

Booklet Includes:
Instructions
DR 0104PTC Application and Affidavit

104PTC Book

Property Tax/Rent/Heat Rebate

2017



COLORADO
Department of Revenue

Colorado Property Tax/Rent/Heat Rebate Filing Guide

You might qualify for the PTC if you are:

A
Colorado
resident



A single person
with total income of
less than \$13,608

or

A married couple
with total combined
income of less
than \$18,343



At least 65 years old

or

A surviving spouse at
least 58 years old;

or

Disabled for all of 2017,
regardless of age, and
received benefits for
the full year.

★★★ Proving lawful U.S. presence is mandatory ★★★

Applicants 18 years old or older must sign the affidavit of the PTC application and list their valid Colorado driver license or ID number on the application. You must have a Colorado State-issued driver license or ID card **before** applying for the PTC. See the last page of this booklet for more information about lawful presence.


Read all instructions before completing the application, forms and affidavit.

Colorado.gov/Tax

INFORMATION | EDUCATION | ASSISTANCE

Do you qualify for the PTC Rebate?

Step 1

Did you live in Colorado from January 1–December 31, 2017? If you visit family out of state, but return to your Colorado home, you are still a Colorado resident. **Yes.** Continue to STEP 2. **No.**  You do not qualify for the PTC.

Step 2

Is your TOTAL income from all sources less than the amounts in the table below?

Single	\$13,608
Married (combined income)	\$18,343

Yes. Continue to STEP 3. **No.**  You do not qualify for the PTC.


Step 3

As of December 31, 2017, did you meet one of the age criteria in the list below? If married, at least one person has to meet the criteria.


- Age 65 or older, *or*
- A surviving spouse, age 58 or older. If you were divorced before your spouse died, you are not considered a surviving spouse and must therefore meet one of the other age criteria, *or*
- A disabled person of any age who was unable to engage in any substantial gainful activity for medical reasons. You also must have qualified for full benefits from January 1–December 31, 2017 from a bona fide public or private plan or source, based solely on your disability.

Yes. Continue to STEP 4. **No.**  You do not qualify for the PTC.


Step 4

Were you lawfully present in the United States during 2017? Applicants 18 years old or older must have a valid Colorado driver license or ID card, and must supply the number on their PTC application. See the last page of this booklet for more information. **Yes.** Continue to STEP 5. **No.**  You do not qualify for the PTC.

Step 5

Did you pay property tax, rent or heating bills during this PTC period? **Yes.** Continue to STEP 6. **No.**  You do not qualify for the PTC.

Step 6

Were you claimed as a dependant on someone else’s federal income tax return? **Yes.**  You do not qualify for the PTC. **No.** You qualify. Continue to the application.

When will my rebate be issued?

The Colorado PTC Rebate is paid on a set schedule based on when your application is processed. This payment schedule is set by law and we cannot make any exceptions, except that any processing or payment dates that fall on the weekend will instead happen on the next business day. We recommend that you file in January or early February. For faster delivery of your rebate, we recommend that you sign up for Direct Deposit (see page 5). Please review the application/payment chart below.

Application received, approved, and processed before	Anticipated Direct Deposit Payment Dates	Anticipated Paper Check Payment Dates	Amount of Each Installment Payment	Number of Equal Installments
March 10, 2018	April 5, 2018	April 15, 2018	1/4 of total rebate	4
June 10, 2018	July 5, 2018	July 15, 2018	1/3 of total rebate	3
September 10, 2018	October 5, 2018	October 15, 2018	1/2 of total rebate	2
December 10, 2018	January 5, 2019	January 15, 2019	Full rebate	1
December 31, 2019	10 weeks after receipt	12 weeks after receipt	Full rebate	1

Do not call prior to these dates.

Example: Mary Jones mails her application on January 20, 2018, she selects Direct Deposit and her application is received and approved before March 10, 2018. She will receive 4 equal payments, one of each being deposited in her account by 4/5/18, 7/5/18, 10/5/18 and 1/5/19.

Deadline for filing your application

Applications for the Colorado PTC Rebate for calendar year 2017 must be filed by December 31, 2019. Applications received after that date will be denied.

Instructions

For more information about the PTC Rebate, read publication FYI General 2 for Privacy Act Notice and FYI General 7 on Colorado.gov/Tax, the Taxation Division's informational website. Enter information for the 2017 calendar year only. Combining information from other years will cause your application to be delayed or denied.

- Names—Enter your legal name as it appears on your driver license or ID card.
- Civil Unions—Parties to a Civil Union must file as married.
- Physical address—If you did not live at this address for the full year, attach a list of all the places you lived throughout this year. Be sure to include the dates you lived at each location.
- Mailing address—Be certain this is your current mailing address, otherwise you may not receive your rebate.
- Driver license or ID number and expiration date—The Department might request additional proof of Colorado residency if your license or ID was not valid for the full year.
- Email address, if you have one.
- Confirm your eligibility by checking the appropriate box. Check only one box. If you check box D, attach a copy of your disability statement that is less than 90 days old. The statement must be provided by the agency that pays the benefits. Veterans Administration Award letters must show the disability percentage at 50% or more.
- First-time filers must provide proof of full-year Colorado residency. If you did not hold your Colorado driver license or ID card from January 1–December 31, 2017, you must attach a copy of your lease or rental agreement.

Income

Line 1 Enter the number of months (1–12) you were covered by Medicare. If your premiums were paid by Medicaid or if you were not on Medicare, enter 0.

Lines 2-6 Enter the gross income you received for each item listed. Do not list only the taxable portion. The gross amount should be clearly identified on the statement(s) you received from the payor. Do not include Medicare benefits on line 2 if they were paid on your behalf by a third party.

Line 7 Review the tables below and report any income you received from these sources that is not already included on lines 2-6.

You must report this income:

AFDC or TANF Received (exclude payments received for dependents)	Life Insurance Distributions (exclude funeral expenses)
Alimony	Lottery and Gambling Winnings
All Taxable Income	Old Age Pension (OAP)
Capital Gains	Rental Income or Loss (exclude expenses, but not depreciation)
Commissions	Royalties
Disability Insurance Settlements	Stock Dividends or Rights (only if reported on federal income tax return)
Disability Payments	Tier 1 & 2 Railroad Retirement
Farm Income or Loss (exclude expenses, but not depreciation)	Veterans Benefits
Inheritance	Worker's Compensation

Do not report this income:

Capital Losses or Return of Capital	Home Care Allowances or Adult Foster Care Assistance
Child Support Received	Income Tax Refunds
Colorado PTC Rebates Received	Veterans Service-connected Disability (permanent)
Gifts	Welfare Payments Received for Dependent Children (AFDC, etc.)
Heat/Fuel Assistance such as LEAP	

Expenses

Line 8 Enter the total amount of property tax paid, if any. DO NOT include any supplement/assistance that was paid by the Senior Homestead Exemption. Include only taxes that you paid in the calendar year 2017.

Line 9 Enter the total rent you paid for January 1–December 31, 2017, if any.

Line 10 Enter the total heat/fuel expenses you paid to heat your home during 2017, if any. DO NOT include any heat/fuel expenses that were included in your rent payment.

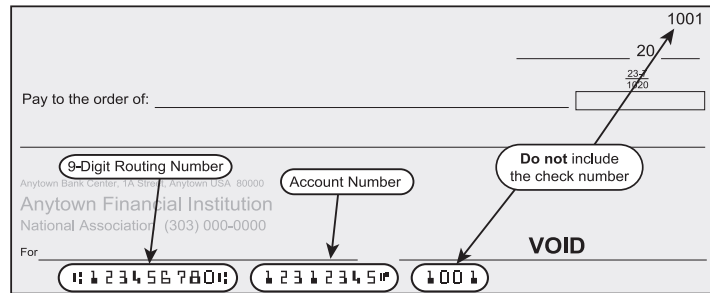
Line 11 Check the appropriate box to indicate whether your meals were included in your rent. If meals were included for only part of the time you paid rent, enter how much rent was paid when your meals were included.

Line 12 Check the appropriate box to indicate whether you lived in a property tax exempt home. If your home was property tax exempt for only part of the year, enter how much rent was paid when your home was property tax exempt.

Line 13 Check the appropriate box to indicate whether your heat/fuel was included in your rent. If heat/fuel was included for only part of the time you paid rent, enter how much rent was paid when your heat/fuel was included.

Direct Deposit

You are not required to enroll in Direct Deposit, but it is highly recommended. For faster processing of your rebate, enter the routing and account numbers and account type. 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 Rebates

The Department will intercept your rebate if you owe back taxes or if you owe a balance to another Colorado government agency. 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, Room 240, Denver, CO 80261. Claims must include copies of all W-2, W-2G, any 1099 and/or TPQY statements received by both parties. **DO NOT** attach your claim to this application. It will not be processed.

Signature(s)

Sign and date your application. Failure to sign and date your application will cause delays and/or denial of your rebate.

Affidavit

Complete the affidavit for lawful U.S. presence.

Special Circumstances

Disabled Children: Complete the following to calculate the PTC rebate for disabled children:

a) Enter the total income for the disabled child.	\$
b) Enter the total income for the household, including the disabled child.	\$
c) Divide line A by line B. Enter the result.	%

Multiply the amount of property tax, rent, and/or heat/fuel expenses by the amount on line c. This is the child's portion of the expense.

Example: Jose is a disabled child under age 18, who received \$6,000 in SSI this year. His parents do not meet the age criteria for the PTC Rebate, but earned \$8,000 from wages this year. The family pays \$3,600 in rent and \$300 heat/fuel to heat the home.

- a) \$6,000
- b) \$14,000
- c) 42.9%

Line 9 of Jose's application is \$1,544 (\$3,600 x 0.429) and line 10 is \$129 (\$300 x 0.429).

Married Persons: If you were legally married but never divorced, then you are still considered married. This is true even if you have a legal separation. If you are married, you **MUST** include all information about your spouse including all income and expenses s/he had in 2017. (Unless one spouse within a married couple resides in a nursing home/assisted living center, see the next page for more details.)

Non-married Persons Sharing a Home: If you share a home with another adult and you share the expenses of the home, please note the following:

Property Tax

One Owner: Only the owner of the home should enter the property tax amount on their application. If the other person living in the home pays the owner rent, the owner must report the rent as income on line 7 and the renter can report the rent expense on their application on line 9.

or

Joint Ownership: Each owner may enter the property tax amount they paid on their own application. The amount should be calculated according to their ownership percentage in the property. Enter the appropriate amount on line 8 of each person's application.

Rent and/or Heat/Fuel

Each qualified person may enter the amount of rent and/or heat/fuel expenses on lines 9 and 10 of their own application. *Example:* Bob and Joe share an apartment and they split expenses. Bob pays 55% and Joe pays 45%. Their rent is \$4,800 and their heat/fuel is \$400. Bob should list \$2,640 on line 9 and \$220 on line 10. Joe will list \$2,160 on line 9 and \$180 on line 10.

Nursing Home Residents: Persons living in nursing homes or assisted living centers are NOT eligible for the PTC Rebate unless one of the following applies:

- The applicant was in assisted living for only part of the year, **and**
 - Before they moved into assisted living, they paid rent and/or heat/fuel. In this case, the rent rebate is based on 20% of the rental expenses and 100% of the total income received;

or

 - They paid 2016 property taxes while residing in assisted living during 2017. In this case, they may report the full amount of property tax paid.
- or**
- Only one spouse within a married couple resides in a nursing home/assisted living center. The spouse who maintains the home may file as a single person to report his/her income and expenses only.

Deceased Persons: Surviving spouses or legal representatives may file a PTC application on behalf of a deceased person whose date of death was during the application year. Complete the application as usual. You must mark the box next to the name of the deceased person. Write "DECEASED" in large letters in the white space above the tax year of the return. Write "FILING AS SURVIVING SPOUSE" or "FILING AS LEGAL REPRESENTATIVE" after your signature. Be sure to also attach form DR 0102 and a copy of the death certificate to the application.

Rebate Status

You must allow a minimum of **12 weeks** to process your application. To check the status of your PTC Rebate, follow these steps:

1. Visit Colorado.gov/RevenueOnline.
2. Click on "Request a Letter ID" in the Additional Services section. Fill in the requested information. You will receive the Letter ID by mail in about 2 weeks.
3. After you receive the Letter ID, return to Colorado.gov/RevenueOnline.
4. Click on "Where's My Refund / Rebate?" in the Quick Links section.
5. Click the down-arrow next to Account Type and select Property Tax/Rent/Heat Rebate.
6. SSN is the default setting or you can click the down arrow to select ITIN.
7. Enter your SSN or ITIN.
8. Enter your Letter ID, then click OK.

DO NOT call to check your status before April 18, 2018. Please note that the phone wait times can be very long, so we recommend that you use the internet instead. The refund status on the internet provides the most current information available.

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 IRS.gov or by calling Colorado United Way at 211. Additional information regarding CHP+ can be found online at CCHP.org or by calling 1-800-359-1991.

Apply Online

You can file this application online instead of mailing it. Visit Colorado.gov/RevenueOnline and simply answer the questions to help guide you through the application process. Using the online application will help prevent errors or incomplete information, which might otherwise delay your rebate. You must supply an email address to file online.



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DR 0104PTC (06/19/17)
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005
Colorado.gov/Tax

(1063)

2017 Colorado Property Tax/Rent/Heat Rebate Application

- Mark here if this application is being filed to correct a previously filed 2017 PTC application.

Last Name (yourself)		First Name		Middle Initial
Deceased		Date of Birth (MM/DD/YYYY)	SSN	
<input type="checkbox"/> Yes				
Colorado Driver License/ID Number		Expiration Date (MM/DD/YYYY)		
Last Name (spouse, if married)		First Name		Middle Initial
Deceased		Date of Birth (MM/DD/YYYY)	SSN	
<input type="checkbox"/> Yes				
Spouse's Driver License/ID Number		Expiration Date (MM/DD/YYYY)		
Physical Address (Must match the address on record for your driver license/ID card)		Phone number		
City	State		ZIP	
Mailing Address (if different from physical address)		Email Address		
City	State		ZIP	
If you did not live at the address listed above for all of 2017, you must attach a list of addresses at which you lived during 2017 and the dates you lived at each location.				
Check the first box that applies to you or your spouse/partner. If none apply, do not fill out this form because you do not qualify for this rebate.				
A • <input type="checkbox"/> Age 65 or older on December 31, 2017.				
B • <input type="checkbox"/> A widow or widower at least 58 years of age on December 31, 2017.				
C • <input type="checkbox"/> Totally disabled for all of 2017 and received payment of full benefits from Social Security, SSI or the Department of Human Services based solely on such disability.				
D • <input type="checkbox"/> Totally disabled for all of 2017 and received payment of full benefits from a bona fide public or private plan or source based solely on such disability. You MUST attach proof of disability (see page 4 of the instruction book for examples of proof).				



170104PT29999

Name Account Number

List in the boxes below the TOTAL amount(s) received January through December 2017. If joint, add together the income for both parties before listing the total. DO NOT enter your monthly amounts.

1. Enter the number of months (1-12) you received Medicare during 2017. If your Medicare premiums were paid by Medicaid, enter 0.
2. Social Security, SSI and/or A.N.D. benefits
3. Colorado Old Age Pension
4. Private or VA pension payments received
5. Wages, salaries and tips
6. Interest and dividends
7. Other income, Explain

Enter your property tax, rent and heat expenses.

8. If you paid 2016 property tax in 2017, enter amount here.
9. If you paid rent, enter the total for the year here.
10. If you paid heat or fuel expenses, enter the total for the year here.
11. Are your meals included in your rent payments?
12. Did you pay rent for a property tax exempt unit?
13. Was your heat included in your rent payments?

Direct Deposit

Routing Number
Type: Checking Savings
Account Number

I declare under penalty of perjury in the second degree that to the best of my knowledge and belief the information herein is true, correct and complete. Furthermore, I authorize the Department of Revenue to contact the appropriate agencies to verify any information provided on this form and the agencies are hereby authorized to release such information to the Department of Revenue.

Your Signature Date (MM/DD/YY)
Spouse/Partner Signature Date (MM/DD/YY)
Mail to: Colorado Department of Revenue, Denver, CO 80261-0005
Prepared by

IMPORTANT — You must also complete and sign the affidavit on the next page.



170104PT39999



Affidavit — Restrictions on Public Benefits

IMPORTANT— Do not forget to sign and attach this form with your application.

Yourself

I, swear or affirm under penalty of perjury under the laws of the State of Colorado that **(check one)**:

- 1. I am a United States citizen.
- 2. I am not a United States citizen, but I am a Permanent Resident of the United States.
- 3. I am not a United States citizen, but I am lawfully present in the United States pursuant to Federal law. If you are not a United States citizen, enter your Alien Registration Number.

● A#

If joint, spouse or partner

I, swear or affirm under penalty of perjury under the laws of the State of Colorado that **(check one)**:

- 1. I am a United States citizen.
- 2. I am not a United States citizen, but I am a Permanent Resident of the United States.
- 3. I am not a United States citizen, but I am lawfully present in the United States pursuant to Federal law. If you are not a United States citizen, enter your Alien Registration Number.

● A#

I understand that this sworn statement is required by law because I have applied for a public benefit. I understand that state law requires me to provide proof that I am lawfully present in the United States prior to receipt of this public benefit. I further acknowledge that making a false, fictitious, or fraudulent statement or representation in this sworn affidavit is punishable under the criminal laws of Colorado as perjury in the second degree under §18-8-503, C.R.S. and it shall constitute a separate criminal offense each time a public benefit is fraudulently received.

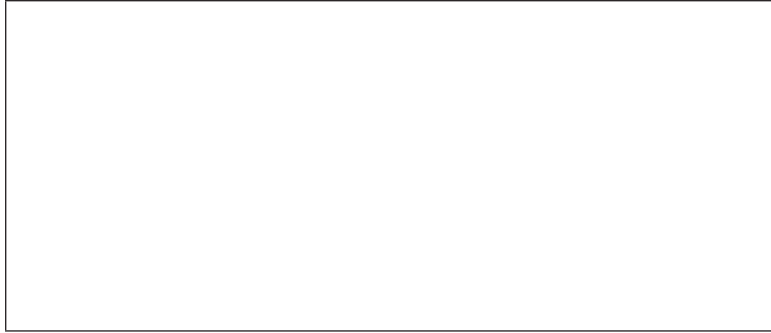
Your Signature

Date (MM/DD/YY)

Spouse/Partner Signature

Date (MM/DD/YY)

Please read all instructions before completing the forms.



PRSRT STD
U.S. POSTAGE
PAID
COLORADO DEPT
OF REVENUE

Do not mail application until after January 1.

Evidence of Lawful Presence

The Colorado Property Tax/Rent/Heat (PTC) Rebate is a public benefit. Under Colorado law, individuals who are 18 years old or older and are applying for a public benefit must establish lawful presence in the United States. PTC applicants must complete and sign the form "Affidavit — Restrictions on Public Benefits," which is part of the form DR 0104PTC in this booklet. Applicants must include on the form DR 0104PTC a valid Colorado driver license number or Colorado identification number, if available. On the form DR 0104PTC application, the following may be written in the boxes for driver license/ID number if the applicant does not have those forms of ID:

- "Military"—U.S. military card or military dependent's ID card
- "Coast"—U.S. Coast Guard Merchant Mariner Card
- "Tribal"—Native American Tribal Document
- "Other"—Other forms of ID are accepted. See the information below.
- "Waiver"—In some circumstances an identification waiver may be obtained.

Applicants may obtain additional information regarding **Accepted Forms of Identification** and the **Waiver Process** either online at *Colorado.gov/Tax* or by phone by calling 303-238-7378. PTC applicants who do not have a Colorado driver license or ID card number must include with their form DR 0104PTC a photo-quality color copy of any one of the other accepted forms of identification. Documents that are business card size must be enlarged to 200% or twice their original size. Valid driver licenses from other states will not be accepted because PTC applicants must be full-year Colorado residents. Note: If you have already obtained a waiver from the identification requirements, you do not need to obtain another waiver. The waiver is already on file with the Colorado Department of Revenue.

PTC applications will be denied until the required identification information is submitted and/or the affidavit is completed and submitted.

Forms and information are available at these Taxpayer Service Centers:

Colorado Springs 2447 N. Union Blvd.	Denver 1375 Sherman St.	Grand Junction 222 S. 6th St., Room 208
Fort Collins 3030 S. College Ave.		Pueblo 827 W. 4th St., Suite A

Department of Revenue Phone Numbers

Taxpayer Assistance	303-238-SERV (7378)
Driver License/ID Card Info	303-205-5600
TTY/TTD Service	800-659-2656



Have you applied for LEAP?

You may be eligible to receive assistance with your heating bills through LEAP. You may also be eligible to receive free home energy saving services like window caulking and attic insulation.

Please call toll free 1-866-HEAT-HELP for more information.