(10/16 /08)

2008 Colorado Income Tax Guide

Full-year, Part-year and Nonresident Individuals

COLORADO e-file

File Electronically...

NetFile on your computer

TeleFile over your telephone

IRS e-file with a tax preparer or tax software and pay electronically...

Pay Tax on your computer

It's Fast, Easy, and Accurate

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STATE OF COLORADO

Message from the Governor

As Governor, I am committed to efficient and effective service to the people of Colorado. I am pleased to inform you that the Colorado Department of Revenue makes tax filing and other transactions as convenient as possible.

Last year, more than half of your fellow citizens filed their individual income tax returns electronically. There are many rewards for using NetFile, TeleFile and other e-file services. They're fast, they're secure and they're easy. They also save taxpayer money by reducing the Department's costs of processing tax returns.

For taxpayers getting a refund, the combination of electronic filing and direct deposit allows a refund within 10 business days. For those who owe taxes, the online payment service accepts credit card and e-check payments. More than one million individual tax filers benefit from our convenient e-services. If you haven't tried them, I urge you to do so.

Sincerely,

Bill Ritter, Jr.
Governor

File your Colorado income tax electronically through one of three methods. E-filing eliminates many errors that lengthen processing time and that makes refund processing go faster. Direct Deposit is available.

Colorado NetFile NetFile allows full-year, part-year and nonresident individual taxpayers to file over the Internet on the department's secure Web site. It's free and available 24 hours a day at *www.netfile.state.co.us*

Colorado TeleFile TeleFile can be used by full-year residents who filed a Colorado return last year and want to file over the telephone. It's free, secure and available 24 hours a day.

TeleFile phone numbers are available throughout the state:

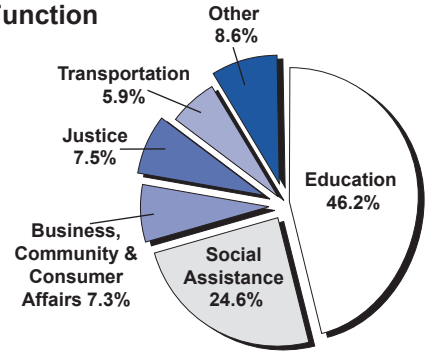
Denver Metro Area .....(303) 238-3278
Colorado Springs .....(719) 592-0225
Fort Collins .....(970) 282-7950
Grand Junction .....(970) 243-0664
Pueblo .....(719) 542-2681
Toll-free in other areas within Colorado .....(877) 835-3453

IRS e-file IRS e-file allows all individual income taxpayers to file BOTH federal and state income tax electronically either through a tax professional or by purchasing tax software. This option may be free or low-cost. See the IRS e-file Web site at *www.irs.gov* for more information.

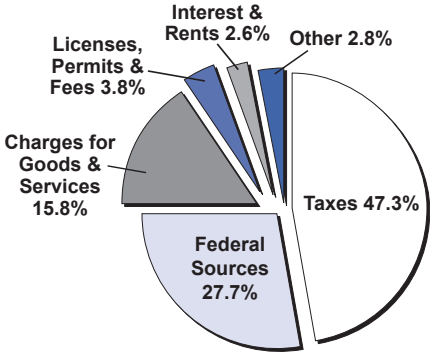
Visit *www.coloradoefile.state.co.us* for more information.

Disclosure of Colorado Expenditures and Revenues

Expenditures By Function



Revenues By Source



Disclosure of Average Taxes Paid

Fiscal Year 2006

	Adjusted Family Money Income										
	Less than $10,000	$10,000 to $15,000	$15,000 to $20,000	$20,000 to $30,000	$30,000 to $40,000	$40,000 to $50,000	$50,000 to $70,000	$70,000 to $80,000	$80,000 to $100,000	$100,000 and over	Average
State Taxes:											
Individual Income	$34	$98	$238	$456	$761	$1,049	$1,492	$2,023	$2,543	$7,476	$1,946
Sales	103	183	232	311	376	448	562	625	736	1,273	529
Gasoline and Special Fuels	37	80	98	125	153	176	203	219	245	300	171
Licenses and Registrations	16	31	41	52	60	76	86	89	105	148	75
Alcoholic Beverages	2	6	5	6	9	9	12	13	15	29	11
Cigarettes and Tobacco	59	96	113	122	147	135	139	104	128	103	116
Total State Taxes	**$251**	**$493**	**$726**	**$1,071**	**$1,506**	**$1,893**	**$2,494**	**$3,072**	**$3,772**	**$9,329**	**$2,849**
Local Taxes:											
Residential Property	$334	$400	$617	$662	$906	$1,034	$1,508	$1,747	$2,118	$3,019	$1,319
Sales and Use	153	271	344	461	559	665	834	928	1,093	1,890	786
Specific Ownership	34	85	109	143	162	199	228	240	270	362	194
Occupation	2	6	9	13	19	24	32	40	48	67	28
Total Local Taxes	**$523**	**$762**	**$1,078**	**$1,279**	**$1,646**	**$1,921**	**$2,602**	**$2,956**	**$3,529**	**$5,339**	**$2,326**
Federal Taxes:											
Individual Income	$344	$519	$872	$1,431	$2,276	$3,249	$4,838	$6,592	$8,506	$38,849	$8,636
Medicare **	109	287	433	644	915	1,164	1,532	1,948	2,342	4,048	1,480
Social Security **	397	1,049	1,586	2,356	3,347	4,258	5,606	7,129	8,557	11,976	4,966
Total Federal Taxes	**$850**	**$1,856**	**$2,891**	**$4,430**	**$6,539**	**$8,671**	**$11,976**	**$15,670**	**$19,405**	**$54,873**	**$15,082**
Total Taxes Paid											
Households & Employers **	$1,624	$3,110	$4,695	$6,780	$9,691	$12,485	$17,071	$21,698	$26,706	$69,541	$20,257
Less Taxes Paid by Employer	253	668	1,009	1,500	2,131	2,711	3,569	4,539	5,449	8,012	3,223
Households Only	**$1,372**	**$2,442**	**$3,685**	**$5,280**	**$7,560**	**$9,774**	**$13,502**	**$17,159**	**$21,256**	**$61,529**	**$17,034**

** Employers and households both pay taxes to Medicare and Social Security on employees' behalf.

A Message from Roxy Huber
Executive Director, Department of Revenue

The Colorado Department of Revenue actively participates in the Colorado Organ & Tissue Donor Registry through all of our driver's license offices. If you have a " ♥ " on your Colorado driver's license, you have made a decision to help save lives by being an organ donor. The " ♥ " confirms your enrollment in the Colorado Organ & Tissue Donor Registry.

If you don't have a " ♥ " on your driver's license, we hope you will consider joining the Donor Registry by completing the form below and mailing it to the address on the form. You can learn more about the program and complete your registration online at *www.ColoradoDonorRegistry.org*

Colorado Organ & Tissue Donor Registry Form

Before filling out this form, check your Colorado driver's license or ID card. If there is a " ♥ " on the front, you are already enrolled in the Colorado Organ & Tissue Donor Registry and there is no need to submit this form unless your information has changed.

☐ Yes, I want to be an organ and tissue donor and join the Colorado Organ & Tissue Donor Registry.

First Name (please print)	Middle	Last
Mailing Address	City	ZIP
Phone	Date of Birth (required)	Driver's license or state ID number

Joining the Donor Registry means you have elected to save lives by making all of your eligible organs and tissues available after your death. If there are specific organs and tissues you do not wish to donate, write them here:

List single restrictions (no narrative):

Colorado law prohibits registry information from being sold or shared with any company or government agency. Organs are distributed according to national regulations.

Signature	Date
Parent/Guardian Signature (if enrollee is under 18 years of age)	Date

Tear off and Mail to: Colorado Donor Registry, c/o Donor Alliance, 720 South Colorado Blvd., Suite 800-N, Denver, CO 80246

DAC-TXF

Tips For Using This Guide

This guide is designed to provide basic information for filing your Colorado income tax. Space restrictions do not allow us to include all forms and information available to taxpayers. For this reason we provide symbols throughout this guide to assist you in completing this form and direct you to additional information. These symbols will help you spot important reminders and key information.

New — New tax laws are highlighted in the book for your convenience.

! — Tax issues that have caused taxpayers problems in past years are highlighted with this symbol.
Please take extra care to read the instructions to prevent errors that could cause a delay in your refund.

TAX TIP — Tax tips are provided for your convenience to point out issues you may want to take advantage of while preparing your return.

FYI — The Department of Revenue issues FYI publications on numerous subjects. FYI symbols in this book tell you an income tax FYI is available on that subject. FYIs are available on our Web site *www.TaxColorado.com*

Additional forms are required and may be downloaded from our Web site *www.TaxColorado.com*

COLORADO e-file — Leave paper behind. *e-file!*
See *www.coloradoefile.state.co.us* for options.

Filing Information

Who must file a return

You must file a 2008 Colorado income tax return if during 2008 you were:

- A full-year resident of Colorado, or
- A part-year resident of Colorado with taxable income during that part of the year you were a resident, or
- A nonresident of Colorado with Colorado source income;

AND

- You are required to file a 2008 federal income tax return, or
- You have a 2008 Colorado income tax liability.

TAX TIP — *Even if no tax is due, you may wish to file a return to get a refund of wage withholding.*

Part-year residents and nonresidents

Part-year and nonresidents of Colorado should refer to Form 104PN on page 17 of this booklet. See FYI **6.**

Active members of the armed forces

If you were a Colorado resident when you joined the armed forces, you remain a Colorado resident unless you change it with the military. This means that you must file as a Colorado resident even if you are stationed outside the state. If you were stationed outside of the United States for at least 305 days during 2008 you may file as a nonresident if you wish. See FYI **21**.
If you are in Colorado on military orders but are not a Colorado resident, Colorado does not tax your military pay. However, you must file a Colorado return for any other earned income from Colorado sources.

Filing on behalf of a deceased taxpayer

If you are a surviving spouse or legal representative of someone who died during 2008, 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 and write the date of death next to 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 and a copy of the death certificate with the return.

Filing status

Your Colorado filing status will always be the same as your federal filing status. For example, if you file a joint federal return, you must file a joint Colorado return even if one spouse is not a Colorado resident.

Spouse's intercepted refund

If you file a joint return and one spouse owes money to a state agency that is going to intercept your refund, the injured spouse (the person not in debt) may claim his/her portion of the refund. The portion is determined by dividing the injured spouse's gross income by the joint gross income and multiplying the resulting percentage by the income tax refund. A written claim, along with a copy of your federal return or federal form 8379 and copies of all W-2s, must be filed to receive the refund. Do not send this claim with your return. Mail it in a separate envelope to the attention of the "Injured Spouse Desk."

When to file

Your Colorado income tax filing and tax payment are due by April 15, 2009. You may file your return electronically anytime up to midnight April 15th. If you choose to complete a paper return, mail your return and, if applicable, your tax payment to:

Colorado Department of Revenue
Denver, CO 80261-0005

The envelope must be postmarked by April 15, 2009. If you cannot complete your return by the April 15 deadline, you may be able to file under extension. See page 11 of this booklet for details.

Taxpayer Assistance Services

My Income Tax Account

Check on your refund status; look up your Colorado 1099-G; check on estimated payments; look up your billing notice; or set up an "agreement to pay." You must have your social security number and either the amount of your refund, the amount of an estimated payment, or the billing notice number. Information is available on the Web at *www.TaxColorado.com* or by phone at (303) 238-FAST (3278).

Tax Information Index

For an alphabetical index that provides Web links to FYI tax publications, common questions and answers, forms, regulations, and the Colorado Revised Statutes for a variety of common tax topics, please visit *www.TaxColorado.com*

Online Customer Support

Search for commonly asked questions and answers. "Send Us an E-mail" if the answers don't respond to your particular question.

Tax Information Call Center

Representatives are available Monday through Friday, 8 a.m. to 4:30 p.m. (303) 238-SERV (7378)
TTY/TTD Service (800) 659-2656

Walk-In Assistance

Forms and information are available at these offices Monday through Friday, 8 a.m. to 4:30 p.m.
Denver:1375 Sherman St.
Colorado Springs: 4420 Austin Bluffs Parkway
Fort Collins: 1121 W. Prospect Road, Building D
Grand Junction: 222 S. 6th St., Room 208
Pueblo: 310 E. Abriendo Avenue, Suite A-4

Additional Information

Tax Forms, Information and E-Services

Line by Line Instructions

The following instructions apply whether you file electronically or on paper. Electronic filers should use the forms in this guide as worksheets prior to entering the information in NetFile, TeleFile or other tax software.

TAX TIP

HOW DOES FORM 104 WORK?

You must complete your federal income tax filing/return before you can start your Colorado return because line 1 of the Colorado form is your federal taxable income, which has your deductions and exemptions already subtracted out. You then may have to add or subtract certain types of income on lines 2 through 12. This gives you the Colorado taxable income you take to the tax table to determine the Colorado tax you owe. You will then subtract any credits you have on lines 19 through 29. These credits include items from Form 104CR, and any tax you have prepaid through withholding from your wages or estimated tax payments. If these credits are more than the tax due, you get a refund. If these credits are less than the tax due, you must pay the difference.

RESIDENCY STATUS

Check the proper box at the top of Form 104 to indicate whether you are filing as a full-year resident, a part-year resident or as a nonresident. If one spouse is a full-year resident and the other is a part-year resident or a nonresident, check only the part-year resident/nonresident box.

NAME AND ADDRESS

Print your name, address, and social security number in the spaces provided. If you are filing a joint federal return, you must file a joint Colorado return and include your spouse's name and social security number. For Privacy Act Notice, see FYI General **2**.

DO NOT enter a name or social security number on the "spouse" line if you are not filing a joint return.

If you are entering an address for a foreign country, place any postal code at the end of the address line and enter Xs in the ZIP code box.

INCOME

LINE FEDERAL TAXABLE INCOME

1 Enter your federal taxable income from:

- federal Form 1040, line 43
- federal Form 1040A, line 27 or,
- federal Form 1040 EZ, line 6.

If your federal deductions exceed your federal adjusted gross income, enter the excess as a negative amount (in brackets) on line 1. The amount you enter on line 1 will be compared to the amount you report on your federal income tax return.

Your federal taxable income is your total income minus your federal exemptions and deductions. Do not put your total income or wages on this line because it will result in your tax being computed too high. Do not deduct your personal exemptions, standard deduction, or itemized deductions on your Colorado income tax return because they have already been allowed on line 1.

ADDITIONS TO INCOME

LINE STATE INCOME TAX DEDUCTION ADDBACK

2 If you filed federal form 1040A or 1040EZ for 2008, enter $0 on line 2.

If you **did not** itemize deductions on your 2008 federal income tax return, enter $0 on line 2.

If you **did** itemize deductions on your 2008 federal income tax return but deducted general sales taxes on line

5, schedule A, Form 1040, enter $0 on line 2.

If you **did** itemize deductions on your 2008 federal income tax return and deducted income taxes on line 5, Schedule A, Form 1040, you must add back on your Colorado return any state income tax included in your federal itemized deductions. If your federal itemized deductions exceed the standard deduction you could have claimed by an amount that is less than the state tax deduction, you add back only the difference between the itemized and standard deduction amounts.

Complete the following schedule to determine your state income tax deduction addback:	
(a) State income tax deduction from line 5, Schedule A, federal Form 1040	$
(b) Total itemized deductions from line 29, Schedule A, federal Form 1040	$
(c) The amount of federal standard deduction you could have claimed (See line 40, federal Form 1040 for allowable federal standard deductions).	$
(d) Line (b) minus line (c), but not less than $0	$

Enter the smaller of line (a) or line (d) on Form 104, line 2. For most Colorado taxpayers who itemize deductions, the state income tax deduction addback will be the amount from line 5, Schedule A, Form 1040. See FYI **4**.

Individuals with high incomes who are not allowed to claim all of their federal itemized deductions can refer to publication FYI **3**. Married persons filing separate returns should refer to FYI **4** to determine the amounts to enter in the worksheet.

LINE 3 OTHER ADDITIONS TO FEDERAL TAXABLE INCOME

Enter on line 3:

- The amount of interest you earned during 2008 from bonds issued by any state or any state political subdivision other than bonds issued on or after May 1, 1980 by the State of Colorado or any of its political subdivisions. The amount you report on line 3 should be the gross amount of state and local bond interest minus amortization of bond premium and expenses required to be allocated to such interest income under provisions of the Internal Revenue Code. See FYI **52**.
- The amount of lump-sum distribution from a pension or profit sharing plan you reported on federal Form 4972. Because this income is not included in federal taxable income on line 1, these distributions must be added on line 3. The distribution should be reduced by any estate tax allocated to the distribution on Form 4972. Distributions included on this line are subject to 10-year averaging on the federal return. If the lump-sum distribution is not subject to 10-year averaging and is included in federal taxable income on line 1, then it should not be reported again on line 3. Amounts entered on this line may be eligible for the pension exclusion on lines 7 or 8.
- The smaller of the amount from line 14, federal Form 8814 or $900 if you are electing to report your child's income for federal tax purposes.
- Any federal charitable contribution deduction on which you also claimed a Colorado gross conservation easement credit. See FYI **39**.
- Any fiduciary adjustment or partnership modification that increases your federal taxable income.

SUBTRACTIONS FROM INCOME

LINE 5 STATE INCOME TAX REFUND SUBTRACTION

Enter any state income tax refund you reported as income on line 10 of your federal Form 1040. Enter $0 if you filed federal Form 1040EZ or 1040A.

LINE 6 UNITED STATES GOVERNMENT INTEREST

Enter any interest you earned during 2008 from U.S. government bonds, treasury bills and other obligations of the United States or its territories, possessions and agencies that was included in federal taxable income. Do not enter interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends received from mutual funds may not be 100% exempt. See FYI **20**.

LINE 7 PENSION AND ANNUITY SUBTRACTION

If you received pension or annuity income and

- the income is included in your federal taxable income,

or

- a lump-sum distribution is reported on line 3, above,

Then

- if, as of December 31, 2008, you were ***65 or older,*** enter the ***smaller*** of the income or $24,000;
- if, as of December 31, 2008, you were ***at least 55 but not yet 65,*** enter the ***smaller*** of the income or $20,000;
- if, as of December 31, 2008, you were ***under 55,*** you do not qualify for the pension subtraction ***unless*** you are receiving the income as a secondary beneficiary

(e.g., a widow, dependent child, etc.) due to the death of the person who earned the pension, in which case you enter the ***smaller*** of the income or $20,000.

For information and exceptions, see FYI **18 and 25**.

To qualify for the subtraction, a payment must be:

- pension or annuity income that is not considered a premature distribution, and
- reported on the federal return as taxable IRA distributions, pensions and annuities, or social security benefits (lines 15b, 16b, or 20b of federal Form 1040; lines 1lb, 12b, or 14b of federal Form 1040A), or reported as a lump sum distribution on line 3 of Colorado Form 104.

Example: Joseph (age 66) and Catherine (age 63) receive social security benefits in 2008 of $20,000, $6,000 of which was taxable on their joint federal return. Joseph received $12,000 of the benefits while Catherine received $8,000. Catherine also earned a private pension of $22,000, $18,000 of which was taxable on the federal return.

- Joseph's pension subtraction is computed by taking his share of the total social security benefits paid times the taxable benefits (60% of $6,000), which is $3,600.
- Catherine's pension subtraction is computed by taking her share of the social security benefits times the taxable benefits (40% of $6,000) and adding her taxable private pension ($18,000), which is $20,400. Because Catherine is under age 65 her subtraction is limited to $20,000.

LINE 8 PENSION AND ANNUITY SUBTRACTION - SPOUSE

If you are filing a joint return, enter the spouse's pension or annuity subtraction, if any, on line 8. See line 7 instructions for a definition of excludible pension/annuity income. The spouse must also qualify by age to claim the pension/annuity subtraction. Each spouse's subtraction is computed separately and no part of one spouse's $20,000 or $24,000 subtraction may be claimed by the other. See FYI **25**.

LINE 9 COLORADO SOURCE CAPITAL GAIN

You can subtract capital gain income ***IF:***

- *Federal taxable income*-the income is included in your federal taxable income;

AND

- *Colorado sources*–the income is earned from:
  - the sale of real or tangible personal property located in Colorado at the time of the transaction, or
  - the sale of stock or ownership interest in a "Colorado company;"

AND

- *Acquisition/Holding*–you acquired the asset after May 9, 1994 and owned it continuously for five years prior to the transaction date. See FYI **15** for important qualfications.

Form DR 1316 **must** be attached to your return.

LINE 10 TUITION PROGRAM CONTRIBUTION

Payments or contributions you made during 2008 to a qualified state tuition program administered by CollegeInvest can be deducted, but only to the extent they are included in federal taxable income. See FYI **44**.

LINE 11 QUALIFYING CHARITABLE CONTRIBUTION

Taxpayers who claim the federal standard deduction instead of itemizing their deductions on the federal return may be able to subtract a portion of their charitable contributions made during the year. Enter only the amount in excess of $500 that you could have deducted on federal Schedule A under the "Gifts to Charity" section had you itemized your federal deductions. See FYI **48**.

Complete the following schedule to determine your qualifying charitable contribution subtraction:	
(a) Did you itemize your deductions on the federal Schedule A?	Yes ☐ No ☐
(b) Did you deduct your charitable contributions on the federal return as a business or other deduction?	Yes ☐ No ☐
If you answered yes on lines (a) or (b), enter $0 on line 11, you do not qualify for this subtraction. If you answered no on lines (a) and (b), continue with line (c).	
(c) Enter the amount you could have deducted for charitable contributions on lines 16 and 17 of federal Schedule A.	$
(d) Nondeductible contributions	$ **500**
(e) Qualifying charitable contribution subtraction, line (c) minus line (d), but not less than $0	$
Enter the amount from line (e) on Form 104, line 11.	

Taxpayers must maintain proper records for all contributions. If you are required to substantiate this subtraction, you must provide the same records that are required by the federal IRS for charitable contributions.

LINE 12 OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

Enter on line 12:

- If you received PERA or Denver School District No. 1 retirement benefits(DPSRS) during 2008 and you contributed to the PERA retirement fund during 1984, 1985 or 1986 or to the Denver School District No. 1 retirement fund during 1986, you

may be entitled to a subtraction for income previously taxed by Colorado but not by the federal I.R.S. See FYI **16**.

- Enter any tier I or tier II railroad retirement benefits that are included in federal taxable income.
- Enter any fiduciary adjustment or partnership modification reducing federal taxable income, but only to the extent it cannot be reported on lines 5-11.
- Enter any income earned on an Indian reservation by a reservation tribal member while domiciled on the reservation.
- Enter your medical savings account contribution and interest, if any, and write "medical savings account" in the available space. Do not include any amounts that were deducted on your federal return. See FYI **29**.

Do not include on line 12:

- income from sources outside of Colorado,
- net operating losses,
- military income, or
- wage adjustments.

LINE 14 COLORADO TAXABLE INCOME

Your Colorado taxable income is the amount by which line 4 exceeds line 13. Determine your tax from the tax table on pages 22 and 23 based on your Colorado taxable income. Full-year residents enter their tax on line 15, Form 104. Part-year residents and nonresidents go to Form 104PN, page 17, for apportionment instructions.

TAX

LINE 15 TAX

Colorado residents enter the tax from the tax table. Part-year residents and nonresidents enter the tax from line 36, Form 104PN and attach Form 104PN to your return. The Colorado tax rate is currently 4.63%. This represents a reduction in the rate from the 1999 rate of 4.75% and the 1998 rate of 5%.

enters your tax. No need to look it up in a table.

LINE 16 ALTERNATIVE MINIMUM TAX

If you have a federal alternative minimum tax, you probably have a Colorado alternative minimum tax.

Enter your Colorado alternative minimum tax, if any, from line 8, Form 104AMT. Attach Form 104AMT to your return. See FYI **14**.

LINE 17 RECAPTURE OF PRIOR YEAR CREDITS

Enter any historic property preservation credit, health care professional credit, low income housing credit or other credit claimed in prior years that must be recaptured.

TAX CREDITS

Form 104CR must be attached to your return if you entered any amount on lines 19 through 22.

LINE 19 PERSONAL CREDITS FROM FORM 104CR

Enter the personal credits from line 41, Form 104CR.

LINE 20 ALTERNATIVE FUEL CREDITS

Enter the alternative fuel credits from line 44, Form 104CR.

LINE 21 GROSS CONSERVATION EASEMENT CREDIT

See FYI 39.

Enter the gross conservation easement credit from line 45, Form 104CR.

A nonrefundable tax credit is available for qualified taxpayers who donate a Colorado conservation easement in gross. If this credit is claimed, any charitable deduction claimed on the federal return may have to be added to taxable income on line 3.

You must attach form DR 1305 to your return if you claim this credit.

If you donated the easement during 2008, or if you received this credit from a pass-through entity that donated the credit during 2008, you must also attach form DR 1303 to your return and submit form DR 1304 in a separate mailing. To expedite your refund, you may file Form DR 1304 online at *www.revenue.state.co.us/easementinformation* If you file Form 104 electronically, Form DR 1303 and the required attachments must be mailed to the Department of Revenue.

LINE 22 ENTERPRISE ZONE CREDITS

Enter the enterprise zone credits from line 17, Form 104CR.

LINE 23 TOTAL

If the amount on line 23 is more than the total of lines 15 and 16, then lines 19, 20, 21 and/or 22 are incorrect and Form 104CR must be corrected to properly report the credits to be carried forward to 2009.

LINE 24 NET TAX

Line 18 minus line 23.

LINE 25 FEDERAL ADJUSTED GROSS INCOME

Enter your federal adjusted gross income from federal form 1040, line 37; or from federal form 1040A, line 21; or from federal form 1040EZ, line 4.

PREPAYMENTS AND REFUNDABLE CREDITS

LINE 27 COLORADO INCOME TAX WITHHELD

Enter the total amount shown as Colorado tax withheld on your W-2 (wage withholding forms), W2-G or 1099 forms. Staple these forms to the front of your return.

Attach W-2s, W2-Gs or 1099s only if they report Colorado income tax withheld. *Do not claim tax withheld for the federal government, other states, or any city.*

Do not include amounts withheld from:

- Colorado real estate sales by nonresidents,
- nonresident beneficiaries, or
- Colorado partnership/S corporation income of nonresidents

as they should be included as estimated tax payments on line 28.

LINE 28 ESTIMATED TAX PAYMENTS AND CREDITS

Enter on line 28:

- any estimated tax payment you made for 2008,
- that part of your 2007 overpayment, if any, that you applied to 2008,
- any amount you paid with your 2008 extension of time for filing voucher,
- amounts withheld on Colorado real estate sales on Form DR 1079,
- amounts paid in for nonresident beneficiaries on Form 104 BEP, and
- amounts paid in for nonresident partners or shareholders on Form DR 0108. See FYI **51**.

LINE 29 CHILD CARE CREDIT

Full year residents enter the child care credit from line 5 of Form 104CR. Part year residents, enter the child care credit from line 6 of Form 104 CR. You qualify for this credit only if your federal adjusted gross income is $60,000 or less and you must have qualified for and claimed the federal child care credit.

LINE 31 OVERPAYMENT

If line 30 is larger than line 26, subtract the amount on line 26 from the amount on line 30 and enter the difference on line 31. This is the amount Colorado owes you. If line 26 is larger than line 30, proceed to line 49.

REFUND OR AMOUNT OWED

LINE 32 CREDIT TO 2009 ESTIMATED TAX

Enter the portion of your overpayment, if any, you want to apply to your 2009 estimated tax.

LINES 33-46 VOLUNTARY CONTRIBUTIONS

Enter the amounts, if any, you wish to contribute to the Checkoff Colorado charitable funds. (See page 24 for more information.)

LINE 48 REFUND

The amount on line 48 is the amount that will be refunded.

The Department can deposit your refund directly into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) in the United States.

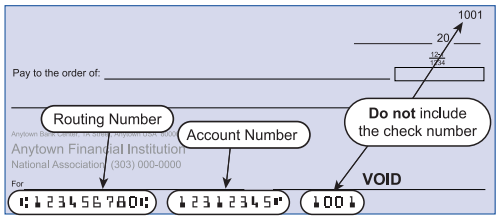
Direct Deposit?

- Faster refund
- Safer refund - No check to get lost.
- Convenient - No trip to the bank.

your return AND use Direct Deposit. Get your refund in two weeks.

How do I use Direct Deposit?

Complete the routing number, type of account and account number boxes on line 48.



The **routing number** must be nine digits. The first two digits must be 01 through 12 or 21 through 32. On the sample check, the routing number is 123456780. Your check may state that it is payable through a bank different from the financial institution

at which you have your checking account. If so, do not use the routing number on that check. Instead, contact your financial institution for the correct routing number to enter on this line. The **account number** can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and sspecial symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check, the account number is 12312345. Do not include the check number.

You should contact your financial institution to make sure your deposit will be accepted and to obtain the correct routing and
account numbers. This is especially important if you want your refund deposited to a savings account at a credit union. The Colorado Department of Revenue is not responsible for a lost refund if you enter the wrong account information. Any refund claim that, for any reason, cannot be deposited into the account specified will be issued and mailed in check form instead.

LINES TAX TO PAY.

49-52 If line 26 is more than line 30, you have additional tax to pay. Subtract line 30 from line 26 and enter the difference on line 52. This is the amount of tax you owe. Write your social security number and "Form 104" on your check. Enclose, but do not attach, your payment with Form 104. ***PLACE THE CHECK ON TOP OF THE STAPLED W-2S ON PAGE 1. DO NOT STAPLE THE CHECK.***

New

If you prefer to pay by credit card or echeck, see the online tax payment information below.

DO NOT SEND CASH

If you owe tax and wish to make a contribution to any of the voluntary contributions, enter the amount(s) on lines 33 through 46 and add these amounts to your balance due on line 52.

A ***delinquent payment*** penalty (line 49) is due if the balance due is not paid by April 15, 2009, unless a valid extension exists with a proper 90% prepayment. The penalty is 5% of the additional tax due for the first month of delinquency and 1/2% for each additional month up to a maximum of 12%.

Interest (line 50) is due on any balance of tax due from April 15, 2009 at the rate of 5% (8% if we bill you and you do not pay within 30 days).

If an ***estimated tax penalty*** is due (line 51), attach Form 204 to your return.

Enter the total amount owed, including penalty and interest due from lines 49, 50 and 51, on line 52.

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

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

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.

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.

DETACH FORM ON THIS LINE

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

(11)

DR 0900 (09/29/08)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0008
www.TaxColorado.com

2008 INDIVIDUAL INCOME TAX PAYMENT VOUCHER

(calendar year - Due April 15, 2009)

Vendor ID

Payment 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 "2008 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.

DO NOT WRITE IN SPACE BELOW

(08) $ .00

Automatic Extension for Individuals

GENERAL INFORMATION

If you can't file your Colorado tax return by April 15, 2009, you may file your Colorado return on or before October 15, 2009 without filing a written request for extension. **However, to avoid late payment penalties, you must pay at least 90% of your tax liability by April 15 and the balance when you file by October 15.**

If you can't file by April 15 but still owe additional tax, use the payment voucher below to mail in your payment by April 15. Complete the tax payment worksheet to see if you owe additional taxes. Do not send in the voucher without a payment.

Enter the tax due on Form 158-1 below and mail the voucher portion only with your payment to:

Colorado Department of Revenue
Denver CO 80261-0008

If you have no tax due, do not send us the payment voucher. You will automatically qualify for an extension.

PENALTIES AND INTEREST

An automatic six-month extension of time for filing the Colorado income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at least 90% of the net tax liability is not paid by April 15, 2009, a late payment penalty plus interest will be added to your tax due. If 90% or more of the net tax liability is paid by April 15 and the balance of the tax is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Also, if after April 15, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another Form 158-1 voucher.

TAXPAYERS RESIDING OR TRAVELING ABROAD

If you are living or traveling outside the United States on April 15, the deadline for filing your return is June 15, 2009. If you need an additional four months to file your return, you will automatically have until October 15, 2009 to file. Interest is due on any payment received after April 15, 2009.

To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2009. When filing your return, attach a statement to the front indicating that you were "abroad on April 15, 2009."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Income tax you expect to owe			1	
2	Tax payments and credits:				
	a Colorado income tax withheld	2a			
	b Colorado estimated income tax payments	2b			
	c Other payments and credits	2c			
	Total tax payments and credits – Add lines 2a through 2c			2	
3	Tax due– Subtract line 2 from line 1. Enter the result here and on the voucher below			3	

DETACH FORM ON THIS LINE

IF NO PAYMENT IS DUE, DO NOT FILE FORM DR 158-I

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

(19) **FORM 158-I** (09/29/08)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0008
www.TaxColorado.com

2008 Extension Payment Voucher for Colorado Individual Income Tax (calendar year– Due April 15, 2009)

Vendor ID

Payment 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 "2008 Form 158-I" 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	IMPORTANT: ENTER YOUR SOCIAL SECURITY NUMBER
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Spouse's Social Security Number
Address		
City	State	ZIP

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

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.

DO NOT WRITE IN SPACE BELOW

(08) $ .00

Common Questions

What if I did not receive a W-2 from my employer?

- Contact your employer to obtain a copy.
- If your final pay stub includes the tax withheld for Colorado, you can use the amount to electronically file your return, or to complete a substitute W-2 (Form DR0084).
- If the first two options fail, contact the IRS or the Department of Revenue, which *may* have W-2 information available.

How can I determine whether I should pay estimated tax?

If you expect your 2009 Colorado tax liability to exceed your 2009 Colorado credits by $1,000 or more, you are required to pay estimated income tax with Form 104EP. See FYI **51.**

What if I cannot pay the tax I owe by April 15th?

If possible, pay part of the balance due at the time of filing to minimize the penalty and interest you will owe. You will receive a bill for the balance. If you wish to make additional payments prior to receiving your bill you may do so with form DR 0900 "Individual Income tax Payment Voucher." Once you have received a bill you may request an agreement to pay online at *www.myincometax.state.co.us* or through our automated system by calling (303) 238-FAST (3278) and pressing 3.

How long should I keep my tax return?

Keep all paper documents you used to prepare 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 a copy of your federal return and documentation for all items listed on your return.

How do I correct my return after it has been filed?

To change or correct your return, do not file a corrected paper or electronic tax return. You must complete an amended return using Form 104X to report any changes or corrections. If a change is made to your federal return by you or the IRS, you must report this to the Colorado Department of Revenue within 30 days if it changes any line on your Colorado tax return, even if your tax liability does not change.

I purchased items by mail order or over the Internet without a sales tax charge. Do I owe tax for that?

You probably owe "Consumer Use Tax." See FYI General **10** and Form DR 0252 for filing information.

Common Filing Errors

Avoidable taxpayer errors on income tax returns often delay tax refunds and cause incorrect bills.

File Your Colorado Income Tax Electronically

You can easily avoid certain errors and speed the processing of your refund claim by filing your Colorado income tax return electronically through NetFile, TeleFile, commercial tax software or through a paid tax professional who files electronically. Most E-filing software will check math calculations and alert you to credits or subtractions you may have missed. E-filing is one way to reduce the risk of refund delays and billing errors because a mistake-free filing results in an accurate return and a faster refund.

Common filing errors prevented by E-filing:

- With paper returns W-2 and 1099 statements must be attached to the return. If these statements are not attached or become separated from a paper return, you will receive a letter requesting the statements be mailed in, which delays your refund. Regardless of the filing method, you should be sure you have all W-2 and 1099 statements prior to filing so that the total amounts are correct. With electronic filing, there is no need to mail the statements.
- The possibility of delays due to incomplete returns or schedules is reduced with e-file. During the electronic filing process, entry of necessary information and schedules is required by the software to eliminate errors often seen on a paper return.
- Errors in math calculation are reduced with e-file.
- Delays associated with missing signatures on paper returns are eliminated with e-file.

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 1 (800) 829-1040. Additional information regarding CHP+ can be found online at *http://www.cchp.org/* or by calling 1 (800) 359-1991.

DOR1

2008 FORM 104

COLORADO INDIVIDUAL INCOME TAX RETURN

Departmental Use Only

RESIDENCY STATUS (CHECK ONE)

(13) ☐ **FULL-YEAR RESIDENT(S)**

(53) ☐ **PART-YEAR RESIDENT(S) OR NONRESIDENT(S)**
(or resident, part-year, nonresident combinations)

For calendar year **2008** or fiscal year _____

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER
Yourself		☐ YES	
Spouse, if joint		☐ YES	

Mailing Address			Your telephone number ( )
City	State	ZIP Code	

If you use a tax preparer and do not want this booklet mailed to you next year, please check here ..... ☐

Avoid math errors. ***e-file!***

ROUND TO THE NEAREST DOLLAR

1	**ENTER AMOUNT** from federal Form 1040, line 43; **or** from federal Form 1040 A, line 27; **or** from federal Form 1040 EZ, line 6 (Federal Taxable Income)	1	.00
	ADDITIONS TO FEDERAL TAXABLE INCOME		
2	Enter the state income tax deduction, if any, from line 5 of Schedule A of your federal Form 1040,	2	.00
3	Other additions, explain: _____	3	.00
4	Total of lines 1 through 3	4	.00
	SUBTRACTIONS FROM FEDERAL TAXABLE INCOME		
5	Enter the state income tax refund, if any, you reported on line 10 of your federal Form 1040	5	.00
6	United States government interest	6	.00
7	Pension-annuity subtraction, taxpayer	7	.00
8	Pension-annuity subtraction, spouse	8	.00
9	Colorado source capital gain (5 year assets acquired on or after 5/9/94)	9	.00
10	Tuition program contribution	10	.00
11	Qualifying charitable contribution	11	.00
12	Other subtractions, see instructions and check applicable box: ☐ PERA contribution made in 1984-1986; ☐ DPSRS contributions made in 1986; ☐ tier I or II railroad benefits; ☐ fiduciary or partnership modification; ☐ qualified reservation income.	12	.00
13	Total of lines 5 through 12	13	.00
14	**COLORADO TAXABLE INCOME**, line 4 minus line 13	14	.00

GO TO THE TAX TABLE ON PAGES 22 AND 23 WITH YOUR TAXABLE INCOME FROM LINE 14 TO FIND YOUR TAX.
FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 15. PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN.

STAPLE W-2s HERE

STAPLE W-2, W2-G, AND 1099 FORMS HERE
(only if Colorado tax withheld is reported on the form)

INCOME TAX AND CREDITS

15	**COLORADO TAX** from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN	15	.00
16	Alternative minimum tax from Form 104AMT	16	.00
17	Recapture of prior year credits	17	.00
18	Total of lines 15 through 17	18	.00
19	Personal credits from line 41, Form 104CR	19	.00
20	Alternative fuel credits from line 44, Form 104CR	20	.00
21	Gross conservation easement credit from line 45, Form 104CR	21	.00
22	Enterprise zone credits from line 17, Form 104CR	22	.00
23	Total of lines 19 through 22 (if more than the total of lines 15 and 16, see line 23 instructions)	23	.00
24	Net tax, line 18 minus line 23	24	.00

	25	Enter the amount from federal Form 1040, line 37; or from federal Form 1040A, line 21; or from federal Form 1040EZ, line 4 (Federal Adjusted Gross Income) ● 25	.00
	26	Amount from line 24 on front of form (Net Tax) 26	.00
PREPAYMENTS AND REFUNDABLE CREDITS	27	**COLORADO INCOME TAX WITHHELD** from wages and winnings ● 27	.00
	28	**ESTIMATED TAX payments and credits;** extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income ● 28	.00
	29	Child care credit from line 5 or 6, Form 104CR ● 29	.00
	30	Total of lines 27 through 29 30	.00
	31	**If line 30 is more than line 26, subtract line 26 from line 30. This is your overpayment....** 31	.00
VOLUNTARY CONTRIBUTIONS **CHECKOFF COLORADO**	32	Amount you want credited to your 2009 estimated tax ● 32	.00
		ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:	
	33	The Nongame and Endangered Wildlife Cash Fund ● 33	.00
	34	The Colorado Domestic Abuse Program Fund ● 34	.00
	35	The Homeless Prevention Activities Program Fund ● 35	.00
	36	The Special Olympics Colorado Fund ● 36	.00
	37	The Western Slope Military Veterans' Cemetery Fund ● 37	.00
	38	The Pet Overpopulation Fund ● 38	.00
	39	The Colorado Healthy Rivers Fund ● 39	.00
	40	The Alzheimer's Association Fund ● 40	.00
	41	The Military Family Relief Fund ● 41	.00
	42	The Colorado Easter Seals Fund ● 42	.00
	43	The Multiple Sclerosis Fund ● 43	.00
	44	The Colorado Breast and Women's Reproductive Cancers Fund ● 44	.00
	45	The Adult Stem Cell Cure Fund ● 45	.00
	46	The 9Health Fair Fund ● 46	.00
	47	Total of lines 32 through 46 47	.00
REFUND	48	Line 31 minus line 47. This is your **REFUND.** ***e-file*** this return. Get your refund faster! ● 48	.00

(See page 9) Routing number ☐☐☐☐☐☐☐☐☐ Type: ☐ Checking ☐ Savings

Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

AMOUNT OWED		**AMOUNT YOU OWE**	
	49	Penalty, also include on line 52 if applicable ● 49	.00
	50	Interest, also include on line 52 if applicable ● 50	.00
	51	Estimated tax penalty, also include on line 52 if applicable ● 51	.00
	52	If line 26 is more than line 30, subtract line 30 from line 26. This is the amount you owe. Include amounts entered as voluntary contributions on lines 32 through 46, if any ● 52	.00

- **MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE.**
- **To ensure you receive credit for your payment, write your social security number and "Form 104" on your check.**
- **DO NOT send cash; DO NOT staple check to return.**

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.

SIGN YOUR RETURN

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.	
Date	Year of Birth	Date	Year of Birth

MAIL YOUR RETURN TO:
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0005

Paid Preparer's Name, Address and Telephone Number

DOR1

2008 FORM 104

COLORADO INDIVIDUAL INCOME TAX RETURN

Departmental Use Only

RESIDENCY STATUS (CHECK ONE)

(13) ☐ **FULL-YEAR RESIDENT(S)**

(53) ☐ **PART-YEAR RESIDENT(S) OR NONRESIDENT(S)**
(or resident, part-year, nonresident combinations)

For calendar year **2008** or fiscal year _____

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER
Yourself		☐ YES	
Spouse, if joint		☐ YES	

Mailing Address			Your telephone number ( )
City	State	ZIP Code	

If you use a tax preparer and do not want this booklet mailed to you next year, please check here ..... ☐

Avoid math errors. ***e-file!***

ROUND TO THE NEAREST DOLLAR

1	**ENTER AMOUNT** from federal Form 1040, line 43; **or** from federal Form 1040 A, line 27; **or** from federal Form 1040 EZ, line 6 (Federal Taxable Income)	1	.00
	ADDITIONS TO FEDERAL TAXABLE INCOME		
2	Enter the state income tax deduction, if any, from line 5 of Schedule A of your federal Form 1040,	2	.00
3	Other additions, explain: _____	3	.00
4	Total of lines 1 through 3	4	.00
	SUBTRACTIONS FROM FEDERAL TAXABLE INCOME		
5	Enter the state income tax refund, if any, you reported on line 10 of your federal Form 1040	5	.00
6	United States government interest	6	.00
7	Pension-annuity subtraction, taxpayer	7	.00
8	Pension-annuity subtraction, spouse	8	.00
9	Colorado source capital gain (5 year assets acquired on or after 5/9/94)	9	.00
10	Tuition program contribution	10	.00
11	Qualifying charitable contribution	11	.00
12	Other subtractions, see instructions and check applicable box: ☐ PERA contribution made in 1984-1986; ☐ DPSRS contributions made in 1986; ☐ tier I or II railroad benefits; ☐ fiduciary or partnership modification; ☐ qualified reservation income.	12	.00
13	Total of lines 5 through 12	13	.00
14	**COLORADO TAXABLE INCOME**, line 4 minus line 13	14	.00

GO TO THE TAX TABLE ON PAGES 22 AND 23 WITH YOUR TAXABLE INCOME FROM LINE 14 TO FIND YOUR TAX.
FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 15. PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN.

STAPLE W-2s HERE

STAPLE W-2, W2-G, AND 1099 FORMS HERE
(only if Colorado tax withheld is reported on the form)

INCOME TAX AND CREDITS

15	**COLORADO TAX** from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN	15	.00
16	Alternative minimum tax from Form 104AMT	16	.00
17	Recapture of prior year credits	17	.00
18	Total of lines 15 through 17	18	.00
19	Personal credits from line 41, Form 104CR	19	.00
20	Alternative fuel credits from line 44, Form 104CR	20	.00
21	Gross conservation easement credit from line 45, Form 104CR	21	.00
22	Enterprise zone credits from line 17, Form 104CR	22	.00
23	Total of lines 19 through 22 (if more than the total of lines 15 and 16, see line 23 instructions)	23	.00
24	Net tax, line 18 minus line 23	24	.00

	25	Enter the amount from federal Form 1040, line 37; or from federal Form 1040A, line 21; or from federal Form 1040EZ, line 4 (Federal Adjusted Gross Income) ● 25	.00
	26	Amount from line 24 on front of form (Net Tax) 26	.00
PREPAYMENTS AND REFUNDABLE CREDITS	27	**COLORADO INCOME TAX WITHHELD** from wages and winnings ● 27	.00
	28	**ESTIMATED TAX payments and credits;** extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income ● 28	.00
	29	Child care credit from line 5 or 6, Form 104CR ● 29	.00
	30	Total of lines 27 through 29 30	.00
	31	**If line 30 is more than line 26, subtract line 26 from line 30. This is your overpayment** 31	.00
VOLUNTARY CONTRIBUTIONS **CHECKOFF COLORADO**	32	Amount you want credited to your 2009 estimated tax ● 32	.00
		ENTER THE AMOUNT, IF ANY, YOU WISH TO CONTRIBUTE TO:	
	33	The Nongame and Endangered Wildlife Cash Fund ● 33	.00
	34	The Colorado Domestic Abuse Program Fund ● 34	.00
	35	The Homeless Prevention Activities Program Fund ● 35	.00
	36	The Special Olympics Colorado Fund ● 36	.00
	37	The Western Slope Military Veterans' Cemetery Fund ● 37	.00
	38	The Pet Overpopulation Fund ● 38	.00
	39	The Colorado Healthy Rivers Fund ● 39	.00
	40	The Alzheimer's Association Fund ● 40	.00
	41	The Military Family Relief Fund ● 41	.00
	42	The Colorado Easter Seals Fund ● 42	.00
	43	The Multiple Sclerosis Fund ● 43	.00
	44	The Colorado Breast and Women's Reproductive Cancers Fund ● 44	.00
	45	The Adult Stem Cell Cure Fund ● 45	.00
	46	The 9Health Fair Fund ● 46	.00
	47	Total of lines 32 through 46 47	.00
REFUND	48	Line 31 minus line 47. This is your **REFUND.** ***e-file*** this return. Get your refund faster! ● 48	.00

(See page 9) Routing number ☐☐☐☐☐☐☐☐☐ Type: ☐ Checking ☐ Savings

Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

AMOUNT OWED		**AMOUNT YOU OWE**	
	49	Penalty, also include on line 52 if applicable ● 49	.00
	50	Interest, also include on line 52 if applicable ● 50	.00
	51	Estimated tax penalty, also include on line 52 if applicable ● 51	.00
	52	If line 26 is more than line 30, subtract line 30 from line 26. This is the amount you owe. Include amounts entered as voluntary contributions on lines 32 through 46, if any ● 52	.00

- **MAKE CHECK PAYABLE TO COLORADO DEPARTMENT OF REVENUE.**
- **To ensure you receive credit for your payment, write your social security number and "Form 104" on your check.**
- **DO NOT send cash; DO NOT staple check to return.**

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.

SIGN YOUR RETURN

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.	
Date	Year of Birth	Date	Year of Birth

MAIL YOUR RETURN TO:
COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0005

Paid Preparer's Name, Address and Telephone Number

FORM 104PN - PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2008

Attach this form to your completed income tax return Form 104.

Taxpayer's Name	Social Security Number

Use this form if you and/or your spouse were a resident of another state for all or part of 2008. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2008 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 14 of Form 104. If you filed federal form 1040NR, see FYI 6.

1. • Taxpayer is (check one): ☐ Full-Year Nonresident; ☐ Part-Year Resident from _____ /08 to_____ /08; ☐ Full-Year Resident

2. • Spouse is (check one): ☐ Full-Year Nonresident; ☐ Part-Year Resident from _____ /08 to_____ /08; ☐ Full-Year Resident

3. • Check the federal form you filed:
☐ 1040 ☐ 1040 EZ ☐ Other
☐ 1040A ☐ 1040 NR

		Federal Information	Colorado Information
4. Enter all income from Form 1040 line 7; 1040A line 7; or Form 1040EZ line1	• 4	.00	
5. Enter income from line 4 that was earned while working in Colorado **and/or** earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado.	• 5		.00
6. Enter all interest/dividend income from Form 1040 lines 8a and 9a; Form 1040A lines 8a and 9a; or Form 1040EZ line 2	• 6	.00	
7. Enter income from line 6 that was earned while you were a resident of Colorado	• 7		.00
8. Enter all income from Form 1040 line 19; Form 1040A line 13; or Form 1040EZ line 3	• 8	.00	
9. Enter income from line 8 that is from State of Colorado unemployment benefits; **and/or** is from another state's benefits that were received while you were a Colorado resident.	• 9		.00

If you filed federal Form 1040EZ, go to line 24. All others continue with line 10.

10. Enter all income from Form 1040 lines 13 and 14; or Form 1040A line 10	• 10	.00	
11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident **and/or** was earned on property located in Colorado.	• 11		.00
12. Enter all income from Form 1040 lines 15b, 16b, and 20b; or Form 1040A lines 11b, 12b, and 14b	• 12	.00	
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident.	• 13		.00

If you filed federal Form 1040A, go to line 20. If you filed Form 1040, continue with line 14.

14. Enter all business and farm income from Form 1040 lines 12 and 18	• 14	.00	
15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident **and/or** was earned from a Colorado operation.	• 15		.00
16. Enter all Schedule E income from Form 1040 line 17	• 16	.00	
17. Enter income from line 16 that was earned from Colorado sources; **and/or** rent and royalty income received or credited to your account during that part of the year you were a Colorado resident; **and/or** partnership/S corporation/fiduciary income apportioned based on the number of days of Colorado residency during the corporation/partnership/fiduciary tax year.	• 17		.00
18. Enter all other income from Form 1040 lines 10, 11 and 21, (list type _____)	• 18	.00	
19. Enter income from line 18 that was earned or received during that part of the year you were a Colorado resident **and/or** was received from Colorado sources (list type_____)	• 19		.00

	Federal Information	Colorado Information
20. Total Income. Enter amount from Form 1040 line 22; or Form 1040A line 15. 20	.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 artists and fee-basis government officials, health savings account deduction, self-employment tax, 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.
- 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 QPAI ratio.
- Penalty paid on early withdrawals made while a Colorado resident.
- Moving expenses if you are moving into Colorado, not if you are moving out.
- For treatment of other adjustments reported on form 1040 line 36, see FYI **6**.

24. Adjusted Gross Income. Enter amount from Form 1040 line 37; or Form 1040A line 21; or Form 1040EZ line 4 24	.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.....25		.00
26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments ..... ● 26	.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 FYI Income 6 for treatment of other additions) ..... ● 27		.00
28. Total of lines 24 and 26. 28	.00	
29. Total of lines 25 and 27. 29		.00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 13 of Colorado Form 104 excluding any qualifying charitable contributions. ..... ● 30	.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 FYI Income 6.

32. Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28. 32	.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		%
35. Tax from the tax table based on income reported on Colorado Form 104 line 14 35		.00
36. Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 15. 36		.00

2008

FORM 104CR - INDIVIDUAL CREDIT SCHEDULE

Attach this form to your completed income tax return Form 104.

Taxpayer's Name	Social Security Number

Part I - Colorado Child Care Credit:

ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR

1	Federal adjusted gross income. If line 1 is larger than $60,000 enter 0 on line 5. You do not qualify for this credit	1	.00
2	Federal tax. If line 2 is 0, enter 0 on line 5	2	.00
3	The federal child care credit you claimed	3	.00
4	Your percentage from instruction 4	4	%
5	Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4. Enter here and on line 29 of Form 104	5	.00
6	**Part-year residents only:** Enter the percentage from line 34, Form 104PN _____% (cannot exceed 100%). Multiply this percentage by the amount on line 5 for the amount to enter here and on line 29, Form 104	6	.00

7 List eligible child's name, date of birth and social security number if a credit is claimed on lines 5 or 6.

Child's Name	Date of Birth	Social Security Number	Child's Name	Date of Birth	Social Security Number

Part II- Enterprise Zone Credits

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

Name	Ownership %	Account Number

8	Enterprise zone credits carried over from 2007, attach schedule and original certification	8	.00
9	Enterprise zone investment credit	9	.00
10	Enterprise zone new business facility employee credit	10	.00
11	Enhanced rural enterprise zone new business facility employee credit	11	.00
12	Enterprise zone agricultural employee processing credit	12	.00
13	Enhanced rural enterprise zone agricultural employee processing credit	13	.00
14	Enterprise zone employee health insurance credit	14	.00
15	Contribution to enterprise zone administrator credit	15	.00
16	Other enterprise zone credits, attach explanation	16	.00
17	Total enterprise zone credits, add lines 8 through 16. Enter here and on line 22, Form 104.	17	.00

Part III - Personal Credits

Credit for income tax paid to another state - Compute a separate credit for each state. Attach a copy of the tax return filed with the other state.

Part-year and nonresidents generally do not qualify for this credit. Read instructions and FYI 17 carefully before completing this section.

18 Name of other state

19	Total of lines 15 and 16, Form 104	19	.00
20	Modified Colorado adjusted gross income from sources in other state	20	.00
21	Total modified Colorado adjusted gross income	21	.00
22	Amount on line 20 divided by amount on line 21	22	%
23	Amount on line 19 multiplied by percentage on line 22	23	.00
24	Tax liability to the other state	24	.00
25	Allowable credit, the smaller of lines 23 or 24	25	.00

Taxpayer's Name	Social Security Number

Other Personal Credits–

26	Plastic recycling investment credit (check if carryforward from prior year ☐)	26		.00
27	Colorado minimum tax credit (2008 federal minimum tax Cr $_____)	27		.00
28	Historic property preservation credit (check if carryforward from prior year ☐)	28		.00
29	Child care center investment credit (check if carryforward from prior year ☐)	29		.00
30	Employer child care facility investment credit (check if carryforward from prior year ☐)	30		.00
31	School-to-career investment credit (check if carryforward from prior year ☐)	31		.00
32	Colorado works program credit (check if carryforward from prior year ☐)	32		.00
33	Child care contribution credit (check if carryforward from prior year ☐)	33		.00
34	Rural technology enterprise zone credit (carryforward only)	34		.00
35	Long term care insurance credit	35		.00
36	Contaminated land redevelopment credit (check if carryforward from prior year ☐)	36		.00
37	Low-income housing credit (check if carryforward from prior year ☐)	37		.00
38	Weather related livestock sale credit (carryforward only)	38		.00
39	Aircraft manufacturer new employee credit (check if carryforward from prior year ☐)	39		.00
40	Total of lines 26 through 39	40		.00
41	Total personal credits, add lines 25 and 40. Enter here and on line 19, Form 104	41		.00
42	Alternative fuel vehicle credit: (check if carryforward from prior year ☐) Vehicle Make_____ Year_____ Model_____ New ☐ Used ☐ Did this vehicle permanently displace a power source from Colorado that was 10 years old or older? Yes ☐ No ☐ Check whether this vehicle was Leased ☐ Purchased ☐	42		.00
43	Alternative fuel refueling facility credit (check if carryforward from prior year ☐)	43		.00
44	Total alternative fuel credits-Add lines 42 and 43. Enter here and on line 20, Form 104	44		.00
45	Gross conservation easement credit, enter here and on line 21, Form 104 (check if carryforward from prior year ☐)	45		.00

If the total of lines 17, 41, 44, and 45 on this Form 104CR exceeds the total of lines 15 and 16, Form 104, see the limitation at the bottom of this form.

Credits to be carried forward to 2009:

The credits reported on this Form 104CR are non-refundable. Consequently, the total credits utilized from this form may not exceed the total tax reported on lines 15 and 16 of your income tax return, Form 104. Enter on lines 8 through 17 and 25 through 45 only the amount(s) of the credit(s) to be applied against your 2008 liability. Most unused 2008 credits can be carried forward to tax year 2009. If the total credits available exceed the total tax due for 2008 list the credit type(s) and excess amount(s) above under "Credits to be Carried forward to 2009.

ATTACH THIS FORM TO YOUR COMPLETED INCOME TAX RETURN FORM 104

INSTRUCTIONS FOR FORM 104CR

CHILD CARE CREDIT.

If, during 2008, you were a Colorado resident, your federal adjusted gross income was $60,000 or less, and you claim a child care credit on your 2008 federal income tax return, you may claim a Colorado child care credit. See FYI **33**.

1 Enter the federal adjusted gross income from federal Form 1040, line 37, or from federal Form 1040A, line 21.

2 Enter the federal tax from federal Form 1040, line 46, or from federal Form 1040A, line 28. If this amount is $0, you do not qualify for the child care credit and you must enter $0 on line 5.

3 Enter the child care credit you claimed on your 2008 federal income tax return. This will be the smaller of the amounts on line 46 or 47 of your federal Form 1040, or the smaller of the amounts on line 28 or 29 of your federal Form 1040A.

The Colorado child care credit is allowed only on expenses incurred for the care of children under age 13. Colorado does not allow a credit for dependent care expense. If your federal credit is a combined child care and dependent care credit, refer to FYI **33**.

4 Enter the percentage from the following table:

Your Federal Adjusted Gross Income		Your Percentage
More Than:	**But Not More Than:**	
$0	$25,000	50%
$25,000	$35,000	30%
$35,000	$60,000	10%

5 Multiply the amount on line 3 by the percentage on line 4.

6 **Part-year residents** must apportion their Colorado child care credit by their Colorado percentage from line 34 of Form 104PN. The resulting credit can not exceed 100% of the credit on line 5.

7 If you claimed a child care credit on line 5 or 6, enter the name, date of birth and social security number of your eligible children in the space provided. Attach a schedule if additional space is needed.

ENTERPRISE ZONE CREDITS

If you owned a business located in a Colorado enterprise zone during 2008, you may be entitled to claim an enterprise zone tax credit. Refer to the FYI publications for further information. If you are claiming an enterprise zone investment credit or employee credit of $450 or more, or a contribution credit of $250 or more, you must submit with your return a certification from the zone administrator.

See FYI General **6**.

CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

A Colorado resident may claim credit for income tax paid to another state on income from sources within that state. ("State" includes the District of Columbia and territories or possessions of the United States.) Refer to publication FYI **17** for information on how to compute this credit and on claiming the credit for a part year resident.

Part-year residents may claim this credit only if the income taxed by the other state was (a) earned while they were a Colorado resident ***and*** (b) is included in line 33 of Form 104PN. A part-year resident can not claim this credit if the income from the other state is not included in line 33 of Form 104PN because Form 104PN has already eliminated the Colorado tax on this income. A **nonresident cannot** claim this credit.

The total credit for tax paid to other states may not exceed the Colorado tax attributable to the total non-Colorado source income. If taxes were paid to two or more other states, or if income and/or losses are incurred in two or more other states, a separate credit must be computed for each state to which taxes are paid and a limitation computation must be done for all income and/or losses received from other states.

If you had income and/or losses from two or more other states:

1 . Complete lines 18 through 25 for each state to which taxes are paid, and

2. Complete lines 18 through 25 (enter "Combined" on line 18) combining all tax paid, income, and losses from **all** other states to determine the maximum credit available.

3. The credit will be the lesser of the total credits computed for each state in step 1, or the credit limitation computed in step 2. Attach copies of ***both*** calculations to your return.

OTHER PERSONAL CREDITS

26 **Plastic Recycling Investment Credit.** See FYI **56**.
27 **Colorado Minimum Tax Credit.** See FYI **14**.
28 **Historic Property Preservation Credit.** See FYI **1**.
29 **Child Care Center Investment Credit.** See FYI **7**.
30 **Employer Child Care Facility Investment Credit.** See FYI **7**.
31 **School-to-career Investment Credit.** Attach a copy of your certification letter to your return. See FYI **32**.
32 **Colorado Works Program Credit.** See FYI **34**.
33 **Child Care Contribution Credit.** Attach a copy of Form DR 1317 to your return. See FYI **35**.
34 **Rural Technology Enterprise Zone Credit.** Credits from 2001 through 2004. See FYI **36**.
35 **Long-term Insurance Credit.** See FYI **37**.
36 **Contaminated Land Redevelopment Credit.** See FYI **42**.
37 **Low-income Housing Credit.** Attach a copy of your CHFA certification to claim this credit. See FYI **46**.
38 **Weather Related Livestock Sale Credit.** Credits from 2002 and 2003. See FYI **55**.
39 **Aircraft Manufacturer New Employee Credit.** See FYI **62**.
42 **Alternative Fuel Vehicle Credit.**
Attach a copy of the invoice to your return. See FYI **9**.
43 **Alternative Fuel Refueling Facility Credit.** See FYI **9**.
45 **Gross Conservation Easement Credit.** You must attach form DR 1305 to your return if you claim this credit. The easement donor must attach other required documentation in the year of the donation. See FYI **39**.

CREDITS TO BE CARRIED FORWARD TO 2009

List unused 2008 credits that are to be carried forward to 2009 in the box provided. Include the credit name and amount being carried forward. Attach a schedule if additional space is needed.

COLORADO INCOME TAX TABLE

To find your tax from the table below, read down the taxable income column to the line containing your Colorado taxable income from line 14, Form 104. Then read across to the tax column and enter this amount on line 15, Form 104. Part-year residents and nonresidents enter tax on line 35, Form 104PN.

TAXABLE INCOME		TAX
Over	But not over	
0	10	0
10	30	1
30	50	2
50	75	3
75	100	4
100	200	7
200	300	12
300	400	16
400	500	21
500	600	25
600	700	30
700	800	35
800	900	39
900	1,000	44
1,000	1,100	49
1,100	1,200	53
1,200	1,300	58
1,300	1,400	63
1,400	1,500	67
1,500	1,600	72
1,600	1,700	76
1,700	1,800	81
1,800	1,900	86
1,900	2,000	90
2,000	2,100	95
2,100	2,200	100
2,200	2,300	104
2,300	2,400	109
2,400	2,500	113
2,500	2,600	118
2,600	2,700	123
2,700	2,800	127
2,800	2,900	132
2,900	3,000	137
3,000	3,100	141
3,100	3,200	146
3,200	3,300	150
3,300	3,400	155
3,400	3,500	160
3,500	3,600	164
3,600	3,700	169
3,700	3,800	174
3,800	3,900	178
3,900	4,000	183
4,000	4,100	188
4,100	4,200	192
4,200	4,300	197
4,300	4,400	201
4,400	4,500	206
4,500	4,600	211

TAXABLE INCOME		TAX
Over	But not over	
4,600	4,700	215
4,700	4,800	220
4,800	4,900	225
4,900	5,000	229
5,000	5,100	234
5,100	5,200	238
5,200	5,300	243
5,300	5,400	248
5,400	5,500	252
5,500	5,600	257
5,600	5,700	262
5,700	5,800	266
5,800	5,900	271
5,900	6,000	275
6,000	6,100	280
6,100	6,200	285
6,200	6,300	289
6,300	6,400	294
6,400	6,500	299
6,500	6,600	303
6,600	6,700	308
6,700	6,800	313
6,800	6,900	317
6,900	7,000	322
7,000	7,100	326
7,100	7,200	331
7,200	7,300	336
7,300	7,400	340
7,400	7,500	345
7,500	7,600	350
7,600	7,700	354
7,700	7,800	359
7,800	7,900	363
7,900	8,000	368
8,000	8,100	373
8,100	8,200	377
8,200	8,300	382
8,300	8,400	387
8,400	8,500	391
8,500	8,600	396
8,600	8,700	400
8,700	8,800	405
8,800	8,900	410
8,900	9,000	414
9,000	9,100	419
9,100	9,200	424
9,200	9,300	428
9,300	9,400	433
9,400	9,500	438
9,500	9,600	442

TAXABLE INCOME		TAX
Over	But not over	
9,600	9,700	447
9,700	9,800	451
9,800	9,900	456
9,900	10,000	461
10,000	10,100	465
10,100	10,200	470
10,200	10,300	475
10,300	10,400	479
10,400	10,500	484
10,500	10,600	488
10,600	10,700	493
10,700	10,800	498
10,800	10,900	502
10,900	11,000	507
11,000	11,100	512
11,100	11,200	516
11,200	11,300	521
11,300	11,400	526
11,400	11,500	530
11,500	11,600	535
11,600	11,700	539
11,700	11,800	544
11,800	11,900	549
11,900	12,000	553
12,000	12,100	558
12,100	12,200	563
12,200	12,300	567
12,300	12,400	572
12,400	12,500	576
12,500	12,600	581
12,600	12,700	586
12,700	12,800	590
12,800	12,900	595
12,900	13,000	600
13,000	13,100	604
13,100	13,200	609
13,200	13,300	613
13,300	13,400	618
13,400	13,500	623
13,500	13,600	627
13,600	13,700	632
13,700	13,800	637
13,800	13,900	641
13,900	14,000	646
14,000	14,100	651
14,100	14,200	655
14,200	14,300	660
14,300	14,400	664
14,400	14,500	669
14,500	14,600	674
14,600	14,700	678
14,700	14,800	683
14,800	14,900	688
14,900	15,000	692
15,000	15,100	697

TAXABLE INCOME		TAX
Over	But not over	
15,100	15,200	701
15,200	15,300	706
15,300	15,400	711
15,400	15,500	715
15,500	15,600	720
15,600	15,700	725
15,700	15,800	729
15,800	15,900	734
15,900	16,000	738
16,000	16,100	743
16,100	16,200	748
16,200	16,300	752
16,300	16,400	757
16,400	16,500	762
16,500	16,600	766
16,600	16,700	771
16,700	16,800	776
16,800	16,900	780
16,900	17,000	785
17,000	17,100	789
17,100	17,200	794
17,200	17,300	799
17,300	17,400	803
17,400	17,500	808
17,500	17,600	813
17,600	17,700	817
17,700	17,800	822
17,800	17,900	826
17,900	18,000	831
18,000	18,100	836
18,100	18,200	840
18,200	18,300	845
18,300	18,400	850
18,400	18,500	854
18,500	18,600	859
18,600	18,700	863
18,700	18,800	868
18,800	18,900	873
18,900	19,000	877
19,000	19,100	882
19,100	19,200	887
19,200	19,300	891
19,300	19,400	896
19,400	19,500	901
19,500	19,600	905
19,600	19,700	910
19,700	19,800	914
19,800	19,900	919
19,900	20,000	924
20,000	20,100	928
20,100	20,200	933
20,200	20,300	938
20,300	20,400	942
20,400	20,500	947
20,500	20,600	951

TAXABLE INCOME		TAX
Over	But not over	
20,600	20,700	956
20,700	20,800	961
20,800	20,900	965
20,900	21,000	970
21,000	21,100	975
21,100	21,200	979
21,200	21,300	984
21,300	21,400	989
21,400	21,500	993
21,500	21,600	998
21,600	21,700	1,002
21,700	21,800	1,007
21,800	21,900	1,012
21,900	22,000	1,016
22,000	22,100	1,021
22,100	22,200	1,026
22,200	22,300	1,030
22,300	22,400	1,035
22,400	22,500	1,039
22,500	22,600	1,044
22,600	22,700	1,049
22,700	22,800	1,053
22,800	22,900	1,058
22,900	23,000	1,063
23,000	23,100	1,067
23,100	23,200	1,072
23,200	23,300	1,076
23,300	23,400	1,081
23,400	23,500	1,086
23,500	23,600	1,090
23,600	23,700	1,095
23,700	23,800	1,100
23,800	23,900	1,104
23,900	24,000	1,109
24,000	24,100	1,114
24,100	24,200	1,118
24,200	24,300	1,123
24,300	24,400	1,127
24,400	24,500	1,132
24,500	24,600	1,137
24,600	24,700	1,141
24,700	24,800	1,146
24,800	24,900	1,151
24,900	25,000	1,155
25,000	25,100	1,160
25,100	25,200	1,164
25,200	25,300	1,169
25,300	25,400	1,174
25,400	25,500	1,178
25,500	25,600	1,183
25,600	25,700	1,188
25,700	25,800	1,192
25,800	25,900	1,197
25,900	26,000	1,201
26,000	26,100	1,206

COLORADO INCOME TAX TABLE

TAXABLE INCOME Over	But not over	TAX
26,100	26,200	1,211
26,200	26,300	1,215
26,300	26,400	1,220
26,400	26,500	1,225
26,500	26,600	1,229
26,600	26,700	1,234
26,700	26,800	1,239
26,800	26,900	1,243
26,900	27,000	1,248
27,000	27,100	1,252
27,100	27,200	1,257
27,200	27,300	1,262
27,300	27,400	1,266
27,400	27,500	1,271
27,500	27,600	1,276
27,600	27,700	1,280
27,700	27,800	1,285
27,800	27,900	1,289
27,900	28,000	1,294
28,000	28,100	1,299
28,100	28,200	1,303
28,200	28,300	1,308
28,300	28,400	1,313
28,400	28,500	1,317
28,500	28,600	1,322
28,600	28,700	1,326
28,700	28,800	1,331
28,800	28,900	1,336
28,900	29,000	1,340
29,000	29,100	1,345
29,100	29,200	1,350
29,200	29,300	1,354
29,300	29,400	1,359
29,400	29,500	1,364
29,500	29,600	1,368
29,600	29,700	1,373
29,700	29,800	1,377
29,800	29,900	1,382
29,900	30,000	1,387
30,000	30,100	1,391
30,100	30,200	1,396
30,200	30,300	1,401
30,300	30,400	1,405
30,400	30,500	1,410
30,500	30,600	1,414
30,600	30,700	1,419
30,700	30,800	1,424
30,800	30,900	1,428
30,900	31,000	1,433
31,000	31,100	1,438
31,100	31,200	1,442
31,200	31,300	1,447
31,300	31,400	1,452
31,400	31,500	1,456
31,500	31,600	1,461

TAXABLE INCOME Over	But not over	TAX
31,600	31,700	1,465
31,700	31,800	1,470
31,800	31,900	1,475
31,900	32,000	1,479
32,000	32,100	1,484
32,100	32,200	1,489
32,200	32,300	1,493
32,300	32,400	1,498
32,400	32,500	1,502
32,500	32,600	1,507
32,600	32,700	1,512
32,700	32,800	1,516
32,800	32,900	1,521
32,900	33,000	1,526
33,000	33,100	1,530
33,100	33,200	1,535
33,200	33,300	1,539
33,300	33,400	1,544
33,400	33,500	1,549
33,500	33,600	1,553
33,600	33,700	1,558
33,700	33,800	1,563
33,800	33,900	1,567
33,900	34,000	1,572
34,000	34,100	1,577
34,100	34,200	1,581
34,200	34,300	1,586
34,300	34,400	1,590
34,400	34,500	1,595
34,500	34,600	1,600
34,600	34,700	1,604
34,700	34,800	1,609
34,800	34,900	1,614
34,900	35,000	1,618
35,000	35,100	1,623
35,100	35,200	1,627
35,200	35,300	1,632
35,300	35,400	1,637
35,400	35,500	1,641
35,500	35,600	1,646
35,600	35,700	1,651
35,700	35,800	1,655
35,800	35,900	1,660
35,900	36,000	1,664
36,000	36,100	1,669
36,100	36,200	1,674
36,200	36,300	1,678
36,300	36,400	1,683
36,400	36,500	1,688
36,500	36,600	1,692
36,600	36,700	1,697
36,700	36,800	1,702
36,800	36,900	1,706
36,900	37,000	1,711
37,000	37,100	1,715

TAXABLE INCOME Over	But not over	TAX
37,100	37,200	1,720
37,200	37,300	1,725
37,300	37,400	1,729
37,400	37,500	1,734
37,500	37,600	1,739
37,600	37,700	1,743
37,700	37,800	1,748
37,800	37,900	1,752
37,900	38,000	1,757
38,000	38,100	1,762
38,100	38,200	1,766
38,200	38,300	1,771
38,300	38,400	1,776
38,400	38,500	1,780
38,500	38,600	1,785
38,600	38,700	1,789
38,700	38,800	1,794
38,800	38,900	1,799
38,900	39,000	1,803
39,000	39,100	1,808
39,100	39,200	1,813
39,200	39,300	1,817
39,300	39,400	1,822
39,400	39,500	1,827
39,500	39,600	1,831
39,600	39,700	1,836
39,700	39,800	1,840
39,800	39,900	1,845
39,900	40,000	1,850
40,000	40,100	1,854
40,100	40,200	1,859
40,200	40,300	1,864
40,300	40,400	1,868
40,400	40,500	1,873
40,500	40,600	1,877
40,600	40,700	1,882
40,700	40,800	1,887
40,800	40,900	1,891
40,900	41,000	1,896
41,000	41,100	1,901
41,100	41,200	1,905
41,200	41,300	1,910
41,300	41,400	1,915
41,400	41,500	1,919
41,500	41,600	1,924
41,600	41,700	1,928
41,700	41,800	1,933
41,800	41,900	1,938
41,900	42,000	1,942
42,000	42,100	1,947
42,100	42,200	1,952
42,200	42,300	1,956
42,300	42,400	1,961
42,400	42,500	1,965
42,500	42,600	1,970

TAXABLE INCOME Over	But not over	TAX
42,600	42,700	1,975
42,700	42,800	1,979
42,800	42,900	1,984
42,900	43,000	1,989
43,000	43,100	1,993
43,100	43,200	1,998
43,200	43,300	2,002
43,300	43,400	2,007
43,400	43,500	2,012
43,500	43,600	2,016
43,600	43,700	2,021
43,700	43,800	2,026
43,800	43,900	2,030
43,900	44,000	2,035
44,000	44,100	2,040
44,100	44,200	2,044
44,200	44,300	2,049
44,300	44,400	2,053
44,400	44,500	2,058
44,500	44,600	2,063
44,600	44,700	2,067
44,700	44,800	2,072
44,800	44,900	2,077
44,900	45,000	2,081
45,000	45,100	2,086
45,100	45,200	2,090
45,200	45,300	2,095
45,300	45,400	2,100
45,400	45,500	2,104
45,500	45,600	2,109
45,600	45,700	2,114
45,700	45,800	2,118
45,800	45,900	2,123
45,900	46,000	2,127
46,000	46,100	2,132
46,100	46,200	2,137
46,200	46,300	2,141
46,300	46,400	2,146
46,400	46,500	2,151
46,500	46,600	2,155

TAXABLE INCOME Over	But not over	TAX
46,600	46,700	2,160
46,700	46,800	2,165
46,800	46,900	2,169
46,900	47,000	2,174
47,000	47,100	2,178
47,100	47,200	2,183
47,200	47,300	2,188
47,300	47,400	2,192
47,400	47,500	2,197
47,500	47,600	2,202
47,600	47,700	2,206
47,700	47,800	2,211
47,800	47,900	2,215
47,900	48,000	2,220
48,000	48,100	2,225
48,100	48,200	2,229
48,200	48,300	2,234
48,300	48,400	2,239
48,400	48,500	2,243
48,500	48,600	2,248
48,600	48,700	2,252
48,700	48,800	2,257
48,800	48,900	2,262
48,900	49,000	2,266
49,000	49,100	2,271
49,100	49,200	2,276
49,200	49,300	2,280
49,300	49,400	2,285
49,400	49,500	2,290
49,500	49,600	2,294
49,600	49,700	2,299
49,700	49,800	2,303
49,800	49,900	2,308
49,900	50,000	2,313

WORKSHEET FOR TAXABLE INCOMES OVER $50,000

Colorado Taxable Income from line 14, Form 104	$ .00
Multiply by 4.63%	X . 0463
COLORADO TAX	$ .00

STATE OF COLORADO
DEPARTMENT OF REVENUE
DENVER CO 80261-0005

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Checkoff Colorado

A simple way to give.

(For more information, visit *www.checkoffcolorado.org*)
See lines 33-46 to contribute to any of these charitable funds.

NONGAME AND ENDANGERED WILDLIFE CASH FUND
Nongame wildlife includes 750 species of wildlife that cannot be hunted, fished for or trapped. Funds go to projects that manage or recover wildlife such as lynx, river otter, black-footed ferret, green back cutthroat, and others. The nongame program receives no state tax dollars and depends on voluntary contributions.

DOMESTIC ABUSE PROGRAM FUND
Donations to this fund help support critical services provided by community-based domestic abuse programs across Colorado. These agencies provide 24 hour crisis line response, emergency safe shelter, counseling and advocacy services for victims of domestic violence and their children and information and referrals for their communities, and community education.

HOMELESS PREVENTION ACTIVITIES PROGRAM FUND
Approximately 52,000 people in Colorado are at risk of becoming homeless this year. Keeping people in their homes saves tax dollars and is an effective and humane way of helping families in crisis. Your contribution will be used to support activities and programs which help prevent people from becoming homeless.

SPECIAL OLYMPICS COLORADO FUND
Inspire greatness in the lives of children and adults with intellectual disabilities by supporting Special Olympics Colorado. In addition to physical exercise, athletes exercise their self-esteem and belief in themselves. Your dollars help fund over 8,000 Colorado athletes through the purchase of uniforms, sports equipment, transportation, training and competitions year-round.

WESTERN SLOPE MILITARY VETERANS CEMETERY FUND
Funds assist in the maintenance of the Veterans Memorial cemetery of Western Colorado. The veterans cemetery is intended as a dignified final resting place for Colorado's veterans and eligible dependents. It is a place of quiet contemplation for the veteran's community. Please help maintain this solemn beauty for Colorado veterans.

PET OVERPOPULATION FUND
Each year in Colorado tens of thousands of animals are euthanized because too many are being born. Your donation to the Pet Overpopulation fund can help save lives. The fund provides community grants to subsidize spay/neuter surgeries for pets of qualified owners and supports spay/neuter education programs.

COLORADO HEALTHY RIVERS FUND
This fund protects Colorado's lands and waterways. The state's streams, wetlands, mountains and forests serve many needs including water supply, agriculture, wildlife and recreation. Your generous support of this program will fund stream restoration projects and assist local groups in watershed protection efforts. Remember, your contribution will make a difference!

ALZHEIMER'S ASSOCIATION FUND
One in 10 Coloradoans over 65 and nearly half over 85 have Alzheimer's disease with 70% cared for at home. 100% of your donation to the Alzheimer's Association will fund essential education, training, and counseling services to urban and rural families. Without support, the emotional burden on caregivers is tremendous.

MILITARY FAMILY RELIEF FUND
Provides emergency grants for financial hardships to members of Colorado National Guard or Reservist and their families when ordered to Active Military duty and to Active Duty Military Personnel stationed in Colorado and their family members when the Active Duty military member is deployed to a declared hostile fire zone.

COLORADO EASTER SEALS FUND
1 in 5 people will have a disability in their lifetime. Easter Seals Colorado serves people of all ages with all types of disabilities. Your donation will support our programs: Easter Seals' camp, AgrAbility, stroke rehabilitation, hearing services, post-polio support groups, respite care and a warm water therapy pool.

MULTIPLE SCLEROSIS FUND
1 in 580 people in Colorado have Multiple Sclerosis; a chronic and often disabling central nervous system disease usually beginning in young adulthood. 100% of your tax dollars will assist these Coloradoans through the National Multiple Sclerosis Society with education, medical equipment, exercise programs, counseling, family support, homecare, and advocacy.

COLORADO BREAST AND WOMEN'S REPRODUCTIVE CANCERS FUND
Cancer is the second leading cause of death in Colorado. Your donation will assist Coloradans through education, prevention, treatment, and management of Breast and Women's Reproductive Cancers. The Colorado Cancer Coalition, collaborating with over 90 organizations leading the fight against cancer for people of our state, will administer the fund.

ADULT STEM CELLS CURE FUND
The fund provides resources to encourage and enable new mothers across Colorado to donate their babies' umbilical cord blood to a public cord blood bank. These adult stem cells are used in treatments for diseases such as leukemia, and in research into cures for many other serious illnesses.

9HEALTH FAIR FUND
Each year 91,000 Colorado residents take responsibility for their health by attending 9Health Fair. Your contributions allow 9Health Fair to provide free and low-cost health screenings at 155 sites across the state. Through free *In* the *Classroom* programs an additional 26,000 school-aged children are reached with age-appropriate health education.