

**Taxpayer Service Division  
Colorado Department of Revenue**

**November 19, 2013 (Draft)**

**Test Package for  
Electronic Filing Software Developers  
Individual Income Tax Returns  
Modern eFile  
Tax Year 2013**

**(Calendar Year 2014)**

Rev. 1 (11-7-13) Corrects Test 2 dependent child SSN; changes Test 4 lines 7, 12, and 13; corrects the nonrefundable credits on Test 5; on Test 6 corrects 104CR line 40 to line 39 and corrects DR 1366 line 11 to 20,000 and commercial building carryforward year to 2008; on Test 7 corrects winnings date and winner SSN on W-2G. Corrects the Test 10 scenario to exclude Form 104 Line 30 and corrects the direct debit date. Corrects Test 11 104CR line references.

Rev. 2 (11-14-13) On Test 5 adds back the easement deduction 500 on Form 104 line 3, changes 104CR line 20b to 101, and corrects the innovative motor vehicle VIN. Corrects Test 6 Form DR 1366 line 11 amount to 12,000. DR 1366 Line 14 is the sum of commercial vehicle(\$150) and ITC(\$360) credits and carryforward credits(\$110). Dr 1366 Line 31 is corrected to 2700. On test 10 corrects the taxpayer foreign address on W-2s.

Rev 3 (11-19-13) Correct test 6 DR 1366 line 31 to 3015.

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, 1375 Sherman, Denver CO 80261. 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, 2013 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 17, 2014. 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. 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](mailto:Stephen.Asbell@state.co.us).

**NOTES:**

All test clients except test 8 are full year residents. Tests 2, 5, 6, 8, 10 and 11 require Form 104CR for credits. Tests 5 and 6 include mock attachments. Tests 1 and 11 have a direct deposit. Tests 1 and 11 should be submitted as unlinked returns. 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 \$17500. On Test 3 consider 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 Forms DR 1303, 1304, and 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 \$463. Test 8 is a part-year return that requires Form 104PN. 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 6-15-14. 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 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(-7800)  
FORM 104 LINES 37-51, 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)
Routing number	(107003298)
Account type	(CHECKING)
Account number	(02135763)
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	-7800
Line 4	Total lines 1-3	-7800
Line 18	Colo taxable income	-7800
Line 19	Colo tax	0
Line 22	Total lines 19-21	0
Line 25	Net tax	0
Line 26	Colorado withholding	130
Line 33	Total lines 26-32	130
Line 34	Adjusted gross income	2200
Line 35	Overpayment	130
Line 37	Nongame & Wildlife Fund	1
Line 38	Colorado Domestic Abuse Fund	2
Line 39	Homeless Prevention Fund	3
Line 40	W Colo Veterans Cemetery Fund	4
Line 41	Pet Overpopulation Fund	5
Line 42	Colorado Healthy Rivers Fund	6
Line 43	Alzheimer's Association Fund	7
Line 44	Military Family Relief Fund	8
Line 45	Colorado Cancer Fund	9
Line 46	Make-A-Wish Foundation Fund	10
Line 47	Unwanted Horse Fund	11
Line 48	Goodwill Industries Fund	12
Line 49	Families in Action for Mental Health Fund	11
Line 50	Colo Multiple Sclerosis Fund	10
Line 51	Public Education Fund	9
Line 52	Total lines 36-51	108
Line 53	Refund	22

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

FORMS INCLUDED: FORM 1040A, W-2(1), FORM 104, Form 1099G(1)  
FEDERAL TAXABLE INCOME = 3250

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	3250
Line 4	Total lines 1-3	3250
Line 18	Colo taxable income	3250
Line 19	Colo tax	150
Line 22	Total lines 19-21	150
Line 25	Net tax	150
Line 26	Colorado withholding	410
Line 32	Refundable credits	164
Line 33	Total lines 26-32	574
Line 34	Adjusted gross income	20000
Line 35	Overpayment	424
Line 53	Refund	424

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

## Part I: Colorado Child Care Credit

Line 1	Fed adjusted gross income	20000	
Line 2	Fed tax	328	
Line 3	Fed child care credit	328	
Line 4	Percentage from instruction	50.0	
Line 5	Colo child care credit	164	
Line 7	Child's Name	SSN	DOB
	Livewith Parent	400001012	20041230
Line 9	Refundable Credits	164	

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

FORMS INCLUDED: FORM 1040A, FORM 1099-R(1), FORM 104  
FEDERAL TAXABLE INCOME = 15,600  
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 = 5500 Total contributions = 6000  
FORM 104 Line 15 = 300

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	15600
Line 4	Total lines 1-3	15600
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	5500 Total contributions 6000
Line 15	Wildfire mitigation	300 Attach receipts
Line 17	Total lines 5-16	33900
Line 18	Colo taxable income	-18300
Line 19	Colo tax	0
Line 22	Total lines 19-21	0
Line 25	Net tax	0
Line 26	Colorado withholding	30
Line 33	Total lines 26-32	30
Line 34	Adjusted gross income	27100
Line 35	Overpayment	30
Line 53	Refund	30

Test 3 Wildfire receipts pdf

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

FORMS INCLUDED: FORM 1040, FORM 1099-R(2), FORM 104, FORM DR 1316  
FEDERAL STD DEDUCTION = 15,800 FOR MARRIED JOINT AND 3 BOXES CHECKED ON LINE 39A  
FEDERAL TAXABLE INCOME = 31,280  
STATE RETURN FILED LATE ON 9-10-14 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 28 = 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 (10-15-2013)  
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 (09-10-14)  
Direct debit amount (44)

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 9-10-14

Line 1	Federal taxable income	31280	
Line 4	Total lines 1-3	31280	
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 17	Total lines 5-16	29300	
Line 18	Colo taxable income	1980	
Line 19	Colo tax	90	
Line 22	Total lines 19-21	90	
Line 25	Net tax	90	
Line 28	Estimated tax payments	50	
Line 33	Total lines 22-32	50	
Line 34	Adjusted gross income	54880	
Line 54	Net tax due	40	
Line 55	Penalty	3	
Line 56	Interest	1	
Line 58	Amount owed	44	

**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	20130110
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 1303, FORM DR 1304, FORM DR 1305

FEDERAL TAXABLE INCOME = 8867

FORM 104 LINE 3 = 500 conservation easement addback  
LINE 21 = 10

COLO FORM 104CR LINE 18a = 100  
LINE 18b = 12 (NET EXPENDITURES = 500)  
LINE 20a = 120  
LINE 20b = 101  
LINE 25 = 500  
Line 26 = 150  
LINE 28b = 50  
LINE 29a = 80  
LINE 29b = 80  
LINE 30a = 90  
LINE 30b = 90  
LINE 32a = 100  
LINE 32b = 100  
LINE 40 CARRYFORWARD AMOUNT 382 PLASTIC RECYCLING, HISTORIC  
PROP, CHILD CARE CONTRIBUTION,

COLO FORM DR 0617 2013 NISSAN LEAF S ELECTRIC, LEASED 8-15-13,  
VIN 1Y1SK5487XZ430464, INCREMENTAL PRICE DIFFERENCE \$13,920,  
LEASE VALUE \$10,800, MSRP \$28,800, FEDERAL CREDIT \$7500,  
BATTERY CAPACITY 24 kWh

COLO FORM DR 1303 LINE 1 Tax credit certificate number 7271554  
LINE 2 Fair market value 5,000  
LINE 3 Acquired 5-1-2002  
LINE 4 Acquired by purchase  
LINE 5 Cost 4,500  
LINE 7 Donation value 5,000  
LINE 8 No  
LINE 9 State of Colorado  
LINE 10 Yes  
LINE 11 No  
LINE 12 Yes

COLO FORM DR 1304 Tax credit certificate number 7271554  
LINE 1 Appraised value 5,000  
LINE 2 Donated value 5,000  
LINE 3 Credit claimed 500  
LINE 4 State of Colorado  
LINE 5 County: Montezuma Number acres: 2  
Township: 34 Range: 17  
LINE 6 Open space

COLO FORM DR 1305 LINE 1 Joint donor  
LINE 2 Claim of new credit  
LINE 3 Donation date 3-15-13  
LINE 4 Tax credit certificate number 7271554  
LINE 5 Federal income tax deduction - Yes  
LINE 8 Potential credit 500  
LINE 9 Percent interest 100%  
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

(Test 5 continued)

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: 4-15-13 Amount of credit: 200  
Transferee 2 name: Lynnette Nichols SSN: 400005025  
Date of transfer: 4-15-13 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 7271554  
LINE 29 Date credit received 3-15-13  
LINE 30 Credit available 100  
LINE 31 Credit used prior years 0  
LINE 33 Credit used this year 100

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	8867
Line 3	Other additions	500 Conservation easement addback
Line 4	Total lines 1-3	9367
Line 18	Colo taxable income	9367
Line 19	Colo tax	433
Line 21	Recapture prior year credits	10
Line 22	Total lines 19-21	443
Line 23	Total non-refundable credits	433
Line 25	Net tax	10
Line 31	Innovative motor vehicle credit	1806
Line 33	Total lines 26-32	1806
Line 34	Adjusted gross income	71010
Line 35	Overpayment	1796
Line 53	Refund	1796

## Colorado Form 104CR

400-00-5605

## Personal Credits

Line 18a	Plastic recycling credit	100	
Line 18b	Plastic recycling credit used	12	attach receipt
	Expenditures = 500		
Line 20a	Historic property preservation credit	120	
Line 20b	Historic property preservation crdt used	101	
Line 25	Current year child care contribution cr	500	from DR 1317
Line 26	Child care contribution cr carryforward	150	
Line 28a	Child care contribution credit	325	
Line 28b	Child care contribution credit used	50	attach DR 1317
Line 29a	Long term care insurance credit	90	
Line 29b	Long term care insurance credit used	90	attach statement
Line 30a	Contaminated land redevelopment credit	80	
Line 30b	Contaminated land redevelopment crdt used	80	attach letter
Line 32a	Gross conservation easement	100	need DR 1303/1304/1305
Line 32b	Gross conservation easement used	100	
Line 38	Total of lines 18-37	433	
Line 39	Total of lines 17 and 38	433	

Credits carried forward to 2014: 382 Plastic recycling, Historic property, Child care contribution

## Colorado Form DR 0617

400-00-5605

Line 1	Model year	2013
Line 2	Vehicle make	Nissan
Line 3	Vehicle model	Leaf S
Line 4	Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5	Date purchased	8-15-2013
Line 6	Acquisition type	Leased
Line 7	Incremental price difference	13920
Line 8	Federal credit	7500
Line 9	Other grants, credits	0
Line 10	Total credits	7500
Line 11	Price minus credits	6420
Line 12	Used cost or lease value	10800
Line 13	MSRP	28800
Line 14	Cost divided by MSRP	.375
Line 15	Lesser of 1 or line 14	.375
Line 16	Adjusted incremental price diff	2408
Line 17	Allowed credit percentage	75%
Line 18	Tentative tax credit	1806
Line 19	MSRP, used cost, or lease value	10800
Line 20	Federal credit	0
Line 22	Total credits	7500
Line 23	Price minus credits	3300
Line 24	Battery capacity	24
Line 25	Capacity divided by 100	.24
Line 26	Tentative tax credit	792
Line 34	Largest tentative credit	1806
Line 35	Maximum allowable credit	7500
Line 36	Smaller of lines 34 and 35	1806

(Test 5 continued)

**Colorado Form DR 1303**                      **400-00-5605**

Line 1            7271554  
Line 2            5000  
Line 3            5-1-2002  
Line 4            Acquired by purchase  
Line 5            4500  
  
Line 7            5000  
Line 8            No  
Line 9            State of Colorado  
Line 10           Yes  
Line 11           No  
Line 12           Yes

**Colorado Form DR 1304**                      **400-00-5605**

Tax credit certificate number 7271554  
Line 1            Appraised value 5000  
Line 2            Donated value 5000  
Line 3            Credit claimed 500  
Line 4            State of Colorado  
Line 5a            County: Montezuma  
Line 5b            Number acres: 2  
Line 5c            Township: 34  
Line 5d            Range: 17  
Line 6            Open space

**Colorado Form DR 1305**                      **400-00-5605**

Line 1            Joint donor  
Line 2            Claim of new credit  
LINE 3            Donation date 3-15-13  
Line 4            Tax credit certificate number 7271554  
Line 5            Federal income tax deduction - Yes  
Line 8            Potential credit 500  
Line 9            Percent interest 100%  
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: 4-15-13    Amount of credit: 200  
                  Transferee 2 name: Lynnette Nichols    SSN: 400005025  
                  Date of transfer: 4-15-13    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 7271554  
Line 29            Date credit received 3-15-13  
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 = 9375

FORM 104 LINE 28 = 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 2001 = 50

Sec A EZ ITC credit from 2005 = 60

LINE 9 EZ commercial vehicle current investment = 10000

LINE 11 EZ ITC current investment = 12000

LINE 17 EZ ITC credit used this year = 50

NEW BUSINESS FACILITY EMPLOYEE CREDIT

Sec A EZ New Bus Facility employee crdt from 2008 = 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 2006 = 55

Sec A EZ employee health ins credit from 2011 = 65

LINE 18 Monthly average qualified employees = 10.5

LINE 19 Previously claimed employee count = 9

LINE 22 Number of employees in enhanced rural EZ = .5

LINE 24 Number of employees in ag procesing = 1

LINE 26 Number of ag employees in enhanced rural EZ = .5

LINE 28 Number of health ins qualified employees = 1

LINE 32 New employee credit used this year = 118

EZ CONTRIBUTION CREDIT

Sec A EZ contribution credit from 2011 = 25

LINE 33 Cash contributions = 100

LINE 34 In-kind contributions = 200

LINE 44 Contribution credit use this year = 25

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A EZ commercial bldg rehab credit from 2008 = 25

LINE 45 Current year qualified expenditures = 2000

LINE 49 Rehabilitation credit used in current year = 75

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A EZ research development credit from 2004 = 15

LINE 50 Current year qualified expenditures = 2000

LINE 51 First preceding year expenditures = 1500

LINE 52 Second preceding year expenditures = 1000

LINE 58 25% of allowable from 2010 credit schedule = 25

LINE 59 25% of allowable from 2011 credit schedule = 25

LINE 60 25% of allowable from 2012 credit schedule = 25

LINE 63 Research credit used in current year = 31

JOB TRAINING PROGRAM CREDIT

Sec A EZ job training program credit from 2003 = 20

LINE 45 Current year investment in qualified training = 2000

LINE 68 Job training credit used in current year = 20

LINE 69 Rural tech credit carryforward used in current year = 25

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)

Paid Preparer Information:

Preparer's Name (Don Designee)

Preparer's SSN (400232323)

Firm Name (HOT TAX)

EIN (481111111)

(Test 6 continued)

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	9375
Line 4	Total lines 1-3	9375
Line 18	Colo taxable income	9375
Line 19	Colo tax	433
Line 22	Total lines 19-21	433
Line 23	Total non-refundable credits	89
Line 24	Enterprise Zone credits used	344
Line 25	Net tax	0
Line 28	Estimated tax payments	350
Line 33	Total lines 26-32	350
Line 34	Adjusted gross income	19375
Line 35	Overpayment	350
Line 36	Credit to 2014 estimated tax	250
Line 53	Refund	100

**Colorado Form 104CR 400-00-5606**

Part III: Personal Credits

Line 10	State	CO
Line 11	Total lines 19 and 20, Form 104	433
Line 12	Income from other state	4000
Line 13	Total adjusted gross	19375
Line 14	Line 12 divided by line 13	20.65%
Line 15	Line 11 x line 14	89
Line 16	Tax liability to other state	128
Line 17	Allowable credit	89

Line 10	State	NM
Line 11	Total lines 19 and 20, Form 104	433
Line 12	Income from other state	2000
Line 13	Total adjusted gross	19375
Line 14	Line 12 divided by line 13	10.32%
Line 15	Line 11 x line 14	45
Line 16	Tax liability to other state	68
Line 17	Allowable credit	45

Line 10	State	UT
Line 11	Total lines 19 and 20, Form 104	433
Line 12	Income from other state	3000
Line 13	Total adjusted gross	19375
Line 14	Line 12 divided by line 13	15.48%
Line 15	Line 11 x line 14	67
Line 16	Tax liability to other state	60
Line 17	Allowable credit	60

Line 39	Total lines 17 and 38	89
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Note: Form DR 1366 must be submitted for all enterprise zone credit claims.

**INVESTMENT TAX CREDIT**

Sec A	EZ ITC credit from 2001	50
Sec A	EZ ITC credit from 2005	60
Line 9	EZ commercial vehicle current investment	10000
Line 10	Commercial vehicle investment tax credit	150
Line 11	EZ ITC current investment	12000
Line 12	EZ ITC current year credit	360
Line 13	EZ ITC credit from prior year(s)	110
Line 14	Available credit	620
Line 17	EZ ITC credit used in current year	50

**NEW BUSINESS FACILITY EMPLOYEE CREDIT**

Sec A	EZ New Bus Facility employee crdt from 2008	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 2006	55
Sec A	EZ employee health ins credit from 2011	65
Line 18	Monthly average qualified employees	10.5
Line 19	Previously claimed employee count	9
Line 21	Employee increase x 500	750 (1.5 x 500)
Line 22	Number of employees in enhanced rural EZ	.5
Line 23	Employees in enhanced rural EZ x 2000	1000
Line 24	Number of employees in ag processing	1
Line 25	Number of employees in ag processing x 500	500
Line 26	Number of ag employees in enhanced rural EZ	.5
Line 27	Ag employees in enhanced rural EZ x 500	250
Line 28	Number of health ins qualified employees	1
Line 29	Qualified health employees x 200	200
Line 30	New business employee credits from prior years	315
Line 31	Current year new employee credits	3015
Line 32	New employee credits used in current year	118

**EZ CONTRIBUTION CREDIT**

Sec A	EZ contribution credit from 2011	25
Line 33	Cash contributions	100
Line 34	In-kind contributions	200
Line 41	Current year contribution credit available	75
Line 42	Contribution credit carried from prior year(s)	25
Line 44	Contribution credit used in current year	25

**EZ COMMERCIAL BUILDING REHABILITATION CREDIT**

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 45	Current year qualified expenditures	2000
Line 46	Rehabilitation credit generated in current year	500
Line 49	Rehabilitation credit used in current year	75

**EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT**

Sec A	EZ research development credit from 2004	15
Line 50	Current year qualified expenditures	2000
Line 51	First preceding year expenditures	1500
Line 52	Second preceding year expenditures	1000
Line 56	Research credit allowed in current year	6
Line 58	25% of allowable from 2010 credit schedule	25
Line 59	25% of allowable from 2011 credit schedule	25
Line 60	25% of allowable from 2012 credit schedule	25
Line 63	Research credit used in current year	31

**JOB TRAINING PROGRAM CREDIT**

Sec A	EZ job training program credit from 2003	20
Line 64	Current year investment in qualified training	2000
Line 65	Job training credit generated in current year	200
Line 68	Job training credit used in current year	20
Line 69	Rural tech credit carryforward used in current year	25
Line 70	Total EZ credit used in current year	344

Test 6 New Mexico 2013 tax form PDF

Test 6 Utah 2013 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:

(LUCKY GAMBLER)  
(511 CAROL BLVD)  
(BOW MAR CO 80123)

Box 1 Gross winnings:

(20000)

Box 2 Federal income tax withheld:

(2800)

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

(463)

**Colorado Results Form 104**

**400-00-5607**

Line 1	Federal taxable income	-11200
Line 4	Total lines 1-3	-11200
Line 14	Railroad benefit subtraction	800
Line 17	Total lines 5-16	800
Line 18	Colo taxable income	-12000
Line 19	Colo tax	0
Line 22	Total lines 19-21	0
Line 25	Net tax	0
Line 26	Colorado withholding	463
Line 33	Total lines 26-32	463
Line 34	Adjusted gross income	32200
Line 35	Overpayment	463
Line 53	Refund	463

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

FORMS INCLUDED: FORM 1040, FORM W-2(1), FORM 104, FORM 104PN  
FEDERAL TAXABLE INCOME = 3646  
COLO FORM 104 LINE 30 = 25  
COLO FORM 104PN LINE 4 = 13,200  
LINE 14 = 12,957  
LINE 15 = 12,957  
LINE 22 = 915 Self-employment tax, Sch SE  
LINE 23 = 915 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: (600-00-2008)  
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	3646	
Line 4	Total lines 1-3	3646	
Line 18	Colo taxable income	3646	
Line 19	Colo tax	81	
Line 22	Total lines 19-21	81	
Line 25	Net tax	81	
Line 30	Other prepayment	25	X for checkbox 104BEP
Line 32	Refundable credit	52	
Line 33	Total of lines 26-32	77	
Line 34	Adjusted gross income	25241	
Line 58	Amount owed	4	

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

Line 1	Part-year resident 7-1-13 to 12-31-13		
Line 3	1040		
Line 4	Federal wages	13200	
Line 14	Federal business income	12957	
Line 15	Colorado business income	12957	
Line 20	Federal total income	26157	
Line 21	Colorado total income	12957	
Line 22	Federal adjustments	916	Self-employment tax, Sch SE
Line 23	Colorado adjustments	916	Self-employment tax, Sch SE
Line 24	Federal AGI	25241	
Line 25	Colorado AGI	12041	
Line 28	Total lines 24,26	25241	
Line 29	Total lines 25,27	12041	
Line 32	Line 28 minus line 30	25241	
Line 33	Line 29 minus line 31	12041	
Line 34	Line 33 divide by line 32	47.7%	
Line 35	Tax from tax table	169	
Line 36	Line 35 x line 34	81	

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

## Part I: Colorado Child Care Credit

Line 1	Fed adjusted gross income	25241	
Line 2	Fed tax	363	
Line 3	Fed child care credit	363	
Line 4	Percentage from instruction	30.0	
Line 5	Colo child care credit	109	
Line 6	Part year percentage	47.7%	
Line 6	Colo child care credit	52	
Line 7	Child's Name	SSN	DOB
	John Sitter	400002008	20020319
Line 9	Refundable credits	52	



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 = 39,592

COLO FORM 104 LINE 2 = 1250

LINE 5 = 250

LINE 27 = 50

LINE 29 = 50

COLO FORM 104CR LINE 8 = 50

LINE 21a = 25

LINE 21b = 25

LINE 22a = 25

LINE 22b = 25

LINE 23a = 25

LINE 23b = 25

LINE 24a = 25

LINE 24b = 25

LINE 31a = 25

LINE 31b = 25

LINE 33a = 25

LINE 33b = 25

LINE 34a = 25

LINE 34b = 25

LINE 35a = 25

LINE 35b = 25

LINE 36a = 25

LINE 36b = 25

LINE 37a = 25

LINE 37b = 25

LINE 38 = 250

LINE 39 = 250

First Name, MI & Last Name: (FOREIGN ADDRESS) ABROAD  
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 (06-15-14)  
Direct debit amount (649)

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	39592
Line 2	State income tax deduction	1250
Line 4	Total lines 1-3	40842
Line 5	State income tax refund	250
Line 17	Total lines 5-16	250
Line 18	Colo taxable income	40592
Line 19	Colo tax	1877
Line 22	Total lines 19-21	1877
Line 23	Nonrefundable credits	250
Line 25	Net tax	1627
Line 26	Colorado withholding	1250
Line 27	Prior year carryforward	50
Line 29	Extension payment	50
Line 32	Refundable credits from 104CR	50
Line 33	Total lines 26-32	1400
Line 34	Adjusted gross income	68667
Line 54	Net tax due	227
Line 56	Interest	1
Line 58	Amount owed	228

Line 8	Instream Flow Credit	50
Line 9	Refundable credits	50

## Personal Credits

Line 21a	Child care center investment credit	25	
Line 21b	Child care center investment credit used	25	attach license
Line 22a	Employer child care facility invest cr	25	
Line 22b	Employer child care facility invest used	25	attach proof
Line 23a	School to career investment credit	25	
Line 23a	School to career investment credit used	25	attach letter
Line 24a	Colorado works program credit	25	
Line 24b	Colorado works program credit	25	attach letter
Line 31a	Aircraft mfg new employee credit	25	
Line 31b	Aircraft mfg new employee credit used	25	attach DR 85/86
Line 33a	Job growth incentive credit	25	
Line 33b	Job growth incentive credit used	25	attach certification
Line 34a	Certified auction license fee credit	25	
Line 34b	Certified auction license fee credit used	25	
Line 35a	Colorado innovation investment credit	25	
Line 35b	Colorado innovation investment cr used	25	
Line 36a	Alternative fuel refueling facility cr	25	
Line 36b	Alt fuel refueling facility cr used	25	
Line 37a	Nonrefundable alternative fuel vehicle cr	25	
Line 37b	Nonrefundable alt fuel vehicle cr used	25	
Line 38	Total of lines 18-37	250	
Line 39	Total of lines 17 and 38	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 34 = 122,667

LINE 28 = 2050

COLO FORM 104CR LINE 19a = 36

LINE 19b = 36

LINE 19 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 23-82461)  
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 18	Colo taxable income	66250
Line 19	Colo tax	3067
Line 20	Alternative minimum tax	146
Line 22	Total lines 19-21	3213
Line 23	Total non-refundable credits	36
Line 25	Net tax	3177
Line 26	Colorado withholding	1250
Line 28	Estimated tax payments	2050
Line 33	Total lines 26-32	3300
Line 34	Adjusted gross income	122667
Line 53	Refund	123

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

Line 19a	Colo minimum tax credit	36
Line 19b	Colo minimum tax credit used	36
Line 19	Federal minimum tax credit	300
Line 38	Total of lines 18-37	36
Line 39	Total of lines 17 and 38	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