

**Taxpayer Service Division
Colorado Department of Revenue**

September 29, 2014 (Draft)

**Software Developers Handbook
Individual Income Tax**

(Calendar Year 2015)

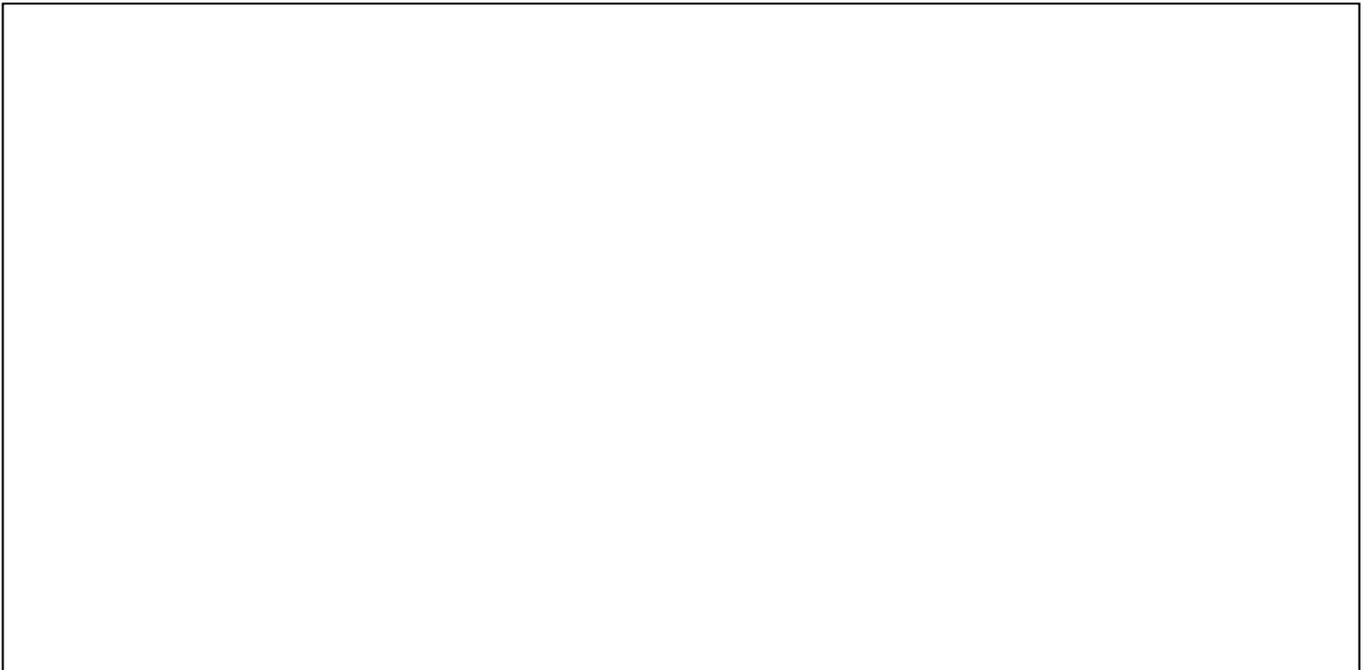


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OTHER SOURCES:

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

<https://www.colorado.gov/pacific/tax/software-developers-income-tax>

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 2014 draft forms and schemas will be also be posted on the internet at that web address.

MODERN EFILE

Colorado will accept tax year 2014 individual income tax returns through the IRS Modern eFile program(MeF). The anticipated start date for such filings is January 20, 2015. 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 2014. Forms 104, 104CR, 104PN, 104AMT, 0347, 0617, 1305, 1316, 1366, W2, W2G, 1099R, 1099G, 1099INT, 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. Taxpayers wishing to deposit a refund to a 529 account should check the box for 529 on Form 104 and include banking/amount information in FinancialTransaction/RefundDirectDeposit.

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>. Payment can also be made by electronic funds transfer(EFT) if the taxpayer is pre-registered. If they do not use direct debit, online payment, or EFT, 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.

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. 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.

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
Steve Asbell Rm 206
PO Box 17087
Denver Colorado 80217-0087

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

SECTION 3: SPECIAL INSTRUCTIONS

USER INTERFACE FOR CHECKOFFS, ETC.

Your software product should clearly present the tax form options available to the taxpayer. For example, when prompting for the voluntary contributions, display the entire list of choices, not just a portion of the list. Otherwise, the taxpayer might not be aware of a donation that would appeal to them. Additionally, if you do not support certain subtractions or credits, your software should still reference them so that taxpayers know what is allowable under Colorado law.

Most credits and some subtractions require submission of certain documentation. Please see the forms and instructions, as well as the rules-error code document. 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.

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/Revenue/RE VX/1251648262925>

ACKNOWLEDGEMENTS/ERROR CODES/ALERTS

For tax year 2014 Colorado will be using the Internal Revenue Service MeF system for acknowledgement service. Colorado will reject returns that do not meet certain conditions. See the Appendix for information on reject error codes. The acknowledgment may also contain alerts when documentation is needed to validate certain subtractions or credits claimed. Returns for which an alert is sent will be processed, but will not be completed until the required documentation has been received and reviewed.

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, 1099INT'S AND TIGERS 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 27 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.

**COLORADO DEPARTMENT OF REVENUE
ELECTRONIC FILING
SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2014**

SECTION 3

Please note that payments made for partners in a partnership are treated as other prepayments in our system and should be claimed on the Form 104 line 31.

FORM 1099G

For tax year 2014, 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:

IF TAXABLE INCOME IS:	THEN THE TAX IS:
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 to show losses in 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
Fiduciary	1040	IND

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

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.

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.

SIGNATURE ALTERNATIVES

For the Colorado DR 8453, Colorado will accept electronic signature methods that are accepted by the Internal Revenue Service.

FRAUD PREVENTION

Software developers should conform to the IRS standards for fraud detection and prevention as stipulated in IRS Publication 1345. Information on suspected fraud should be sent to:

Jennifer Tate	Jennifer.Tate@state.co.us
Cathy Gallen	Cathy.Gallen@state.co.us
Shirley Stevens	Shirley.Steven@state.co.us

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 all federal forms, Colorado forms, or Colorado subtractions/credits. The Colorado test package will be available to Software Developers by October 17, 2014. Colorado testing will begin November 12, 2014, 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 evaluate 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 for record keeping purposes. These forms must be provided to the individual taxpayers for their records per Part III of form DR 8453. During testing 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 2015

FORM/SCHEMA CHANGES

Form 104 has a new line for the marijuana business deduction. A copy of a pro forma 1040 should be included to show the business deductions not allowed at the federal level. There is now a checkbox for 529 direct deposit. Include banking/amount information in FinancialTransaction/RefundDirectDeposit for a 529 deposit.

The Form 104CR elements for child care credits have been removed from the schema. This information is now reported on new Form DR 0347. For tax year 2014, electronic returns claiming child care credits will be rejected if the DR 0347 is not also filed electronically.

Form DR 1305 for the gross conservation easement credit has updates due to law changes that take effect. Taxpayers who are just using credits they purchased as transferees only need to complete part G, aka Form DR 1305G. Forms DR 1303 and DR 1304 are no longer required due to the law changes.

Form DR 0617 for innovative motor vehicle credit has updates due to changes in the law that went into effect for 2014. The current 2014 paper version of the form does not include a line for the actual credit being claimed such as was on line 35 of the 2013 version, but there is an element in the schema for that value. There is an error on the line 22 instruction. It should say to multiply the amount on line 20 by line 21. The line 12 credit percentage for CNG or LPG vehicles < or = 26,000 pounds is 12.25%, not 13%. At the time this is being written it is expected the form will be updated to correct these items.

Form DR 1366 for enterprise zone credit has been updated to add lines due to changes in the law for the enterprise zone new employee credit. Note that the paper version of this form has incorrect line instructions on lines 28 and 29. Line 28 should instruct to calculate the increase in employees as line 26 minus line 27. Line 29 should instruct to multiply line 28 by \$1,100. Claiming enterprise credits requires efile of the DR 1366. At the time this is being written it is expected the form will be updated to correct these items.

APPENDIX

Acknowledgment Error Codes

Form DR 8453/Instructions – e-filer Signature Form

Form DR 0900 – Individual Income Tax Payment Voucher

Form DR 1778 – e-filer Attachment Form

Software Developer Letter of Intent

SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2014

Acknowledgment Error Codes

Colorado error codes for rejects and alerts will be published on the software developer page by October 1, 2014.

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.



State of Colorado Individual Income Tax Declaration for Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue
Retain with your records

Submission ID

Taxpayer Last Name	Taxpayer First Name	Middle Initial	SSN
Spouse Last Name (If Joint Return)	Spouse First Name (If Joint Return)	Middle Initial	SSN
Street Address			Phone Number ()
City	State	Zip	

Part I—Tax Return Information

1. Total Income, line 22 from your federal form 1040, line 15 on form 1040A, or line 4 on form 1040EZ	1
2. Taxable Income, line 43 on federal form 1040, line 27 on form 1040A, line 6 on form 1040EZ	2
3. Colorado Tax, line 20 on Colorado form 104	3
4. Colorado Tax Withheld, line 27 on Colorado form 104	4
5. Refund, line 54 Colorado form 104	5
6. Amount You Owe, line 59 on Colorado form 104	6

Part II — Declaration of Tax Payer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my 2014 Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

Signature	Date (MM/DD/YY)	Spouse's Signature (If Joint Return, Both Must Sign)	Date (MM/DD/YY)
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Part III —Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's 2014 Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's 2014 Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the time of filing and have provided the taxpayer with copies of all forms and information filed. I also agree to maintain this signed Form (DR 8453) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during this period.

ERO's Signature	Date (MM/DD/YY)	Preparer Identification Number or Your SSN
Check if also preparer <input type="checkbox"/>		



Instructions

Line Instructions

Submission ID

The 20-digit number is assigned by the preparation software to each taxpayer's return at time of submission to the IRS. This number should be entered in the space provided.

Name, Address, and Social Security Number

Print or type this information in the space provided exactly as it appears from Colorado Form 104.

Part I – Tax Return Information

Line 1—Report the total income from federal Form 1040, line 22, Form 1040A, line 15 or Form 1040EZ, line 4.

Line 2—Report the amount of taxable income reported on Form 1040, line 43, 1040A, line 27 or 1040EZ line 6.

Line 3—Report the amount of tax reported on Colorado Form 104, line 20.

Line 4—Report the amount indicated as Colorado withholding tax from Colorado Form 104 line 27.

Line 5—Report the amount reported as a refund on Colorado Form 104 line 54.

Line 6—Report the amount reported as the amount you owe from Colorado Form 104 line 59.

Part II – Declaration of Taxpayer (Taxpayer using ERO or Taxpayer who is a PC filer)

All Taxpayers

All Taxpayers are required to sign and date the DR 8453 at the time of filing. If the tax return is a joint return, the spouse is also required to sign and date the DR 8453 at the time of filing. An electronically transmitted income tax return will not be considered complete and/or filed until the DR 8453 has been signed/dated by all appropriate taxpayers.

Taxpayers Using an ERO or Preparer

Taxpayers who use an ERO or tax preparer should maintain copies of all information given to them by the ERO or tax preparer for the period covered by the statute of limitations, but are **not required to mail anything to the Colorado Department of Revenue at the time of filing.**

Part III – Declaration of Electronic Return Originator (ERO), Preparer, or transmitter

The ERO or the preparer of the return is required to sign and date the DR 8453 at the time of filing. If the ERO is also the preparer, the check box labeled "Check if also preparer" must be checked. The ERO or preparer is also required to report their Social Security Number or preparer identification number (PTIN) in the space provided. If the taxpayer is the preparer, PART III does not need to be signed/dated.

Other Information

Colorado Statute of Limitations

The general rule for the Colorado statute of limitations is the federal state of limitations plus one year, or four years from the due date of the Colorado return. For exceptions to this general rule, see Colorado publication FYI General 15 or 39-22-608, Colorado Revised Statutes.

DR 8453 on Demand by Colorado DOR

The paid preparer is also responsible for establishing and maintaining a system that allows retrieval of any particular DR 8453 and attachments by taxpayer social security number on demand by the Colorado Department Of Revenue.

For help, call the Department of Revenue's Federal/State Electronic Filing Help Desk: 303-866-3889 or visit our e-Filing Options page at: www.coloradoefile.state.co.us

Individual 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 or other electronic method and remit your payment electronically or by EFT.

However, to 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 Social Security number and "2014 Form 104" on the check memo line.

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.

DO NOT submit a paper return if you have already filed electronically.



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.

(0011)
 DR 0900 (07/29/14)
COLORADO DEPARTMENT OF REVENUE
 Denver CO 80261-0008
www.TaxColorado.com

2014 Individual Income Tax Payment Voucher (Calendar year—Due April 15, 2015)

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Social Security number and "2014 Form 104" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.



Your Last Name	First Name	Middle Initial	SSN
Spouse Last Name (if joint)	Spouse First Name	Middle Initial	Spouse SSN
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.			
(Do not write in space below)			Amount of Payment \$.00



DR 1778 (08/04/14)
COLORADO DEPARTMENT OF REVENUE
 1375 Sherman Street
 Denver, CO 80261-0006
www.TaxColorado.com

e-filer ATTACHMENT FORM

For Tax Year (YYYY)	or Fiscal year Beginning (MM/YY)	Ending (MM/YY)
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

Check Documents Submitted For further information visit the Department of Revenue website 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
- Alternative Fuel 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 (check the box below and enter details)
- Other (explain) _____

Signature of Taxpayer or Preparer	Date (MMDD/YY)
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Instructions For Form DR 1778

This form is to be used by electronic filers for submitting documents that would have otherwise been attached to a paper return. Some tax preparation software packages allow the document(s) to be added to the e-filed return as a PDF attachment, which will speed processing of the return. If the tax software does not include the option of attaching PDF documents, mail (do not email) the DR 1778 to:

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

Questions? Go to www.TaxColorado.com or call the Department at (303) 238-7378

SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2014

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.

Affirm that you will notify the Department of Revenue when you detect fraud schemes. Yes ___

Signed _____ Date _____

SOFTWARE DEVELOPER'S HANDBOOK FOR CALENDAR YEAR 2014

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.

Affirm that you will notify the Department of Revenue when you detect fraud schemes. Yes ___

Signed _____ Date _____