

Form 104CR

Individual Credit Schedule 2013



Taxpayer's Last Name	First Name	Middle Initial	SSN
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Submit the following information with your tax return

- Use this schedule to determine which tax credits you are eligible to claim.
- 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.
- Dollar amounts shall be rounded to the nearest whole dollar. Calculate percentages to the second decimal place.

Part I—Colorado Child Care Credit (see publication FYI Income 33 for more information)

To qualify for this credit, you must meet all of the following criteria:

- Colorado resident
- Federal adjusted gross income is \$60,000 or less
- Claimed a federal child care credit for a child 12 or younger

1. Federal adjusted gross income from federal form 1040 line 37, or federal form 1040A line 21. If line 1 is larger than \$60,000 enter 0 on line 5. You do not qualify for this credit ● 1	00
2. Federal tax from federal form 1040 line 46, or federal form 1040A line 28. If line 2 is 0, enter 0 on line 5 ● 2	00
3. The 2013 federal child care credit you claimed. Enter the smaller of the amounts on line 46 or 48 of your federal form 1040, or the smaller of the amounts on line 28 or 29 of your federal form 1040A ● 3	00
4. Your percentage from the table below ● 4	00

Your Federal Adjusted Gross Income		Your Percentage
More Than:	But Not More Than:	
\$0	\$25,000	50%
\$25,000	\$35,000	30%
\$35,000	\$60,000	10%

5. Colorado Child Care Credit, multiply the amount on line 3 by the percentage on line 4 ● 5	00
6. Part-year residents only: Enter the percentage from line 34, Form 104PN (cannot exceed 100%)	%
Multiply this percentage by the amount on line 5 ● 6	00

7. List eligible child's name, date of birth and Social Security number if a credit is claimed on lines 5 or 6.

Child's Name	Date of Birth (MM/DD/YY)	SSN	Child's Name	Date of Birth (MM/DD/YY)	SSN

Part II—Other Refundable Credits

8. Authorized Instream Flow Credit ● 8	00	
Pass-through Entity Name	Ownership %	Entity Account Number

9. Refundable Credits, add lines 5 (or 6) plus 8. Enter on line 32 of Form 104 ● 9	00
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Part III — 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 11 through 17 for each state. You must also complete lines 11 through 17 (enter "Combined" on line 17) 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.
- See publication FYI Income 17 for more information along with tips on the amount to enter on each line.

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.

10. Name of other state

11. Total of lines 19 and 20, Form 104	11	00
12. Modified Colorado adjusted gross income from sources in the other state	• 12	00
13. Total modified Colorado adjusted gross income	• 13	00
14. Amount on line 12 divided by amount on line 13	14	%
15. Amount on line 11 multiplied by the percentage on line 14	15	00
16. Tax liability to the other state	• 16	00
17. Allowable credit, the smaller of lines 16 or 17	• 17	00

Part IV — Other Credits

Enter in column (a) the total credit generated in 2013 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 2013. If column (a) is larger than column (b) and the credit can be carried forward to future years, enter the carryforward amount on line 40.

	Column (A)	Column (B)
18. Plastic recycling investment credit (See publication FYI 56) Plastic recycling net expenditures amount: • \$ <input type="text"/> <i>Submit a copy of the receipt and other required documentation when claiming this credit.</i>	18	00
19. Colorado minimum tax credit (See publication FYI 14) 2013 federal minimum tax credit: • \$ <input type="text"/>	19	00
20. Historic property preservation credit (See publication FYI 1) <i>Submit a copy of the verification form or copy of the federal credit calculation when claiming this credit.</i>	20	00
21. Child care center investment credit (See publication FYI 7) <i>Submit a copy of your child care facility license and a list of depreciable tangible personal property when claiming this credit</i>	21	00
22. Employer child care facility investment credit (See publication FYI 7) <i>Submit proof that you operate a licensed child care facility when claiming this credit.</i>	22	00
23. School-to-career investment credit (See publication FYI 32) <i>Submit a copy of your certification letter when claiming this credit.</i>	23	00
24. Colorado works program credit (See publication FYI 34) <i>Submit a copy of the letter from the county Dept. of Social/Human Services when claiming this credit.</i>	24	00



Child care contribution credit (see publication FYI 35)

Submit a copy of form DR 1317 when claiming this credit.

25. Enter the sum of all DR 1317 line 4 amount(s) donated in 2013.	25 ●	00		
26. Enter previous year deferred & carryforward amount(s).	26 ●	00		
27. Add lines 25 and 26.	27	00		
			Column (A)	Column (B)
28. Enter in column (A) 50% of line 27. Enter in column (B) the portion of (A) being used to offset 2013 tax.	● 28	00	●	00
29. Long term care insurance credit (See publication FYI 37) <i>Submit a copy of a year-end statement disclosing the premiums paid when claiming this credit.</i>	● 29	00	●	00
30. Contaminated land redevelopment credit (See publication FYI 42) Carry forward from 2010 only <i>Submit a copy of the CDPHE certification when claiming this credit.</i>	● 30	00	●	00
31. Aircraft manufacturer new employee credit (See publication FYI 62) <i>Submit a copy of forms DR 0085 and DR 0086 when claiming this credit.</i>	● 31	00	●	00
32. Gross conservation easement credit (See publication FYI 39) <i>Submit form DR 1305 when claiming this credit. Easement donors must also submit the additional required documentation, including the full easement appraisal. Due to the large amount of data required, it is strongly suggested that this information be provided electronically through Revenue Online to avoid problems with lost data.</i>	● 32	00	●	00
33. Job growth incentive tax credit (See publication FYI 66)	● 33	00	●	00
34. Certified auction group license fee credit	● 34	00	●	00
35. Colorado innovation investment tax credit Carry forward from 2010 only	● 35	00	●	00
36. Alternative fuel refueling facility credit Carry forward from 2010 only	● 36	00	●	00
37. Nonrefundable alternative fuel vehicle credit Carry forward from 2009 only	● 37	00	●	00
38. Total of lines 18 through 37, Column (B)		38		00
39. Nonrefundable credits, add line 17 plus line 38. Enter on line 23 of Form 104.		39		00
Limitation: The total credits you claim on line 39 of this Form 104CR are nonrefundable credits so the total credits used may not exceed the total tax reported on lines 19 and 20 of your income tax return, Form 104. Most unused 2013 credits can be carried forward to tax year 2014. If the total credits available exceed the total tax due for 2013, or if you are carrying forward credits that cannot be used in 2013, list the credit type(s) and excess amount(s) below.				
40. Credits to be carried forward to 2014	● 40			00