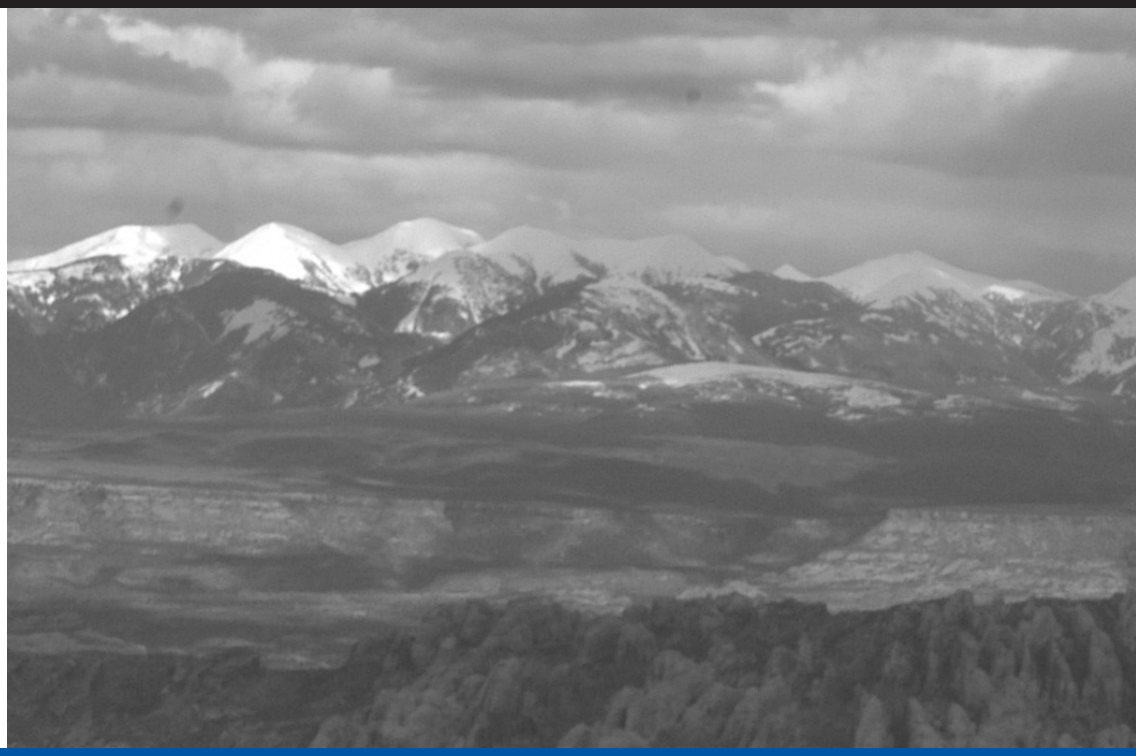
Full-Year, Part-Year and Nonresident Individuals

2012



Colorado Income Tax Filing Guide

Revenue Online offers a convenient and secure method to e-file your return and access your Department of Revenue tax information. Using Revenue Online you will be able to:

- File or amend your return.
- Catch mistakes on your return before you file.
- Upload attachments that go with your return.
- Check the status of your refund and get your refund faster.
- View copies of your returns.
- Set up a payment plan.
- Pay your tax bill (e-check, credit card, or EFT).
- File a protest.

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

Revenue ONLINE

www.Colorado.gov/RevenueOnline
Click Individual > Click View Tutorial

The free, simple and secure electronic filing choice!

First, complete the federal income tax return you will file with the IRS because you will use numbers from that return on your Colorado income tax return.

Go to *www.Colorado.gov/RevenueOnline*

Click on the **File a Return** button under the heading for Individuals.

Click on the link File 2012 Individual Income Tax.

Tips on using Revenue Online

At the end of each step, click the OK button. The Cancel button will remove any entries from the step you are in and return you to the main screen. For example, if you are in Step 3 and click Cancel, anything you entered in Step 3 will be removed, but entries from Steps 1 and 2 will still be available.

Hot Tips! provide help along the way.

Save and Finish Later. You may save your Revenue Online return at any time by clicking this button. Enter your email address and you will be given a filing ID. When you return to complete your tax return, you will enter your email address and filing ID to resume from where you left off.

Step 1: Enter Taxpayer Information

Enter the requested taxpayer information. Mark the Filing Joint box and enter spouse data ONLY if filing a married filing joint return.

Step 2: W-2s and/or 1099s

If you have W-2 and/or 1099 income with Colorado withholding, click the link and complete the data fields as required. If you do not have W-2 or 1099 income with Colorado withholding, mark the appropriate check box.

Step 3: Income Information

This step looks similar to Form 104. Enter your figures from lines 1 through 19 of your Colorado income tax return.

Some lines will have an EDIT button along the right side of your screen. Click EDIT to complete these lines.

Some lines will automatically calculate for you.

If a special schedule or additional information is required, an ERROR button will appear along the right side of your screen. Click ERROR to complete the required information.

Step 4: Tax Prepayments and Credits

This step looks similar to Form 104, and behaves similarly to Step 3. Enter your figures from lines 20 through 31 of your Colorado income tax return.

If line 30 is $0, and you have net tax owed, enter self-calculated penalty and interest, if any.

Step 5: Contributions and Credits to be Carried Forward

This step looks similar to Form 104, and behaves similarly to Step 3 and 4. Enter your figures from lines 32 through 48 of your Colorado income tax return.

Step 6: Refund or Balance Due

If Revenue Online has calculated a refund, you have the option of receiving your refund faster by completing the Direct Deposit information. Otherwise, a refund check will be mailed to you.

If Revenue Online has determined that a tax payment is required, you have the option of paying online or printing a payment voucher to mail with a check.

Step 7: Confirm and Submit

Confirm and submit your return. Mark the box for Third Party Designee if authorizing someone else to discuss this return with the Department. See page 10 for more information.

Done!

We suggest you print a copy of your Revenue Online return to keep for your records. Do not mail a copy of your Revenue Online return.

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

Departmental Use Only

FORM 104 (10/29/12) Web
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

(0013)

2012

- or -

Fiscal Year Ending
_____,20____

COLORADO
Individual Income Tax
Form 104

Select Residency Status

☐ Full-Year ☐ Part-Year or Nonresident (or resident, part-year, nonresident combination)

☐ Mark if Abroad on due date - see page 21

Last Name	First Name And Initial	Deceased	Date of Birth (MM DD YYYY)	Social Security Number
Primary		☐ Yes		
Spouse, if joint		☐ Yes		
Mailing Address				Telephone Number ( )
City	State	ZIP Code	Foreign Country (if applicable)	

			Round To The Next Dollar
1. Enter Federal Taxable Income from your federal income tax form: 1040EZ line 6; 1040A line 27; 1040 line 43	● 1		00
Additions			
2. State Addback, enter the state income tax deduction from your federal form 1040 schedule A, line 5 (see instructions)	● 2		00
3. Other Additions, explain (see instructions)	● 3		00
4. Subtotal, add lines 1 through 3	4		00
Subtractions			
5. State Income Tax Refund from federal income tax form: enter $0 if filing 1040EZ or 1040A; 1040 line 10	● 5		00
6. U.S. Government Interest	● 6		00
7. Primary Taxpayer Pension/Annuity income Deceased SSN:	● 7		00
8. Spouse Pension/Annuity income Deceased SSN:	● 8		00
9. Colorado Source Capital Gain; 5-year assets acquired on or after 5/9/1994	● 9		00
10. Tuition Program Contribution: (see instructions) ● Total Contribution $_____ ● Owner's Name _____ ● Owner's SSN	● 10		00
11. Qualifying Charitable Contribution ● Total Contributions $ _____	● 11		00
12. Qualified Reservation Income	● 12		00
13. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986	● 13		00
14. Railroad Benefit Subtraction, tier I or II only	● 14		00
15. Wildfire Mitigation Measures Subtraction	● 15		00
16. Other Subtractions, explain (see instructions) _____	● 16		00
17. Subtotal, add lines 5 through 16	17		00
18. Colorado Taxable Income, line 4 minus line 17	● 18		00
Tax, Prepayments and Credits: full-year residents turn to page 17 and part-year and nonresidents go to 104PN			
19. Colorado Tax from tax table or 104PN line 36	● 19		00
20. Alternative Minimum Tax from Form 104AMT	● 20		00
21. Recapture of prior year credits	● 21		00
22. Subtotal, add lines 19 through 21	22		00
23. Nonrefundable Credits from 104CR line 49, cannot exceed the sum of lines 19 and 20	● 23		00
24. Net Tax, subtract line 23 from line 22	24		00
25. CO Income Tax Withheld from W-2s and 1099s. Staple only if line 25 is greater than $0.	● 25		00
26. Estimated Tax, enter the sum of payments and credits and amounts withheld from nonresident real estate sales and partnership/S corp/fiduciary income	● 26		00
27. Refundable Credits from 104CR line 9	● 27		00
28. Subtotal, add lines 25 through 27	28		00
29. Federal Adjusted Gross Income from your federal income tax form: 1040EZ line 4; 1040A line 21; 1040 line 37	● 29		00
30. Overpayment, if line 28 is greater than 24 then subtract line 24 from line 28	30		00

Staple W-2s and 1099s here. Use only for line 25. ▶

31. Estimated Tax Credit Carry Forward to 2013 first quarter, if any	● **31**		00

Voluntary Contributions enter your donation amount, if any:

32. Nongame and Endangered Wildlife Cash Fund	● **32**		00
33. Colorado Domestic Abuse Program Fund	● **33**		00
34. Homeless Prevention Activities Program Fund	● **34**		00
35. Western Slope Military Veterans Cemetery Fund	● **35**		00
36. Pet Overpopulation Fund	● **36**		00
37. Colorado Healthy Rivers Fund	● **37**		00
38. Alzheimer's Association Fund	● **38**		00
39. Military Family Relief Fund	● **39**		00
40. Colorado Cancer Fund	● **40**		00
41. Make-A-Wish Foundation of Colorado Fund	● **41**		00
42. Colorado 2-1-1 First Call for Help Fund	● **42**		00
43. Unwanted Horse Fund	● **43**		00
44. Goodwill Industries Fund	● **44**		00
45. Families in Action for Mental Health Fund	● **45**		00
46. Colorado Multiple Sclerosis Fund	● **46**		00
47. Subtotal, add lines 31 through 46	**47**		00
48. Refund, subtract line 47 from line 30 (see page 10)	● **48**		00

File using Revenue Online and enter Direct Deposit information to get your refund in half the time!

Direct Deposit

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

Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Amount You Owe

49. Net Tax Due, subtract line 28 from line 24 (include the subtotal from line 47)	**49**		00
50. Delinquent Payment Penalty (see instructions)	● **50**		00
51. Delinquent Payment Interest (see instructions)	● **51**		00
52. Estimated Tax Penalty (see instructions)	● **52**		00
53. Amount You Owe, add lines 49, 50, 51 and 52	● **53**		00

Revenue ONLINE

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* or see instructions for other payment options.

We strongly recommend that you file using Revenue Online or another electronic method.
If you cannot e-file, mail to: Colorado Department of Revenue, Denver CO 80261-0005

Third Party Designee

Do you want to allow another person to discuss this return and any other information related to this return with the Colorado Department of Revenue?

☐ Yes. Complete the following ☐ No

Designee's Name	Telephone Number
●	( )

Sign Below

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct, and complete.

Your Signature	Date
Spouse Signature. If joint return, BOTH must sign.	Date

Paid Preparer's Name	Paid Preparer's Address	Paid Preparer's Telephone
		( )

How To Use This Filing Guide

This filing guide will assist you with completing your Colorado Income Tax Return. Once you finish the form, file it with a computer, smartphone, or tablet using our free and secure Revenue Online service at *www.Colorado.gov/RevenueOnline* Or, you may file using private e-file software or with a tax preparer. By filing your return electronically, you significantly reduce the chance of errors and you will receive your refund much faster. If you cannot file electronically for any reason, mail the enclosed forms as instructed.

Please read through this guide before starting your return.

The following symbols appear throughout this guide and point out important information, reminders, and changes to tax rules.

This points out a topic that is the source of common filing errors. Filing your return on Revenue Online will limit errors somewhat; however, it is important to understand the information on your return. **Errors cause processing delays and erroneous bills**.

Several subtractions and tax credits require you to provide supporting documentation. This symbol points out those requirements. If the additional documentation is not provided, **it will cause processing delays or denial of the credits/subtractions**. These documents can be scanned and attached to your Revenue Online or electronic filing, mailed with the DR 1778, or attached to your paper return.

FYI In-depth tax information is available in our easy to understand FYI Publications, which include examples and worksheets. This symbol lets you know when such a publication is available for a subject. All FYI Publications are available at *www.TaxColorado.com* in the Tax Library.

Filing Information

Who Must File This Tax Return

Each year you must evaluate if you should file a Colorado income tax return. Generally, you must file this return if you were:

- A full-year resident of Colorado; ***or***
- A part-year Colorado resident who receives taxable income while residing here; ***or***
- Not a resident of Colorado, but receives income from sources within Colorado;

  and
- Are required to file a federal income tax return with the IRS for this year; ***or***
- Will have a Colorado income tax liability for this year.

Colorado residents must file this return if they file an income tax return with the IRS, even if they do not have a Colorado tax liability. Otherwise, the Department may file a return on your behalf and our return might not consider your unique tax situation. Also, the only way to determine if you are entitled to a refund is to file a return.

Due Date

Form 104 and any tax payment owed are due April 15, 2013. Revenue Online will accept returns as timely filed until midnight. Returns that are mailed must be postmarked by April 15th. An automatic extension to *file* is granted until October 15th, but there is *no extension to pay*. See page 21 for more information.

Deceased Persons

Legal representatives and surviving spouses may file a return on behalf of a deceased person. Surviving spouses may complete the return as usual and indicate the deceased status on the return. They can file the return and submit a copy of the death certificate through Revenue Online. Legal representatives may file the return and submit a copy of the death certificate through Revenue Online, but they must complete the Third Party Designee portion of the return. Either a surviving spouse or legal representative can avoid problems when filing on paper by marking the box next to the name of the deceased person; writing “DECEASED” in large letters in the white space above the tax year of the return; writing “FILING AS SURVIVING SPOUSE” or “FILING AS LEGAL REPRESENTATIVE” after their signature; and attaching the DR 0102 and a copy of the death certificate to the return.

To claim a refund on behalf a deceased person, complete form DR 0102 and submit it, as well as a copy of the death certificate, when filing the return.

Filing Status

You must file using the same filing status on both your federal and Colorado income tax returns. For Married Filing Joint, you must list the taxpayer names in the same order on both the federal and Colorado returns. For married filing separate, do not list your spouse’s name or SSN on the return.

Line by Line Instructions

First, complete the federal income tax return you will file with the IRS. You must complete your federal return first because you will use information from that return on your Colorado income tax return.

Colorado income tax is based on your federal taxable income, which has already considered your exemptions and deductions.

Residency Status

Mark the appropriate box to designate your residency status. If Married Filing Joint, and one person is a full-year Colorado resident and the other is either a part-year resident or a nonresident, mark the Part-Year Resident/ Nonresident box.

FYI **Part-Year Colorado Residents and Nonresidents**
Tax is prorated so that it is calculated only on income received in Colorado or from sources within Colorado. We recommend you review publication FYI Income 6 if this applies to you. You will calculate your prorated tax by completing Form 104PN.

FYI **Persons Traveling or Residing Abroad**
If you are traveling or residing outside the United States

on April 15th, the deadline for filing your return is June 17, 2013. If you need additional time to file your return, you will automatically have until October 15, 2013 to file. Interest is due on any payment received after April 15, 2013. To avoid any late payment penalties you must pay 90% of your tax liability by June 17, 2013. When filing your return, mark the "Abroad on Due Date" box on Revenue Online or on the paper return.

FYI **Active Duty Military**

Residency is determined by your Home of Record, which means you remain a resident of the state where you enlisted unless you have officially changed your Home of Record with your branch of the military. Your Home of Record can be found on your military form DD214 or Leave and Earnings Statement. We recommend you read publication FYI Income 21 if this applies to you.

Those with a Colorado Home of Record should file this return, even if stationed elsewhere. Those serving abroad or outside the USA at least 305 days of the year may file as a nonresident. You must mark the nonresident status-305 day exception box on Form 104PN.

Those with a Home of Record from any other state, but who are stationed in Colorado, are not required to pay Colorado tax on their military income. However, any nonmilitary income received while stationed in Colorado is taxable here (for example: part-time work, rent payments received, etc.)

Those who were married to a serviceperson at the time of enlistment can also maintain their spouse's Home of Record for tax purposes, if holding their own job in Colorado. You must complete the DR 1059 and submit it to your employer when you are hired. Submit a copy of the DR 1059 and your military ID card on Revenue Online, with the DR 1778, or, if filing on paper, attached to your return. You must complete a new DR 1059 each calendar year.

FYI **Name and Address**

Provide your name, mailing address, and Social Security number in the provided spaces. If filing Married Filing Joint, provide the spouse information where prompted. Provide the spouse information ONLY if filing a joint return, otherwise leave blank. All Departmental correspondence will be mailed to the mailing address provided. We recommend you read publication FYI General 2 for the Privacy Act Notice.

Line 1 Federal Taxable Income

Refer to your federal income tax return to complete this line:

- 1040EZ form use line 6
- 1040A form use line 27
- 1040 form use line 43

If your federal taxable income is a negative amount, or less than zero, be sure to enter the amount as such on your Colorado return (in brackets if mailing a paper return).

DO NOT enter your total income or wages on this line—doing so will make your tax too high. The Department will compare the amount you list here to the return you file with the IRS, so be very careful to complete this correctly.

Additions

Line 2 State Addback

Refer to your federal income tax return to complete this line:

- 1040EZ form: enter $0
- 1040A form: enter $0
- 1040 form:
  - If Schedule A was used:
    - Income Tax Deduction: use the worksheet below
    - General Sales Tax Deduction: enter $0
  - If you DID NOT use Schedule A, enter $0

FYI We recommend that you read publication FYI Income 4 for special instructions before completing the worksheet.

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 instructions line 40, federal form 1040 for 2012 federal standard deductions).	$
d)	Line (b) minus line (c), but not less than $0	$

Transfer to line 2 the smaller amount from line (a) or (d) of the worksheet above.

Line 3 Other Additions

Enter the sum of the following, which can be selected from a drop-down menu on Revenue Online:

FYI
- Bond interest—the amount of any interest earned from bonds issued by any state or political subdivision, excluding any bonds issued by the State of Colorado or its political subdivisions on or after May 1, 1980. Calculate the appropriate amount by subtracting the amortization of bond premiums and expenses (required to be allocated to interest income by Internal Revenue Code) from the gross amount of state and local bond interest. We recommend that you read publication FYI Income 52 if this applies to you.
- Lump-Sum distribution—the amount of any lump-sum distribution from a pension or profit-sharing plan that was reported on IRS form 4972, excluding any estate tax paid.

Distributions included here are subject to 10-year averaging on the federal return. If your lump-sum distributions are not subject to 10-year averaging and were included in your federal taxable income (line 1), DO NOT report them on line 3. The amount included here might be eligible for the pension subtraction on lines 7 or 8.

- Dependent child income—the amount from IRS form 8814, line 14, or $950, whichever is smaller. Include this income only if you elected to report your child's income on your federal income tax return.

FYI • Charitable gross conservation easement—the amount of any charitable contribution taken as an IRS deduction that will be claimed as a gross conservation easement credit on the Colorado return. We recommend that you read publication FYI Income 39 if this applies to you.

FYI • Alien labor—the amount of expenses for unauthorized alien labor services. We recommend that you read publication FYI Income 64 if this applies to you.

- Partnership/Fiduciary—the amount of any fiduciary adjustment or partnership modification that increases your federal taxable income.

Line 4 Subtotal
This line is automatically calculated by Revenue Online, or enter the sum of lines 1 through 3 if filing a paper return.

Subtractions

Line 5 State Income Tax Refund
Refer to your federal income tax return to complete this line:

- 1040EZ form, enter $0
- 1040A form, enter $0
- 1040 form, enter the amount from line 10

Line 6 FYI U.S. Government Interest
Enter the sum of all interest earned from U.S. government bonds, treasury bills and other obligations of the U.S. or its territories, possessions, and agencies that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read publication FYI Income 20 if this applies to you.

DO NOT include interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends from mutual funds may not be 100% exempt.

Line 7 FYI Pension and Annuity Subtraction
You might be eligible to subtract the income you earned from a pension or annuity. We recommend that you read publications FYI Income 18 and 25 if this applies to you. Enter the qualifying amount if you:

- Earned income from a pension/annuity that was not a premature distribution; ***and***
- It was included on your federal income tax return and is calculated as part of your federal taxable income; ***or***
- It was a lump-sum distribution that was reported on line 3 above and, as of December 31, 2012 you:
- Were age 65 or older, then you are entitled to subtract $24,000 or the total amount of your taxable pension/annuity income, whichever is smaller; ***or***
- Were at least 55 years, but not yet 65, then you are entitled to subtract $20,000 or the total amount of your taxable pension/annuity income, whichever is smaller; ***or***
- Were younger than 55 years, and you received pension/annuity income as a secondary beneficiary (widow, dependent child, etc.) due to the death of the person who earned the pension/annuity, then you are entitled to subtract $20,000 or the total amount of your secondary beneficiary taxable pension/annuity income, whichever is smaller. If this applies to you, please list the Social Security number of the deceased in the space provided.

Pension/annuity income should not be intermingled between spouses. Each spouse must meet the requirements for the subtraction separately and claim the subtraction only on their pension/annuity income. Any qualifying spouse pension/annuity income should be reported on line 8.

Line 8 FYI Spouse Pension and Annuity Subtraction
If the secondary taxpayer listed on a jointly filed return is eligible for the pension and annuity subtraction, enter the qualifying amount on this line. Review the instructions for line 7 to see what amount qualifies. We recommend that you read publication FYI Income 25 if this applies to you.

If only one spouse qualifies for the pension/annuity subtraction on a jointly filed return, take precautions to report the subtraction on the correct line. The first person listed on the return shall report on line 7 and the second person listed shall report on line 8.

Line 9 FYI Colorado Source Capital Gain Subtraction
You might be eligible to subtract the income you earned from a Colorado-source capital gain. We recommend that you read publication FYI Income 15 if this applies to you. The amount of this subtraction is limited to $100,000 and qualifies if the capital gain was:

- Earned from the sale of real or tangible personal property that was located in Colorado at the time of the sale transaction; or the sale of stock or ownership interest in a Colorado company;

and

- Included on your federal income tax return and is calculated as part of your federal taxable income;

and

- Acquired on or after May 9, 1994 and was owned continuously for five years prior to the sale transaction date.

Complete and submit the DR 1316. Revenue Online allows you to directly enter the DR 1316 by clicking the EDIT button. Paper filers should attach this form to their return. Take precaution to completely fill out each item of this form. Be as detailed as possible, especially when providing property descriptions, ownership, and dates of acquisition and sale.

Line 10 FYI **Tuition Program Contribution**
Contributions to qualified Colorado tuition savings plans can be deducted from your return. The contribution must have been included on your federal income tax return and calculated as part of your federal taxable income. We recommend that you read publication FYI Income 44 if this applies to you.

The 3 fields on line 10 should be left blank if the taxpayer and/or spouse are the CollegeInvest account owners who set up the account for the student beneficiary. If you are not the account owner (grandparent, friend) complete the 3 additional fields. To report contributions to more than one account you must file electronically. DO NOT deduct contributions made to a tuition savings plan for another state or any tuition you paid while attending school.

Line 11 FYI **Qualifying Charitable Contributions**
Taxpayers who make donations to charity, but do not claim federal itemized deductions on Schedule A of form 1040, might be eligible to deduct a portion of their donation on this form. We recommend that you read publication FYI Income 48 if this applies to you. Use the worksheet below to determine your qualifying contribution:

(a) Did you itemize your deductions on Schedule A of federal form 1040?	Yes ☐ No ☐
(b) As an individual or a business, did you deduct charitable contributions on the federal form?	Yes ☐ No ☐
If you answered Yes on either (a) or (b) above, enter $0 on line 11; you do not qualify for this subtraction. If you answered No on both (a) and (b) above, continue below.	
(c) Enter the amount you could have deducted as charitable contributions on lines 16 and 17 of federal Schedule A.	$
(d) Colorado adjustment	**$500**
(e) Subtract line (d) from line (c). This is the qualifying amount. If the amount is greater than $0, transfer to line 11.	

Enter the total contributions in the space provided and the subtraction after the $500 adjustment on line 11.

DO NOT enter an amount on this line if you already deducted your charitable donation on Schedule A of the federal 1040 form. Otherwise, you will be issued an assessment that will likely include penalty and interest.

If you are claiming a charitable contribution greater than $5,000, you should submit the receipts you received AT THE TIME OF DONATION. Receipts should be from the charity itself, DO NOT send receipts of items like clothing or toys purchased for donation. Submit using Revenue Online, or attach to your paper return.

Line 12 Qualified Reservation Income
List any amount of income earned by a recognized tribal member while working and residing on a Native American Indian reservation. *Proof of tribal membership and residence must be provided every three years by taxpayers claiming this subtraction.*

Line 13 FYI **PERA/DPSRS Subtraction**
List any amount of PERA or Denver Public School District No. 1 retirement benefits received, but only if contributions were made to PERA any time between 1984 and 1986 or to DPSRS in 1986. We recommend that you read publication FYI Income 16 if this applies to you.

Line 14 FYI **Railroad Benefit**

List any Tier I or II railroad retirement benefits that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read publication FYI Income 25 if this applies to you.

Line 15 FYI **Wildfire Mitigation Measures**
List half (50%) of any amount incurred in performing wildfire mitigation, up to $2,500. We recommend that you read publication FYI Income 65 to properly calculate this subtraction.

Line 16 Other Subtractions from Federal Taxable Income
Click the EDIT button on Revenue Online to complete this line, or enter the sum of the following on your paper return.

See the Income Tax Index at *www.TaxColorado.com* under "Subtractions" for a list of allowable deductions that can be answered on this line.

DO NOT include amounts that were earned outside Colorado, net operating losses, K-1 adjustments, military income or wage adjustments on this line. Include a clear explanation of the subtraction being claimed on your return.

Line 17 Subtotal
This line is automatically calculated by Revenue Online, or enter the sum of lines 5 through 16 if filing a paper return.

Line 18 Colorado Taxable Income
This line is automatically calculated by Revenue Online. If filing a paper return, subtract line 17 from line 4. This is your Colorado taxable income, and is the figure used to determine how much Colorado tax is owed, if any.

Part-Year Residents or Nonresidents Go To 104PN; Full-Year Residents Continue To Line 19

Line 19 Colorado Tax
The income tax rate is currently 4.63%, which is a reduction from the 1999 rate of 4.75% and the 1998 (and prior) rate of 5%. This line is automatically calculated by Revenue Online. Full-year residents should refer to the the tax table on page 17 and 18 of this booklet. Determine the tax by the amount listed on line 18. Part-year residents and nonresidents should transfer the apportioned tax amount from line 36 of Form 104PN. For Revenue Online, click the red ERROR button to jump to the 104PN.

Line 20 FYI **Alternative Minimum Tax**
Enter the amount of any alternative minimum tax by clicking the EDIT button on Revenue Online, or by entering the amount on your paper filing. Generally if you pay alternative minimum tax on your federal income tax return you will pay the same for your Colorado return. We recommend that you read publication FYI Income 14 if this applies to you.

Line 21 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.

Line 22 Subtotal
This line is automatically calculated by Revenue Online, or enter the sum of lines 19 through 21.

Tax Credits

Line 23 Nonrefundable Credits
Complete Form 104CR to claim various nonrefundable credits. For Revenue Online, click the EDIT button to complete Form 104CR. Or, if filing a paper return, transfer the amount from line 49 of Form 104CR to this line.

Scan and submit any required documentation through Revenue Online, E-Filer Attachment, or attach to your electronic return. Or, mail paper documentation with the DR 1778 E-Filer Attachment form.

Line 24 Net Tax
This line is automatically calculated by Revenue Online, or subtract line 23 from line 22.

Line 25 Colorado Income Tax Withheld
If using Revenue Online, the sum of step 2 is automatically transferred to this line. Or, for paper returns, enter the sum of all Colorado income tax withheld as reported on W-2, W-2G or various 1099 statements.

Staple your Colorado withholding forms where indicated. Or, if filing electronically, scan and submit them through Revenue Online E-Filer Attachments.

Failure to submit your withholding forms will result in the credit being denied. Do NOT include withholding for federal income tax, income tax from another state, or local governments. Be certain to exclude amounts withheld from Colorado real estate sales by nonresidents, nonresident beneficiary withholding, or Colorado partnership or S Corporation income withholding for nonresidents as these specified amounts should be listed on line 26.

Line 26 FYI **Estimated Tax**
Enter the sum of all estimated payments and credits allocated to this tax period. Amounts can include estimated tax credits carried forward from the previous tax year, quarterly estimated payments remitted, any extension payment remitted, amounts withheld from Colorado real estate sales by nonresidents on the DR 1079, nonresident beneficiary withholdings remitted with the Form 104BEP, and amounts paid on behalf of nonresident partners or shareholders on the DR 0108. We recommend that you read publication FYI Income 51 if this applies to you.

Line 27 Refundable Credits
Complete Form 104CR to claim various refundable credits. For Revenue Online, click the EDIT button to complete Form 104CR. Or, if filing a paper return, transfer the amount from line 9 of Form 104CR to this line.

Electronically submit through Revenue Online any additional documentation for the credit(s) specified. Or you may submit documentation with the DR 1778, or attach the documentation to your paper return.

Line 28 Subtotal
This line is automatically calculated by Revenue Online, or enter the sum of lines 25 through 27.

Line 29 Federal Adjusted Gross Income
Refer to your federal income tax return to complete this line:

- 1040EZ form use line 4
- 1040 form use line 37
- 1040A form use line 21

If your federal adjusted gross income is a negative amount, or less than zero, be sure to enter the amount on your Colorado return (in brackets if filing a paper return).

Compare lines 24 and 28—if line 28 is greater, go to line 30. If line 24 is greater, go to line 49 (or to make a donation go to line 32).

Line 30 Overpayment
This amount is automatically calculated by Revenue Online, if applicable. Paper filers should calculate this line by subtracting line 24 from line 28.

Line 31 Estimated Tax Carryforward
Enter the amount, if any, you would like to be available for 2013 estimated tax.

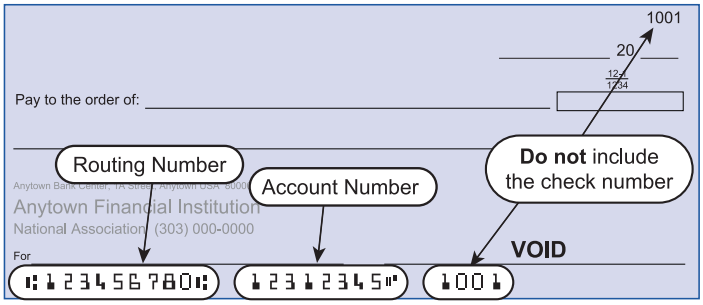
Line 32–46 Voluntary Contributions
If you would like to donate money to one of the organizations available as part of Checkoff Colorado, enter the desired amount here. See the back page of this booklet for more information about each of these charitable organizations.

Line 47 Subtotal
This line is automatically calculated by Revenue Online, or enter the sum of lines 31 through 46.

Line 48 Refund
Subtract line 47 from line 30. This is the amount of your refund. You have the option of authorizing a transaction by the Department to directly deposit these funds to your bank account. Otherwise, a refund check will be mailed to the address you have designated on this return. If you use Direct Deposit, you will receive your refund 1 to 2 weeks faster than a paper check.

- **Direct Deposit**—Enter the routing and account numbers and account type. The routing number is 9 digits. Account numbers can be up to 17

characters (numbers and/or letters). Include hyphens, but do NOT enter spaces or special symbols. We recommend that you contact your financial institution to ensure you are using the correct information and that they will honor a direct deposit. See the sample check below to assist you in finding the account and routing numbers.



- **Intercepted Refunds**—The Department will intercept your refund if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS. If you are filing a joint return and only one party is responsible for the unpaid debt, you may file a written claim to Injured Spouse Desk, 1375 Sherman St., Denver CO 80261. Claims must include a copy of your federal income tax return or federal form 8379 and copies of all W-2, W-2G, or any 1099 statements received by both parties. DO NOT attach your claim to this return, it will not be processed.

Line 49 Net Amount Due

This amount is automatically calculated by Revenue Online, otherwise subtract line 28 from line 24. Also, if you made any donations to charitable organizations add line 47 to the subtotal. This is the amount you owe with this return. If you are filing after the due date (or valid extension), or you owe estimated tax penalty continue to the next line. If you are filing timely and do not owe penalty or interest, go to line 53.

Line 50 Delinquent Penalty

Calculate any penalty owed for delinquent filing or payment. The penalty is 5% of the net tax due for the first month after the due date, and ½% for each additional month past the due date. The maximum penalty is 12%. Or, if you prefer not to calculate this penalty, the Department will bill you if due.

Line 51 Delinquent Interest

Calculate any interest owed for delinquent filing or payment. The interest rate is 3% of the net tax due. Or, if you prefer not to calculate this interest, the Department will bill you if due. Interest on any bill issued that remains unpaid after 30 days of issuance will increase to 6%.

Line 52 Estimated Tax Penalty

To calculate this penalty, complete the DR 0204. Enter any estimated tax penalty owed on this line.

Scan and submit the DR 0204 through Revenue Online, E-Filer Attachments. Or, if filing on paper, attach the form to your paper form.

Line 53 Amount You Owe

Enter the sum of lines 49 through 52. You have three payment options:

- Pay Online—After submitting your return on Revenue Online, you will be given the opportunity to submit an online payment with your credit card, e-check, or by EFT. A nominal processing fee may apply. If you file a paper return, you may still choose to pay electronically. Visit the Web site for details.
- Pay by Mail—If filing by Revenue Online or other electronic filing method and you wish to send a check or money order, complete the DR 0900 and mail with your payment. Make payable to Colorado Department of Revenue, and clearly write your Social Security number and "2012 Form 104" on the memo line. Be sure to keep a copy of the money order or note the check number with your tax records. If filing a paper return, enclose your check or money order in the envelope provided and mail with your return.
- Payment Plan—The Department will issue a bill for any unpaid balance due. When you receive the bill you may set up a payment plan as instructed on the bill. Any assessment made by the Department will likely include delinquent payment penalty and interest. The only way to avoid paying penalty and interest is to pay in full before April 15, 2013.

Third Party Designee

You may authorize a person other than you (or your spouse) to discuss this tax return with the Department. This authorization is valid for any period of time, and can be revoked by you with a written statement to the Department. Revocations must designate that the Third Party Designee is being revoked and must be signed and dated by the taxpayer and/or designee. By completing this area of the return, you are granting the designee the ability to:

- Provide any missing information needed for the processing of your return; and
- Call the Department for information about your return, including the status of your refund or processing time; and
- Receive upon request copies of notices, bills or transcripts related to your return; and
- Respond on your behalf to notices about math errors, intercepts, and questions about the preparation of your return.

This designation ***does not*** allow the third party to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Colorado Department of Revenue. If you would like to expand the designee's authorization, complete the DR 0145, Power of Attorney for Department-Administered Tax Matters and submit via Revenue Online.

(Continued on page 16)

(08/20/12) Web

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

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 2012. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2012 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 18 of Form 104. If you filed federal form 1040NR, see FYI Income 6 and for military service persons, FYI Income 21.

1. • Taxpayer is (mark one): ☐ Full-Year Nonresident; ☐ Full-Year Resident; ☐ Part-Year Resident from ____/____/12 to ____/____/12; ☐ Nonresident 305-day rule Military

2. • Spouse is (mark one): ☐ Full-Year Nonresident; ☐ Full-Year Resident; ☐ Part-Year Resident from ____/____/12 to ____/____/12; ☐ Nonresident 305-day rule Military

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

		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 16	• **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 Income **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 17 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 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

(11/08/12) Web

Form 104CR—Individual Credit Schedule 2012

Taxpayer's Name	Social Security 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.
- 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 the information, you must mail the required documentation with the DR 1778.
- If you are unable to file electronically, the documentation must be attached to this schedule and submitted with Form 104.

ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR

Part I—Colorado Child Care Credit (see publication FYI Income 33 for more information)

To qualify for this credit, you must meet all of the following criteria:

- Colorado resident
- Federal adjusted gross income is $60,000 or less
- Claimed a federal child care credit for a child 12 or younger

1. Federal adjusted gross income from federal form 1040 line 37, or federal form 1040A line 21. 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 from federal form 1040 line 46, or federal form 1040A line 28. If line 2 is 0, enter 0 on line 5	• **2**		00
3. The 2012 federal child care credit you claimed. Enter the smaller of the amounts on line 46 or 48 of your federal form 1040, or the smaller of the amounts on line 28 or 29 of your federal form 1040A	• **3**		00
4. Your percentage from the table below	**4**		%

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. Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4	• **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	• **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—Other Refundable Credits

8. Refundable innovative motor vehicle credit	• **8**		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 was: New ☐ Used ☐ | Dealership Name

Mark if this vehicle was already owned, but was converted to use an alternative fuel ☐

Mark whether this vehicle was: Leased ☐ Purchased ☐ | Vehicle Identification Number (VIN)_____

9. Total refundable credits; add lines 5 (or 6) plus 8. Enter here 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.

Name	Ownership %	Account Number

		Column(a)		Column(b)	
10. Enterprise zone investment credit [Total of 10(b) and 11(b) cannot exceed $500,000 for 2012]	**10**	•	00	•	00
11. Enterprise zone commercial vehicle investment credit [Not available until the Department of Revenue receives verification of the credit from the authorizing agency. See *www.TaxColorado.com* on availability status.]	**11**	•	00	•	00
12. Enterprise zone new business facility employee credit	**12**	•	00	•	00
13. Enhanced rural enterprise zone new business facility employee credit	**13**	•	00	•	00
14. Enterprise zone agricultural employee processing credit	**14**	•	00	•	00
15. Enhanced rural enterprise zone agricultural employee processing credit	**15**	•	00	•	00
16. Enterprise zone employee health insurance credit	**16**	•	00	•	00
17. Contribution to enterprise zone administrator credit Contribution type • ☐ Cash ☐ In-Kind ☐ Combination Total amount of donation • $_____ Submit a copy of the DR 0075 certification when claiming this credit if line 17(a) exceeds $250.	**17**	•	00	•	00
18. Research and development enterprise zone credit Submit a copy of the DR 0077 certification when claiming this credit.	**18**	•	00	•	00
19. Rehabilitation of vacant commercial buildings enterprise zone credit Submit a copy of the DR 0076 certification when claiming this credit.	**19**	•	00	•	00
20. Job training program enterprise zone credit	**20**	•	00	•	00
21. Total enterprise zone credits, add lines 10 through 20, column (b)	**21**				00

Part IV — Credit for Tax Paid to Another State

- 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	**26**		%
27. Amount on line 23 multiplied by the percentage on line 26	**27**		00
28. Tax liability to the other state	• **28**		00
29. Allowable credit, the smaller of lines 27 or 28	• **29**		00

Part V — Other Credits

		Column(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 claiming this credit.	**30**	•	00	•	00
31. Colorado minimum tax credit (See publication FYI 14) 2012 federal minimum tax credit • $_____	**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 return.*** Submit a copy of the verification form or copy of the federal credit calculation when claiming this credit.	**32**	•	00	•	00
33. Child care center investment credit (See publication FYI 7) Submit proof that you operate a licensed child care facility when claiming this credit.	**33**	•	00	•	00
34. Employer child care facility investment credit (See publication FYI 7) Submit proof that you operate a licensed child care facility when claiming this credit.	**34**	•	00	•	00
35. School-to-career investment credit (See publication FYI 32) Submit a copy of your certification letter when claiming this credit.	**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 claiming this credit.	**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.*** 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 this credit.	**39**	•	00	•	00
40. Contaminated land redevelopment credit (See publication FYI 42) ***Carry forward from 2010 only*** Submit a copy of the CDPHE certification when claiming this credit.	**40**	•	00	•	00
41. Low-income housing credit (See publication FYI 46) ***Carry forward from 2002 only*** Submit a copy of the CHFA certification when claiming this credit.	**41**	•	00	•	00
42. Aircraft manufacturer new employee credit (See publication FYI 62) Submit a copy of forms DR 0085 and DR 0086 when claiming this credit.	**42**	•	00	•	00
43. Gross conservation easement credit (See publication FYI 39) Submit form DR 1305 when claiming this credit. Easement donors must also submit the 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 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) ***Carry forward from 2010 only***	**45**	•	00	•	00
46. Alternative fuel refueling facility credit (see Income Tax Index) ***Carry forward from 2010 only***	**46**	•	00	•	00
47. Nonrefundable alternative fuel vehicle credit (see Income Tax Index) ***Carry forward from 2009 only***	**47**	•	00	•	00
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 total credits used may not exceed the total tax reported on lines 19 and 20 of your income tax return, Form 104. Most unused 2012 credits can be carried forward to tax year 2013. If the total credits available exceed the total tax due for 2012, or if you are carrying forward credits that cannot be used in 2012, list the credit type(s) and excess amount(s) below.

Credits to be carried forward to 2013: _____

Taxpayer Service and Assistance

Revenue Online

The Department offers many services through Revenue Online including return filing, amending returns, monitoring account activity, checking refund status, Secure Messaging to department staff and the ability to respond to bills or send additional information to the Department.
Visit *www.Colorado.gov/RevenueOnline* and click on the View Tutorial link to learn how to get access to your account.

Taxation Web Site

Visit the official Colorado Taxation Web site, *www.TaxColorado.com* to get forms, FYI Publications, Common Questions and more.

Secure Messaging

Contact Department of Revenue support staff electronically through Revenue Online. This service is secure and confidential. Register for Revenue Online to get started.

Tax Information Index

The official Department Web site *www.TaxColorado.com* offers a Tax Information Index that is alphabetical by topic, which provides quick links to FYI Publications, answers to commonly asked questions, forms, regulations and Colorado Revised Statutes for a variety of tax topics.

Call Center

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

Walk-in Assistance

Forms and information are available Monday through Friday, 8 a.m. to 4:30 p.m.

Denver—1375 Sherman Street

Colorado Springs—2447 North Union Boulevard

Fort Collins—3030 South College Avenue

Grand Junction—222 South 6th Street, 208

Pueblo—827 West 4th Street, Suite A

Find File Connect
www.TaxColorado.com

Common Issues

Did Not Receive W-2 Statement from your employer

- Contact your employer to request a copy; or
- Your final paycheck stub should list the year-to-date (YTD) Colorado wages and withholding, which can be used to file using Revenue Online. Or, if filing a paper return, complete a Substitute W-2, DR 0084 and attach it to your return; or
- If neither option works, contact the IRS or the Department of Revenue, who might have your W-2 information available.

Records Retention

Keep all documentation you used to prepare your return at least 4 years after the due date, which is the statute of limitations for the Department to make changes to your return. However, if the Department does not receive your return, they may file one on your behalf using the best information available. There is no statute of limitations if a return is not filed.

Correcting Errors or Changing a Return

Individual income tax returns from 2009 and forward may be amended electronically through Revenue Online. Filing and amending returns in Revenue Online is a free service. You may amend online even if the original return was filed on paper. Revenue Online has all the information from your original return - you will not need to re-enter everything.
If you cannot amend online, you may file the Form 104X. Make sure you use the appropriate form version for the year you are amending. If you are changing your Colorado return because the IRS made changes to your federal return, you must file Form 104X within 30 days of being notified by the IRS. You must amend your Colorado return in this case, even if there is no net change to your tax liability. *It is very important that you submit all schedules and supporting documentation with your amended return EVEN IF YOU ARE NOT CHANGING THOSE VALUES.*

Estimated Tax Requirements

If you expect next year's Colorado tax liability to be greater than $1,000 after subtracting credits, you should make estimated tax payments using Form 104EP. We recommend that you read publication FYI Income 51 for additional information.

Filing Errors and Incomplete Information

It is important to read all the information available for your specific tax situation and to submit all required documentation with your return. Failure to do so may result in delayed processing of your return and refund. We recommend that you file using Revenue Online to avoid common mathematical errors. You may also opt to use a commercial tax preparation software program at home or to use a paid tax professional to help you complete your return.

Federal Credit and Colorado Insurance Programs

Individuals whose income does not exceed certain thresholds and/or have qualifying children may be eligible for a refund resulting from the federal Earned Income Tax Credit (EITC) and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the EITC online at *www.irs.gov* or by calling Colorado United Way at 211. Additional information regarding CHP+ may be found at *www.cchp.org* or by calling 1-800-359-1991.

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 18, Form 104. Then read across to the tax column and enter this amount on line 19, 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		TAX
Over	But not over	
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		TAX
Over	But not over	
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		TAX
Over	But not over	
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		TAX
Over	But not over	
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		TAX
Over	But not over	
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 18, Form 104	$ .00
Multiply by 4.63%	X .0463
COLORADO TAX	$ .00

Individual Income Tax Payment Voucher

CAUTION!

This form MUST accompany your payment if you filed electronically and wish to pay by check.

The Department strongly recommends that you file using Revenue Online or other electronic method and remit your payment electronically or by EFT.

However, to pay by mail, make check or money order payable to the Colorado Department of Revenue. Be sure to round your payment to the nearest dollar. Clearly write your Social Security number and "2012 Form 104" on the check memo line.

Complete the form below. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account. Be sure to keep a copy of the money order or note the check number with your tax records.

DO NOT submit a paper return if you have already filed electronically.

Use the coupon below only if you are unable to pay online or by EFT.

DETACH FORM ON THIS LINE

Cut here and send only the coupon below. Help us save time and your tax dollars.

(0011) DR 0900 (07/20/12) Web
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
www.TaxColorado.com

2012 Individual Income Tax Payment Voucher

(calendar year—Due April 15, 2013)

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 "2012 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 Last Name (if joint)	Spouse First Name and Initial	Spouse Social Security Number
Address		
City	State	ZIP

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

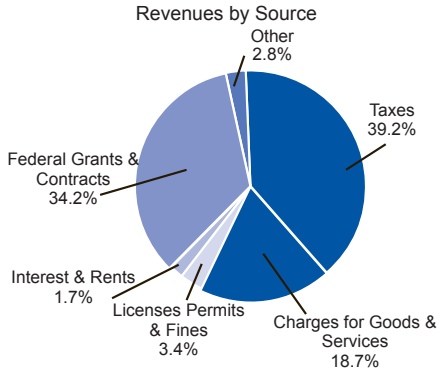
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

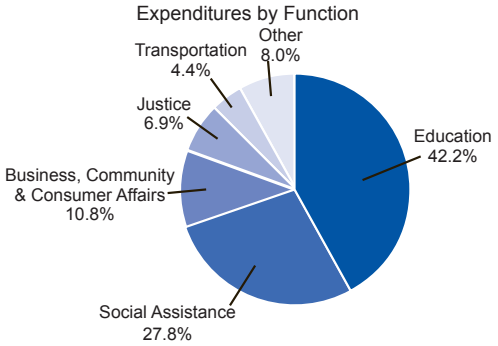
(Do not write in space below) **(08)**

Amount of Payment

$ .00

Disclosure of Colorado Expenditures and Revenues





Disclosure of Average Taxes Paid

Fiscal Year 2010

	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	$40	$89	$182	$369	$671	$971	$1,412	$1,917	$2,469	$6,418	$1,830
Sales	155	191	194	251	324	343	444	536	608	1120	471
Gasoline and Special Fuels	53	69	86	110	128	148	171	186	201	302	159
Licenses and Registrations	53	58	80	87	114	140	153	173	198	255	141
Alcoholic Beverages	3	3	2	4	6	6	9	13	12	31	10
Cigarettes and Tobacco	46	60	69	85	79	74	86	90	76	91	78
Total State Taxes	**$350**	**$470**	**$613**	**$906**	**$1,322**	**$1,681**	**$2,275**	**$2,915**	**$3,563**	**$8,216**	**$2,691**
Local Taxes:											
Residential Property	$341	$391	$694	$856	$937	$1,027	$1,609	$1,687	$1,824	$3,161	$1,418
Sales and Use	244	301	304	394	509	538	697	841	955	1,758	740
Specific Ownership	42	71	86	100	118	134	158	170	192	287	149
Occupation	2	5	7	10	15	20	27	34	42	66	26
Total Local Taxes	**$630**	**$767**	**$1,092**	**$1,361**	**$1,580**	**$1,719**	**$2,491**	**$2,732**	**$3,014**	**$5,272**	**$2,334**
Federal Taxes:											
Individual Income	$392	$508	$708	$1,169	$2,022	$2,959	$4,574	$6,313	$8,184	$32,228	$7,932
Medicare **	137	276	388	589	876	1,153	1,536	1,966	2,419	4,396	1,603
Social Security **	481	969	1,365	2,072	3,081	4,053	5,402	6,912	8,506	13,274	5,258
Total Federal Taxes	**$1,010**	**$1,752**	**$2,461**	**$3,831**	**$5,980**	**$8,165**	**$11,512**	**$15,191**	**$19,109**	**$49,898**	**$14,793**
Total Taxes Paid											
Households & Employers **	$1,990	$2,989	$4,166	$6,097	$8,882	$11,565	$16,277	$20,838	$25,686	$63,386	$19,817
Less Taxes Paid by Employer	309	622	877	1,331	1,979	2,603	3,469	4,439	5,463	8,835	3,430
Households Only	**$1,681**	**$2,367**	**$3,289**	**$4,766**	**$6,903**	**$8,962**	**$12,808**	**$16,399**	**$20,224**	**$54,551**	**$16,387**

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

Automatic Filing Extension

General Information

If you are unable to file your Colorado income tax return by April 15, 2013, you may file under extension. This means you may file your return by October 15, 2013. There is no form to submit to get approval to file the Colorado return by October 15. However, the extension of time to file DOES NOT allow you to extend your payment due date. You must pay at least 90% of your tax liability by April 15 and the remainder by October 15 to avoid delinquent payment penalties. The following worksheet will help you determine if you have met the 90% rule already, or if you need to remit payment with the voucher below.

Penalties and Interest

If the 90% rule is NOT met by April 15, 2013, then delinquent penalty and interest will be assessed when you file your return. If 90% or more of your tax liability is paid by April 15, and the remaining balance is paid by October 15, no penalty will be assessed. However, you will be billed interest, but only on the amount being paid by October 15.

If after April 15, you determine that you underpaid your estimated tax you should pay the additional tax as soon as possible to avoid further accumulation of estimated tax penalty and/or interest. Form DR 0158-I can be used to remit any supplemental estimated tax. Be sure to send one DR 0158-I for supplemental estimated tax, and one DR 0158-I to reach the 90% rule if both apply to you.

Persons Traveling or Residing Abroad

If you are traveling or residing outside the United States on April 15, the deadline for filing your return is June 17, 2013. If you need additional time to file your return, you will automatically have until October 15, 2013 to file. Interest is due on any payment received after April 15, 2013. To avoid any late payment penalties you must pay 90% of your tax liability by June 17, 2013. When filing your return, mark the appropriate box on Revenue Online or paper return.

Pay Electronically

Taxpayers may pay online at *www.Colorado.gov/RevenueOnline* Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account.

EFT Debit and EFT Credit options are free services offered by the Department. EFT services require pre-registration before payments can be made.
Visit *www.Colorado.gov/revenue/eft* for more information.

The DR 0158-I is not required if an online payment is made. Please be advised that a nominal processing fee may apply to electronic payments.

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

Cut here and send only the coupon below. Help us save time and your tax dollars.

(0019) DR 0158-I (08/22/12) Web
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
www.TaxColorado.com

2012 Extension Payment Voucher for Colorado Individual Income Tax (calendar year—Due April 15, 2013) **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 "2012 DR 0158-I" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment by check or money order.

Your Last Name	First Name and Initial	Social Security Number
Spouse Last Name (if joint)	Spouse First Name and Initial	Spouse 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)**

Amount of Payment

$ .00

STATE OF COLORADO

Message from the Executive Director

The Department of Revenue is working to find state budget savings wherever possible. We have made services available for many years that help taxpayers file their taxes easily and efficiently. We continue to offer Revenue Online, a one-stop, secure, streamlined Web site where you file returns and make payments online by e-check or credit card. With Revenue Online you can also sign up for account access, much the same way you sign up for online banking. Once you have access to Revenue Online, you can send us a Secure Message and correspond online with us about your tax issues.

When you sign up to access your tax account in Revenue Online, you can also

- view the returns you've filed
- see your payment history
- change your address
- view your 1099-Gs
- check your refund status
- request a payment plan
- file a protest
- amend your return
- upload documentation to go with your electronic filing
- add Third Party access to your account
- view letters that you have received from the department

It takes just a few minutes to sign up for Revenue Online. But you'll be pleased to see everything you can do to immediately to address issues with your tax account.

Visit www.Colorado.gov/RevenueOnline to file your return and sign up for account access.

Nearly 75 percent of Colorado's 2.3 million taxpayers have filed their income tax returns electronically. Filing online and requesting Direct Deposit of your refund gets your money back to you faster than paper filing. Another cost-saving measure we've taken is that we do not automatically mail income tax booklets. All our tax forms are on our Colorado Taxation Web site, *www.TaxColorado.com* so that you may download anything you need if you cannot file through Revenue Online. If you don't have Internet access, we can send forms to you upon request. See page 16 for information about how to contact us.

The Department of Revenue is committed to finding ways to make tax filing easy for you while we work to save tax administration dollars. We believe Revenue Online and other cost-saving measures will help us meet these goals and make state funding available for the services our citizens want and need.

Sincerely,

Barbara J. Brohl

Barbara J. Brohl
Executive Director

Consumer Use Tax

What is Consumer Use tax?

In general, purchases are subject to tax. Most people are familiar with the sales tax added to the bottom of their receipts. However, when you buy something without paying sales tax to the seller, you must pay the tax yourself. This is known as consumer use tax. Often, sales tax is not charged on merchandise purchased online or from a catalog, and therefore the purchase would be subject to consumer use tax. Additional information, including exemption information, can be found on the official Colorado Taxation Web site *www.TaxColorado.com* > Other Taxes > Consumer Use Tax.

The Department of Revenue collects the 2.9% Colorado state tax, as well as certain special district use taxes for which you may be liable.

When is Consumer Use tax due?

Consumer use tax can be paid by individuals on an annual basis, similarly to how you file your individual income tax return. Any merchandise purchased January to December that is subject to consumer use tax is due by April 15th the following year.

How to Pay Consumer Use tax

File the tax and make the payment through Revenue Online. Go to *www.Colorado.gov/RevenueOnline* > Individual > File a Return > Consumer Use Tax. Revenue Online will let you know which local use taxes are required and will give you the appropriate tax rates.

GO GREEN! GO ONLINE!

Find
File
Connect
www.TaxColorado.com

Forms, Information and e-Services

Find Information

- Review tax publications
- Review the Tax Index
- Download forms
- Take an online workshop

Revenue ONLINE

www.Colorado.gov/RevenueOnline

Manage your Account

- File a return
- Make a payment
- View letters and bills
- Send a Secure Message to the department

More services and information available. GO ONLINE TODAY!

COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
www.TaxColorado.com

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Check Off Colorado

A simple way to give.

See lines 32-46 to contribute to any of these charitable funds. *www.CheckoffColorado.com*

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 Preventive 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.

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 veterans 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 Coloradans 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 Cancer Fund
Cancer touches every Coloradan as it is the leading cause of death in our state. Your donation to the Colorado Cancer Fund assists Coloradans through education, prevention, treatment, and support programs. The Colorado Cancer Coalition, collaborating with over 250 organizations, administers the fund to lead the fight against cancer.

Make-A-Wish Foundation® of Colorado Fund
Since 1983, Make-A-Wish Foundation® of Colorado has given hope, strength and joy to over 3,300 Colorado children with life-threatening medical conditions. As one of 65 chapters in the U.S., and 27 international chapters on five continents, Make-A-Wish Foundation® is the largest wish granting organization in the world.

Colorado 2-1-1 First Call for Help Fund
Your donation to Colorado 2-1-1 First Call for Help Fund, a free referral service, helps fellow Coloradans find vital services such as emergency shelter, food, rental and utility assistance, child care, health care and more. By simply dialing 2-1-1, families and individuals can find help when they need it most.

Unwanted Horse Fund
Approximately 6,000 Colorado horses become unwanted each year because their owners no longer want them or can afford them. Abuse and abandonment are increasing whilst traditional outlets for unwanted horses—rescue facilities, therapeutic riding programs, etc., are reaching capacity. CUHA addresses the problem through grant programs, education initiatives and research.

Goodwill Industries Fund
Goodwill is dedicated to helping individuals with disadvantages and disabilities reach their highest level of personal and economic independence. Donated goods and other community resources help change the lives of more than 95,000 Coloradans each year while building stronger, sustainable communities.

Families in Action for Mental Health Fund
Families in Action for Mental Health is a fund whose mission is to expand mental health services in order to improve the lives of individuals who have a mental health disorder and their families. We are families, neighbors and friends working together for prevention and treatment of serious mental illnesses.

Colorado 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.