File this form now through Revenue Online. Visit www.Colorado.gov/RevenueOnline today!

Scroll down to view your form.

Please note: This file includes related forms and schedules. Even when there is no change to a schedule or any other related form, those forms must be completed again (or you must include copies submitted with the original return). Also, attach other schedules or credit certifications to the amended return even if copies were attached to the original return. Failure to attach these documents may result in processing delays. Avoid these delays by filing through **Revenue Online**.



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.

Form 104X Instructions

Use Form 104X, Amended Colorado Income Tax Return, to correct the individual income tax return you already filed for the specific tax year. Please refer to the 104 Booklet for line-by-line instructions and details about specific additions, subtractions, and tax credits.

After completing the Amended Colorado Income Tax Return, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at www.Colorado.gov/RevenueOnline By filing your return electronically, you significantly reduce the chance of errors. If you cannot file electronically for any reason, mail the following form as instructed.

Complete the return with the corrected amounts, as amended.

Attachments

Be sure to refer to the 104 Booklet to see which attachments are required for your tax situation. You must attach all required documentation to this return - EVEN IF YOU ATTACHED IT TO YOUR ORIGINAL RETURN. All attachments and certifications must be included with the amended return even if there is no change to that credit or tax attribute. Part-year residents and nonresidents must attach the corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service, attach a copy of the federal revenue agent's report with supporting schedules. To expedite your refund, submit a copy of the federal record of account to support any changes to federal taxable income (such as a mutual fund, brokerage firm or credit union) in the United States.

Amount Owed

Compute the amount owed to the state on lines 34 through 40 of the amended return. Any decrease in the amount of the overpayment (line 34) or increase in the amount owed (line 35) will indicate that an amount is owed with the amended return. If you have any unpaid balance from your original return, the amount calculated on line 40 will be added to your delinquency. Or, if a refund was issued with the original return, you may receive an assessment that requires repayment of your refund to the state.

Refund Amount

Compute the amount of refund credit available on lines 41 through 45 of the amended return. Any increase in the amount of the overpayment (line 41) or decrease in the amount owed (line 42) will indicate that an overpayment is available on the amended return. The overpayment can be credited to estimated tax (line 44) for the following tax period, or can be requested as a refund (line 45). If you previously paid additional tax with your original return, the full refund amount shall consider this. Or, if you received a higher refund amount on your original return, you may in fact now owe the state.

Direct Deposit

Complete the direct deposit information if you want your refund deposited directly into your account at a United States bank or other financial institution.

Deceased Taxpayer

If the taxpayer died since the original return was filed and you are requesting a refund, submit a copy of DR 0102 — Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

Federal Net Operating Loss

A federal net operating loss carried back to a tax year beginning on or after January 1, 1987, or carried forward will be allowed for Colorado income tax purposes. A nonresident or a part-year resident may carry back or forward that portion of his federal net operating loss that is from Colorado sources or which relates to the Colorado portion of the year.

Statute of Limitations

The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of last payment of tax for the year involved, whichever is later. The statute of limitations for claiming a refund that is the result of a net operating loss carry-back or an investment tax credit carry-back is four years from the due date of the return for the year in which the loss or credit originated. See FYI General 18.

Protective Claims

If this amended return is being filed to keep the statute of limitations open pending the outcome of a court case or tax determination in another state that affects your Colorado return, check the protective claim box under reason for filing corrected return.

Change in Filing Status

If the amended return is being filed to change the filing status from single or married separate to joint, the taxpayer that filed the single return must be listed first on the amended return. If both taxpayers have filed single, then either taxpayer can be listed first and the explanation must specify that one of the original returns was filed under a different primary Social Security number (SSN).

If the amended return is being filed to change the filing status from joint to single or married separate, the taxpayer whose SSN was listed first on the joint return should include all applicable tax data in their amended return. The taxpayer whose SSN was listed second on the joint return must have an explanation that specifies the original return was filed under a different primary SSN.

File this return and pay electronically at www.Colorado.gov/RevenueOnline, or if you cannot, mail and make checks payable to:

Colorado Department of Revenue Denver CO 80261-0005

FORM 104X (12/14/12) Web
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
(0015)

Amended Colorado Individual
Income Tax Return

Present Reason for amended return (mark one):
Investment credit carryback from tax year ending
Federal net operating loss carryback from tax year ending
Federal net capital loss carryback from tax year ending
Protective claim, attach explanation
Changing filing status

Changing residency status

,20_	Changing filing status	Changing residency s								
Last Name		First Name And In	itial Decea			te of		Socia	I Security N	lumber
Yourself			□Ye	s	MM	DD	YYYY			
Spouse, if joint	t		□Ye	s						
Mailing Addres	SS							Telephon	e Number	
City		State	e Z	IP Co	de	Fo	oreign Co	ountry (if a	pplicable)	
									As Amen	nded
1. Enter Fed Additions	leral Taxable Income from 1040EZ li	ne 6, 104A line 27, 1040	line 43 or 104	0X line	e 5			• 1		00
2. State Add	back, enter the state income tax deduc	tion from your federal form	1040 schedule	e A, lin	ne 5 (s	see ins	tructions) • 2		00
3. Other Ac	dditions, explain (see instructions)							• 3		00
	, add lines 1 through 3							4		00
Subtractio										
5. State Inc	ome Tax Refund from federal inco	me tax form: enter \$0 in	f filing 1040E	Z or 1	040/	\; 104	0 line 10	0 • 5		00
	vernment Interest							• 6		00
	Taxpayer Pension/Annuity income	Deceased Deceased				+-+		• 7		00
	Pension/Annuity income							1		
	 Source Capital Gain; 5-year ass rogram Contribution: (see instruct 	<u> </u>						• 9		00
	lame	•						● 10		00
11. Qualifyin	g Charitable Contribution • Total	Contributions \$						• 11		00
	Reservation Income							• 12		00
13. PERA/DE	PSRS Subtraction, for PERA contribu	tions made in 1984–1986	or DPSRS co	ntribu	tions	made	in 1986	• 13		00
14. Railroad	Benefit Subtraction, tier I or II on	ly						• 14		00
15. Wildfire I	Mitigation Measures Subtraction							● 15		00
16. Other Sເ	ubtractions, explain (see instruction	ons)						_● 16		00
17. Subtotal,	add lines 5 through 16							17		00
18. Colorado	Taxable Income, line 4 minus lin	ie 18						● 18		00
Tax, Prepa	yments and Credits: see 104	Booklet for full-ye	ar tax table	and	l pai	rt-yea	ar PN S	Schedul	е	
	19. Colorado Tax from tax table	or 104PN line 36 (atta	ch 104PN, if	applic	cable	e)		● 19		00
Staple W-2,	20. Alternative Minimum Tax fro	m Form 104AMT						● 20		00
W2G,	21. Recapture of prior year cred	lits						● 21		00
and 1099	22. Subtotal, add lines 19 throu	gh 21						22		00
Forms Here	23. Nonrefundable Credits from	104CR line 49, canno	t exceed the	sum (of line	es 19	and 20	• 23		00
(Only if	24. Net Tax, subtract line 23 fro	m line 22						24		00
Colorado 25. CO Income Tax Withheld from W-2s and 1099s. Staple only if line 25 is greater than \$0.						0. ● 25		00		
tax withheld is	26. Estimated Tax, enter the su nonresident real estate sale					eld fr	om	• 26		00
reported	27. Refundable Credits from 10	4CR line 9						• 27		00
on the form)	28. Subtotal, add lines 25 throu							28		00
,	29. Federal Adjusted Gross Incom 1040A line 21; 1040 line 37	•				•		• 29		00
STOP! If y	ou want the Department of Revenute and leave lines 30 through 45 black	ue to compute and mail ank. If you want to com	your refund, oute the refun	or cor d or b	mput balan	e you ce du	r balanc e yourse	e due and elf, contin	l mail a bill, ue with line	stop 30.

30. Overpay	ment, if line 28 is greater than 24 then subtract line 24 from line 28	30	00					
31. Enter the	31	00						
32. If line 24	22. If line 24 is larger than line 28, enter the amount owed							
33. Enter the	e amount owed from your original return or as previously adjusted	33	00					
Compute ⁻	The Amount Owed							
34. Line 31	minus line 30, but not less than zero	34	00					
35. Line 32	minus line 33, but not less than zero	35	00					
36. Addition	al tax due, total of lines 34 and 35	36	00					
37. Interest	due on additional tax	37	00					
38. Penalty	due • 3	38	00					
39. Estimate	ed tax penalty due	39	00					
40. Paymen	t due with this return, add lines 36 through 39	40	00					
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. Pay online at www.colorado.gov/RevenueOnline								
	We strongly recommend that you file using Revenue Online. If you cannot efile, you may mail to: Colorado Department of Revenue, Denver CO 80261-0005							
Compute ⁻	The Refund							
41. Line 30	minus line 31, but not less than zero	11	00					
42. Line 33	minus line 32, but not less than zero	12	00					
43. Overpay	ment, total of lines 41 and 42	43	00					
44. Amount	you want credited to 2013 estimated tax	14	00					
45. Refund	claimed with this return, line 43 minus line 44	45	00					
File using	Revenue Online and enter Direct Deposit information to get your refund in half the ti	me!						
	Routing number Type: Account number	Checking Savings						
	Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true,	correct, and complete.						
Your Signature Spouse's Signature. If joint return, BOTH must sign								
SIGN YOUR RETURN								
Paid Preparer's Name Paid Preparer's Address Paid Preparer's								





Manage your account.
File and pay online.
Get started with Revenue Online today!
www.Colorado.gov/revenueOnline

Form 104CR—Individual Credit Schedule 2012

Taxpayer's Name				S	Social Secu	urity Number		
 Use this schedule to determine which tax credits you are eligible to claim and what information has to be provided for each credit. 								
• Enter in column (a) the total credit generated in 2012 and any carryforward credit that is available from a prior year. Enter in column (b) the portion of the credit in column (a) that is being used to offset tax in 2012. If column (a) is larger than column (b) and the credit can be carried forward to future years, enter the carryforward information on line 50.								
Revenue Online at	• To submit required documentation, attach the documentation to your e-filed return (if your software allows) or go to Revenue Online at www.Colorado.gov/RevenueOnline to electronically send a PDF. If you can't electronically submit							
If you are unable to	file electronica	e required documentation Ily, the documentation more TO THE NEAREST DOLL	ust be attached to th		nd subm	itted with Form 1	04.	
		redit (see publicatio		for more in	nformat	tion)		
		eet all of the following of						
Colorado r	resident	-						
• Federal ad	djusted gross in	ncome is \$60,000 or les	s					
		are credit for a child 12				1		
		om federal form 1040 lin					00	
		er 0 on line 5. You do no 0 line 46, or federal forr		eait	• 1		00	
If line 2 is 0, enter 0		o line 40, or reactar for	11 1040/(11110 20.		• 2	2	00	
		ou claimed. Enter the sm	naller of the amounts	on line 46 or				
your federal form 10-	40, or the smal	er of the amounts on line	e 28 or 29 of your fe	deral form 104	10A • 3	3	00	
4. Your percentage from	om the table b	elow			4	,	%	
[Your Federal A	Adjusted Gross Income	Your Percentage					
		But Not More Than:						
		\$25,000	50%					
		\$35,000	30%					
L	\$35,000	\$60,000	10%	<u> </u>				
		oly the amount on line 3 percentage from line 3		on line 4	• 5	5	00	
1	•	is percentage from the an		7	• 6	3	00	
7. List eligible child's r	name, date of	birth and Social Security	y number if a credit	is claimed on	lines 5	or 6.		
Child's Name	Date of Birth					Social Security Num	ber	
						-		
Part II—Other Refu	ındable Cred	dits						
8.Refundable innovat	ive motor vehi	cle credit			• 8	3	00	
Required Information: Submit a copy of the invoice and proof of Colorado registration when claiming this credit.								
Vehicle Make Model Year								
Mark whether this vehicle	e was:	New □ Used □	Dealership Name					
Mark if this vehicle was a	already owned, I	out was converted to use a	an alternative fuel					
Mark whether this vehicle	e was: Lea	ased □ Purchased □ V	ehicle Identification N	umber (VIN)				
9. Total refundable cre	edits; add lines	5 (or 6) plus 8. Enter he	ere and on line 27,	Form 104	9)	00	

Part III — Enterprise Zone Credits (See publication FYI General 6 for information on these credits.)

NEW - In order to claim an Enterprise Zone credit, you must electronically file your return and the EZ Carryforward Schedule (DR 1366). For an electronic filing hardship exception, call 303-238-7378.

If credit is passed through from an S corporation or a partnership, give name, ownership percentage and Colorado account number of the organization, and submit a copy of the corporation or partnership certification.

Account	Account Number		
ın(a)	Column(b)		
00	00 • 00		
00	00 • 00		
00	00 • 00		
00	00 • 00		
00	00		
00	00 • 00		
00	00 • 00		
00	00 • 00		
00	00 0		
00	00 • 00		
00	00 • 00		
00	00 • 00		
00	00 • 00		
21	21 00		
	21 00		
_	1:6		

- Colorado nonresidents do not qualify for this credit. Part-year residents generally do not qualify for this credit.
- If you have income or losses from two or more states you must complete lines 22 through 29 for each state. You must also complete lines 22 through 29 (enter "Combined" on line 22) to determine your credit limitation. If the return cannot be electronically filed, each separate computation must be submitted on a separate 104CR form. A summary schedule of the data is not acceptable.
- See publication FYI Income 17 for more information along with tips on the amount to enter on each line.

Submit a copy of the tax return for each other state when claiming this credit. The portion of the return submitted must include the adjusted gross income calculation, any disallowed federal deductions by that state, and the tax calculation for the other state.

22. Name of other state	
23. Total of lines 19 and 20, Form 104 23	00
24. Modified Colorado adjusted gross income from sources in the other state • 24	00
25. Total modified Colorado adjusted gross income • 25	00
26. Amount on line 24 divided by amount on line 25	%
27. Amount on line 23 multiplied by the percentage on line 26	00
28. Tax liability to the other state • 28	00
29. Allowable credit, the smaller of lines 27 or 28	00

Part V — Other Credits						
		Col	umn(a)		Column(b)	
30. Plastic recycling investment credit (See publication FYI 56)						
Plastic recycling net expenditures amount • \$						
Submit a copy of the receipt and other required documentation when	20		00			00
-	30	•	00	•		00
31. Colorado minimum tax credit (See publication FYI 14)	24		00			00
	31	•	00	•		00
32. Historic property preservation credit (See publication FYI 1)						
2011 & 2012 credits reported in column (a) must be carried forward to 2013 retur Submit a copy of the verification form or copy of the federal credit calculation when	n.					
	32	•	00	•		00
33. Child care center investment credit (See publication FYI 7)						
· · · ·	33	•	00	•		00
34. Employer child care facility investment credit (See publication FYI 7)						
, , , , , , , , , , , , , , , , , , , ,	34	•	00	•		00
35. School-to-career investment credit (See publication FYI 32)						
,	35	•	00	•		00
36. Colorado works program credit (See publication FYI 34)						
Submit a copy of the letter from the county Dept. of Social/Human Services when						
	36	•	00	•		00
37. Child care contribution credit (see publication FYI 35)						
2011 & 2012 donations reported in column (a) must be carried forward to 2013 return	n.					
Donation amount • \$ Date of last donation						
Submit a copy of form DR 1317 when claiming this credit.	37	•	00	•		00
38. Rural technology enterprise zone credit (See publication FYI 36)						
Carry forward from 2004 only						
Submit a copy of the PUC certification when claiming this credit.	38	•	00	•		00
39. Long term care insurance credit (See publication FYI 37)						
Submit a copy of a year-end statement disclosing the premiums paid when claiming	^^		00			00
	39	•	00	•		00
40. Contaminated land redevelopment credit (See publication FYI 42) <i>Carry forward from</i>	40		00			00
,	40	•	00	•		00
41. Low-income housing credit (See publication FYI 46) Carry forward from 2002 only	-		00			00
	41	•	00	•		00
42. Aircraft manufacturer new employee credit (See publication FYI 62)	42		00			00
Submit a copy of forms DR 0085 and DR 0086 when claiming this credit. 43. Gross conservation easement credit (See publication FYI 39)	42	•	00	•		00
Submit form DR 1305 when claiming this credit. Easement donors must also submit the	<u> </u>					
additional required documentation, including the full easement appraisal. Due to the						
large amount of data required, it is strongly suggested that this information be provided	d					
electronically through Revenue Online to avoid problems with lost data.	43	•	00	•		00
44. Job growth incentive tax credit (See publication FYI 66)	44		00			00
45. Colorado innovation investment tax credit (see the Income Tax Index)			00			00
,	45		00			00
46. Alternative fuel refueling facility credit (see Income Tax Index)	43	•	00	•		00
	46		00			00
47. Nonrefundable alternative fuel vehicle credit (see Income Tax Index)		•	00	•		00
· · · · · · · · · · · · · · · · · · ·	47		00			00
Can'ly to mara nom 2000 cm,				 		
48. Total of lines 30 through 47, column (b)			48			00
49. Total nonrefundable credits, add lines 21, 29 and 48. Enter here and on						
line 23 of Form 104.			49			00
LIMITATION: The total credits you claim on line 49 of this Form 104CR are nonrefundable credits so the						ах
reported on lines 19 and 20 of your income tax return, Form 104. Most unused 2012 credits can be cal						
available exceed the total tax due for 2012, or if you are carrying forward credits that cannot be used in	ո 20	12, list the	credit type(s) and	excess amour	nt(s)
below.						
Credits to be carried forward to 2013:	_					

Form 104PN—PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2012

Taxpayer's Name			Social Security Number	
Use this form if you and/or your s gross income so the Colorado ta the tax on your Colorado income federal form 1040NR, see	ix computed from the tax ta . Complete this form after ye	ble on your total 2012 in ou have filled out lines 1	come will be reduced through 18 of Form 10	o reflect only
1. • Taxpayer is (mark one):	□ Full-Year Nonresident; □ Full-Year Resident	☐ Part-Year Resident fi☐ Nonresident 305-day		/12;
2. • Spouse is (mark one):	☐ Full-Year Nonresident;☐ Full-Year Resident	☐ Part-Year Resident fi☐ Nonresident 305-day		/12;
3. • Mark the federal form you ☐ 1040 ☐ 1040 #		I040 NR ☐ Other	Federal Information	Colorado Information
4. Enter all income from form 1	040 line 7; 1040A line 7; or	form 1040EZ line1	• 4 00	
Enter income from line 4 that while you were a Colorado re expense reimbursements on	esident. Part-year residents	should include moving	Г	00
6. Enter all interest/dividend inclines 8a and 9a; or form 1040			6 00	
7. Enter income from line 6 that	t was earned while you wer	e a resident of Colorado	7_	00
8. Enter all income from form 1 line 3			• 8 00	
 Enter income from line 8 that and/or is from another state? Colorado resident 	's benefits that were receive	ed while you were a	9	00
If you filed federal form 1040E	Z, go to line 24. All others	continue with line 10.		
10. Enter all income from form 1	040 lines 13 and 14; or forn	n 1040A line 10	•10 00	
11. Enter income from line 10 that Colorado resident and/or was	at was earned during that pass earned on property locate	art of the year you were ed in Colorado	a •11	00
12. Enter all income from form 1 12b, and 14b				
13. Enter income from line 12 that a Colorado resident	9			00
If you filed federal form 1040A	, go to line 20. If you filed	form 1040, continue w	ith line 14.	
14. Enter all business and farm i	ncome from form 1040 lines	s 12 and 18	•14 00	
15. Enter income from line 14 the Colorado resident and/or was				00
16. Enter all Schedule E income	from form 1040 line 16		•16	
17. Enter income from line 16 that royalty income received or converse a Colorado resident; are apportioned based on the nucleor corporation of partnership/fiduo.	redited to your account duri nd/or partnership/S corpora imber of days of Colorado r	ng that part of the year y tion/fiduciary income esidency during the	rou	00
18. Enter all other income from for (list type			•18 00	
19. Enter income from line 18 th you were a Colorado resider (list type				00

		Federal	Colorado
		Information	Information
20.	Total Income. Enter amount from form 1040 line 22; or form 1040A line 1520	00	
21.	Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19	21	00
22.	Enter all federal adjustments from form 1040 line 36, or form 1040A line 20 (list type) ◆ 22	00	
23.	Enter adjustments from line 22 as follows: (list type)	• 23	00
	 Educator expenses, IRA deduction, business expenses of reservists, performing a fee-basis government officials, health savings account deduction, self-employment self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income to total wages and/or self-employment income. Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21/ line 20). Domestic production activities deduction is allowed in the Colorado to Federal QP. Penalty paid on early withdrawals made while a Colorado resident. Moving expenses if you are moving into Colorado, not if you are moving out. 	t tax, ved or	
	• For treatment of other adjustments reported on form 1040 line 36, see [FY] Incor	me 6 .	
24.	Adjusted Gross Income. Enter amount from form 1040 line 37; or form 1040A line 21 or form 1040EZ line 4	, 00	
25.	Colorado Adjusted Gross Income. If you filed form 1040 or 1040A, subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN . If you filed form 1040EZ, enter the total of lines 5, 7 and 9 of Form 104PN		00
26.	Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments	00	
27.	Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, and/or any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. (See 3 Income 6 for treatment of other additions)		00
28.	Total of lines 24 and 26	00	
29.	Total of lines 25 and 27.	29	00
30.	Subtractions from Adjusted Gross Income. Enter the amount from line 17 of Colorado Form 104 excluding any qualifying charitable contributions	00	
31.	Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows:	31	00
	 The state income tax refund subtraction to the extent included on line 19 above, The federal interest subtraction to the extent included on line 7 above, The pension/annuity subtraction and the PERA or School District Number One retirement subtraction to the extent included on line 13 above, The Colorado capital gain subtraction to the extent included on line 11 above, For treatment of other subtractions, see IN Income 6. 		
	Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28	00	
33.	Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29.	33	00
34.	Amount on line 33 divided by the amount on line 32	34	%
	Tax from the tax table based on income reported on Colorado Form 104 line 18	35	00
36.	Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 19.	36	00