

## **General Filing Information**

### **What is a 1099-G statement?**

Year-end 1099 statements are mailed by February 1 to inform recipients about income they received during the previous year. The 1099-G is a document issued by government agencies such as the Department of Revenue for use in filing out your federal and State of Colorado income tax return. Only taxpayers who itemized their deductions using Schedule A on last year's federal return should receive a Colorado Department of Revenue 1099-G in the mail.

The amount shown on the Colorado 1099-G includes:

- Any Colorado income tax refund received the prior year
- Any overpayment credited to the following year's estimated tax
- Any overpayment applied to a prior year's balance due
- Any overpayment intercepted by a state agency
- Any contributions to the voluntary checkoff funds.

Taxpayers can see 1099-G amounts for refunds received from the Department of Revenue by signing up for tax account access in **Revenue Online**.

### **FEINs on W-2s/1099s:**

Review, compare and verify Federal Employer Identification Numbers (FEINs) when entering them into e-file software. Make sure the numbers entered in the software match what is on the paper W-2 or 1099. If the FEIN entered into the tax software doesn't match the FEIN on the W-2 or 1099 submitted by the employer, the taxpayer will be asked to submit paper copies of the W-2s/1099s.

### **What is a W-2 form?**

A W-2 is a "Wage and Tax Statement" given to employees by their employers indicating total earnings and taxes withheld during a calendar year. Employers are required by federal law to provide the form to employees every year by January 31. Be sure your social security number on your W-2 is correct. If it is incorrect take the W-2 to your employer. The employer needs to make the necessary changes to the W-2 statement before you file your income tax return.

If you did not receive a W-2 from an employer, you should:

- Contact your employer to obtain a copy.
- Use your final pay stub, which includes the amount of taxes withheld for Colorado. You can use this information to fill out a "Substitute Colorado W-2" form DR 0084 to send with your paper return, or use the information to file your return electronically. This form is available on the department Taxation Web site, [www.TaxColorado.com](http://www.TaxColorado.com)
- Contact the Colorado Department of Revenue Tax Information Call Center at (303) 238-7378. W-2 information submitted by employers to the Department of Revenue may not be available before April.
- If the first three options fail, contact the IRS. The IRS may have both federal and state W-2 information.

**Attach all W-2s with Colorado withholding to the 104 return at the appropriate place on the return**

When filing a **paper** return, all W-2s must be attached (stapled) to the form. When the W-2s don't add up to the withholding claimed on the Individual return (Line 25 of Form 104), return processing will stop. We will ask the taxpayer to send us the W-2s. While there is no requirement to electronically attach scanned W-2s to an e-filed return, we recommend submitting these electronically should any questions arise during return review and we discover an entity has submitted a W-2 with Colorado withholding for a taxpayer. Documents may be submitted in [Revenue Online](#). Click on Submit an e-Filer Attachment.

**Confirm social security numbers**

SSN(s) on your W-2 form must be correct. If the SSN is incorrect contact your employer so a correct W-2 can be issued prior to filing your Colorado income tax return. Avoid transposing numbers within the nine-digit number. If social security numbers (SSN) are not correct on returns, the new system will flag the account as listing an invalid SSN and not allow refunds to be issued until the SSN is corrected. If a joint return is filed, use the same SSN as the primary/first number on each year's Colorado filing.

**How is Colorado Residency Determined?**

A Colorado resident is a person who has made a home in Colorado, or a person whose intention is to be a Colorado resident.

As evidence of a person's intentions, the Department of Revenue will consider, among other factors, Colorado voter registration, Colorado vehicle registration, Colorado driver's license, school registration, property ownership, and residence of spouse and children.

**Filing requirements for Colorado amended returns**

Make sure you use the appropriate form version for the year you are amending -- do not use a 2011 104X to amend a 2010 return. For smoother review/processing, it is very important that all schedules and supporting documentation be submitted with the amended return even when you are not changing the values in the schedules. **The 104X amended return and all supporting documentation REPLACE the original return.** That is why all supporting documentation must be resubmitted even when it did not change.

The 104X AND schedules MUST be completed and submitted together, whether this is done in Revenue Online or on paper. If a paper Form104X is filed, do not re-submit the original 104 form.

Individual income tax returns from 2009 and forward may be amended electronically through [Revenue Online](http://www.Colorado.gov/RevenueOnline) ([www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)). Filing and amending returns in Revenue Online is a free service. You may amend online even if the original return was filed on paper. Revenue Online has all the information from the original return – there is no need to re-enter everything. If you do not have access to the Internet and cannot amend online, you may file the Form 104X.

When changing the Colorado return because the IRS made changes to the federal return, you must file Form 104X within 30 days of being notified by the IRS. When the IRS makes changes to the federal return, the Colorado return **MUST** be amended, even if there is no net change to the tax liability.

**When in doubt, include attachments:**

Provide as much supporting documentation as you can. Follow the instructions for supporting documentation. If your e-filer software does not support PDF submissions, we strongly recommend using the E-Filer Attachment service in [Revenue Online](http://www.Colorado.gov/RevenueOnline). When a return is filed in Revenue Online, you may now submit the attachments during the return completion process; there is no need to wait until after the return is filed to submit the attachments. We recommend *against* using Form DR 1778 to submit documentation. Using Form 1778 to submit supporting documentation can now delay processing a minimum of 6 weeks. We created the DR 1778 in the early days of e-file software availability when most software did not provide the file attachment option. We are transitioning away from the DR 1778. Most MeF filing will allow for file attachments. Alternatively, the “Submit an E-Filer Attachment” option in [Revenue Online](http://www.Colorado.gov/RevenueOnline) will automatically direct the documents to your client’s account. The department can review those documents concurrently with the return. For paper return submission, simply attach the required documentation to the return before mailing.

**Filing requirements for part-year residents**

A part-year resident is an individual who was a resident of Colorado for only part of the tax year. This includes anyone who moved into Colorado with the intention of making his/her home here or a Colorado resident who moved out of Colorado with the intention of making his/her home elsewhere any time during the tax year.

A part-year resident is required to file a Colorado income tax return if he/she:

- is required to file a federal income tax return, and
- has taxable income during that part of the year he/she was a Colorado resident, or had Colorado-source taxable income any time during the year.

A part-year resident of Colorado will complete the Colorado individual income tax return, Form 104, and the 104PN part-year resident/nonresident tax calculation schedule.

### **Filing requirements for nonresidents**

A nonresident is an individual who did not consider his/her home to be in Colorado at any time during the tax year even though the person may have temporarily resided and/or worked in Colorado. A nonresident is required to file a Colorado income tax return if he/she:

- is required to file a federal income tax return, and
- has Colorado-source taxable income.

A nonresident of Colorado will complete the Colorado individual income tax return, Form 104, and the 104PN part-year resident/nonresident tax calculation schedule.

### **Filing requirements for full-year residents who work in a non-taxing state**

A Colorado resident must continue to file Colorado returns as a full-year resident no matter how long he or she worked outside of Colorado. Most such individuals are working on temporary assignments and are still residents of Colorado. If the Colorado resident is working in a non-taxing state, all income will be taxed by Colorado.

### **Filing on behalf of a deceased taxpayer**

If you are a surviving spouse or legal representative of someone who died during 2012, you may file a return on the deceased's behalf. Write "deceased" in large letters across the top of the return, check the box after the deceased person's name. Additionally, you must sign the return and write "filing as surviving spouse" or "filing as legal representative" by your signature. Any person other than the surviving spouse who files a return and requests a refund on behalf of a deceased person must file form 102, "Claim for Refund on Behalf of Deceased Taxpayer," and a copy of the death certificate with the return.

### **Signing income tax return on behalf of minor child**

Minor children should sign their own tax return. If a child cannot sign his or her return, a parent or guardian can sign the child's name in the space provided at the bottom of the tax return followed by "By (signature), parent (or guardian) for minor child."

### **How long do I keep my income tax return?**

Keep all papers you used in preparing your return until the statute of limitations runs out for that return. This is usually four years from the date the return is due or filed. If your return is audited, you must be able to provide back-up documents for all claims and items listed on your return. Also, the Department of Revenue may request a copy of your federal income tax return or other documentation in connection with your Colorado return.

### **Read instructions carefully**

Errors can be avoided if taxpayers understand the form and understand which lines may or may not apply to them. When taxpayers are eligible for a credit they should read the booklet instructions and associated FYI publications at [www.TaxColorado.com](http://www.TaxColorado.com) to assure they qualify for a specific credit and how to properly file for that credit.

### **Use the correct payment voucher**

To avoid errors you can make your payments through our Revenue Online service, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) Revenue Online allows convenient and secure access to file your income tax return and make payments with the Department of Revenue.

When mailing a payment separate from a form, be sure to mail the payment in with the correct voucher. Make sure the social security number and the tax year of the payment are clearly written or typed on the check to ensure credit for the payment.

### **Making estimated tax payments**

You can make estimated tax payments through our **Revenue Online** service. Go to [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) Sign Up or Log In to manage your account.

- If you do not have a login ID and Password under “Sign Up for Revenue Online” click on Sign Up and follow the prompts.
- If you already have a login ID and Password under “Log In for Complete Access” type in your ID and Password to access your account.

When mailing in estimated income tax payments make sure that you use the same SSN number used on the 104 form. If the payments are for a joint account, list the SSNs in the same order as listed on the 104 income tax form. This will ensure the payments will be credited to the proper account.

### **Verify where the refund is to be sent**

When Direct Deposit is requested, accurate financial information should be submitted with special attention to the account and routing numbers. **The Colorado Department of Revenue is not responsible for a lost refund if the account information entered is incorrect.**

If a taxpayer wishes to receive a refund by mail, addresses should be complete and current, including city, state, zip code and other specific information such as apartment numbers.

Changes can be made to a mailing address through our **Revenue Online** service. Go to [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) Sign Up or Log In to manage your account.

- If you do not have a login ID and Password under “Sign Up for Revenue Online” click on Sign Up and follow the prompts.
- If you already have a login ID and Password under “Log In for Complete Access” type in your ID and Password to access your account.

### **Fill out forms completely**

Incomplete paper forms will result in a written request for documentation from the department to the taxpayer. Be sure to sign the paper return. If filing a joint return, both parties must sign the return. Filing electronically ensures all required information is complete.

### **Check the math**

Simple calculation errors may result in the return being adjusted or the department manually correcting the returns. Simply double checking the math may save time in receiving a refund.

To avoid errors you can now file your return through our **Revenue Online** service, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) Revenue Online filing and other types of electronic filing check for omissions and math errors.

### **Put proper postage on the envelope**

The U.S. Postal Service will not deliver mail without the proper postage. If a filer mails in a return without proper postage, it will be returned to sender. This is especially important for those filing on or very near the filing deadlines of April 15 or October 15.

When you file your income tax return through our **Revenue Online** service, [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) you can save the postage and envelope and be assured your return was received on time.

### **Certified Mail**

Although certified mail gives you a return receipt and you may choose that option, sending your tax return as certified mail may delay processing because the mail cannot be run through any automated process. You may actually get your refund faster or get the payment recorded in our system quicker with just a postmark on your envelope.

**How to obtain copies of tax returns and canceled checks.**

To view 2009, 2010 or 2011 individual income tax returns or payment history, you can sign up and access the account through our **Revenue Online** service [www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline)

Taxpayers who need to get copies of Colorado tax forms from 2008 or earlier (including electronically filed returns) or copies of canceled checks submitted to the Department of Revenue for any tax year must use the “Request for Copies” form DR 5714 available on the Colorado Taxation Web site at [www.TaxColorado.com](http://www.TaxColorado.com)

In an effort to avoid identity fraud, the department requires taxpayers to get the DR 5714 form notarized. The notarized form must be mailed to the department. Requests for copies by fax are not accepted.