

**Taxpayer Service Division
Colorado Department of Revenue**

December 1, 2014(Draft)

**Test Package for
Electronic Filing Software Developers
Individual Income Tax Returns
Modern eFile
Tax Year 2014**

(Calendar Year 2015)

Rev 1 There are changes on tests 2, 7, and 8 related to calculation of the child care expenses credit.

Rev 2 Small correction to the test 6 state tax credit and more revisions on test 8 child care expenses credit.

Rev 3 Revise the checkoffs for test 1. Make corrections on the test 6 104CR enterprise zone new facility credits. Change provider information on the DR 0347 on tests 2, 7, and 8.

TAXPAYER SERVICE DIVISION
COLORADO DEPARTMENT OF REVENUE

Software Developers Test Package

This package consists of ten tests adapted from the National Association of Computerized Tax Processors (NACTP) test package, available from Mark Castro of Petz Enterprises, plus one unlinked test for Colorado alternative minimum tax. If your software does not support all federal forms in the NACTP scenarios or all state forms, please advise us if a particular Colorado test submission is affected. The purpose of these tests is to assure that the various forms submitted to the Colorado Department of Revenue will properly process through our system and that certain calculations and credit limitations on the forms are observed.

The first step for software developers is to submit hard copies of prepared test returns #2 and #8 to verify that the taxpayer will receive a suitable copy for their record-keeping purposes. These can be mailed to Steve Asbell, Room 206, PO Box 17087, Denver CO 80217-0087. It is also permissible to fax them to Steve at 303-866-3211 or attach them as a PDF document in an email.

Colorado test returns can be transmitted beginning November 12, 2014 or the start of IRS testing, whichever is later. Please notify us when you send a transmission by contacting Steve Asbell at the e-mail address or phone number below. Please email the submission IDs. We will accept pre-production season tests until January 16, 2015. We allow testing past that date, but the testing period can only be extended by written or email request.

Under normal circumstances we will receive return(s) the business day you have transmitted and sent us the submission IDs. From the day that we receive submission IDs for the returns we will typically respond by e-mail within 2 working days. If there are errors, we will analyze the transmission to detect the cause and advise you concerning the problem.

For more information you may contact Steve Asbell by phone at 303-866-3889 or e-mail address Stephen.Asbell@state.co.us.

TEST NOTES

All test clients except test 8 are full year residents. Tests 2, 5, 6, 7, 8, 10 and 11 require Form 104CR for credits. Tests 3, 5, 6 and 10 include mock attachments. Tests 1 and 11 have a direct deposit. Tests 1 and 11 should be submitted as unlinked returns.

Test 1 has an ultimate bank account in addition to the direct deposit banking information.

Test 2 has a 1099-G with Colorado unemployment benefit income and \$100 state income tax withheld. Test 2 W-2 income is reduced to \$17,500. Form DR 0347 is required for the child care expenses credit.

Test 3 considers the taxable interest to be US Government interest. The Test 3 1099-R has been changed to reflect Colorado withholding of \$30.

Test 4 has Form DR 1316 for Colorado source capital gain attributed to the sale of real property and the balance due is being paid by direct debit.

Test 5 has Form DR 0617 for innovative motor vehicle credit and Form DR 1305 for the gross conservation easement credit.

Test 6 has credits for tax paid to other states, required Form DR 1366 for enterprise zone credits, and has a third party designee.

Test 7 has a W-2G with Colorado withholding \$163. The return is changed from married joint to head of household and winnings are lowered by \$10,000 so the taxpayer qualifies for the expanded Colorado child care expenses credit using Form DR 0347.

Test 8 is a part-year return that requires Form 104PN and apportioned child care expenses credit using Form DR 0347.

Test 9 has a 1099-MISC. Test 9 alimony is reduced to \$11,000 to offset the 1099-MISC income.

Test 10 has a foreign address, residency status full year, abroad at the due date, and the balance due is being paid by direct debit on 6-15-15.

Test 11 has Form 104AMT. There are additional manual entries noted on some of the test returns.

ALSO NOTE: Online returns should include the IP address and Device ID of the computer on which the returns are generated.

TEST #1 (NACTP SSN 600-00-1001) UNLINKED

FORMS INCLUDED: FORM 1040EZ, W-2(1), FORM 104
FEDERAL TAXABLE INCOME = 0(-7950)
FORM 104 LINES 38-52, CONTRIBUTE TO EACH CHECKOFF PER RESULTS BELOW

Taxpayer's first name, initial, last name	(EEEE ZZZZZZ)
Taxpayer's social security number	FULL-YEAR-RESIDENT (400-00-5601)
Taxpayer's date of birth	(8-19-1988)
Home address (number and street)	(1040 EZ WAY)
City, state, and zip	(DENVER CO 80204)
Filing status	(SINGLE)
Direct Deposit	
Routing number	(107003298)
Account type	(CHECKING)
Account number	(02135763)
Ultimate Bank Account	
Routing number	(102001017)
Account number	(7516523)
Form W2 #1:	
Box b: Employer identification number	(11-0110011)
Box c: Employer's name, address, and zip code	(ONE BEAUTY SALON) (1 WASHCURL AVE) (DENVER CO 80204)
Box d: Employee's social security number	(400-00-5601)
Box e: Employee's first name, initial, last name	(EEEE ZZZZZZ)
Box f: Employee's address and zip code	(1040 EZ WAY) (DENVER CO 80204)
Box 1: Wages, tips, other compensation	(2200)
Box 2: Federal income tax withheld	(400)
Box 3: Social security wages	(2200)
Box 4: Social security tax withheld	(136)
Box 5: Medicare wages and tips	(2200)
Box 6: Medicare tax withheld	(32)
Box 15: State	(CO)
Employer's state ID number	(01213456)
Box 16: State wages, tips, etc	(2200)
Box 17: State income tax	(130)

Colorado Results Form 104**400-00-5601**

Line 1	Federal taxable income	-7950
Line 4	Total lines 1-3	-7950
Line 19	Colo taxable income	-7950
Line 20	Colo tax	0
Line 23	Total lines 20-22	0
Line 26	Net tax	0
Line 27	Colorado withholding	130
Line 34	Total lines 27-33	130
Line 35	Adjusted gross income	2200
Line 36	Overpayment	130
Line 38	Nongame & Wildlife Fund	1
Line 39	Colorado Domestic Abuse Fund	2
Line 40	Homeless Prevention Fund	3
Line 41	W Colo Veterans Cemetery Fund	4
Line 42	Pet Overpopulation Fund	5
Line 43	Colorado Healthy Rivers Fund	6
Line 44	Alzheimer's Association Fund	7
Line 45	Military Family Relief Fund	8
Line 46	Colorado Cancer Fund	9
Line 47	Make-A-Wish Foundation Fund	10
Line 48	Unwanted Horse Fund	11
Line 49	Colo Multiple Sclerosis Fund	12
Line 50	Public Education Fund	11
Line 51	Roundup River Ranch Fund	10
Line 52	9Health Fair Fund	9
Line 53	Total lines 37-52	108
Line 54	Refund	22

TEST #2 (NACTP SSN 600-00-1002)

FORMS INCLUDED: FORM 1040A, W-2(1), FORM 104, FORM 104CR, FORM DR 0347,
FORM 1099G(1)
FEDERAL TAXABLE INCOME = 3000
FORM DR 0347 LINE 2f = 17500

Taxpayer's first name, initial, last name (SINGLE PARENT) FULL-YEAR-RESIDENT
Taxpayer's social security number (400-00-5602)
Taxpayer's date of birth (4-15-1972)
Home address (number and street) (111 DESPERATE WAY)
City, state, and zip (SECOND CO 80930-2150)
Filing status (HEAD OF HOUSEHOLD)

Dependent #1 Name: (LIVEWITH PARENT)
Social Security Number: (400-00-1012)
Relationship: (CHILD)
Qualifying child for child tax credit: (X)

Form W2 #1:

Box b: Employer identification number (22-0220222)
Box c: Employer's name, address, and zip code (TWO EATERY CAFE)
(TWO SOAP AVE)
(RINSEOFF CO 80930)
Box d: Employee's social security number (400-00-5602)
Box e: Employee's first name, initial, and last name (SINGLE PARENT)
Box f: Employee's address and zip code (111 DESPERATE WAY)
(SECOND CO 80930-2150)
Box 1: Wages, tips, other compensation (17500)
Box 2: Federal income tax withheld (3600)
Box 3: Social security wages (17500)
Box 4: Social security tax withheld (930)
Box 5: Medicare wages and tips (17500)
Box 6: Medicare tax withheld (289)
Box 15: State (CO)
Employer's state ID number (01112176)
Box 16: State wages, tips, etc (17500)
Box 17: State income tax (310)

Form 1099G #1:

Payers name, address and zip code: (COLORADO DEPT OF LABOR)
(780 NO JOB LANE)
(DENVER CO 80204)
Payers federal identification number: (12-4555444)
Recipients identification number: (400-00-5602)
Recipients name, address and zip code: (SINGLE PARENT)
(111 DESPERATE WAY)
(DENVER CO 80204)
Box 1 Unemployment compensation: (2500)
State income tax withholding (100)

Colorado Results Form 104**400-00-5602**

Line 1	Federal taxable income	3000
Line 4	Total lines 1-3	3000
Line 19	Colo taxable income	3000
Line 20	Colo tax	137
Line 23	Total lines 20-22	137
Line 26	Net tax	137
Line 27	Colorado withholding	410
Line 33	Refundable credits	152
Line 34	Total lines 27-33	562
Line 35	Adjusted gross income	20000
Line 36	Overpayment	425
Line 54	Refund	425

Colorado Form 104CR**400-00-5602**

Line 1	Colo Child Care Expenses Credit	152
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Colorado Form DR 0347**400-00-5602**

Line 1a	Provider business name	Tiny Tots
Line 1b	FEIN	412222222
Line 1c	Street address	222 Child Care Lane
Line 1c	City	Second
Line 1c	State	CO
Line 1c	Zip	80930
Line 1d	Amount paid	2200
Line 2a	Child first name	Livewith
Line 2a	Child last name	Parent
Line 2a	Year of birth	2004
Line 2a	Child SSN	400001012
Line 2a	Qualified expenses paid	2200
Line 2e	Sum of qualified expenses paid	2200
Line 2f	Taxpayer earned income	17500
Line 3	Smallest of 2e, 2f, and 2g	2200
Line 4	Federal adjusted gross income	20000
Line 5	Federal child care expense	704
Line 6	Federal tax	303
Line 7	Percentage from instruction	50.0
Line 8	Federal child care credit	303
Line 9	Colo child care credit	152

TEST # 3 (NACTP SSN 600-00-1003)

FORMS INCLUDED: FORM 1040A, FORM 1099-R(1), FORM 104
FEDERAL TAXABLE INCOME = 15,400
FORM 104 LINE 6 = 11,100
FORM 104 LINE 7 = 16,000
FORM 104 LINE 10 = 1000 Total contributions = 1000
Account holder name = Megan Bay, SSN = 400001013
FORM 104 LINE 11 = 4500 Total contributions = 5000
FORM 104 Line 15 = 300
FORM 104 Line 16 = 10,000

First Name, MI & Last Name: (RETIRED INTERESTEARNER) FULL-YEAR-RESIDENT
Social Security Number: (400-00-5603)
Taxpayer's date of birth (7-24-1941)
Home Address: (222 MONEY ST)
City, State, and Zip: (GREENVILLE CO 80802)
Filing Status: (SINGLE)

Form 1099-R #1:
Payers name address and zip code: (USDA)
(3000 N DAKOTA ST)
(GREENVILLE SC 29601)
Payers identification number: (57-8888875)
Recipients social security number: (400-00-5603)
Recipients name (First, mi, Last): (RETIRED INTERESTEARNER)
Recipients street address: (222 MONEY ST)
Recipients city state and zip code: (GREENVILLE CO 80802)

Box 1 Gross distribution: (16000)
Box 2a Taxable amount: (16000)
Box 7 Distribution code: (7)
Box 10 State tax withheld (30)
Box 11 State/Payer's ID (CO/00333333)
Box 12 State distribution (16000)

Colorado Results Form 104 400-00-5603

Line 1	Federal taxable income	15400
Line 4	Total lines 1-3	15400
Line 6	US Government interest	11100
Line 7	Pension annuity subtraction	16000
Line 10	Tuition contribution	1000
	Total contributions 1000, Account holder name Megan Bay, Account holder SSN 400001013	
Line 11	Charitable contribution	4500 Total contributions 5000
Line 15	Wildfire mitigation	300 Attach receipts
Line 16	Marijuana business deduction	10000
Line 18	Total lines 5-17	42900
Line 19	Colo taxable income	-27500
Line 20	Colo tax	0
Line 23	Total lines 20-22	0
Line 26	Net tax	0
Line 27	Colorado withholding	30
Line 34	Total lines 27-33	30
Line 35	Adjusted gross income	27100
Line 36	Overpayment	30
Line 54	Refund	30

Test 3 Wildfire receipts pdf

Acme Fire Control	\$300.00	8-15-14
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Test 3

Marijuana deduction pro forma federal return

TEST #4 (NACTP SSN 600-00-1004)

FORMS INCLUDED: FORM 1040, FORM 1099-R(2), FORM 104, FORM DR 1316
FEDERAL STD DEDUCTION = 16,000 FOR MARRIED JOINT AND 3 BOXES CHECKED ON LINE 39A
FEDERAL TAXABLE INCOME = 30,980
STATE RETURN FILED LATE ON 9-10-15 BALANCE DUE PAID BY DIRECT DEBIT
FORM 104 TAXPAYER DECEASED
FORM 104 LINE 7 = 24,000
FORM 104 LINE 9 = 4500
FORM 104 LINE 12 = 500
FORM 104 LINE 13 = 300
FORM 104 LINE 29 = 50
THIRD PARTY DESIGNEE NAME: CHARLES P. ALLEN THIRD PARTY PHONE: 3035554555
FORM DR 1316: Rental property 1374 S GAIN, AURORA CO

Taxpayer's first name, initial, last name (PASSED AWAY) FULL-YEAR-RESIDENT
Taxpayer's social security number (400-00-5604)
Taxpayer's date of birth (1-10-1938)
Taxpayer's date of death (10-15-2014)
Spouse's First Name, MI, & Last Name: (INVESTOR WIDOW) FULL-YEAR-RESIDENT, BLIND
Spouse's Social Security Number: (400-00-1014)
Spouse's date of birth (5-1-1939)
Home address (number and street) (111 MAIN ST)
City, state, and zip (LITTLETON CO 80123)
Filing status (MARRIED FILING JOINTLY)

Routing number (107003298)
Account type (CHECKING)
Account number (02133298)
Account holder type (Individual)
Direct debit date (09-10-15)
Direct debit amount (28)

Form 1099-R #1:
Payers name address and zip code: (MY OLD JOB)
(2650 DOWNING ST)
(LITTLETON CO 80123)
Payers identification number: (56-2566333)
Recipients social security number: (400-00-5604)
Recipients name (First, mi, Last): (PASSED AWAY)
Recipients street address: (111 MAIN ST)
Recipients city state and zip code: (LITTLETON CO 80123)

Box 1 Gross distribution: (13500)
Box 2a Taxable amount: (13500)
Box 7 Distribution code: (7)
Box 11 State/Payer's ID (CO/00333333)
Box 12 State distribution (13500)

Form 1099-R #2:
Payers name address and zip code: (ALL IN FUN)
(2650 DAKOTA ST)
(LITTLETON CO 80123)
Payers identification number: (56-4488999)
Recipients social security number: (400-00-5604)
Recipients name (First, mi, Last): (PASSED AWAY)
Recipients street address: (111 MAIN ST)
Recipients city state and zip code: (LITTLETON CO 80123)

Box 1 Gross distribution: (10500)
Box 2a Taxable amount: (10500)
Box 7 Distribution code: (7)
Box 11 State/Payer's ID (CO/00344444)
Box 12 State distribution (10500)

Colorado Results Form 104**400-00-5604**

Filed late on 9-10-15

Line 1	Federal taxable income	30980	
Line 4	Total lines 1-3	30980	
Line 7	Pension annuity subtraction	24000	
Line 9	Colo source capital gain	4500	FORM DR 1316 REQUIRED
Line 12	Qualified reservation income	500	
Line 13	PERA/DPSRS subtraction	300	
Line 18	Total lines 5-17	29300	
Line 19	Colo taxable income	1680	
Line 20	Colo tax	76	
Line 23	Total lines 20-22	76	
Line 26	Net tax	76	
Line 29	Estimated tax payments	50	
Line 34	Total lines 27-33	50	
Line 35	Adjusted gross income	54880	
Line 55	Net tax due	26	
Line 56	Penalty	1	
Line 57	Interest	1	
Line 59	Amount owed	28	

FORM DR 1316**400-00-5604**

Sec A Line 1		Real property 1374 S GAIN, AURORA CO
Sec E 1(a)	Property	Real property
Sec E 1(b)	Date acquired	20000101
Sec E 1(c)	Date sold	20140110
Sec E 1(d)	Sale price	165000
Sec E 1(e)	Cost or other basis	160500
Sec E 1(f)	Gain or loss	4500
Sec E 3	Total gain or loss	4500
Sec E 4	Net capital gain/loss	4500
Sec E 5	Colo source capital gain	4500

TEST # 5 (NACTP SSN 600-00-1005)

FORMS INCLUDED: FORM 1040, W-2(1), FORM 104, FORM 104CR, FORM DR 0617,
FORM DR 1305

FEDERAL TAXABLE INCOME = 11,899

FORM 104 LINE 3 = 500 conservation easement addback
LINE 22 = 10
LINE 35 = 71,565

COLO FORM 104CR LINE 12a = 100
LINE 12b = 100 (NET EXPENDITURES = 500)
LINE 14a = 120
LINE 14b = 120
LINE 19 = 500
Line 20 = 150
LINE 22b = 82
LINE 23a = 80
LINE 23b = 80
LINE 24a = 90
LINE 24b = 90
LINE 26a = 100
LINE 26b = 100
LINE 34 CARRYFORWARD AMOUNT 406 CHILD CARE CONTRIBUTION

COLO FORM DR 0617 2014 NISSAN LEAF S ELECTRIC, LEASED 8-15-14,
VIN 1Y1SK5487XZ430464, LEASE VALUE \$10,800, FEDERAL CREDIT
\$7500, CREDIT PCT 75.0

COLO FORM DR 1305 LINE 1 Easement donated for gov't approval - No
LINE 2 Donation is part of a series - No
LINE 5 Donation date 3-15-14
LINE 6 Tax credit certificate number TCC-2014-555
LINE 7 Federal income tax deduction - Yes
LINE 8 Potential credit 1,500
LINE 9 Percent interest 33.3333%
LINE 10 Allocated credit 500
LINE 12 Credit received 500
LINE 14 Credit remaining 500
LINE 15 Credit transferred this year 400
LINE 16 Credit to use 100
LINE 17 Total potential addback 500
LINE 18 Addback in prior years 0

LINE 19 Potential addback for this year 500
LINE 20 Addback for this year 500
LINE 22 Transferee 1 name: Don Nichols SSN: 400005015
Date of transfer: 4-15-14 Amount of credit: 200
Transferee 2 name: Lynnette Nichols SSN: 400005025
Date of transfer: 4-15-14 Amount of credit: 200
LINE 24 Checkbox A type of donor
LINE 25 Credit from self
LINE 26 SSN 400005605
LINE 28 Tax credit certificate number TCC-2014-555
LINE 29 Date credit received 3-15-14
LINE 30 Credit available 100
LINE 31 Credit used prior years 0
LINE 33 Credit used this year 100

(Test 5 continued)

First Name, MI & Last Name: (TRAVELING SALESMAN) FULL-YEAR-RESIDENT
Social Security Number: (400-00-5605)
Taxpayer's date of birth (9-15-1963)
Spouse's First Name, MI, & Last Name: (MISSES FARMER) FULL-YEAR-RESIDENT
Spouse's Social Security Number: (400-00-1015)
Spouse's date of birth (8-22-1964)
Home Address: (230 COUNTRY ROAD)
City, State, and Zip: (BENNETT CO 80102)
Filing Status: (MARRIED FILING JOINT)

Form W2 #1:

Box b: Employer identification number (95-1234567)
Box c: Employer's name, address, and zip code (PERFECT PARTY PLACE)
(200 HIGH FIVE AVE)
(FOUNTAIN CO 80930)
Box d: Employee's social security number (400-00-5605)
Box e: Employee's first name, initial, and last name (TRAVELING SALESMAN)
Box f: Employee's address and zip code (230 COUNTRY ROAD)
(BENNETT CO 80102)
Box 1: Wages, tips, other compensation (50565)
Box 2: Federal income tax withheld (4200)
Box 3: Social security wages (50565)
Box 4: Social security tax withheld (3135)
Box 5: Medicare wages and tips (50565)
Box 6: Medicare tax withheld (834)
Box 15: State (CO)
Employer's state ID number (11-12176)
Box 16: State wages, tips, etc (50565)
Box 17: State income tax (0)

Colorado Results Form 104

400-00-5605

Line 1	Federal taxable income	11899
Line 3	Other additions	500 Conservation easem't addback
Line 4	Total lines 1-3	12399
Line 19	Colo taxable income	12399
Line 20	Colo tax	572
Line 22	Recapture prior year credits	10
Line 23	Total lines 20-22	582
Line 24	Total non-refundable credits	572
Line 26	Net tax	10
Line 32	Innovative motor vehicle credit	2475
Line 34	Total lines 27-33	2475
Line 35	Adjusted gross income	71565
Line 36	Overpayment	2465
Line 54	Refund	2465

(Test 5 continued)

Colorado Form 104CR

400-00-5605

Personal Credits

Line 12a	Plastic recycling credit	100	
Line 12b	Plastic recycling credit used	100	attach receipt
	Expenditures = 500		
Line 14a	Historic property preservation credit	120	
Line 14b	Historic property preservation crdt used	120	
Line 19	Current year child care contribution cr	500	from DR 1317
Line 20	Child care contribution cr carryforward	150	
Line 22a	Child care contribution credit	488	
Line 22b	Child care contribution credit used	82	attach DR 1317
Line 23a	Long term care insurance credit	90	
Line 23b	Long term care insurance credit used	90	attach statement
Line 24a	Contaminated land redevelopment credit	80	
Line 24b	Contaminated land redevelopment crdt used	80	attach letter
Line 26a	Gross conservation easement	100	need DR 1305
Line 26b	Gross conservation easement used	100	
Line 32	Total of lines 12-31	572	
Line 33	Total of lines 11 and 32	572	

Credits carried forward to 2014: 406 Child care contribution

Colorado Form DR 0617

400-00-5605

Line 1	Model year	2014
Line 2	Vehicle make	Nissan
Line 3	Vehicle model	Leaf S
Line 4	Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5	Date purchased	8-15-2014
Line 6	Acquisition type	Leased
Line 7	MSRP,used cost,lease value,conversion	10800
Line 8	Federal credit	7500
Line 9	Other grants, credits	0
Line 10	Total credits	7500
Line 11	Cost minus credits	3300
Line 12	Credit percentage	75.0
Line 13	Tentative tax credit	2475
Line 15	Allowable credit	2475
	Credit from Part 2, 3, or 4	2475

(Test 5 continued)

Colorado Form DR 1305

400-00-5605

Line 1	Donated for gov't approval	No
Line 2	Series of transactions	No
LINE 5	Donation date	3-15-14
Line 6	Tax credit certificate number	TCC-2014-555
Line 7	Federal income tax deduction	Yes
Line 8	Potential credit	1500
Line 9	Percent interest	33.333%
Line 10	Allocated credit	500
Line 12	Credit received	500
Line 14	Credit remaining	500
Line 15	Credit transferred this year	400
Line 16	Credit to use	100
Line 17	Total potential addback	500
Line 18	Addback in prior years	0
Line 19	Potential addback for this year	500
Line 20	Addback for this year	500
Line 22	Transferee 1 name:	Don Nichols
	SSN:	400005015
	Date of transfer:	4-15-14
	Amount of credit:	200
	Transferee 2 name:	Lynnette Nichols
	SSN:	400005025
	Date of transfer:	4-15-14
	Amount of credit:	200
Line 24	Checkbox	A type of donor
Line 25	Credit from	Self
Line 26	SSN	400005605
Line 28	Tax credit certificate number	TCC-2014-555
Line 29	Date credit received	3-15-14
Line 30	Credit available	100
Line 31	Credit used prior years	0
Line 33	Credit used this year	100

Test 5 Nissan purchase invoice PDF and registration attachment

Test 5 Plastic shredder invoice PDF attachment

\$500.00

5-1-13

Test 5 Contaminated land letter PDF attachment

TEST # 6 (NACTP SSN 600-00-1006)

FORMS INCLUDED: FORM 1040, FORM 104, FORM 104CR, FORM DR 1366

FEDERAL TAXABLE INCOME = 9195

FORM 104 LINE 30 = 350

FORM 104CR NET NON-COLO INCOME = 4000 (SUMMARY STATE = "CO")

NEW MEXICO INCOME = 2000 NM TAX = 68

UTAH INCOME = 3000 UT TAX = 60

ARIZONA **LOSS** =(1000) (NO SEPARATE DATA REQUIRED FOR LOSS)

FORM DR 1366 INVESTMENT TAX CREDIT

Sec A EZ ITC credit from 2003 = 50

Sec A EZ ITC credit from 2005 = 40

Sec A EZ ITC renewable energy credit from 2006 = 20

LINE 2 EZ ITC current investment = 12000

LINE 3 EZ commercial vehicle current investment = 10000

LINE 4 EZ renewable energy investment = 10000

LINE 18 EZ ITC credit used this year = 50

NEW BUSINESS FACILITY EMPLOYEE CREDIT

Sec A EZ New Bus Facility employee crdt from 2009 = 65

Sec A Enhanced rural EZ NBF employee credit from 2009 = 70

Sec A EZ Ag employee processing crdt from 2010 = 60

Sec A Enhanced rural EZ ag emp processing cr fr 2007 = 55

Sec A EZ employee health ins credit from 2011 = 65

LINE 26 Monthly average qualified employees = 10.5

LINE 27 Previously claimed employee count = 9

LINE 30 Number of employees in enhanced rural EZ = .5

LINE 32 Number of employees in ag procesing = 1

LINE 34 Number of ag employees in enhanced rural EZ = .5

LINE 36 Number of health ins qualified employees = 1

LINE 39 New employee credit used this year = 118

EZ CONTRIBUTION CREDIT

Sec A EZ contribution credit from 2011 = 25

LINE 40 Cash contributions = 100

LINE 41 In-kind contributions = 200

LINE 51 Contribution credit used this year = 25

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A EZ commercial bldg rehab credit from 2010 = 25

LINE 52 Current year qualified expenditures = 2000

LINE 56 Rehabilitation credit used in current year = 75

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A EZ research development credit from 2004 = 15

LINE 57 Current year qualified expenditures = 2000

LINE 58 First preceding year expenditures = 1500

LINE 59 Second preceding year expenditures = 1000

LINE 65 25% of allowable from 2010 credit schedule = 25

LINE 66 25% of allowable from 2011 credit schedule = 25

LINE 67 25% of allowable from 2012 credit schedule = 25

LINE 70 Research credit used in current year = 31

JOB TRAINING PROGRAM CREDIT

Sec A EZ job training program credit from 2003 = 20

LINE 71 Current year investment in qualified training = 2000

LINE 75 Job training credit used in current year = 20

LINE 76 Rural tech credit carryforward used in current year = 18

Taxpayer's first name, initial, last name (SELF EMPLOYED) FULL-YEAR-RESIDENT

Taxpayer's social security number (400-00-5606)

Taxpayer's date of birth (12-7-81)

Home address (number and street) (456 MY BUSINESS WAY)

City, state, and zip (DENVER CO 80204)

Filing status (MARRIED FILING SEPARATE)

(Test 6 continued)

Paid Preparer Information:

Preparer's Name	(Don Designee)
Preparer's SSN	(400232323)
Firm Name	(HOT TAX)
EIN	(481111111)
Firm Address	(425 E COLFAX)
	(DENVER CO 80204)
Phone Number	(303-555-5000)

Colorado Results Form 104

400-00-5606

Line 1	Federal taxable income	9195
Line 4	Total lines 1-3	9195
Line 19	Colo taxable income	9195
Line 20	Colo tax	424
Line 23	Total lines 20-22	424
Line 24	Total non-refundable credits	87
Line 25	Enterprise Zone credits used	337
Line 26	Net tax	0
Line 30	Extension tax payment	350
Line 34	Total lines 27-33	350
Line 35	Adjusted gross income	19395
Line 36	Overpayment	350
Line 37	Credit to 2015 estimated tax	250
Line 54	Refund	100

Colorado Form 104CR

400-00-5606

Part III: Personal Credits

Summary

Line 4	State code	CO
Line 5	Total lines 19 and 20, Form 104	424
Line 6	Income from other state	4000
Line 7	Total adjusted gross	19395
Line 8	Line 12 divided by line 13	20.62%
Line 9	Line 11 x line 14	87
Line 10	Tax liability to other state	128
Line 11	Allowable credit	87

Line 4	State code	NM
Line 5	Total lines 19 and 20, Form 104	424
Line 6	Income from other state	2000
Line 7	Total adjusted gross	19395
Line 8	Line 12 divided by line 13	10.31%
Line 9	Line 11 x line 14	44
Line 10	Tax liability to other state	68
Line 11	Allowable credit	44

Line 4	State code	UT
Line 5	Total lines 19 and 20, Form 104	424
Line 6	Income from other state	3000
Line 7	Total adjusted gross	19395
Line 8	Line 12 divided by line 13	15.47%
Line 9	Line 11 x line 14	66
Line 10	Tax liability to other state	60
Line 11	Allowable credit	60

Line 34	Total lines 11 and 33	87
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(Test 6 continued)

Colorado Form DR 1366

400-00-5606

Test 6

Note: Form DR 1366 must be submitted for all enterprise zone credit claims.

INVESTMENT TAX CREDIT

Sec A	EZ ITC credit from 2003	50
Sec A	EZ ITC credit from 2005	40
Sec A	EZ ITC renewable energy credit from 2006	20
Line 1	EZ ITC credit from prior year(s)	110
Line 2	EZ ITC current investment	12000
Line 3	EZ commercial vehicle current investment	10000
Line 4	EZ renewable energy investment	10000
Line 12	Commercial vehicle investment tax credit	150
Line 14	EZ ITC current year credit	660
Line 16	Available credit	424
Line 18	EZ ITC credit used in current year	50

NEW BUSINESS FACILITY EMPLOYEE CREDIT

Sec A	EZ New Bus Facility employee crdt from 2009	65
Sec A	Enhanced rural EZ NBF employee credit from 2009	70
Sec A	EZ Ag employee processing crdt from 2010	60
Sec A	Enhanced rural EZ ag emp processing cr fr 2007	55
Sec A	EZ employee health ins credit from 2011	65
Line 26	Monthly average qualified employees	10.5
Line 27	Previously claimed employee count	9
Line 29	Employee increase x 1100	1650 (1.5 x 1100)
Line 30	Number of employees in enhanced rural EZ	.5
Line 31	Employees in enhanced rural EZ x 2000	1000
Line 32	Number of employees in ag processing	1
Line 33	Number of employees in ag processing x 500	500
Line 34	Number of ag employees in enhanced rural EZ	.5
Line 35	Ag employees in enhanced rural EZ x 500	250
Line 36	Number of health ins qualified employees	1
Line 37	Qualified health employees x 1000	1000
Line 38	Current year new employee credits	4400
Line 39	New employee credits used in current year	118

EZ CONTRIBUTION CREDIT

Sec A	EZ contribution credit from 2011	25
Line 40	Cash contributions	100
Line 41	In-kind contributions	200
Line 48	Current year contribution credit available	75
Line 49	Contribution credit carried from prior year(s)	25
Line 51	Contribution credit used in current year	25

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A	EZ commercial bldg rehab credit from 2010	25
Line 52	Current year qualified expenditures	2000
Line 53	Rehabilitation credit generated in current year	500
Line 56	Rehabilitation credit used in current year	75

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A	EZ research development credit from 2004	15
Line 57	Current year qualified expenditures	2000
Line 58	First preceding year expenditures	1500
Line 59	Second preceding year expenditures	1000
Line 63	Research credit allowed in current year	6
Line 65	25% of allowable from 2011 credit schedule	25
Line 66	25% of allowable from 2012 credit schedule	25
Line 67	25% of allowable from 2013 credit schedule	25
Line 70	Research credit used in current year	31

JOB TRAINING PROGRAM CREDIT

Sec A	EZ job training program credit from 2003	20
Line 71	Current year investment in qualified training	2000
Line 72	Job training credit generated in current year	200

(Test 6 continued)

Line 75	Job training credit used in current year	20
Line 76	Rural tech credit carryforward used in current year	18
Line 77	Total EZ credit used in current year	337

Test 6 New Mexico 2014 tax form PDF

(Test 7 continued)

Form W-2G #1:

Payers name, address and zip codes: (TAJ MAHAL CASINO)
(321 ATLANTIC DRIVE)
(BLACKHAWK CO 80422)

Payers identification number: (30-7654321)

Winners name address and zip code: (RENTAL INVESTOR)
(511 CAROL BLVD)
(BOW MAR CO 80123)

Box 1 Gross winnings: (6500)
Box 2 Federal income tax withheld: (975)
Box 3 Type of wager: (SLOTS)
Box 4 Date won: (08-14-2013)
Box 9 Winner's taxpayer ID No.: (400-00-1017)
Box 13 State/Payer's state ID No.: (CO/00822768)
Box 14 State income tax withheld (301)

Colorado Results Form 104 400-00-5607

Line 1	Federal taxable income	-14600
Line 4	Total lines 1-3	-14600
Line 14	Railroad benefit subtraction	800
Line 18	Total lines 5-17	800
Line 19	Colo taxable income	-15400
Line 20	Colo tax	0
Line 23	Total lines 20-22	0
Line 26	Net tax	0
Line 27	Colorado withholding	301
Line 33	Refundable credits from 104CR	875
Line 34	Total lines 27-33	1176
Line 35	Adjusted gross income	22200
Line 36	Overpayment	1176
Line 54	Refund	1176

Colorado Form 104CR 400-00-5607

Line 1	Colo Child Care Expenses Credit	875
Line 3	Total refundable credits	875

Colorado Form DR 0347 400-00-5607

Line 1a	Provider business name	Tiny Tots
Line 1b	FEIN	412222222
Line 1c	Street address	222 Child Care Lane
Line 1c	City	Second
Line 1c	State	CO
Line 1c	Zip	80930
Line 1d	Amount paid	3600
Line 2a	Child first name	Slot
Line 2a	Child last name	Machine
Line 2a	Year of birth	2007
Line 2a	Child SSN	400002007
Line 2a	Qualified expenses paid	1200
Line 2b	Child first name	Black
Line 2b	Child last name	Jack
Line 2b	Year of birth	2005
Line 2b	Child SSN	400003007
Line 2b	Qualified expenses paid	1200

(Test 7 continued)

Line 2c	Child first name	Poker
Line 2c	Child last name	Table
Line 2c	Year of birth	2003
Line 2c	Child SSN	400004007
Line 2c	Qualified expenses paid	1200
Line 2e	Sum of qualified expenses paid	3600
Line 2f	Taxpayer earned income	3500
Line 3	Smallest of 2e, 2f, and 2g	3500
Line 4	Federal adjusted gross income	22200
Line 5	Federal child care expense	0
Line 6	Federal tax	0
Line 11	25% of line 3	875
Line 12	Colorado child care credit	875

TEST # 8 (NACTP SSN 600-00-1008)

FORMS INCLUDED: FORM 1040, FORM W-2(1), FORM 104, FORM 104PN
FEDERAL TAXABLE INCOME = 3721
COLO FORM 104 LINE 31 = 25
COLO FORM 104PN LINE 4 = 13,200
LINE 14 = 13,096
LINE 15 = 13,096
LINE 22 = 925 Self-employment tax, Sch SE
LINE 23 = 925 Self-employment tax, Sch SE

First Name, MI & Last Name: (BABY SITTER)PART-YEAR RESIDENT
Social Security Number: (400-00-5608)
Taxpayer's date of birth (10-21-56)
Home Address: (222 NURSERY LANE)
City, State, and Zip: (TINYTOWN CO 80465)
Filing Status: (QUALIFIED WIDOW)

Dependent #1 Name: (JOHN SITTER)
Social Security Number: (400-00-5618)
Relationship: (SON)
Qualifying child for child tax credit: (X)

Form W-2 #1:
b. Employer identification number: (38-9391949)
c. Employer name address and zip code: (NURSERY TOTS)
(21 APPEAL ST)
(VERNAL UT 84078)
d. Employees social security number: (400-00-5608)
e. Employees name (first, mi, last): (BABY SITTER)
f. Employees address and zip code: (222 NURSERY LANE)
(TINYTOWN CO 80465)
Box 1 Wages, tips, etc.: (13200)
Box 2 Federal income tax withheld: (1200)
Box 3 Social security wages: (13200)
Box 4 Social security tax withheld: (818)
Box 5 Medicare wages and tips: (13200)
Box 6 Medicare tax withheld: (218)
Box 15 State and state ID number: (UT 13-82461)
Box 16 State wages: (13200)
Box 17 State income tax withheld: (400)

Colorado Results Form 104**400-00-5608**

Line 1	Federal taxable income	3721	
Line 4	Total lines 1-3	3721	
Line 19	Colo taxable income	3721	
Line 20	Colo tax	83	
Line 23	Total lines 20-22	83	
Line 26	Net tax	83	
Line 31	Other prepayment	25	X for checkbox 104BEP
Line 33	Refundable credit	54	
Line 34	Total of lines 27-33	79	
Line 35	Adjusted gross income	25371	
Line 55	Net tax due	4	

Colorado Form 104PN**400-00-5608**

Line 1	Part-year resident 7-1-14 to 12-31-14		
Line 4	Federal wages	13200	
Line 14	Federal business income	13096	
Line 15	Colorado business income	13096	
Line 20	Federal total income	26296	
Line 21	Colorado total income	13096	
Line 22	Federal adjustments	925	Self-employment tax, Sch SE
Line 23	Colorado adjustments	925	Self-employment tax, Sch SE
Line 24	Federal AGI	25371	
Line 25	Colorado AGI	12171	
Line 28	Total lines 24,26	25371	
Line 29	Total lines 25,27	12171	
Line 32	Line 28 minus line 30	25371	
Line 33	Line 29 minus line 31	12171	
Line 34	Line 33 divide by line 32	47.97%	
Line 35	Tax from tax table	174	
Line 36	Line 35 x line 34	83	

Colorado Form 104CR**400-00-5608**

Line 1	Colo Child Care Expenses Credit	54
Line 3	Total refundable credits	54

Colorado Form DR 0347**400-00-5608**

Line 1a	Provider first name	Dora
Line 1a	Provider last name	Kidder
Line 1b	Provide SSN	400005688
Line 1c	Street address	222 Child Care Lane
Line 1c	City	Second
Line 1c	State	CO
Line 1c	Zip	80930
Line 1d	Amount paid	6000
Line 2a	Child first name	John
Line 2a	Child last name	Sitter
Line 2a	Year of birth	2004
Line 2a	Child SSN	400001012
Line 2a	Qualified expenses paid	6000
Line 2e	Sum of qualified expenses paid	6000
Line 2f	Taxpayer earned income	25371
Line 3	Smallest of 2e, 2f, and 2g	6000
Line 4	Federal adjusted gross income	25371
Line 5	Federal child care expense	870
Line 6	Federal tax	373
Line 7	Percentage from instruction	30.0
Line 8	Federal child care credit	373
Line 9	Colo child care credit	112

(Test 8 continued)

Line 13 Percentage from 104PN	47.97%
Line 14 Apportioned child care credit	54

TEST # 10 (NACTP SSN 600-00-1010) Filed 6-15-14

FORMS INCLUDED: FORM 1040, FORM W-2(2), FORM 104, FORM 104CR

CHECK ABROAD ON DUE DATE

FEDERAL TAXABLE INCOME = 39,492

COLO FORM 104 LINE 2 = 1250

LINE 5 = 250

LINE 30 = 50

LINE 32 = 50

COLO FORM 104CR LINE 3 = 50

LINE 15a = 25

LINE 15b = 25

LINE 16a = 25

LINE 16b = 25

LINE 17a = 25

LINE 17b = 25

LINE 18a = 25

LINE 18b = 25

LINE 25a = 25

LINE 25b = 25

LINE 27a = 25

LINE 27b = 25

LINE 28a = 25

LINE 28b = 25

LINE 29a = 25

LINE 29b = 25

LINE 30a = 25

LINE 30b = 25

LINE 31a = 25

LINE 31b = 25

First Name, MI & Last Name: (FOREIGN ADDRESS)
Social Security Number: (400-00-5610)
Taxpayer's date of birth (11-24-1972)
Spouse's First Name, MI, & Last Name: (JANE ADDRESS)
Spouse's Social Security Number: (400-00-2010)
Spouse's date of birth (10-24-1972)
Home Address: (123 FRONT ST)
City, State, and Zip: (ROME LAZIO ITALY 065579)
Filing Status: (MARRIED FILING JOINTLY)

Routing number (107003298)
Account type (CHECKING)
Account number (02133298)
Account holder type (Individual)
Direct debit date (06-15-15)
Direct debit amount (224)

Form W-2 #1:
b. Employer identification number: (22-1234567)
c. Employer name address and zip code: (ROME MEAT PACKING)
(79 HOG AVE)
(BURLINGTON CO 80802)
d. Employees social security number: (400-00-5610)
e. Employees name (first, mi, last): (FOREIGN ADDRESS)
f. Employees address and zip code: (123 FRONT ST)
(ROME LAZIO ITALY 065579)

Box 1 Wages, tips, etc.: (37900)
Box 2 Federal income tax withheld: (4500)
Box 3 Social security wages: (37900)
Box 4 Social security tax withheld: (2350)

(Test 10 continued)

Box 5	Medicare wages and tips:	(37900)
Box 6	Medicare tax withheld:	(625)
Box 15	State and state ID number:	(CO 02382461)
Box 16	State wages:	(37900)
Box 17	State income tax withheld:	(750)
Form W-2 #2:		
b.	Employer identification number:	(22-7777777)
c.	Employer name address and zip code:	(THE SAUSAGE HOUSE) (97 WHEATLEY AVE) (ANDERSON CO 80802)
d.	Employees social security number:	(400-00-5610)
e.	Employees name (first, mi, last):	(FOREIGN ADDRESS)
f.	Employees address and zip code:	(123 FRONT ST) (ROME LAZIO ITALY 065579)
Box 1	Wages, tips, etc.:	(21800)
Box 2	Federal income tax withheld:	(2180)
Box 3	Social security wages:	(21800)
Box 4	Social security tax withheld:	(1352)
Box 5	Medicare wages and tips:	(21800)
Box 6	Medicare tax withheld:	(357)
Box 15	State and state ID number:	(CO 02382005)
Box 16	State wages:	(21800)
Box 17	State income tax withheld:	(500)

Colorado Results Form 104

400-00-5610

Line 1	Federal taxable income	39492
Line 2	State income tax deduction	1250
Line 4	Total lines 1-3	40742
Line 5	State income tax refund	250
Line 18	Total lines 5-17	250
Line 19	Colo taxable income	40492
Line 20	Colo tax	1873
Line 23	Total lines 20-22	1873
Line 24	Nonrefundable credits	250
Line 26	Net tax	1623
Line 27	Colorado withholding	1250
Line 28	Prior year carryforward	50
Line 30	Extension payment	50
Line 33	Refundable credits from 104CR	50
Line 34	Total lines 27-33	1400
Line 35	Adjusted gross income	68667
Line 55	Net tax due	223
Line 57	Interest	1
Line 59	Amount owed	224

Colorado Form 104CR

400-00-5610

Line 2	Instream Flow Credit	50
Line 3	Refundable credits	50

Personal Credits

Line 15a	Child care center investment credit	25	
Line 15b	Child care center investment credit used	25	attach license
Line 16a	Employer child care facility invest cr	25	
Line 16b	Employer child care facility invest used	25	attach proof
Line 17a	School to career investment credit	25	
Line 17a	School to career investment credit used	25	attach letter
Line 18a	Colorado works program credit	25	
Line 18b	Colorado works program credit	25	attach letter
Line 25a	Aircraft mfg new employee credit	25	
Line 25b	Aircraft mfg new employee credit used	25	attach DR 85/86
Line 27a	Job growth incentive credit	25	
Line 27b	Job growth incentive credit used	25	attach certification
Line 28a	Certified auction license fee credit	25	
Line 28b	Certified auction license fee credit used	25	
Line 29a	Colorado advanced industry inv credit	25	
Line 29b	Colorado advanced industry inv cr used	25	
Line 30a	Alternative fuel refueling facility cr	25	
Line 30b	Alt fuel refueling facility cr used	25	
Line 31a	Nonrefundable alternative fuel vehicle cr	25	
Line 31b	Nonrefundable alt fuel vehicle cr used	25	
Line 32	Total of lines 12-31	250	
Line 33	Total of lines 11 and 32	250	

Attachment test 10

Child care center license
Child care facility documentation
School to career letter
Colorado works letter
DR 85/86
Job growth certification

TEST # 11 (NOT FROM AN NACTP SCENARIO) UNLINKED

FORMS INCLUDED: FORM 104, FORM 104CR, FORM 104AMT, FORM W-2(1)

CHECK ABROAD ON DUE DATE

FEDERAL TAXABLE INCOME = 65,000

COLO FORM 104 LINE 2 = 1250

LINE 29 = 2050

LINE 35 = 122,667

COLO FORM 104CR LINE 13a = 36

LINE 13b = 36

LINE 13 FED CR = 300

COLO FORM 104AMT LINE 1 = 92,594

First Name, MI & Last Name: (ALTERNATE UNIVERSE)
Social Security Number: (400-00-5611)
Taxpayer's date of birth (5-5-1955)
Spouse's First Name, MI, & Last Name: (JANE UNIVERSE)
Spouse's Social Security Number: (400-00-2011)
Spouse's date of birth (10-24-1976)
Home Address: (5810 MINIMUM ST)
City, State, and Zip: (LITTLETON CO 80123)
Filing Status: (MARRIED FILING JOINTLY)

Routing number (107003298)
Account type (CHECKING)
Account number (04433298)

Form W-2 #1:
b. Employer identification number: (22-1234578)
c. Employer name address and zip code: (HEART AND SOUL)
(7992 W BERRY)
(LITTLETON CO 80123)
d. Employees social security number: (400-00-5611)
e. Employees name (first, mi, last): (ALTERNATE UNIVERSE)
f. Employees address and zip code: (5810 MINIMUM ST)
(LITTLETON CO 80123)

Box 1 Wages, tips, etc.: (37900)
Box 2 Federal income tax withheld: (4500)
Box 3 Social security wages: (37900)
Box 4 Social security tax withheld: (2350)
Box 5 Medicare wages and tips: (37900)
Box 6 Medicare tax withheld: (625)
Box 15 State and state ID number: (CO 02382461)
Box 16 State wages: (37900)
Box 17 State income tax withheld: (1250)

Colorado Results Form 104**400-00-5611**

Line 1	Federal taxable income	65000
Line 2	State income tax deduction	1250
Line 4	Total lines 1-3	66250
Line 19	Colo taxable income	66250
Line 20	Colo tax	3067
Line 21	Alternative minimum tax	146
Line 23	Total lines 20-22	3213
Line 24	Total non-refundable credits	36
Line 26	Net tax	3177
Line 27	Colorado withholding	1250
Line 29	Estimated tax payments	2050
Line 34	Total lines 27-33	3300
Line 35	Adjusted gross income	122667
Line 54	Refund	123

Colorado Form 104CR**400-00-5611**

Line 13a	Colo minimum tax credit	36
Line 13b	Colo minimum tax credit used	36
Line 13	Federal minimum tax credit	300
Line 32	Total of lines 12-31	36
Line 33	Total of lines 11 and 32	36

Colorado Form 104AMT**400-00-5611**

Line 1	Federal form 6251 line 30	92594
Line 3	Total lines 1 and 2	92594
Line 5	Line 3 minus line 4	92594
Line 6	Line 5 times 3.47%	3213
Line 7	Colorado normal tax	3067
Line 8	Colo alternative minimum tax	146