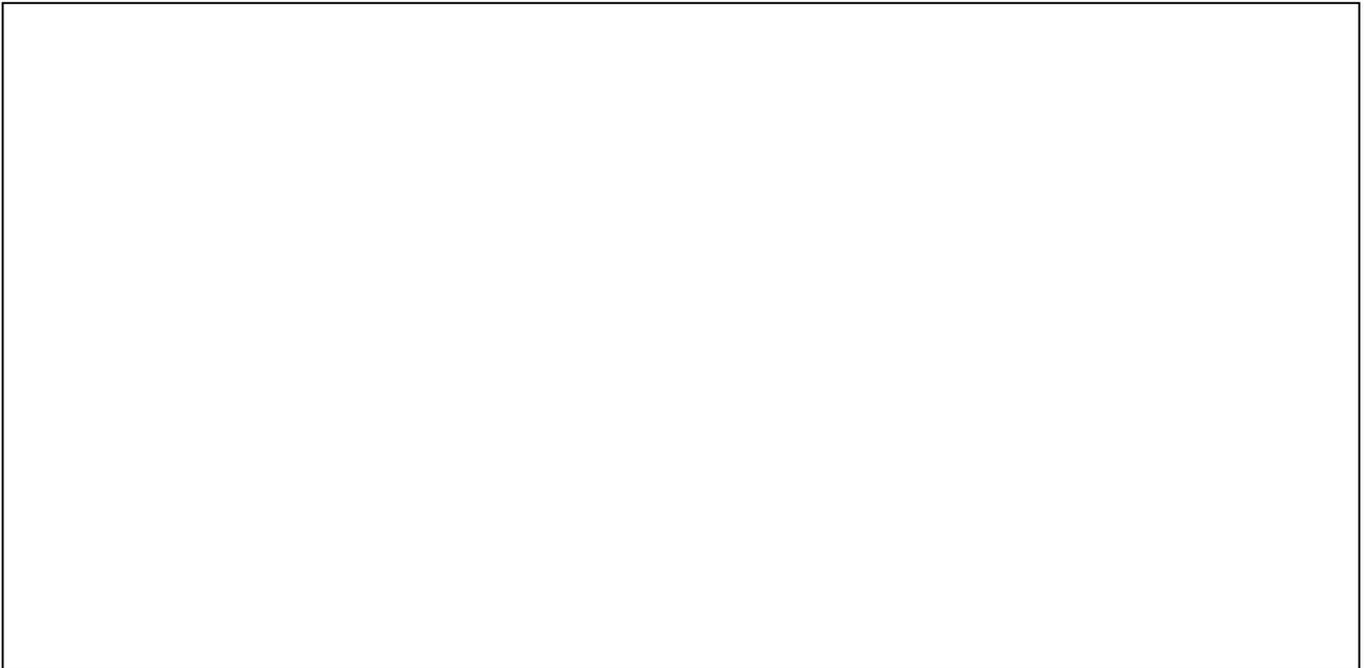


**Taxpayer Service Division  
Colorado Department of Revenue**

September 4, 2013 (Draft)

**Software Developers Handbook  
Individual Income Tax**

(Calendar Year 2014)



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

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OTHER SOURCES:

Latest revisions of the Software Developers Handbook, draft and final forms, schemas, and business rules will be at the following web address:

<http://www.colorado.gov/cs/Satellite/Revenue/RE VX/1201542308839>

## 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 personal income tax returns. Updates to this document will be posted to our website at the address listed on the previous page. Tax year 2012 draft forms and schemas will be also be posted on the internet at that web address.

### MODERN EFILE

Colorado will accept tax year 2013 individual income tax returns through the IRS Modern eFile program (MeF). The start date for such filings is January 21, 2014. Colorado follows the TIGERS and IRS Publication 4164 guidelines for Modern eFile returns. Returns for the prior two years can also be submitted as MeF returns.

### TYPES OF RETURNS/FORMS

Colorado will accept refund, balance due or zero balance returns for tax year 2013. Forms 104, 104CR, 104PN, 104AMT, 0617, 1303, 1304, 1305, 1316, 1366, W2, W2G, 1099R, 1099G, and 1099Misc can be transmitted electronically to Colorado.

### DIRECT DEPOSIT OF REFUNDS/DIRECT DEBIT AND CREDIT CARD PAYMENTS

Direct deposit of refunds using the FinancialTransaction schema for RefundDirecDeposit is available for the 2014 filing season. Some taxpayers pay the Internal Revenue Service by direct debit or credit card. For the 2014 filing season Colorado will accept direct debit for efiled returns using the FinancialTransaction schema for StatePayment. 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. Echeck and credit card payments are available online at <https://www.colorado.gov/apps/dor/tax/netfile/welcome.jsf>. 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.

### FOREIGN ADDRESSES

Colorado will accept returns with a foreign address.

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## 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 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](http://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](http://taxcolorado.com).

Electronic Filing  
State Coordinator  
Steve Asbell  
Taxpayer Service Division  
[stephen.asbell@state.co.us](mailto: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](mailto: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](mailto:kurt.bloomer@state.co.us)  
Phone: 303-205-8211 x6871

## SECTION 3: SPECIAL INSTRUCTIONS

### RETURN DATA REQUIREMENTS

Many of the data elements are dependent on other fields in order for the return to properly balance. For example, the DR 1366 Enterprise Zone contribution credit calls for the cash and/or in-kind contribution amounts to be populated if the contribution credit claimed for the current year is greater than zero. Failure to follow these rules will result in disallowance of the credit(s) and cause delays and/or correspondence for the taxpayer.

Other subtractions are sometimes claimed in error on Form 104. For example, some part-year and non-resident taxpayers enter out of state income as a subtraction rather than completing Form 104PN. A listing of allowable subtractions can be found in the Dept of Revenue tax information index under "Subtractions" at the following web page:

<http://www.colorado.gov/cs/Satellite?c=Page&cid=1200408332336&pagename=Revenue%20FREVXLayout>

Most credits require submission of certain documentation. Please see the forms and instructions. Your software should provide dialog boxes or alert the taxpayer when documentation should be submitted. Required documentation should be submitted as attachments to the return, submitted by upload in Revenue Online, or mailed using the DR 1778. Failure to attach the requested documentation will result in letters to the taxpayer and delays in issuance of any refunds due.

### ACKNOWLEDGEMENTS/ERROR CODES

For tax year 2013 Colorado will be using the Internal Revenue Service MeF system for acknowledgement service. We will validate the withholding schedules and will reject returns that do not correctly support the withholding claimed on Form 104. Colorado will also reject returns that do not meet certain other conditions. See the Appendix for information on reject error codes.

### 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 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.

### W2'S, W2G'S, 1099R'S AND TIGERS/COLORADO VERSIONS OF THE 1099G AND 1099MISC

If a taxpayer is claiming any amount of Colorado state income tax withheld, the withholding amount claimed on line 26 of form 104 MUST be supported by the transmission of the appropriate withholding schedules listed above or the return will be rejected. Rejected returns must be resubmitted as an unlinked return with the proper withholding information. Taxpayers claiming pension subtraction should include the 1099R even if there is no Colorado withholding. Taxpayers claiming the railroad retirement subtraction should attach the RRB 1099 statement.

Please note that payments made for partners in a partnership are treated as other payments in our system and should be claimed on the Form 104 line 30.

### FORM 1099G

For tax year 2013, Colorado will require the transmission of the form 1099G to report Colorado income tax withheld from Colorado Unemployment Compensation using the TIGERS schema State1099G. To

indicate that the state tax withheld is for "Colorado", the payer's state must equal "CO" for element StateAbbreviationCd within the parent element State1099GStateTaxGrp.

**COLORADO TAX TABLE ALGORITHM**

The following algorithms are used to calculate the Colorado tax on Colorado taxable income. The purpose of this algorithm is to calculate the same tax that would be derived by a paper filer using the tax table.

1. If Colorado taxable income is equal to or less than \$100, determine the tax as follows:

<b>IF TAXABLE INCOME IS:</b>	<b>THEN THE TAX IS:</b>
Equal to or less than \$10	0
Greater than \$10 but equal to or less than \$30	1
Greater than \$30 but equal to or less than \$50	2
Greater than \$50 but equal to or less than \$75	3
Greater than \$75 but equal to or less than \$100	4

2. If Colorado taxable income is greater than \$100 and equal to or less than \$50,000 and the last two digits are not equal to 00 or 50, change the last two digits of Colorado taxable income to 50. If the last two digits of Colorado taxable income are equal to 00, subtract 50 from Colorado taxable income. Multiply this "modified" Colorado taxable income amount by 4.63 percent and round the product to the nearest dollar amount.
3. If Colorado taxable income is greater than \$50,000, 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 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.

**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. 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 or show losses in other states.

**SUBMITTING ATTACHMENTS**

If a taxpayer is claiming certain subtractions, 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. Most subtractions and credits have a documentation requirement. Failure to submit the documentation will generally result in disallowance of the subtraction or credit.

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

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**SECTION 3**

If the supporting documents cannot be 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 can be used, the documents should be sent by mail using form DR 1778 as a cover sheet for the necessary attachments.

Returns that claim credits subject to review may experience processing delays if the attachments are submitted separately from the electronic return.

## SECTION 4: TESTING

### **COLORADO SOFTWARE DEVELOPER TEST PACKAGE**

The Colorado Software Developer Test Package contains a series of 10 tests adapted from the test set created by the NACTP and one additional test for alternative minimum tax. These scenarios may be modified slightly for Colorado purposes if your software does not support certain forms or Colorado credits. The Colorado test package will be available to Software Developers by October 18, 2013. Colorado testing will begin November 12, 2013, unless the Internal Revenue Service is experiencing delays and has not yet begun ATS testing.

### **PAPER TESTING AND ELECTRONIC RETURN TESTING**

The data from the Colorado test package is tested in two phases. The first phase is the paper test that can begin at any time by contacting the Colorado State Acceptance Testing Coordinator listed in Section I of this handbook. The purpose of the paper test is to test the software's ability to correctly print the appropriate Colorado tax data in a graphical or textual format similar in appearance to the official Colorado form. These forms must be provided to the individual taxpayers for their records per Part III of form DR 8453. The paper forms are mailed or faxed to the test coordinator for acceptance or rejection.

The second phase of testing is the electronic return test that can be concurrent with IRS testing under the IRS's rules for concurrent testing or subsequent to IRS testing. In either case, the Software Developer should notify the Colorado test coordinator by email when transmitting any test data and include the state submission IDs of the tests. The tests will be reviewed to ensure that the proper data is included for a return to process correctly. In addition, the ability to include PDF attachments with the e-filed return will be assessed.

## SECTION 5: WHAT'S NEW FOR CALENDAR YEAR 2014

### FORM/SCHEMA CHANGES

Form 104 has new lines for the various payment and credit methods, and checkboxes for the other prepayment types. There is a new line for the enterprise zone credit used. The Make a Wish contribution line is removed. Please note the documentation requirements for the subtractions. The supporting doc method element is now a sequence rather than a choice gate.

The Form 104CR elements for the refundable innovative motor vehicle credit have been removed from the schema. This information is now reported on new Form DR 0617, which will be supported with its own schema.

The Form 104CR elements for enterprise zone credits have been removed from the schema. This information is now reported on Form DR 1366. For tax year 2013, returns claiming enterprise credits will be rejected if the DR 1366 is not filed electronically.

There are new lines on Form 104CR for the refundable Inflow Stream Credit and the nonrefundable auctioneer license fee credit.

Form DR 1316 has been changed to allow claiming of multiple gains on a single form. A repeating parent element with a new complex type replaces the previous schema. Stock sales cannot be claimed for tax year 2013, so the stock sale elements have been removed.

Form DR 1305 has changes to provide additional data on transfer credits used. Forms DR 1303 and DR 1304 now have schemas that have been added for efile.

Form DR 1366 has been changed to add lines with information to support the calculation of the credit amounts claimed. Claiming enterprise credits requires efile of the DR 1366.

## APPENDIX

Acknowledgment Error Codes

Form DR 8453/Instructions – e-filer Signature Form  
(not yet available)

Form DR 0900 – Individual Income Tax Payment Voucher  
(not yet available)

Form DR 1778 – e-filer Attachment Form  
(rev 7-31-12)

Form DR 1366 – Enterprise Zone Credit and Carryforward Schedule  
(rev 08/07/13)

Software Developer Letter of Intent

## Acknowledgment Error Codes

Colorado error codes and alerts will be published on the software developer page by Sept. 13, 2013. For calendar 2014 there are some new codes to avert common errors seen on submitted returns. Returns claiming enterprise zone credits will be rejected if the DR 1366 is not included in the electronic return.

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



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

Enter the total available carryforward credit amount on line 42 below

**Section B**

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



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

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

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.

\_\_\_\_\_  
\_\_\_\_\_