150104CR19999

FORM 104CR (09/10/15)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

Form 104CR
Individual Credit Schedule 2015

Taxpayer's Last Name	First Name	Middle Initial	SSN

Use this schedule to calculate your income tax credits. For best results, visit *TaxColorado.com* to research eligibility requirements and other information about these credits before following the line-by-line instructions contained below.

- Be sure to submit the required supporting documentation as indicated for each credit.
- Most e-File software and tax preparers have the ability to submit this schedule and attachments electronically. However, Revenue Online can also be used to file your return and attachments electronically. Otherwise, attach all required documents to your paper return.
- If you received any of these credits from a pass-through entity, be sure to provide the entity's name and account number and your ownership percentage where required. If credits were passed through from multiple entities, attach to your return a written statement that includes all relevant information.
- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the second decimal place.

Part I—Refundable Credits

1. Child Care Expenses Credit from Form DR 0347	● **1**		00
Earned Income Tax Credit - full or part-year Colorado residents who claim the federal EITC are allowed an earned income tax credit against their income tax. Complete the table for each qualifying child.			
2. Enter the amount of Earned Income calculated for your federal return	● **2**		00
3. The federal EITC you claimed	● **3**		00

Qualifying Child's Last Name	Qualifying Child's First Name	Year of Birth	● SSN

4. COEITC, multiply line 3 by 10% (.1)	**4**		00
5. *Part-year residents only*, multiply line 4 by the percentage on line 34 of Form 104PN	**5**		00
6. **Business Personal Property Credit**: Use the worksheet in the DR 104 book instructions to calculate, submit copy of assessor's statement	● **6**		00
7. Refundable Renewable Energy Tax Credit from line 88 of Form DR 1366	● **7**		00
8. **Total Refundable Credits**, add lines 1, 4 (or 5), 6, and 7. Enter the sum on line 45 of Form 104.	**8**		00

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Part II — 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 separately calculate lines 10 through 16 for each state. If you do not file electronically, you must submit Form 104CR for each state. Then, enter "Combined" on line 9 and complete lines 10 through 16 to disclose the combined total for each line. A summary schedule is not acceptable

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.

9. Name of other state

10. Total of lines 26 and 27 Form 104	**10**		00
11. Modified Colorado adjusted gross income from sources in the other state	● **11**		00
12. Total modified Colorado adjusted gross income	● **12**		00
13. Amount on line 11 divided by amount on line 12	**13**		%
14. Amount on line 10 multiplied by the percentage on line 13	**14**		00
15. Tax liability to the other state	● **15**		00
16. Allowable credit, the smaller of lines 14 or 15	● **16**		00

Part III — Other Credits

The following credits can be carried forward to subsequent tax years if your current tax liability is less than the sum of your credits. Visit *TaxColorado.com* for limitations that are specific to each credit. To report this properly, use the first column to report the total credit that is available (the amount generated this year plus any prior-year carryforward). Then, use the second column to report the amount you are using this year to offset your tax liability. The difference should be reported on line 36, which is your subsequent carryforward amount.

	Available Credit Column (A) ●		**Credit Used** Column (B) ●	
17. Plastic recycling investment credit, submit required receipts ● **17**		00		00
● Plastic recycling net expenditures amount (fill below):				
18. Colorado Minimum Tax Credit ● **18**		00		00
● 2015 Federal Minimum Tax Credit (fill below):				
19. Historic Property Preservation credit, submit verification or a copy of the federal credit calculation ● **19**		00		00
20. Child Care Center Investment credit, submit a copy of your facility license and a list of depreciable tangible personal property ● **20**		00		00
21. Employer Child Care Facility Investment credit, submit proof that you operate a licensed child care facility ● **21**		00		00

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22. School-to-Career Investment credit, submit a copy of the certification	● **22**		00		00
23. Colorado Works Program credit, submit a copy of the letter from the county Dept. of Social/Human Services	● **23**		00		00
24. Child Care Contribution credit, submit form(s) DR 1317	● **24**		00		00
25. Long-term Care Insurance credit, submit a year-end statement to show premiums paid	● **25**		00		00
26. Aircraft Manufacturer New Employee credit, submit Forms DR 0085 and DR 0086	● **26**		00		00
27. Credit for remediation of contaminated land, submit a copy of the CDPHE certification when claiming this credit	● **27**		00		00
28. Colorado Job Growth Incentive credit, submit certification from OEDIT	● **28**		00		00
29. Certified Auction Group License Fee credit, submit a copy of the certification	● **29**		00		00
30. Advanced Industry Investment credit, submit a copy of the certification	● **30**		00		00
31. Low-income Housing credit, submit CHFA certification	● **31**		00		00
32. Credit for Food Contributed to Hunger-Relief Charitable Organizations, submit Form(s) DR 0346	● **32**		00		00
33. Alternative Fuel Refueling Facility credit, *carryforward from 2010 only*	● **33**		00		00
34. Total of column A	**34**		00		
35. Nonrefundable Credits Used, total of column B plus any amount from line 16. Also enter this amount on line 35 of Form 104	**35**				00
36. Carryforward Amount, subtract line 35 from line 34 - excluding any expiring carryforwards	● **36**				00