

Booklet Includes:
Instructions
DR 0104
Related Forms

104 Book

Full-Year, Part-Year and Nonresident Individuals

2020



COLORADO
Department of Revenue

Colorado Individual Income Tax Filing Guide

This book includes:

- › DR 0104 2020 Colorado Individual Income Tax Form
 - › **DR 0104CH 2020 Voluntary Contributions Schedule**
 - › DR 0900 2020 Individual Income Tax Payment Form
 - › DR 0104AD 2020 Subtractions from Income Schedule
 - › DR 0158-I 2020 Extension Payment for Colorado Individual Income Tax
 - › DR 0104PN Part-Year Resident/Nonresident Tax Calculation Schedule 2020
 - › DR 0104US 2020 Consumer Use Tax Reporting Schedule
 - › DR 0104CR Individual Credit Schedule 2020
- › Disclosure of Average Taxes Paid
 - › Colorado Income Tax Table
 - › Description of Voluntary Contribution organizations

MAILING ADDRESS FOR FORM DR 0104

WITH
PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

WITHOUT
PAYMENT

Mail To

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.

Tax.Colorado.gov

INFORMATION | EDUCATION | ASSISTANCE



DR 0104 (10/19/20)
COLORADO DEPARTMENT OF REVENUE
Tax.Colorado.gov
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2020 Colorado Individual Income Tax Return

Full-Year
 Part-Year or Nonresident (or resident, part-year, non-resident combination)
 Mark if Abroad on due date – see instructions
 *Must include DR 0104PN

Your Last Name		Your First Name		Middle Initial
Date of Birth (MM/DD/YYYY)		SSN or ITIN	Deceased <input type="checkbox"/>	
Enter the following information from your current driver license or state identification card.		State of Issue	Last 4 characters of ID number	Date of Issuance
		<input type="checkbox"/> If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.		
If Joint, Spouse's Last Name		Spouse's First Name		Middle Initial
Spouse's Date of Birth (MM/DD/YYYY)		Spouse's SSN or ITIN	Deceased <input type="checkbox"/>	
Enter the following information from your spouse's current driver license or state identification card.		State of Issue	Last 4 characters of ID number	Date of Issuance
		<input type="checkbox"/> If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.		
Mailing Address			Phone Number	
City	State	Zip Code	Foreign Country (if applicable)	

Round To The Nearest Dollar

1. Enter Federal Taxable Income from your federal income tax form: 1040 line 15 or 1040 SR line 15	• 1	00
Include W-2s and 1099s with CO withholding.		
Additions to Federal Taxable Income		
2. State Addback, enter the state income tax deduction from your federal form 1040 or 1040 SR schedule A, line 5a (see instructions)	• 2	00
3. Business Interest Expense Deduction Addback (see instructions)	• 3	00



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Name		SSN or ITIN
4. Excess Business Loss Addback (see instructions)	• 4	00
5. Net Operating Loss Addback (see instructions)	• 5	00
6. Other Additions, explain (see instructions)	• 6	00
Explain:		
7. Subtotal, sum of lines 1 through 6	7	00
Colorado Subtractions		
8. Subtractions from the DR 0104AD Schedule, line 20, you must submit the DR 0104AD schedule with your return.	• 8	00
9. Colorado Taxable Income, subtract line 8 from line 7	• 9	00
Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule		
10. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable.	• 10	00
11. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return.	• 11	00
12. Recapture of prior year credits	• 12	00
13. Subtotal, sum of lines 10 through 12	13	00
14. Nonrefundable Credits from the DR 0104CR line 43, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 0104CR with your return.	• 14	00
15. Total Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 87, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 1366 with your return.	• 15	00
16. Strategic Capital Tax Credit from DR 1330, the sum of lines 14, 15, and 16 cannot exceed line 13, you must submit the DR 1330 with your return.	• 16	00
17. Net Income Tax, sum of lines 14, 15, and 16. Subtract that sum from line 13.	17	00
18. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return.	• 18	00
19. Net Colorado Tax, sum of lines 17 and 18	19	00
20. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return.	• 20	00
21. Prior-year Estimated Tax Carryforward	• 21	00
22. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year	• 22	00
23. Extension Payment remitted with the DR 0158-I	• 23	00
24. Other Prepayments: <input type="checkbox"/> • DR 0104BEP <input type="checkbox"/> • DR 0108 <input type="checkbox"/> • DR 1079 • 24		00





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Name		SSN or ITIN
25. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	● 25	00
26. Innovative Motor Vehicle Credit from the DR 0617, you must submit each DR 0617 with your return.	● 26	00
27. Refundable Credits from the DR 0104CR line 9, you must submit the DR 0104CR with your return.	● 27	00
28. Subtotal, sum of lines 20 through 27	28	00
29. Federal Adjusted Gross Income from your federal income tax form: 1040 line 11, or 1040 SR line 11	● 29	00
30. Overpayment, if line 28 is greater than line 19 then subtract line 19 from line 28	30	00
31. Estimated Tax Credit Carryforward to 2021 first quarter, if any.	● 31	00
<p>If you have an overpayment on line 32 below and would like to donate all or a portion of your overpayment to a qualified Colorado charity, include Form DR 0104CH to contribute.</p>		
32. Refund, subtract line 31 from line 30 (see instructions)	● 32	00
<p>Direct Deposit</p> <p>Routing Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> ColleagueInvest 529</p> <p>Account Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>For questions regarding ColleagueInvest direct deposit or to open an account, visit <i>ColleagueInvest.org</i> or call 800-448-2424.</p>		
33. Net Tax Due, subtract line 28 from line 19	33	00
34. Delinquent Payment Penalty (see instructions)	● 34	00
35. Delinquent Payment Interest (see instructions)	● 35	00
36. Estimated Tax Penalty, you must submit the DR 0204 with your return. (see instructions)	● 36	00
37. Amount You Owe, sum of lines 33 through 36	● 37	
<p>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.</p>		





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Name		SSN or ITIN	
Third Party Designee			
Do you want to allow another person to discuss this return and any related information with the Colorado Department of Revenue? See the instructions. • <input type="checkbox"/> No • <input type="checkbox"/> Yes. Complete the following:			
Designee's Name		Phone Number	
•		•	
Sign Below Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct and complete.			
Your Signature		Date (MM/DD/YY)	
Spouse's Signature. If joint return, BOTH must sign.		Date (MM/DD/YY)	
Paid Preparer's Name		Paid Preparer's Phone	
Paid Preparer's Address		City	State Zip

File and pay at: Colorado.gov/RevenueOnline

If you are filing this return **with** a check or payment, please mail the return to:
COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

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2020 Voluntary Contributions Schedule

**If you are making a voluntary contribution and filing by paper,
you must submit this schedule with your return.**

Instructions:

Use this form to make voluntary contributions using your refund to selected Colorado charities. If you would like to donate all or a portion of your refund to one of the organizations available to receive voluntary contributions, enter the desired amount here. See the back of the 104 Book for more information about each of these charitable organizations. You must submit this form along with the DR 0104 to ensure that your selected organizations receive the donations you have designated.

Name	SSN or ITIN	
If line 32 on the DR 0104 is NOT greater than zero, STOP. You cannot complete this schedule.		
1. Colorado Nongame Conservation and Wildlife Restoration Cash Fund ● 1		00
2. Colorado Domestic Abuse Program Fund ● 2		00
3. Homeless Prevention Activities Program Fund ● 3		00
4. Western Slope Military Veterans Cemetery Fund ● 4		00
5. Pet Overpopulation Fund ● 5		00
6. Military Family Relief Fund ● 6		00
7. American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund ● 7		00
8. Habitat for Humanity of Colorado Fund ● 8		00
9. Special Olympics of Colorado Fund ● 9		00
10. Colorado Healthy Rivers Fund ● 10		00
11. Alzheimer's Association Fund ● 11		00
12. Colorado Cancer Fund ● 12		00
13. Make-A-Wish Foundation of Colorado Fund ● 13		00



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Name	SSN or ITIN	
14. Unwanted Horse Fund ● 14		00
15. Urban Peak Housing and Support Services for Youth Experiencing Homelessness Fund ● 15		00
16. <i>This line is reserved for future use.</i> 16		
17. Young Americans Center For Financial Education Fund ● 17		00
18. Donate to a Colorado Nonprofit Fund ● 18		00
● Enter the 11-digit Secretary of State Registration Number for the Registered Charitable Organization		
● Enter the Name of the Registered Charitable Organization		
19. Total of lines 1 through 18. This cannot exceed the amount on line 32 on the DR 0104. ● 19		00
20. Subtract line 19 from the amount on line 32 on the DR 0104. This is the amount of your net refund. (See box below) 20		00

DO NOT CUT – Return Full Page

This form is used to request a donation to a qualified charity or charities from your tax refund. The amount of your donation(s) requested on this form may be decreased if a reduction is made to your refund after processing of your return. Donation(s) will also be decreased if you owe back taxes or if you owe a balance to another Colorado government agency or the IRS. Amounts cannot be changed once your return has been submitted. Donation requests cannot be changed with an amended return.

Voluntary Contribution Eligible Funds

A simple way to give.

Complete form DR 0104CH Voluntary Contributions Schedule to contribute to any of these charitable funds.

Colorado Nongame Conservation and Wildlife Restoration Cash Fund

Nongame wildlife includes 750 species of wildlife that cannot be hunted, fished for or trapped. Funds go to projects that manage or recover wildlife such as lynx, river otter, black-footed ferret, green back cutthroat, and others. The nongame program receives no state tax dollars and depends on voluntary contributions.

Domestic Abuse Program Fund

Donations to this fund help support critical services provided by community-based domestic abuse programs across Colorado. These agencies provide 24-hour crisis line response, emergency safe shelter, counseling and advocacy services for victims of domestic violence and their children and information and referrals for their communities, and community education.

Homeless Preventive Activities Program Fund

Approximately 52,000 people in Colorado are at risk of becoming homeless this year. Keeping people in their homes saves tax dollars and is an effective and humane way of helping families in crisis. Your contribution will be used to support activities and programs which help prevent people from becoming homeless.

Western Slope Military Veterans Cemetery Fund

Funds assist in the maintenance of the Veterans Memorial cemetery of Western Colorado. The veterans cemetery is intended as a dignified final resting place for Colorado's veterans and eligible dependents. It is a place of quiet contemplation for the veterans community. Please help maintain this solemn beauty for Colorado veterans.

Pet Overpopulation Fund

The Pet Overpopulation Fund provides funding to local animal care and control organizations and veterinarians for sterilization surgeries for pets owned by Coloradans in areas of the state with the greatest need. The Fund also supports efforts to educate the public about the importance of preventing pet overpopulation.

Military Family Relief Fund

Provides emergency grants for financial hardships to members of Colorado National Guard or Reservist and their families when ordered to Active Military duty and to Active Duty Military Personnel stationed in Colorado and their family members when the Active Duty military member is deployed to a declared hostile fire zone.

American Red Cross Colorado Disaster Response, Readiness, and Preparedness Fund

The American Red Cross prevents and alleviates human suffering in the face of emergencies. In Colorado, the Red Cross teaches tens of thousands of people lifesaving skills every year, provides critical services for members of the military and their families and responds to, on average, a disaster a day.

Habitat for Humanity of Colorado Fund

Seeking to put God's love into action, Habitat for Humanity brings people together to build homes, communities and hope. Through volunteer labor and donations, Habitat for Humanity builds and rehabilitates simple, decent homes in partnership with hardworking low-income individuals and families in 45 Colorado communities.

Special Olympics of Colorado Fund

Special Olympics Colorado provides year-round athletic competition in 22 sports for over 19,000+ athletes with intellectual disabilities from 2 to 80+ years old. We create inclusive and welcoming schools for children with all differences through unified sports and youth leadership. Programs are free of charge to athletes and their families.

Colorado Healthy Rivers Fund

This fund protects Colorado's lands and waterways. The state's streams, wetlands, mountains and forests serve many needs including water supply, agriculture, wildlife and recreation. Your generous support of this program will fund stream restoration projects and assist local groups in watershed protection efforts. Remember, your contribution will make a difference!

Alzheimer's Association Fund

One in 10 Coloradans over 65 and nearly half over 85 have Alzheimer's disease with 70% cared for at home. 100% of your donation to the Alzheimer's Association will fund essential education, training, and counseling services to urban and rural families. Without support, the emotional burden on caregivers is tremendous.

Colorado Cancer Fund

Cancer touches every Coloradan as it is the leading cause of death in our state. Your donation to the Colorado Cancer Fund assists Coloradans through education, prevention, treatment, and support programs. The Colorado Cancer Coalition, collaborating with over 250 organizations, administers the fund to lead the fight against cancer.

Make-A-Wish Foundation® of Colorado Fund

Since 1983, Make-A-Wish Foundation® of Colorado has given hope, strength and joy to over 3,300 Colorado children with life-threatening medical conditions. As one of 65 chapters in the U.S., and 27 international chapters on five continents, Make-A-Wish Foundation® is the largest wish granting organization in the world.

Unwanted Horse Fund

Approximately 6,000 Colorado horses become unwanted each year because their owners no longer want them or can afford them. Abuse and abandonment are increasing whilst traditional outlets for unwanted horses—rescue facilities, therapeutic riding programs, etc., are reaching capacity. CUHA addresses the problem through grant programs, education initiatives and research.

Urban Peak Housing and Support Services for Youth Experiencing Homelessness Fund

Urban Peak provides shelter, supportive housing, street outreach, drop-in center services, education & employment training and other comprehensive support services to youths age fifteen through twenty-four who are experiencing homelessness in Colorado. Your contribution ensures that all Colorado youth have safe housing, supportive relationships and opportunities for self-sufficiency and success.

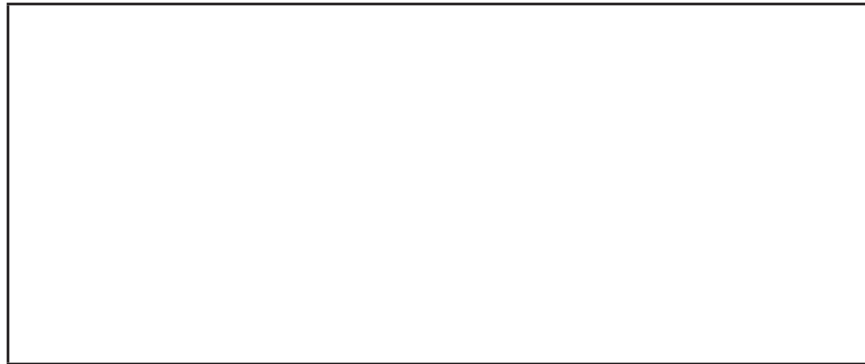
Continued on back cover

STATE OF COLORADO
DEPARTMENT OF REVENUE



Official State of
Colorado Publication

Please read all instructions before completing the forms.



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Voluntary Contribution Eligible Funds –Continued

Young Americans Center for Financial Education Fund

To grow up financially responsible, Colorado youth need to know personal finance and business. This Colorado charity (30 years) partners with schools statewide in the hands-on, real-life Young AmeriTowne (half of CO fifth graders) and YouthBiz so kids of every background learn how to earn, make and manage money wisely.

Donate to a Colorado Nonprofit Fund

For the first time ever, you can donate some or all of your state income tax refund to an eligible Colorado nonprofit of your choosing. It's simple, fast, and puts you in charge of where your donation goes. Find the cause you'll support here: coloradononprofit.dor.state.co.us or <http://www.refund-whatmatters.org>.

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Denver, CO 80261-000**6**

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