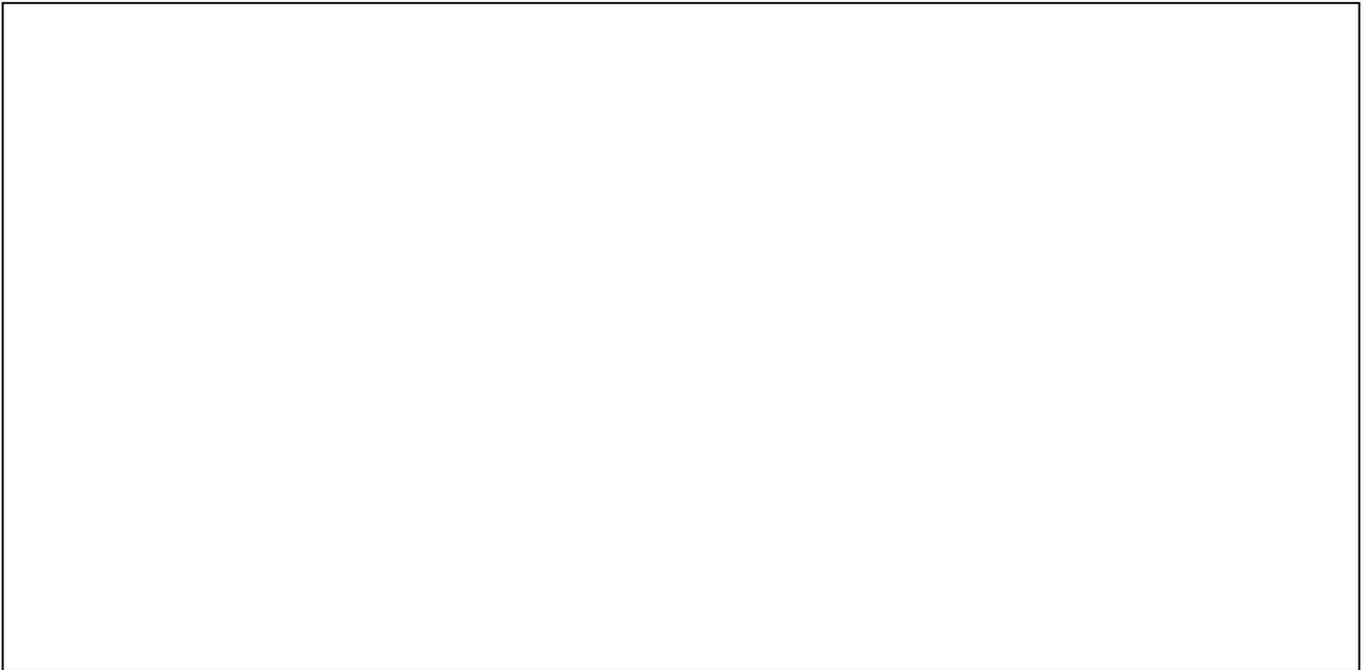


**Taxpayer Service Division
Colorado Department of Revenue**

September 18, 2013 (Draft)

**Software Developers Handbook
Business Income Tax**

(Calendar Year 2014)



CLICK. ZIP. FAST ROUND TRIP.

**COLORADO DEPARTMENT OF REVENUE
ELECTRONIC FILING
SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2013**

TABLE OF CONTENTS

	PAGE
SECTION 1 GENERAL INFORMATION	3
SECTION 2. CONTACT INFORMATION	4
SECTION 3 SPECIAL INSTRUCTIONS	5
SECTION 4 TESTING	8
SECTION 5 WHAT'S NEW FOR CALENDAR 2014	9
APPENDIX:	10
Acknowledgment Error Codes	
Form DR 8453C/P/Instructions – e-filer Signature Form	
Form DR 0900 Payment Vouchers	
Form DR 1778 e-filer Attachment Form	
Form DR 1366 Enterprise Zone Credit and Carryforward Schedule	
Form DR 0617	
Software Developer Questionnaire	

OTHER SOURCES:

Latest revisions of the Software Developers Handbook, draft and final forms, record layouts, schemas, and business rules can be found at the following web address and selecting the particular tax type:

<http://www.colorado.gov/cs/Satellite/Revenue/REVS/1251643346669>

SECTION 1: GENERAL INFORMATION

PURPOSE

This publication provides software developers with the technical information and/or references necessary for creating and formatting Colorado state electronic business income tax returns. Updates to this document will be posted to our website at the address listed on the previous page. Tax year 2013 draft forms, and schemas will be also be posted on the internet at that web address.

MODERN EFILE

Colorado will accept tax year 2013 business income tax returns through the IRS Modern eFile program. The start date for such filings is January 6, 2014, for partnership returns and corporation returns. Colorado follows the TIGERS and IRS guidelines for Modern eFile returns.

TYPES OF RETURNS/FORMS

Colorado will accept refund, balance due, or zero balance returns for tax year 2013. Forms 112, 112CR, Schedule SF, Form 106 Parts I-IV, 106CR, 0617, 1303, 1304, 1305, 1316, and 1366 can be transmitted electronically to Colorado.

DIRECT DEBIT DATE

If direct debit is used as a payment method, the direct debit requested payment date is the date of withdrawal from the taxpayer's bank account. The debit date for returns filed by the due date cannot go past the due date. The debit date for returns filed after the due date should be two business days after the filing date. The following elements must be included: checking or savings, routing number, bank account number, account holder type(business or individual), and requested payment date. Paper return filers will not have direct debit. Please alert clients with a balance due that if they do not submit direct debit information with their return, they can go to our website for the online e-pay application to pay by echeck or credit card. If they do not do direct debit or online payment, they must send any Colorado balance due payment by check along with Form DR 0900.

SECTION 2: CONTACT INFORMATION

COLORADO DEPARTMENT OF REVENUE INTERNET SITE

The Colorado Department of Revenue offers a variety of information and forms at our website on the Internet, including Revenue Online, the Handbook for Software Developers, and the Handbook for Electronic Filers. All income tax forms at the website are in PDF format, which can be viewed/printed with the ADOBE ACROBAT READER. The ADOBE ACROBAT READER is free and can also be downloaded from the Internet. The Colorado Department of Revenue Internet taxation web site address is www.taxcolorado.com.

Information for software developers can be found on this web page by choosing Tax Professionals, then selecting Software Developers on the sidebar of the Tax Professionals page.

CONTACT PERSONNEL

The contact information below is for technical information or to inquire when a submitted return has not been acknowledged by the Colorado Department of Revenue. Refund inquiries or questions regarding accepted returns should be directed to 303-238-7378. Taxpayers can also obtain the status of their accepted return by establishing a login and accessing our Revenue Online system at taxcolorado.com.

**COLORADO DEPARTMENT OF REVENUE
ELECTRONIC FILING
SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2013**

SECTION 3

Electronic Filing
State Coordinator
Steve Asbell
Taxpayer Service Division
Stephen.Asbell@state.co.us
Phone: (303) 866-3889
FAX: (303) 866-3211

Electronic Filing
Help Desk
Steve Asbell
Taxpayer Service Division
Stephen.Asbell@state.co.us
Phone: (303) 866-3889
FAX: (303) 866-3211

State Acceptance
Testing Coordinator
Steve Asbell
Taxpayer Service Division
Phone: (303) 866-3889
FAX: (303) 866-3211

Mailing Address for
Federal/State Electronic
Filing Program:
Colorado Department of Revenue
Room 206
1375 Sherman St.
Denver Colorado 80261

State Acceptance
Testing Associate
Kurt Bloomer
Taxpayer Service Division
Email: Kurt.Bloomer@state.co.us
Phone: 303-205-8211 x6871

SECTION 3: SPECIAL INSTRUCTIONS

RETURN DATA REQUIREMENTS

Business rules apply if certain lines are greater than zero. For example, the Enterprise Zone credit claimed and used on Form 112 or Form 106 must be supported by the total enterprise credit claimed for use on Form DR 1366. Other non-refundable credits claimed must be supported by Form 112CR or Form 106CR.

ACKNOWLEDGEMENTS/ERROR CODES

For tax year 2013 Colorado will be using the Internal Revenue Service for acknowledgement service. A document with error codes and alerts is available on our web page.

E-FILE PROBLEMS DURING TAX SEASON

Errors or processing problems discovered after testing (during the production income tax season) must be resolved immediately after their discovery and disclosure. To help Colorado maintain the integrity and reputation of the Fed/State e-file program, a short questionnaire for all software developers is provided in the appendix of this document to facilitate the cooperative resolution of problems.

COLORADO TAX CALCULATION

Multiply Colorado taxable income by 4.63 percent and round the product to the nearest dollar amount.

DIRECT DEBIT DATE

If direct debit is used as a payment method, the direct debit date is the date of withdrawal from the taxpayer's bank account. The debit date for returns filed by the due date cannot go past the due date. The debit date for returns filed after the due date should be two business days after the filing date. The account holder type, business or individual, is required.

MODERN EFILE FORMATTING

1. All dollar amounts are in whole dollars.
2. Percentage fields are expressed as percentages using LargeRatioType and must be limited to four places of precision past the decimal point. Example: 12.34557% is expressed as 12.3456. Negative percentages are not allowed.
3. For S-Corp/Partnership composite returns only one form 106CR is needed if the taxpayer entity claims credit for tax paid to another state and has no income or losses in any additional state(s) outside Colorado. A taxpayer claiming credit for tax paid to another state who has income or loss in two or more states outside Colorado must complete a summary using parent element TaxPaidOtherStates with state name "CO" and up to forty-four iterations of parent element TaxPaidOtherStates to claim credit for tax paid to other states.

SOFTWARE DEVELOPER ID

The element SoftwareId should not be a numeric value. Use the software name to fit in the ten character text field allowed. Colorado may suggest an ID.

STATE SUBMISSION MANIFEST

The state submission manifest should have the following

Taxpayer Type	StateSubmissionType	SubmissionCategory
C-Corp	1120	CORP
S-Corp	1120S	CORP
Partnership	1065	PART

Do not include the Colorado schema version in the state submission manifest.

SUBMITTING ATTACHMENTS

Software that supports credits needing supporting documents must support pdf attachments. Colorado will not reject returns that are missing supporting document attachments, but processing of the return will be delayed. The ability to support pdf attachments will be part of the testing process. Software that does not support credits or adjustments needing documentation will not be required to submit pdf attachments as part of their acceptance testing. A new element, SupportingDocMethod, has been added to Forms 112 and 106 to indicate how attachments will be submitted.

If a taxpayer is claiming certain credits or adjustments, the documentation per the form instructions to support the claim should be sent as a pdf attachment with the electronic return. This is the most reliable way to submit documents and associate them with the current year tax return.

If the supporting documents are not attached in pdf format, they can be uploaded to the taxpayer's account in Revenue Online. If neither the efile attachment nor Revenue Online upload methods are used, the documents should be sent by mail using form DR 1778 as a cover sheet for the necessary attachments. Submission of supporting documents by mail will typically add 4-6 weeks to processing time.

To emphasize again, returns that claim certain credits subject to review may experience processing delays if the attachments are submitted separately from the electronic return. We suggest that your software should display a diagnostic box advising that supporting documentation is required and that pdf attachment with the return is the most efficient means of submission.

FRAUD PREVENTION

Software developers should conform to the IRS standards for fraud detection and prevention.

SECTION 4: TESTING

COLORADO SOFTWARE DEVELOPER TEST PACKAGE

The Colorado Business Income Test Package contains a series of 8 tests with scenarios for C-Corp returns on Form 112, and S-Corp/Partnership returns on Form 106. Testing will begin Nov. 12, 2013.

ELECTRONIC DATA TESTING

When ready to test, please send notification by email and include the submission IDs of the tests.

SECTION 5: WHAT'S NEW FOR CALENDAR YEAR 2014

FORM/SCHEMA CHANGES

Enterprise Zone credits have been removed from forms 112CR and 106CR. See the enterprise zone requirements below.

The innovative motor vehicle credit is now reported on separate form DR 0617, which can be efiled.

Gross conservation easement Form DR 1305 has been changed to reflect legislative reporting requirements. Forms DR 1303 and DR 1304 can now be efiled.

SUBMITTING ATTACHMENTS

Element SupportingDocMethod is now a sequence on the schemas for Form 112 and Form 106. See Section 3.

ENTERPRISE ZONE CREDITS AND NEW FORM DR 1366

For tax year 2013 taxpayers claiming enterprise zone credits must file electronically. Returns claiming enterprise zone credits as credit against tax will be rejected if the DR 1366 is not included as part of the efiled return. The DR 1366 schema for enterprise zone credit carry forward and carry back information is in the COCommon folder.

APPENDIX

Error codes

Form DR 8453C(rev 09/17/xx) and DR 8453P(rev 08/09/xx)
- e-filer Signature Form and Instructions (available soon)

Form DR 0900C(rev 07/09/xx) (available soon)
Form DR 0900P(rev 09/19/13)
- Income Tax Payment Voucher

Form DR 1778 – e-filer Attachment Form
(rev 07/31/12)

Form DR 1366 – Enterprise Zone Carryforward Schedule
(rev 08/07/13) (revision available soon)

DR 1303 (rev 08/19/13) DR 1304 (rev 08/16/13) DR 1305 (rev 08/19/13)

DR 0617 (rev 08/30/13)

Software Developer Letter of Intent

COLORADO DEPARTMENT OF REVENUE

APPENDIX

**ELECTRONIC FILING
SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2013**

Error Codes

Colorado error codes for rejects and alerts will be published on the software developer page by September 27, 2013.

Many of the error codes are Alerts rather than reject codes. For example, when a return claims an innovative motor vehicle credit, a supporting copy of the dealer invoice must be submitted. If Colorado does not see a pdf attachment with the name ALTFUELINV.pdf, we will accept the return but add an alert message to the acknowledgment regarding the need to submit that document.

Alert messages should be passed along in full by the transmitter to the preparer or taxpayer. Those messages are for the benefit of the preparer/taxpayer so that the return information requirements are fully communicated.

2013 Pass-Through Entity 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 (www.Colorado.gov/RevenueOnline) or another electronic method and remit your payment electronically or by EFT. Information on EFT can be found at www.Colorado.gov/revenue/eft

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.

If you cannot file and pay online, you may 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 Colorado Account Number and "2013 Form 106" on the check memo line.

Do not submit a paper return if you have already filed electronically.

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



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

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

DR 0900P (09/19/13)
COLORADO DEPARTMENT OF REVENUE
 DENVER CO 80261-0008
 www.TaxColorado.com

2013 Pass-Through Entity Income Tax Payment Voucher

For the calendar year 2013 or the fiscal year	Beginning (MM/DD/2013)	Ending (MM/DD/YYYY)
Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number or Federal Employer Identification Number and "2013 FORM 106" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.		
Last Name or Business Name	First	Middle Initial
Colorado Account Number	FEIN	
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.		Amount of Payment \$ _____ .00
(Do not write in space below)		



e-filer Attachment Form

For Tax Year _____ or fiscal year beginning _____, Ending _____

Tax Type: <input type="checkbox"/> Individual Income <input type="checkbox"/> C-Corp Income <input type="checkbox"/> Partnership Income <input type="checkbox"/> S-Corp Income <input type="checkbox"/> LLC Income <input type="checkbox"/> LP Income <input type="checkbox"/> LLP Income <input type="checkbox"/> LLLP Income <input type="checkbox"/> Association Income <input type="checkbox"/> Non-Profit Income
--

Please Print or Type

Taxpayer Name		Taxpayer SSN
Spouse Name (if applicable)		Spouse SSN (if applicable)
Taxpayer Address		Federal Employer ID Number
City	State	ZIP Code

Mark the box for the Documents Submitted. For further information visit the Department of Revenue Web site www.TaxColorado.com

- Other state(s) income tax return(s)
- Enterprise Zone Credit: DR 0074, DR 0075, DR 0076 or DR 0077 certificates
- Gross Conservation Easement: DR 1303, DR 1304 and/or DR 1305 and supplemental documentation
- Aircraft Manufacturer New Employee Credit: DR 0085 and/or DR 0086
- Innovative Motor Vehicle Credit: Vehicle purchase invoice
- Child Care Contribution Credit: DR 1317
- Claim for refund on behalf of deceased taxpayer: DR 0102, death certificate
- Colorado Source Capital Gain Subtraction: DR 1316
- Job Growth Incentive Tax Credit: Certification letter from the Colorado Development Commission
- Low-Income Housing Credit: CHFA certification letter
- Non-resident Partner, Shareholder or Members Agreement: DR 0107
- Plastic Recycling Credit: Required documentation to substantiate credit (receipts, bills, etc.)
- School-to-Career Investment Credit: Certification letter
- Other Documentation for credits/subtractions claimed (mark the Other box below and enter details)
- Other (explain) _____

Signature of Taxpayer or Preparer	Date
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Instructions For DR 1778

The Department strongly recommends that you submit these documents using the E-Filer Attachment option of www.Colorado.gov/RevenueOnline, which eliminates the requirement to mail this form. Failure to timely submit required documentation will result in denial of the related credit. Revenue Online E-Filer Attachment provides you with a confirmation number and will be available to the Department immediately. Otherwise, complete this form, package it with your documentation and mail to the address below. Using this form can extend return processing time up to 6 weeks.

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261-0006

You must resubmit your supporting documentation if you file an amended return.

2013 Enterprise Zone Credit and Carryforward Schedule



Submit the following information for your tax return.

- Most software products and tax preparers have the ability to submit this schedule and attachments electronically. Revenue Online can also be used to file your return and attachments electronically.
- Only complete this DR 1366 schedule if you are unable to file electronically and are submitting a paper return.

Last Name or Business Name	First Name	Middle Initial	Account Number
Pass-Through Entity Name	Ownership %	Entity Account Number	

Be certain to submit copies of certification forms or emails generated from the EZ Tax Credit online system with your tax return. Read FYI publications General 6 and Income 10, 11, 22, 23, 24, 31 and 36 to learn specific information about the enterprise zone program and the limitations imposed upon the credits. Additional information is available at www.AdvanceColorado.com/EZ.

Use each Section A to report unused enterprise zone credit(s) from a previous year or to list an applicable carryback. List only the carryforward or carryback amount, not the full credit amount generated for that year. If more than 5 years of carryforward/carryback credits are being utilized, attach a supplemental spreadsheet.

Use each Section B to calculate the credit amount(s) that will be used to offset your 2013 tax liability.

Investment Tax Credit and Commercial Vehicle Investment Tax Credit

Section A

For the 2013 tax period, the Investment Tax Credit carryforward is available for 2001-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	• \$

Enter the total available carryforward credit amount on line 13 below

Section B

1. Current year tax liability	1		00
2. Statutory limitation	2	\$5,000	00
3. Is the amount of line 1 more than the amount of line 2?	3		00
<input type="checkbox"/> No. Skip lines 3 and 4, enter -0- on line 5 and go to line 6. <input type="checkbox"/> Yes. Subtract line 2 from line 1			
4. 50% of line 3	4		00
5. Line 2 plus line 4	5		00
6. Enter the amount from line 1 or line 5, whichever is less	6		00
7. Old Investment Tax Credit claimed in the current year	7		00
8. Line 6 minus line 7	8		00
9. Current year <i>recognized</i> commercial vehicle investment	• 9		00



10. 1.5% of line 9	10	00
11. Current year certified investment not included on line 9	• 11	00
12. 3% of the amount on line 11	12	00
13. Investment tax credit carried over from prior year	• 13	00
14. Line 10 plus line 12 plus line 13	14	00
15. Enter the amount from line 8 or line 14, whichever is less	15	00
16. Enter the amount from line 15 or \$500,000, whichever is less	16	00
17. Credit used: enter the amount from line 16 being used to offset 2013 tax.	• 17	00

New Business Facility Employee Credit

Section A

For the 2013 tax period, the *New Business Facility Employee* carryforward is available for 2008-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	• \$

For the 2013 tax period, the *Enhanced Rural New Business Facility Employee* carryforward is available for 2006-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	• \$

For the 2013 tax period, the *Agricultural Processing Employee* carryforward is available for 2008-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	• \$

For the 2013 tax period, the *Enhanced Rural Agricultural Processing Employee* carryforward is available for 2006-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	• \$

For the 2013 tax period, the *Employee Health Insurance* carryforward is available for 2008-2012.

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	• \$

Enter the **Grand Total** available carryforward credit amount on line 30 below **Grand Total** \$

Section B

18. Monthly average of qualified new business facility employees for the current tax year.	• 18	00
19. Previously claimed qualified employee count.	• 19	00
20. Increase in qualified employees, line 18 minus line 19	20	00
21. Line 20 multiplied by \$500.	21	00
22. Number from line 20 that are employees located in an enhanced rural enterprise zone.	• 22	00



23. Line 22 multiplied by \$2,000	23	00
24. Number from line 20 that are agricultural processing employees	• 24	00
25. Line 24 multiplied by \$500	25	00
26. Number from line 20 that are agricultural processing employees located in an enhanced rural enterprise zones.	• 26	00
27. Line 26 multiplied by \$500	27	00
28. Number of health insurance qualified employees	• 28	00
29. Line 28 multiplied by \$200	29	00
30. New business facility employee credits carried over from prior year.	• 30	00
31. Enter the sum of lines 21, 23, 25, 27, 29 and 30.	31	00
32. Credit used: enter the amount from line 31 being used to offset 2013 tax.	• 32	00

Contribution to Enterprise Zone Administrator Credit

Section A

For the 2013 tax period, the Contribution to *Enterprise Zone Administrator* carryforward is 2008-2012.

| • 20 | Total |
|-------------|-------------|-------------|-------------|-------------|-------------|
| • \$ |

Enter the total available carryforward credit amount on line 42 below

Section B

33. Current year cash contributions	• 33	00
34. Value of current year in-kind contributions	• 34	00
35. Total of lines 33 and 34	35	00
36. The smaller of \$100,000 or 25% of line 36	36	00
37. Statutory limitation for in-kind contributions: 50% of line 37	37	00
38. Allowable in-kind contribution: line 34 or line 37, whichever is less	38	00
39. Statutory limitation for cash contribution: line 36 minus line 38	39	00
40. Allowable cash contribution: line 33 or line 39, whichever is less	40	00
41. Enter the total of lines 38 and 40	41	00
42. Contribution credit carried over from prior year	• 42	00
43. Enter the sum of lines 41 and 42	43	00



44. Credit used: center the amount from line 43 being used to offset 2013 tax.	● 44	00
--	------	----

Vacant Commercial Building Rehabilitation Credit

Section A

For the 2013 tax period, the *Vacant Commercial Building Rehabilitation* carryforward is 2008-2012

● 20	● 20	● 20	● 20	● 20	Total
● \$	● \$	● \$	● \$	● \$	● \$

Enter the total available carryforward credit amount on line 47 below

Section B

Repeat this schedule as necessary for each building being rehabilitated.

45. Current year qualified expenditures	● 45	00
46. \$50,000 or 25% line 45, whichever is less	46	00
47. Rehabilitation credit carried over from prior year	● 47	00
48. Enter the sum of lines 46 and 47	● 48	00
49. Credit used: enter the amount from line 48 being use to offset 2013 tax.	49	00

Research and Experimental Activities Credit

Section A

Research and Experimental Activities carryforward is available until the full credit amount is exhausted.

● 20	● 20	● 20	● 20	● 20	Total
● \$	● \$	● \$	● \$	● \$	● \$

Enter the total available carryforward credit amount on line 61 below

Section B

50. Current year qualified expenditures	● 50	00
51. First preceding expenditures	● 51	00
52. Second preceding expenditures	● 52	00
53. Enter the sum of line 51 and 52	53	00
54. 50% of the amount on line 53	54	00
55. Line 50 minus line 54	55	00
56. Allowable amount: 3% of the amount on line 55.	56	00
57. 25% of the amount of line 56	57	00
58. 25% of the allowable amount from the applicable 2010 credit schedule	● 58	00
59. 25% of the allowable amount from the applicable 2011 credit schedule	● 59	00
60. 25% of the allowable amount from the applicable 2012 credit schedule	● 60	00



61. Excess credit carried over from prior year	• 61	00
62. Enter the sum of lines 57 and 61	62	00
63. Credit used: enter the amount from line 62 being used to offset 2013 tax	• 63	00

Job Training Program Credit

Section A

For the 2013 tax period, the *Job Training Program* carryforward is 2001-2012

• 20	• 20	• 20	• 20	• 20	Total
• \$	• \$	• \$	• \$	• \$	• \$

Enter the total available carryforward credit amount on line 66 below

Section B

64. Current year investment in a qualified job training program	• 64	00
65. 10% of the amount on line 64	65	00
66. Excess credit carried over from prior year	• 66	00
67. Enter the sum of lines 65 and 66	67	00
68. Credit used: enter the amount from line 67 being used to offset 2013 tax	• 68	00
69. Enter the sum of lines 17, 32, 44, 49, 63, 68 here and on the line of the applicable form as follows.	69	00

Form 104	Individual Income Tax Return	Line 24
Form 105	Fiduciary Tax	Line 13
Form 106	Composite Return for Nonresidents Only	Line 14
Form 112	Corporate Income Tax Return	Line 19



2013 Gross Conservation Easement Donor Schedule

Last Name or Business Name ●	First Name ●	Middle Initial ●
SSN ●	Colorado Account Number ●	FEIN ●

This form must be attached to your Colorado income tax return if your name is on a new gross conservation easement Tax Credit Certificate for this year. Also attach forms DR 1304 and DR 1305. A jointly filing couple should only submit one of each form.

Donors filing an electronic return must submit the following required attachments electronically with their return, by email to DOR_GCEInformation@state.co.us, or by mail to the address above.

Required Attachments:

1. Federal Form 8283 / Summary of Qualified Appraisal
2. Tax Credit Certificate from Division of Real Estate
3. Complete Appraisal and Appraiser Affidavit submitted to Division of Real Estate.
4. Recorded Conservation Easement Deed.
5. Title Insurance Commitment, including Schedules A and B and vesting deeds

Part A: Donation Information To be completed by the Donor, from federal form 8283 where applicable

● 1. Tax Credit Certificate Number	
● 2. Appraised fair market value of the easement	● \$
● 3. Date you acquired the property	
● 4. How you acquired the property (e.g. purchase, gift, or inheritance)	
● 5. Donor's cost or adjusted basis. (For property received as a gift, refer to the grantor's cost basis. For inherited property, refer to the fair market value at the date of death.)	● \$
● 6. For bargain sales, enter amount received. (If the easement was donated in its entirety then enter \$0.)	● \$
● 7. Donation value, which is the total amount eligible to be claimed as a federal charitable deduction, including any amount carried forward to future years. (The total for all donors of this easement is the basis for calculating the Colorado credit.)	● \$
● 8. Did you make this easement donation in order to get a permit or other approval from a local or other governing authority?	● <input type="checkbox"/> Yes <input type="checkbox"/> No

Part B: Easement Holder Affidavit To be completed by the organization holding the easement, but not required if the organization is a federal agency.

● 9. Name of the organization holding the easement	
● 10. Have you filed form DR 1299 in accordance with § 24-33-112, C.R.S. with both the Department of Revenue and the Division of Real Estate?	● <input type="checkbox"/> Yes <input type="checkbox"/> No
● 11. Is this transaction part of a series of transactions by the same donor? If this is the first donation of a planned series, check "yes" even though it is possible that the donor will not make future donations.	● <input type="checkbox"/> Yes <input type="checkbox"/> No
● 12. Have you reviewed the completed Colorado Gross Conservation Easement Credit Public Information Schedule, DR 1304, to be filed by the taxpayer and verified that the property is accurately described there?	● <input type="checkbox"/> Yes <input type="checkbox"/> No

Under penalty of perjury, I declare that to the best of my knowledge and belief, Part B of this form is true, correct and complete.

Print Name	Title	Telephone Number ()
Authorized Signature		Date



Gross Conservation Easement Public Information Schedule

This form must be attached to your Colorado income tax return if your name is on a new gross conservation easement Tax Credit Certificate for this year. Also attach

forms DR 1303 and DR 1305. A jointly filing couple should only submit one of each form. Transferees and members of pass-through donors should not file this form.

Last Name or Business Name		First Name		Middle Initial
SSN	Colorado Account Number	FEIN	Tax Credit Certificate Number	

The information provided below is public information. To access the reports of this information, visit the Featured Pages menu and select Gross Conservation Easements at www.TaxColorado.com

1. Appraised value of the easement	\$
2. Donated value of the easement	\$
3. Tax credit you are claiming. Enter your total credit, including amounts sold to a third party. Joint donors must enter their proportionate share of the total credit claimed.	\$
4. Organization holding the easement	
5. Location of property on which the easement was donated.	
a. County(s)	b. Number of Acres
c. Township(s)	d. Range(s)
6. Mark the conservation purpose(s) Preserved by the easement, as defined in §170(h) of the Internal Revenue Code.	
<input type="checkbox"/> Land areas for outdoor recreation by, or the education of, the general public	
<input type="checkbox"/> Relatively natural habitat of fish, wildlife, or plants, or similar ecosystem	
<input type="checkbox"/> Open space (including farmland and forest land)	
<input type="checkbox"/> Historically important land area or a certified historic structure	



Gross Conservation Easement Credit Schedule

Last Name or Business Name ●		First Name ●		Middle Initial ●
SSN ●	Colorado Account Number ●	FEIN ●	Tax Year Ending ●	
This form must be attached to your Colorado income tax return each year you have any activity regarding a gross conservation easement credit or any remaining addback		of a related federal charitable deduction. A jointly filing couple should only submit one form.		

Part A: All Taxpayers

● 1. Mark the appropriate box below. The taxpayer filing this return is:

- a Transferee (buyer of credit). Complete Part G only.
OR
a type of Donor, as indicated further:
- a member of a pass-through entity donor (owner, partner, or shareholder). Proceed to Part B.
- a joint donor, joint tenant, or tenant-in-common (one of multiple donors on the easement deed). Proceed to Part B.
- the only donor on the easement deed. Proceed to Part B.

Part B: All Donors

● 2. Mark the appropriate box(es) below. The donor filing this return is reporting the:

- Claim of new credit from a current year Tax Credit Certificate. Complete Part C and all other applicable parts of this form. If your name is on the Tax Credit Certificate, then you must also attach forms DR 1303 and DR 1304.
- Transfer of credit from a previous claim. Complete Parts C and E.
- Use of credit from a previous claim. Complete Parts C and G.
Addback of federal charitable deduction from a previous claim. Complete Part D.

Part C: Donor Distribution of Credit

Complete this part each year you claim, transfer, or pass-through a credit.

All donors must file a return with form DR1305 in order to claim and qualify their allocated credit.

● 3. Date of donation (deed completed)

● 4. Tax Credit Certificate Number (for donations in 2011 and later)

● 5. Did you claim a federal income tax deduction from this conservation easement?

- Yes. Complete Part D, unless you are a pass-through entity. No

● 6. Name of pass-through donor AND any subsequent entity(s) through which this credit is allocated to you, if applicable:

● 7. Colorado Account Number(s) of the pass-through entity(s), if applicable:

8. Total potential credit from this donation for all donors. See FYI Income 39 for the appropriate calculation.	●	\$
9. Your total percent interest in the easement.	●	%
10. Your total allocated credit, line 8 multiplied by line 9. This amount is subject to the federal charitable deduction addback in Part D below.	●	\$



11. Credit transferred by pass-through entity donor(s) on your behalf, if applicable.	• \$
12. Credit you received from this donation, Line 10 minus Line 11.	\$
13. Total credit you transferred from this donation for previous tax years (through the due date of your previous return, usually April 15).	• \$
14. Your credit remaining, Line 12 minus Line 13.	\$
15. Total credit you transferred for this tax year (through the due date of this return, usually April 15). Provide detail in Part E.	• \$
16. Your credit to use or pass-through, Line 14 minus Line 15. If this amount is greater than \$0, then you must account for it in Parts F and/or G.	\$

Part D: Donor Addback Of Federal Deduction

Complete this part each year you claim, use, or carryforward a federal charitable deduction from a conservation easement.

Addback Calculation	From Current Easements	From Older Easements	Totals
17. Total potential addback. Enter Line 10, or your allocated credit as calculated in a previous year. • \$			
18. Addback in prior years. • \$			
19. Potential addback for this year. Enter Line 17 minus Line 18, or the amount from older easements carried forward to this year. \$		• \$	\$
20. Addback for this year. Enter the smaller of Line 19 or your allowed federal deduction from these easements. Include the total as an addition to federal taxable income on your return. • \$		• \$	\$
21. Potential addback carried forward to next year, Line 19 minus Line 20. \$	\$	\$	\$

Parts E–G: Attach As Applicable

For paper returns, these parts are on separate pages.

For additional information regarding the gross conservation easement credit, see FYI Income 39 and the Tax Information Index at www.TaxColorado.com or contact the Department of Revenue at 303-238-7378.



Gross Conservation Easement Credit Use Schedule

Last Name or Business Name ●	First Name ●	Middle Initial ●
SSN ●	Colorado Account Number ●	FEIN ●
		Tax Year Ending ●

Part G: Use Of Credit

Complete this part if you are using, carrying forward, or abandoning credit on this tax return. The validity of each credit share depends on a return being filed with form

DR 1305 for the donor(s), including any subsequent members. A disregarded entity not filing a return should only be listed parenthetically with its filing taxpayer.

	a.	b.	c.	d.	e. Totals
● 24. What type of taxpayer are you for each credit?	<input type="checkbox"/> a transferee <input type="checkbox"/> a type of donor	<input type="checkbox"/> a transferee <input type="checkbox"/> a type of donor	<input type="checkbox"/> a transferee <input type="checkbox"/> a type of donor	<input type="checkbox"/> a transferee <input type="checkbox"/> a type of donor	(Attach additional pages if necessary, and only enter overall totals on the final page.)
● 25. From whom did you receive each credit? (If you are a non-pass-through donor, then list yourself. If you are a pass-through entity filing a composite return, then list the composite members.)					
● 26. Their Social Security Number or Federal Identification Number OR					
● 27. Their Colorado Account Number					
● 28. Tax Credit Certificate Number (2011 or later donations only)					
● 29. Date you received the credit					
● 30. Total credit available for you to use. (Enter the amount you purchased, or the amount from Line 16 or Line 23.)	● \$	● \$	● \$	● \$	
● 31. Credit you used in prior years	● \$	● \$	● \$	● \$	
32. Credit available for you to use this year, Line 29 minus Line 30. (Enter the Total on form 104CR Line 43a, or form 112 line 69a, if applicable.)	\$	\$	\$	\$	\$
33. Credit you are using this year. (Enter the Total on form 104CR Line 43b, form 105 Schedule G Line 8, form 106 Line 13, or form 112CR Line 69b.)	● \$	● \$	● \$	● \$	\$
34. Credit abandoned	● \$	● \$	● \$	● \$	\$
35. Credit carried forward to next year, Line 31 minus Lines 32 and 33.	\$	\$	\$	\$	\$

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Photocopy and submit additional pages as needed.

For additional information regarding the gross conservation easement credit, see FYI Income 39 and the Tax Information Index at www.TaxColorado.com or contact the Department of Revenue at 303-238-7378.



Innovative Motor Vehicle Credit Tax Year 2013

See page 3 for instructions

Use this form to claim innovative motor vehicle credits. A separate form must be completed for each qualifying vehicle. Please see the instructions and FYI Income 67, available on-line at www.TaxColorado.com before completing this form.

Last Name or Business Name		First Name	Middle Initial
SSN	FEIN	Colorado Account Number	

Part 1. Vehicle Information	
1. Model Year	● 1
2. Vehicle Make	● 2
3. Vehicle Model	● 3
4. Vehicle Identification Number (VIN)	● 4
5. Date of purchase, lease, or conversion	● 5
6. Was the vehicle: <input type="checkbox"/> purchased new <input type="checkbox"/> purchased used <input type="checkbox"/> leased <input type="checkbox"/> converted	

Part 2. General credit calculation for vehicle purchase		
7. Incremental price difference or conversion cost (see instructions)	● 7	00
8. Federal credit for which the purchaser, lessor, or lessee is eligible	● 8	00
9. Any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible	● 9	00
10. Line 8 plus line 9	10	00
11. Line 7 minus line 10	11	00
If vehicle was leased or purchased used, complete lines 12, 13, and 14. If vehicle was purchased new, skip lines 12, 13, and 14 and enter 1.00 on line 15.		
12. Used cost or leased value (see instructions)	● 12	00
13. MSRP (or lessor's adjusted vehicle cost for leased vehicle)	● 13	00
14. Divide line 12 by line 13	14	
15. Enter 1.00 or the amount from line 14, whichever is less	15	
16. Adjusted incremental price difference, line 11 multiplied by line 15	16	00
17. Credit percentage (see instructions)	● 17	%
18. Tentative tax credit, line 16 multiplied by line 17	18	00



Part 3. Alternate credit calculation for electric and plug-in hybrid electric vehicle purchases		
19. MSRP, used vehicle cost, or leased value	● 19	00
20. Federal credit for which the purchaser, lessor, or lessee is eligible	● 20	00
21. Any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible	● 21	00
22. Line 20 plus line 21	22	00
23. Line 19 minus line 22	23	00
24. Battery capacity in kilowatt-hours (kWh)	● 24	
25. Amount on line 24 divided by 100	25	
26. Tentative tax credit, amount on line 23 multiplied by line 25	26	00
Part 4. Alternate credit calculation for conversions and CNG and LPG vehicles purchases		
27. MSRP, used vehicle cost, leased value, or conversion cost	● 27	00
28. Federal credit for which the purchaser, lessor, or lessee is eligible	● 28	00
29. Any other grants, credits, or rebates or for which the purchaser, lessor, or lessee is eligible	● 29	00
30. Line 28 plus line 29	30	00
31. Line 27 minus line 30	31	00
32. Credit percentage (see instructions)	● 32	%
33. Tentative tax credit, amount on line 31 multiplied by line 32	33	00
Part 5. Allowable Credit		
34. Enter the largest of the amounts on lines 18, 26, and 33	34	00
35. Enter the maximum allowable credit (see instructions)	● 35	00
36. Enter the lesser of lines 34 and 35	36	00

DR 0617 - Innovative Motor Vehicle Credit Tax Year 2013 Instructions

Use this form to calculate the innovative motor vehicle credit available for the purchase, lease, or conversion of a qualifying motor vehicle. Please review FYI Income 67, available online at www.TaxColorado.com prior to completing this form. Attach the completed Form DR 0617 to the income tax form (Form 104, Form 112, etc.) on which you are claiming the credit.

For many qualifying vehicles purchased, leased, or converted during tax year 2013, the innovative motor vehicle credit can be calculated in one of two different ways. The credits for the purchase of qualifying electric vehicles and qualifying plug-in hybrid electric vehicles may be calculated using either Part 2 or Part 3 of this form. In most cases, the credit calculated using Part 3 will be greater than or equal to the credit calculated using Part 2. A taxpayer may complete Part 2 and Part 3 to determine which calculation results in a greater credit. Credits for the purchase of CNG vehicles can be calculated using either Part 2 or Part 4. A taxpayer may complete both of these parts to determine which calculation results in a greater credit for their purchase, lease, or conversion of a CNG vehicle.

Part 1. Vehicle Information

Line 1-4. Enter the make, model, model year, and vehicle identification number (VIN) to identify the motor vehicle for which the credit is being claimed.

Line 5. Enter the date the vehicle was purchased, leased, or converted.

Line 6. Check the appropriate box to indicate whether the credit is being claimed for the purchase of a new vehicle, the purchase of a used vehicle, a vehicle lease, or the conversion of a vehicle.

Part 2. General credit calculation for vehicle purchase

Please review FYI Income 67 for assistance in completing Part 2. Part 2 corresponds to the following worksheets from FYI Income 67

- Worksheet 1.1 – EV, PHEV, & hybrid vehicles
- Worksheet 2.1 – CNG vehicles

Line 7. Enter the incremental price difference or the conversion cost. The incremental price difference for a qualifying motor vehicle is the difference in cost between the qualifying motor vehicle and the same or most similar vehicle that uses a traditional fuel, such as gasoline. The incremental price differences for many qualifying motor vehicles are listed in tables that appear at the end of FYI Income 67.

Line 8. Enter any federal income tax credit for which the purchaser, lessor, or lessee is eligible, whether or not such federal credit was claimed. Information regarding federal credits can be found online at www.irs.gov.

Line 9. Enter any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible. Information regarding grants, credits, and rebates can be found on page 2 of FYI Income 67.

Line 12-15. If the qualifying motor vehicle was purchased new, skip lines 12, 13, and 14 and enter 1.00 on line 15. If the qualifying motor vehicle was leased or purchased used, complete lines 12, 13, and 14. See Worksheets 1.2, 1.3, 2.2, or 2.3 in FYI Income 67 for assistance in completing lines 12, 13, and 14.

Line 17. Enter the applicable credit percentage. Tax credit percentages can be found in the appropriate tables in FYI Income 67.

- Table 1.1 for EV, PHEV, & hybrid vehicles
- Table 2.1 for CNG vehicles
- Table 3.1 for diesel-electric hybrid motor vehicles
- Table 3.3 for other alternative fuel vehicles

Part 3. Alternate credit calculation for electric and plug-in hybrid electric vehicles purchases

Please review FYI Income 67 for assistance in completing Part 3. Part 3 corresponds to Worksheet 1.6 from FYI Income 67.

Line 19. Enter the vehicle's MSRP, used vehicle cost, or leased value. For the purchase of a new vehicle, enter the MSRP for the base model of the vehicle without any optional features or equipment. The MSRP can usually be found on the manufacturer's website. For the purchase of a used vehicle, enter the cost of the used vehicle. For a vehicle lease, enter the leased value calculated using Worksheet 1.7 of FYI Income 67.

Instructions (continued)

Line 20. Enter any federal income tax credit for which the purchaser, lessor, or lessee is eligible, whether or not such federal credit was claimed. Information regarding federal credits can be found online at www.irs.gov.

Line 21. Enter any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible. Information regarding grants, credits, and rebates can be found on page 2 of FYI Income 67.

Line 24. Enter the battery capacity for the vehicle in kilowatt-hours. The vehicle's battery capacity can usually be found on the manufacturer's website.

Part 4. Alternate credit calculation for conversions and CNG and LPG vehicle purchases

Please review FYI Income 67 for assistance in completing Part 4. Part 4 corresponds to the following worksheets from FYI Income 67

- Worksheet 1.8 – EV and PHEV conversions
- Worksheet 2.5 – CNG and LPG vehicles
- Worksheet 2.7 – CNG and LPG conversions

Line 27. Enter the vehicle's MSRP, used vehicle cost, leased value, or conversion cost. For the purchase of a new vehicle, enter the MSRP for the base model of the vehicle without any optional features or equipment. The MSRP can usually be found on the manufacturer's website. For the purchase of a used vehicle, enter the cost of the used vehicle. For a vehicle lease, enter the leased value calculated using Worksheet 2.6 of FYI Income 67. For the conversion of a vehicle, enter the conversion cost.

Line 28. Enter any federal income tax credit for which the purchaser, lessor, or lessee is eligible, whether or not such federal credit was claimed. Information regarding federal credits can be found online at www.irs.gov.

Line 29. Enter any other grants, credits, or rebates for which the purchaser, lessor, or lessee is eligible. Information regarding grants, credits, and rebates can be found on page 2 of FYI Income 67.

Line 32. Enter the applicable credit percentage. Tax credit percentages can be found in the appropriate tables in FYI Income 67.

- Table 1.8 for EV and PHEV conversions
- Table 2.5 for CNG or LPG vehicles
- Table 2.7 for CNG and LPG conversions
- Table 3.1 for diesel-electric hybrid conversions
- Table 3.2 for idling reduction technologies
- Table 3.3 for other alternative fuel vehicles conversions

Part 5. Allowable credit

Line 35. Enter the maximum allowable credit. The maximum allowable credit is \$6,000, except for qualifying EV and PHEV conversions. For qualifying EV and PHEV conversions, the maximum allowable credit is \$7,500.

APPENDIX

ELECTRONIC FILING
SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2013

Software Developer Letter of Intent

Software Company Name: - _____

Tax Type - Individual CCorp SCorp Partner Estate/Trust

Primary Contact: - _____

Primary Contact Phone #: _____

Primary Contact E-mail address: _____

Secondary Contact: - _____

Secondary Contact Phone #: _____

Secondary Contact E-mail address: _____

Business Mailing Address: _____

Software Product Name (dba): _____

Type of product: Professional Home/Online

Federal Limitations.

State Limitations.

State Forms Supported.

Describe briefly how your software facilitates the submission of PDF attachments.

