

Please note: The 104X file on our Web site includes the 104CR and 104PN. Even when there is no change to the 104CR credit schedule or the 104PN part-year/nonresident form, those forms must be completed again (or you must include copies submitted with the original return). Also, attach other schedules or credit certifications to the amended return even if copies were attached to the original return. Failure to attach these documents will result in processing delays.

Please proceed to the next page for the 104X, 104CR, and 104PN forms.

FORM 104X INSTRUCTIONS

The 2009 Form 104X, Amended Colorado Income Tax Return, is used to correct your 2009 individual income tax return. For more information or any questions pertaining to income, additions, subtractions, credits, etc., refer to the income tax book for 2009, or call the Department of Revenue at (303) 238-SERV (7378). You can also obtain forms and information from the Internet at www.TaxColorado.com

Complete Form 104X showing the corrected amounts for income, additions, subtractions, taxes and credits.

AMOUNT OWED

Lines 30 through 36 compute the amount owed to the state on the amended return. Any decrease in the amount of the overpayment (line 30) or increase in the amount owed (line 31) will indicate that an amount is owed with the amended return.

REFUND AMOUNT

Lines 37 through 40 compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 37) or decrease in the amount owed (line 38) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 40) for the tax year following the period on the amended return, or can be requested as a refund (line 39).

Attachments:

Attach an explanation of the changes to your return and, if applicable, required attachments (e.g. 104CR, 204). Part-year residents and nonresidents attach corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service attach a copy of the federal revenue agent's report with supporting schedules. To expedite your refund, attach a copy of the federal record of account to support any changes to federal taxable income.

Direct Deposit:

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

Foreign Address:

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

Deceased taxpayer:

If the taxpayer died since the original return was filed and you are requesting a refund, attach a copy of Form 102 — Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

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

Statute of limitations:

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

Protective Claims:

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

Change in filing status:

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

If the amended return is being filed to change the filing status from joint to single or married separate, the taxpayer whose SSN was listed first on the joint return should include all applicable tax data in column one of their amended return. The taxpayer whose SSN was listed second on the joint return should not have any information in column one and the explanation must specify that the original return was filed under a different primary SSN.

Interest rates on additional amounts due or refunds are as follows:
January 1 through December 31, 2010.

Tax due paid without billing, or paid within 30 days of billing, or on refunds \$5,000 or more and 10% or more of the net tax liability3%
Tax due paid after 30 days of billing, or on other refunds6%

Mail and make checks payable to:

**Colorado Department of Revenue
Denver CO 80261-0005**

(0015) 2009 FORM 104X
AMENDED COLORADO INDIVIDUAL INCOME TAX RETURN

Reason for amended return (check one):

Investment credit carryback from tax year ending _____

Federal net operating loss carryback from tax year ending _____

Federal net capital loss carryback from tax year ending _____

Protective claim, attach explanation Other, attach explanation Changing filing status Changing residency status

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER	
Yourself		<input type="checkbox"/> YES		
Spouse, if joint		<input type="checkbox"/> YES		
Mailing Address			Your telephone number ()	
City	State	ZIP Code	Email	

ROUND TO THE NEAREST DOLLAR

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

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

INCOME TAX, PREPAYMENTS AND CREDITS			
15 COLORADO TAX from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN.....	• 15		.00
16 Alternative minimum tax from Form 104AMT.....	• 16		.00
17 Recapture of prior year credits.....	• 17		.00
18 Total of lines 15 through 17.....	• 18		.00
19 Total non-refundable credits from line 44, form 104CR (may not exceed total tax on lines 15 and 16).....	• 19		.00
20 Net Tax, line 18 minus line 19.....	• 20		.00
21 COLORADO INCOME TAX WITHHELD from wages and winnings.....	• 21		.00
22 ESTIMATED TAX payments and credits ; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income.....	• 22		.00
23 Child care credit from line 5 or 6, Form 104CR.....	• 23		.00
24 Total of lines 21 through 23.....	• 24		.00

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

FORM 104CR—INDIVIDUAL CREDIT SCHEDULE

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

Taxpayer's Name	Social Security Number
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Part I — Colorado Child Care Credit:

ROUND ALL DOLLAR AMOUNTS TO THE NEAREST DOLLAR

1 Federal adjusted gross income. If line 1 is larger than \$60,000 enter 0 on line 5. You do not qualify for this credit ● 1		.00	
2 Federal tax. If line 2 is 0, enter 0 on line 5 ● 2		.00	
3 The federal child care credit you claimed ● 3		.00	
4 Your percentage from instruction 4 4		%	
5 Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4. Enter here and on line 23 of Form 104 ● 5			.00
6 Part-year residents only: Enter the percentage from line 34, Form 104PN _____% (cannot exceed 100%). Multiply this percentage by the amount on line 5 for the amount to enter here and on line 23, Form 104..... ● 6			.00

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

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

Part II — Enterprise Zone Credits

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

Name	Ownership %	Account Number
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8 Enterprise zone credits carried over from 2008, attach schedule and original certification ● 8		.00	
9 Enterprise zone investment credit..... ● 9		.00	
10 Enterprise zone new business facility employee credit..... ● 10		.00	
11 Enhanced rural enterprise zone new business facility employee credit..... ● 11		.00	
12 Enterprise zone agricultural employee processing credit ● 12		.00	
13 Enhanced rural enterprise zone agricultural employee processing credit ● 13		.00	
14 Enterprise zone employee health insurance credit..... ● 14		.00	
15 Contribution to enterprise zone administrator credit ● 15		.00	
16 Other enterprise zone credits, attach explanation ● 16		.00	
17 Total enterprise zone credits, add lines 8 through 16 17			.00

Part III — Personal Credits

Credit for income tax paid to another state — Compute a separate credit for each state. **Attach a copy of the tax return filed with the other state.** ● 18

Name of other state

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

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

FORM 104CR — 2009 INDIVIDUAL CREDIT SCHEDULE

Taxpayer's Name

Social Security Number

Other Personal Credits

Table with 2 columns: Description and Amount. Rows include Plastic recycling investment credit (26), Colorado minimum tax credit (27), Historic property preservation credit (28), Child care center investment credit (29), Employer child care facility investment credit (30), School-to-career investment credit (31), Colorado works program credit (32), Child care contribution credit (33), Rural technology enterprise zone credit (34), Long term care insurance credit (35), Contaminated land redevelopment credit (36), Low-income housing credit (37), Aircraft manufacturer new employee credit (38), Alternative fuel vehicle credit (39), Alternative fuel refueling facility credit (40), Gross conservation easement credit (41), Job growth incentive tax credit (42), Total of lines 26 through 42 (43), and Total non-refundable credits (44).

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

Credits to be carried forward to 2010: [Blank lines for entry]

The credits reported on this Form 104CR are non-refundable. Consequently, the total credits utilized from this form may not exceed the total tax reported on lines 15 and 16 of your income tax return, Form 104. Enter on lines 8 through 17 and 25 through 44 only the amount(s) of the credit(s) to be applied against your 2009 liability. Most unused 2009 credits can be carried forward to tax year 2010. If the total credits available exceed the total tax due for 2009 list the credit type(s) and excess amount(s) above under "Credits to be carried forward to 2010".

FORM 104PN—PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2009
Attach this form to your completed income tax return Form 104.

Taxpayer's Name	Social Security Number
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Use this form if you and/or your spouse were a resident of another state for all or part of 2009. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2009 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 14 of Form 104. If you filed federal form 1040NR, see **FYI** Income 6.

1. ● **Taxpayer is (check one):** Full-Year Nonresident; Part-Year Resident from ____ /09 to ____ /09; Full-Year Resident
2. ● **Spouse is (check one):** Full-Year Nonresident; Part-Year Resident from ____ /09 to ____ /09; Full-Year Resident

3. ● **Check the federal form you filed:**
 1040 1040 EZ Other
 1040A 1040 NR

Federal Information	Colorado Information
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4. Enter all income from Form 1040 line 7; 1040A line 7; or Form 1040EZ line 1 ● 4

	.00
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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
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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
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7. Enter income from line 6 that was earned while you were a resident of Colorado ● 7

	.00
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8. Enter all income from Form 1040 line 19; Form 1040A line 13; or Form 1040EZ line 3 ● 8

	.00
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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
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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
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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
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12. Enter all income from Form 1040 lines 15b, 16b, and 20b; or Form 1040A lines 11b, 12b, and 14b ● 12

	.00
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13. Enter income from line 12 that was received during that part of the year you were a Colorado resident..... ● 13

	.00
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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
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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
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16. Enter all Schedule E income from Form 1040 line 17 ● 16

	.00
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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
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18. Enter all other income from Form 1040 lines 10, 11 and 21, (list type _____) ● 18

	.00
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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..... ● 19

	.00
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	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
<ul style="list-style-type: none"> • 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 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 Income 6 for treatment of other additions)..... • 27		.00
28. Total of lines 24 and 26..... 28	.00	
29. Total of lines 25 and 27..... 29		.00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 13 of Colorado Form 104 excluding any qualifying charitable contributions. • 30	.00	
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows: • 31		.00
<ul style="list-style-type: none"> • 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 Income 6. 		
32. Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28. 32	.00	
33. Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29. 33		.00
34. Amount on line 33 divided by the amount on line 32 34		%
35. Tax from the tax table based on income reported on Colorado Form 104 line 14 35		.00
36. Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 15..... 36		.00