Colorado Department of Revenue Tax InfoEmail

Amending a Colorado Income Tax Return

July 30, 2013

You may amend a tax return through <u>Revenue Online</u> even if the original return was filed on paper. Revenue Online has all the information from your original return – you will not need to re-enter everything.

- **Individual income tax returns from 2009 and forward** may be amended electronically through Revenue Online. 2008 amended returns and prior must be submitted on paper forms.
- Corporation, fiduciary and partnership returns from tax year 2010 and forward may also be amended in Revenue Online. 2009 amended returns and prior must be submitted on paper forms.
- Filing and amending returns in Revenue Online is a free service.

Amended returns <u>replace</u> the original tax return. Therefore, it is very important to attach/include all schedules and supporting documents with the 104X, for example, even when you are not changing the amount in a particular schedule. Attachments may be electronically added when you amend a return in Revenue Online.

Claim only the estimated payments that were submitted for the tax year. Do not include return payments or bill payment amounts on the estimated tax line of an amended return. Including these other payment amounts will delay review of the amended return.

If the original return included a CR schedule, the CR must be included with the amended return even when the CR information or data did not change on the amended return. All documentation must be included with the amended return, otherwise processing will be delayed or credit, subtraction or refund claims may be denied.

If a paper amended return is filed, do not re-submit the original form. This will only complicate and delay return processing. Remember, the amended return replaces the original return but all other supporting documentation must be submitted with the amended return.

Make sure you use the appropriate form for the year you are amending because the amended forms are year-specific (for example, individuals will use a 2010 Form 104X for an amended 2010 return). The 104X is for Individuals. The 112X is for Corporations. On the 104X and 112X, mark the reason for the amended return.

Fiduciary and Partnership returns are amended by using the regular, appropriate tax year 105 or 106 Colorado income tax form, respectively. Mark the Amended Return box on the 105 or 106 form.

When changing the Colorado return because of an IRS audit of your federal return, you must file an amended Colorado return within 30 days of being notified by the IRS. Submit the federal Form 4549 (Income Tax Examination Changes) that you received from the IRS. It will include the IRS examiner signature and date. The Colorado Department of Revenue notes the date the IRS puts on the federal 4549 to determine whether the 30-day requirement has been met. When the IRS makes changes to federal taxable income, the Colorado return MUST be amended, even if there is no net change to the Colorado tax liability.