



## Form 104CR Individual Credit Schedule 2014

Taxpayer's Last Name	First Name	Middle Initial	SSN
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Use this schedule to calculate your income tax credits. For best results, visit [www.TaxColorado.com](http://www.TaxColorado.com) to research eligibility requirements and other information about these credits before following the line-by-line instructions contained below.

- Be sure to submit the required supporting documentation as indicated for each credit.
- Most software products and tax preparers have the ability to submit this schedule and attachments electronically. Revenue Online can also be used to file your return and attachments electronically. Otherwise, attach all required documents to your paper return.
- If you received any of these credits from a pass-through entity, be sure to provide the entity's name and account number and your ownership percentage where required. If credits were passed through from multiple entities, attach to your return a written statement that includes all relevant information.
- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the second decimal place.

Pass-through Entity Name	Ownership %	Entity Account Number
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### Part I—Refundable Credits

1. Child Care Expenses Credit from Form DR 0347	● 1	00
2. Authorized Instream Flow Credit	● 2	00
3. Refundable Credits, add lines 1 and 2. Enter on line 33 of Form 104	3	00

### Part II — Credit for Tax Paid to Another State

- Colorado nonresidents do not qualify for this credit. Part-year residents generally do not qualify for this credit.
- If you have income or losses from two or more states you must complete lines 5 through 11 for each state. You must also complete lines 5 through 11 (enter "Combined" on line 11) to determine your credit limitation. If the return cannot be electronically filed, each separate computation must be submitted on a separate 104CR form. A summary schedule of the data is not acceptable.

Submit a copy of the tax return for each other state when claiming this credit. The portion of the return submitted must include the adjusted gross income calculation, any disallowed federal deductions by that state, and the tax calculation for the other state.

4. Name of other state		
5. Total of lines 20 and 21 Form 104	5	00
6. Modified Colorado adjusted gross income from sources in the other state	● 6	00
7. Total modified Colorado adjusted gross income	● 7	00
8. Amount on line 6 divided by amount on line 7	8	%
9. Amount on line 5 multiplied by the percentage on line 8	9	00
10. Tax liability to the other state	● 10	00
11. Allowable credit, the smaller of lines 9 or 10	● 11	00





**Part III — Other Credits**

Enter in column (a) the total credit generated in 2014 and any carryforward credit that is available from a prior year. Enter in column (b) the portion of the credit in column (a) that is being used to offset tax in 2014. If column (a) is larger than column (b) and the credit can be carried forward to future years, enter the carryforward amount on line 34.

		Column (A)	Column (B)
<b>12.</b>	Plastic recycling investment credit  Plastic recycling net expenditures amount: ● \$ <input type="text"/> <i>Submit a copy of the receipt and other required documentation when claiming this credit.</i>		
	<b>12</b> ●	00 ●	00
<b>13.</b>	Colorado minimum tax credit  2014 federal minimum tax credit: ● \$ <input type="text"/>		
	<b>13</b> ●	00 ●	00
<b>14.</b>	Historic property preservation credit <i>Submit a copy of the verification form or copy of the federal credit calculation when claiming this credit.</i>		
	<b>14</b> ●	00 ●	00
<b>15.</b>	Child care center investment credit <i>Submit a copy of your child care facility license and a list of depreciable tangible personal property when claiming this credit</i>		
	<b>15</b> ●	00 ●	00
<b>16.</b>	Employer child care facility investment credit <i>Submit proof that you operate a licensed child care facility when claiming this credit.</i>		
	<b>16</b> ●	00 ●	00
<b>17.</b>	School-to-career investment credit <i>Submit a copy of your certification letter when claiming this credit.</i>		
	<b>17</b> ●	00 ●	00
<b>18.</b>	Colorado works program credit <i>Submit a copy of the letter from the county Dept. of Social/Human Services when claiming this credit.</i>		
	<b>18</b> ●	00 ●	00





<b>Child care contribution credit</b>				
<i>Submit a copy of form DR 1317 when claiming this credit.</i>				
		<b>Column (A)</b>		<b>Column (B)</b>
19. Enter the sum of all DR 1317 line 4 amount(s) donated in 2014.	19 ●		00	
20. Enter previous year deferred & carryforward amount(s).	20 ●		00	
21. Add lines 19 and 20.	21		00	
22. Enter in column (A) 75% of line 21. Enter in column (B) the portion of (A) being used to offset 2014 tax.	● 22 ●		00 ●	00
23. Long term care insurance credit <i>Submit a copy of a year-end statement disclosing the premiums paid when claiming this credit.</i>	● 23 ●		00 ●	00
24. Credit for remediation of contaminated land <i>Submit a copy of the CDPHE certification when claiming this credit.</i>	● 24 ●		00 ●	00
25. Aircraft manufacturer new employee credit <i>Submit a copy of forms DR 0085 and DR 0086 when claiming this credit.</i>	● 25 ●		00 ●	00
26. Gross conservation easement credit <i>Submit form DR 1305 when claiming this credit.</i>	● 26 ●		00 ●	00
27. Job growth incentive tax credit	● 27 ●		00 ●	00
28. Certified auction group license fee credit	● 28 ●		00 ●	00
29. Advanced industry investment tax credit	● 29 ●		00 ●	00
30. Alternative fuel refueling facility credit <b>Carry forward from 2010 only</b>	● 30 ●		00 ●	00
31. Nonrefundable alternative fuel vehicle credit <b>Carry forward from 2009 only</b>	● 31 ●		00 ●	00
32. Total of lines 12 through 31, Column (B)			32	00
33. Nonrefundable credits, add line 11 plus line 32. Enter on line 24 of Form 104.			33	00
<b>Limitation:</b> The total credits you claim on line 33 of this Form 104CR are nonrefundable credits so the total credits used may not exceed the total tax reported on lines 20 and 21 of your income tax return, Form 104. Most unused 2014 credits can be carried forward to tax year 2015. If the total credits available exceed the total tax due for 2014, or if you are carrying forward credits that cannot be used in 2014, list the credit type(s) and excess amount(s) below.				
34. Credits to be carried forward to 2015			● 34	00

