.429).

Married Persons: If you were legally married, but never divorced you are still considered married. This is true even if you have a legal separation. If you are married, you MUST include all information about your spouse including all income and expenses he/she had in 2011.

Non-married Persons Sharing a Home: If you share a home with another adult and you share the expenses of the home, please note the following:

Property Tax:

One Owner: only the owner of the home should enter the property tax amount on their application. If the other person living in the home pays the owner rent, the owner must report the rent as income on line 7 and the renter can report the rent expense on their application on line 9.

or

Joint Ownership: each owner may enter the property tax amount they paid on their own application. The amount should be calculated according to their ownership percentage in the property. Enter the appropriate amount on line 8 of each person's application.

Rent and/or Heat/Fuel

Each qualified person may enter the amount of rent and/or heat/fuel expenses on lines 9 and 10 of their own application.

Example: Bob and Joe share an apartment, and they split expenses. Bob pays 55% and Joe pays 45%. Their rent is $4,800 and their heat/fuel is $400. Bob should list $2,640 on line 9 and $220 on line 10. Joe will list $2,160 on line 9 and $180 on line 10.

SPECIAL CIRCUMSTANCES (continued)

Nursing Home Residents: Persons living in nursing homes or assisted living centers are NOT eligible for the PTC Rebate unless one of the following applies –

- The applicant was in assisted living for only part of the year, ***and***
  - Before they moved into assisted living they paid rent and/or heat/fuel. In this case, the rebate is based on 20% of the expenses and 100% of the total income received; ***or***
  - They paid 2010 property taxes while residing in assisted living during 2011. In this case, they may report the full amount of property tax paid.

or

- Only one spouse within a married couple resides in a nursing home/assisted living center. The spouse who maintains the home may file as a single person to report his/her income and expenses only.

Deceased Persons: Surviving spouses or legal representatives may file a PTC application on behalf of a deceased person. Complete the application as usual. You must check the box next to the name of the deceased person, and write "DECEASED" in large letters in the white space above the tax year of the return, write "FILING AS SURVIVING SPOUSE" or "FILING AS LEGAL REPRESENTATIVE" after your signature, and attach Form DR 0102 and a copy of the death certificate to the return.

REBATE STATUS

The status of your PTC rebate will not be available until April 15, 2012 or ***12 weeks*** after the application is filed, whichever is later. DO NOT call before then.

If you have Internet access, go to *www.Colorado.gov/RevenueOnline* and click on Individual to check the status of your most current installment payment. This system will not show your full rebate amount. For confidentiality, you must have the total rebate amount you received for 2010. Or, you may request a Letter ID be mailed to you, which can then be used to access Revenue Online. Be careful, the Letter ID will be mailed to the address we have on record. If you recently moved, this option will not work. If that is the case, *you must wait until after April 15, 2012 or 12 weeks to call*.

FEDERAL CREDIT and COLORADO INSURANCE PROGRAMS

Individuals whose income does not exceed certain thresholds and/or have qualifying children may be eligible for a refund resulting from the federal Earned Income Tax Credit (EITC) and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the EITC online at *www.irs.gov* or by calling Colorado United Way at 211.

Additional information regarding CHP+ can be found online at *http://www.cchp.org* or by calling 1-800-359-1991.

Departmental Use Only

DR 104 PTC (11/10/11)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0005
www.TaxColorado.com

Vendor ID

(1063) 2011 COLORADO PROPERTY TAX/RENT/HEAT REBATE APPLICATION

The Department of Revenue will calculate and mail your rebate checks quarterly.

● ☐ Check here if this application is being filed to correct a previously filed 2011 PTC application.

LAST NAME	FIRST NAME AND INITIAL	DECEASED	DATE OF BIRTH (MONTH / DAY / YEAR)	SOCIAL SECURITY NUMBER
Yourself		☐ YES		
Spouse, if married		☐ YES		

Physical address (Must match the address on record for your driver's license/ID card)			Telephone number ( )	
City	State	ZIP Code	Colorado driver's license/ID number ●	Expiration Date
Mailing Address (if different from physical address)			Your email address	
City	State	ZIP Code		
If you did not live at the address listed above for all of 2011, you must attach a list of addresses at which you lived during 2011 and the dates you lived at each location.			Spouse's driver's license/ID number ●	Expiration Date

Check the first box that applies to you. If none apply, do not fill out this form because you do not qualify for this rebate.

- A ☐ I (or my spouse) was at least 65 years of age on December 31, 2011.
- B ☐ I was a widow or widower at least 58 years of age on December 31, 2011.
- C ☐ I was totally disabled for all of 2011 and received payment of full benefits from Social Security, SSI or the Department of Human Services based solely on such disability.
- D ☐ I was totally disabled for all of 2011 and received payment of full benefits from a bona fide public or private plan or source based solely on such disability. You MUST attach proof of disability (see page 5).

Enter your total 2011 income including wages (do not enter only monthly amounts). If married, the total income for both spouses must be reported.

1 Enter number of months you received Medicare during 2011 (enter "0" months if premiums paid by Medicaid)	● **1**	_____	Months
2 Social Security, SSI and/or A.N.D. benefits received in 2011	● **2**		00
3 Colorado Old Age Pension payments received in 2011	● **3**		00
4 Private or VA pension payments received in 2011	● **4**		00
5 Wages, salaries and tips	● **5**		00
6 Interest and dividends	● **6**		00
7 Other income, Explain _____	● **7**		00

Enter your 2011 property tax, rent and heat expenses.

8 If you paid 2010 property tax in 2011, enter amount here	● **8**		00
9 If you paid rent in 2011, enter the total for the year here	● **9**		00
10 If you paid heat or fuel expenses in 2011, enter the total for the year here	● **10**		00
● **11** Are your meals included in your rent payments? ☐ No, ☐ Yes, **OR** ☐ Only part of the year enter amt	● **11**		00
● **12** Did you pay rent for a property tax exempt unit? ☐ No, ☐ Yes, **OR** ☐ Only part of the year enter amt	● **12**		00
● **13** Was your heat included in your rent payments? ☐ No, ☐ Yes, **OR** ☐ Only part of the year enter amt	● **13**		00

Direct Deposit

Routing number ☐☐☐☐☐☐☐☐☐ Type: ☐ Checking ☐ Savings

Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

I declare under penalty of perjury in the second degree that to the best of my knowledge and belief the information herein is true, correct and complete. Furthermore, I authorize the Department of Revenue to contact the appropriate agencies to verify any information provided on this form and the agencies are hereby authorized to release such information to the Department of Revenue.

Your Signature	Date	**MAIL TO:** Colorado Department of Revenue, Denver, CO 80261-0005
Spouse Signature	Date	Prepared by

IMPORTANT—You must also complete and sign the affidavit on the next page.

DR 4679 PTC (11/10/11)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0005
www.TaxColorado.com

AFFIDAVIT—RESTRICTIONS ON PUBLIC BENEFITS

PRIMARY APPLICANT

I, _____, swear or affirm under penalty of perjury under the laws of the State of Colorado that **(check one)**:

- 1. ☐ I am a United States citizen.
- 2. ☐ I am not a United States citizen, but I am a Permanent Resident of the United States.
- 3. ☐ I am not a United States citizen, but I am lawfully present in the United States pursuant to Federal law. If you are not a United States citizen, enter your Alien Registration Number.
  - A# _____

SPOUSE, IF MARRIED

I, _____, swear or affirm under penalty of perjury under the laws of the State of Colorado that **(check one)**:

- 1. ☐ I am a United States citizen.
- 2. ☐ I am not a United States citizen, but I am a Permanent Resident of the United States.
- 3. ☐ I am not a United States citizen, but I am lawfully present in the United States pursuant to Federal law. If you are not a United States citizen, enter your Alien Registration Number.
  - A# _____

I understand that this sworn statement is required by law because I have applied for a public benefit. I understand that state law requires me to provide proof that I am lawfully present in the United States prior to receipt of this public benefit. I further acknowledge that making a false, fictitious, or fraudulent statement or representation in this sworn affidavit is punishable under the criminal laws of Colorado as perjury in the second degree under §18-8-503, C.R.S. and it shall constitute a separate criminal offense each time a public benefit is fraudulently received.

Primary Applicant Signature	Date
Spouse Signature	Date

PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THE FORMS.

STATE OF COLORADO
DEPT OF REVENUE
DENVER CO 80261-0005

PRSRT STD
U.S. POSTAGE
PAID
COLORADO DEPT
OF REVENUE

DO NOT MAIL RETURN UNTIL AFTER JANUARY 1ST.

EVIDENCE OF LAWFUL PRESENCE

The Colorado Property Tax/Rent/Heat (PTC) Rebate is a public benefit. Under Colorado law, individuals who are age 18 years or older and are applying for a public benefit must establish lawful presence in the United States. PTC applicants must complete and sign the form DR 4679 PTC "Affidavit — Restrictions on Public Benefits," which is on the back of the 0104PTC form in this booklet. Applicants must include on the 0104PTC form a valid Colorado driver's license number or Colorado identification number, if available. On the 0104PTC application, the following may be written in the boxes for driver's license/ID number if the applicant does not have those forms of ID:

- "Military" — U.S. military card or military dependent's ID card
- "Coast" — U.S. Coast Guard Merchant Mariner Card
- "Tribal" — Native American Tribal Document
- "Other" — Other forms of ID are accepted. See the information below.
- "Waiver" — In some circumstances an identification waiver may be obtained.

Applicants may obtain additional information regarding **Accepted Forms of Identification** and the **Waiver Process** either online at *www.TaxColorado.com* by clicking on PTC or by telephone by calling 303-238-7378. PTC applicants who do not have a Colorado driver's license or ID card number must include with their 104PTC form a photo-quality color copy of any one of the other accepted forms of identification. Documents that are business card size must be enlarged to 200% or twice their original size. Valid driver's licenses from other states will not be accepted because PTC applicants must be full-year Colorado residents. **NOTE:** If you have already obtained a waiver from the identification requirements, you do not need to obtain another waiver. The waiver is already on file with the Colorado Department of Revenue.

PTC applications will be denied until the required identification information is submitted and/or the affidavit (DR 4679 PTC) is completed and submitted.

Find File Connect
www.TaxColorado.com

FORMS AND INFORMATION ARE AVAILABLE AT THESE SERVICE CENTERS:

Colorado Springs
2447 N. Union Blvd.

Fort Collins
3030 S. College Blvd.

Denver
1375 Sherman Street

Grand Junction
222 S. 6th Street, Room 208

Pueblo
827 W. 4th St., Suite A

DEPARTMENT OF REVENUE TELEPHONE NUMBERS

Assistance 303-238-SERV (7378)
Driver's License/ID Card Info 303-205-5600
TTY/TTD Service 800-659-2656

HAVE YOU APPLIED FOR LEAP?

You may receive up to $700 in extra help with your heating bills through LEAP. You may also be eligible to receive free home energy saving services like window caulking and attic insulation.

Please call toll free 1-866-HEAT-HELP for more information.