

Oct. 15 is the Extension Deadline to File Colorado State Income Tax

Taxpayers who did not submit their income tax filing by the Thursday, April 15 deadline are reminded that the extension due date for Colorado's 2009 income tax filing is Friday, Oct. 15.

This is a "paperless" extension, meaning no form was required to ask for an extension. Taxpayers have six months (Oct. 15) to file on paper or electronically. Those who are expecting an income tax refund may file on or before Oct. 15. Electronic filing of the 104 state tax return through NetFile (online Internet filing) is available until the Oct. 15 deadline. Visit our Web site at www.TaxColorado.com for links to these services. **The extension applies only to filing the tax information; the extension does not apply to any money owed to the state.**

If an individual took advantage of the extension and tax is due, that person must have paid at least 90 percent of the tax owed along with form 158-I "Extension of Time to File Voucher" by the April 15 deadline to avoid penalty charges. Those who owe tax and paid less than the required 90 percent of the amount due on or before the April 15 deadline will be charged interest and penalty on the unpaid balance. If the payment was 90 percent or more of the amount owed, the department charges interest but no penalty as long as the 2009 income tax filing and balance owed are submitted by the Oct. 15 extension deadline.

Payments must be postmarked by the Oct. 15 filing deadline date.

- **NetFile** at www.netfile.state.co.us can be used to file the tax information and pay tax by credit card or e-check.
- **Online Tax Payment** at www.Colorado.gov/paytax can be used to pay by credit card or e-check. The system will calculate the total tax owed, plus interest and penalty.

The interest rate this year is **3 percent** on tax owed (6 percent if not paid within 30 days of billing). Penalty is 5 percent of the balance due for the first month past the April 15 deadline, then an additional 0.5 percent for each month thereafter, up to a maximum of 12 percent.

During the last filing season (2009) more than 95,000 taxpayers took advantage of the paperless extension of time to file. So far in 2010, more than 30,000 taxpayers made tax payments for the 2009 tax year with the voucher (form DR 158-I) prior to filing the actual income tax form.

The Department of Revenue encourages electronic filing. For e-file options visit www.coloradoefile.state.co.us Current year income tax forms may be found on the Colorado Taxation Web site.

Colorado Department of Revenue

Taxpayer Service Division

Taxation Web Site: www.TaxColorado.com

CDOR Tax InfoEmail Address: tpspublicinfo@spike.dor.state.co.us

2009 Colorado Income Tax Guide

Full-year, Part-year and Nonresident Individuals



File Electronically...

NetFile on your computer,

IRS e-file with a tax preparer or tax software
and pay electronically,

**Direct
Deposit** to get your refund electronically,

or,



on your computer.

It's Fast, Easy, and Accurate.

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STATE OF COLORADO



Message from the Governor

As Governor, I am committed to efficient and effective service to the people of Colorado. I am pleased to inform you that the Colorado Department of Revenue makes tax filing and other transactions as convenient as possible.

Last year, more than half of your fellow citizens filed their individual income tax returns electronically. There are many rewards for using NetFile and other e-file services. They're fast, they're secure and they're easy. They also save taxpayer money by reducing the Department's costs of processing tax returns.

For taxpayers getting a refund, the combination of electronic filing and direct deposit allows a refund within 10 business days. For those who owe taxes, the online payment service accepts credit card and e-check payments. More than one million individual tax filers benefit from our convenient e-services. If you haven't tried them, I urge you to do so.

Sincerely,

Bill Ritter Jr.

Bill Ritter, Jr.
Governor

File your Colorado income tax electronically through one of two methods. E-filing eliminates many errors that lengthen processing time and that makes refund processing go faster. Direct Deposit is available.

Colorado
NetFile NetFile allows full-year, part-year and nonresident individual taxpayers to file over the Internet on the department's secure Web site. It's free and available 24 hours a day at www.netfile.state.co.us

IRS e-file IRS e-file allows all individual income taxpayers to file BOTH federal and state income tax electronically either through a tax professional or by purchasing tax software. This option may be free or low-cost. See the IRS e-file Web site at www.irs.gov for more information.

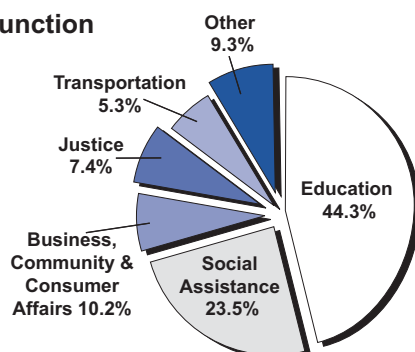
E-File Tips

- **Pay Online.** Make payments the paperless way with Online Tax Payment, www.Colorado.gov/paytax
- **Use proper procedures for mailed-in payments.** If you choose to mail in a check after you e-file, be sure to mail the payment in with the DR 0900 (bottom of page 10). Be sure the social security number and tax year are clearly written or typed on the check to ensure credit for payment. Make sure your check is written out for the same amount you wrote on the DR 0900.
- **Use an amended return for corrections.** If changes or corrections are necessary to a return that has already been filed, use the amended return 104X **for that specific year**. Each return has different lines from year to year. Using the correct year form is important to ensure smooth processing.

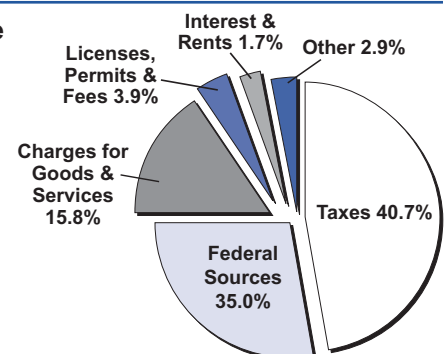
Visit www.coloradoefile.state.co.us for more information.

Disclosure of Colorado Expenditures and Revenues

Expenditures By Function



Revenues By Source



Disclosure of Average Taxes Paid

Fiscal Year 2007

	Adjusted Family Money Income										
	Less than \$10,000	\$10,000 to \$15,000	\$15,000 to \$20,000	\$20,000 to \$30,000	\$30,000 to \$40,000	\$40,000 to \$50,000	\$50,000 to \$70,000	\$70,000 to \$80,000	\$80,000 to \$100,000	\$100,000 and over	Average
State Taxes:											
Individual Income	\$29	\$99	\$214	\$433	\$733	\$1,016	\$1,486	\$1,998	\$2,365	\$7,189	\$2,027
Sales	150	224	244	317	409	440	585	653	761	1,412	600
Gasoline and Special Fuels	49	81	104	128	152	170	204	229	246	334	186
Licenses and Registrations	14	27	39	44	47	58	73	88	90	138	69
Alcoholic Beverages	3	5	4	5	8	8	10	11	12	29	11
Cigarettes and Tobacco	78	95	115	125	145	137	142	137	135	117	125
Total State Taxes	\$323	\$531	\$720	\$1,051	\$1,494	\$1,829	\$2,500	\$3,117	\$3,609	\$9,218	\$3,019
Local Taxes:											
Residential Property	\$310	\$399	\$683	\$759	\$912	\$1,014	\$1,404	\$1,530	\$1,704	\$2,778	\$1,303
Sales and Use	226	338	367	477	617	663	883	985	1,148	2,129	905
Specific Ownership	44	81	96	126	149	179	203	227	231	345	186
Occupation	3	5	8	12	17	22	30	38	43	64	28
Total Local Taxes	\$584	\$823	\$1,154	\$1,375	\$1,694	\$1,878	\$2,520	\$2,779	\$3,126	\$5,316	\$2,422
Federal Taxes:											
Individual Income	\$317	\$520	\$798	\$1,356	\$2,213	\$3,168	\$4,855	\$6,572	\$7,975	\$38,205	\$9,216
Medicare **	168	295	432	663	943	1,208	1,625	2,051	2,308	4,272	1,646
Social Security **	590	1,039	1,520	2,332	3,317	4,251	5,715	7,217	8,115	12,118	5,280
Total Federal Taxes	\$1,074	\$1,855	\$2,749	\$4,351	\$6,474	\$8,628	\$12,194	\$15,841	\$18,399	\$54,595	\$16,142
Total Taxes Paid											
Households & Employers **	\$1,980	\$3,210	\$4,624	\$6,777	\$9,662	\$12,334	\$17,214	\$21,737	\$25,133	\$69,129	\$21,583
Less Taxes Paid by Employer	379	667	976	1,498	2,130	2,730	3,670	4,634	5,212	8,195	3,463
Households Only	\$1,602	\$2,542	\$3,648	\$5,280	\$7,532	\$9,605	\$13,544	\$17,102	\$19,922	\$60,934	\$18,120

** Employers and households both pay taxes to Medicare and Social Security on employees' behalf.

A Message from Roxy Huber Executive Director, Department of Revenue

The Colorado Department of Revenue actively participates in the Colorado Organ & Tissue Donor Registry through all of our driver's license offices. If you have a "♥" on your Colorado driver's license, you have made a decision to help save lives by being an organ donor. The "♥" confirms your enrollment in the Colorado Organ & Tissue Donor Registry.

If you don't have a "♥" on your driver's license, we hope you will consider joining the Donor Registry by completing the form below and mailing it to the address on the form. You can learn more about the program and complete your registration online at www.ColoradoDonorRegistry.org



Colorado Organ & Tissue Donor Registry Form

Before filling out this form, check your Colorado driver's license or ID card. If there is a "♥" on the front, you are already enrolled in the Colorado Organ & Tissue Donor Registry and there is no need to submit this form unless your information has changed.		
<input type="checkbox"/> Yes, I want to be an organ and tissue donor and join the Colorado Organ & Tissue Donor Registry.		
First Name (please print)	Middle	Last
Mailing Address	City	ZIP
Phone	Date of Birth (required)	Driver's license or state ID number
Joining the Donor Registry means you have elected to save lives by making all of your eligible organs and tissues available after your death. If there are specific organs and tissues you do not wish to donate, write them here:		
List single restrictions (no narrative):		
Colorado law prohibits registry information from being sold or shared with any company or government agency. Organs are distributed according to national regulations.		
Signature		Date
Parent/Guardian Signature (if enrollee is under 18 years of age)		Date

Tear off and Mail to: Colorado Donor Registry, c/o Donor Alliance, 720 South Colorado Blvd., Suite 800-N, Denver, CO 80246

Tips For Using This Guide

This guide is designed to provide basic information for filing your Colorado income tax. Space restrictions do not allow us to include all forms and information available to taxpayers. For this reason we provide symbols throughout this guide to assist you in completing this form and direct you to additional information. These symbols will help you spot important reminders and key information.

New

New tax laws are highlighted in the book for your convenience.



Tax issues that have caused taxpayers problems in past years are highlighted with this symbol. Errors cause refund delays. The biggest cause of errors is: **not reviewing instructions and FYI publications carefully.**

TAX TIP

Tax tips are provided for your convenience to point out issues you may want to take advantage of while preparing your return.

FYI

The Department of Revenue issues FYI publications on numerous subjects. FYI symbols in this book tell you an income tax FYI is available on that subject. FYIs are available on our Web site www.TaxColorado.com



Additional forms are required and may be downloaded from our Web site www.TaxColorado.com



Leave paper behind. *e-file!*
See www.coloradoefile.state.co.us for options.

Filing Information

Who must file a return

You must file a 2009 Colorado income tax return if during 2009 you were:

- A full-year resident of Colorado, or
- A part-year resident of Colorado with taxable income during that part of the year you were a resident, or
- A nonresident of Colorado with Colorado source income;

AND

- You are required to file a 2009 federal income tax return, or
- You have a 2009 Colorado income tax liability.



Even if no tax is due, you may wish to file a return to get a refund of wage withholding.

Part-year residents and nonresidents

Part-year and nonresidents of Colorado should refer to Form 104PN on page 17 of this booklet. See **FYI 6**.

Active members of the armed forces

If you were a Colorado resident when you joined the armed forces, you remain a Colorado resident unless you change it with the military. This means that you must file as a Colorado resident even if you are stationed outside the state. If you were stationed outside of the United States for at least 305 days during 2009 you may file as a nonresident if you wish. See **FYI 21**.

If you are in Colorado on military orders but are not a Colorado resident, Colorado does not tax your military pay. However, you must file a Colorado return for any other earned income from Colorado sources.

Filing on behalf of a deceased taxpayer

If you are a surviving spouse or legal representative of someone who died during 2009, you may file a return on the deceased's behalf. Write "deceased" in large letters across the top of the return, check the box after the deceased person's name and write the date of death next to the deceased person's name. Additionally, you must sign the return and write "filing as surviving spouse" or "filing as legal representative" by your signature. Any person other than the surviving spouse who files a return and requests a refund on behalf of a deceased person must file Form 102 and a copy of the death certificate with the return.

Filing status

Your Colorado filing status will always be the same as your federal filing status. For example, if you file a joint federal return, you must file a joint Colorado return even if one spouse is not a Colorado resident.

Spouse's intercepted refund

If you file a joint return and one spouse owes money to a state agency that is going to intercept your refund, the injured spouse (the person not in debt) may claim his/her portion of the refund. The portion is determined by dividing the injured spouse's gross income by the joint gross income and multiplying the resulting percentage by the income tax refund. A written claim, along with a copy of your federal return or federal form 8379 and copies of all W-2s, must be filed to receive the refund. **Do not send this claim with your return.** Mail it in a separate envelope to the attention of the "Injured Spouse Desk," 1375 Sherman St., Denver, CO 80261.

When to file

Your Colorado income tax filing and tax payment are due by April 15, 2010. You may file your return electronically anytime up to midnight April 15th. If you choose to complete a paper return, mail your return and, if applicable, your tax payment to:

Colorado Department of Revenue
Denver, CO 80261-0005

The envelope must be postmarked by April 15, 2010. If you cannot complete your return by the April 15 deadline, you may be able to file under extension. See page 11 of this booklet for details.

Taxpayer Assistance Services

My Income Tax Account

Check on your refund status; look up your Colorado 1099-G; check on estimated payments; look up your billing notice; or set up an "agreement to pay." You must have your social security number and either the amount of your refund, the amount of an estimated payment, or the billing notice number. Information is available on the Web at www.TaxColorado.com or by phone at (303) 238-FAST (3278).

Tax Information Index

For an alphabetical index that provides Web links to FYI tax publications, common questions and answers, forms, regulations, and the Colorado Revised Statutes for a variety of common tax topics, please visit www.TaxColorado.com

Online Customer Support

Search for commonly asked questions and answers. "Send Us an E-mail" if the answers don't respond to your particular question.

Tax Information Call Center

Representatives are available Monday through Friday, 8 a.m. to 4:30 p.m. (303) 238-SERV (7378)
TTY/TTD Service (800) 659-2656

Walk-In Assistance

Forms and information are available at these offices Monday through Friday, 8 a.m. to 4:30 p.m.

Denver: 1375 Sherman St.

Colorado Springs: 4420 Austin Bluffs Parkway

Fort Collins: 1121 W. Prospect Road, Building D

Grand Junction: 222 S. 6th St., Room 208

Pueblo: 827 W. 4th St., Suite A

Additional Information



Tax Forms, Information and E-Services

Line by Line Instructions

The following instructions apply whether you file electronically or on paper. Electronic filers should use the forms in this guide as worksheets prior to entering the information in NetFile, or other tax software.



HOW DOES FORM 104 WORK?

You must complete your federal income tax filing/return before you can start your Colorado return because line 1 of the Colorado form is your federal taxable income, which has your deductions and exemptions already subtracted out. You then may have to add or subtract certain types of income on lines 2 through 12. This gives you the Colorado taxable income you take to the tax table to determine the Colorado tax you owe. You will then subtract any credits you have on lines 19, 21, 22, and 23. These credits include items from Form 104CR, and any tax you have prepaid through withholding from your wages or estimated tax payments. If these credits are more than the tax due, you get a refund. If these credits are less than the tax due, you must pay the difference.



RESIDENCY STATUS

Check the proper box at the top of Form 104 to indicate whether you are filing as a full-year resident, a part-year resident or as a nonresident. If one spouse is a full-year resident and the other is a part-year resident or a nonresident, check only the part-year resident/nonresident box.

NAME AND ADDRESS

Print your name, address, and social security number in the spaces provided. If you are filing a joint federal return, you must file a joint Colorado return and include your spouse's name and social security number. For Privacy Act Notice, see **FYI** General 2.

DO NOT enter a name or social security number on the "spouse" line if you are not filing a joint return.

If you are entering an address for a foreign country, place any postal code at the end of the address line and enter Xs in the ZIP code box.

INCOME

LINE FEDERAL TAXABLE INCOME

1 Enter your federal taxable income from:

- federal Form 1040, line 43
- federal Form 1040A, line 27 or,
- Federal Form 1040 EZ, line 6.

If your federal deductions exceed your federal adjusted gross income, enter the excess as a negative amount (in brackets) on line 1. The amount you enter on line 1 will be compared to the amount you report on your federal income tax return.

Your federal taxable income is your total income minus your federal exemptions and deductions. Do not put your total income or wages on this line because it will result in your tax being computed too high. Do not deduct your personal exemptions, standard deduction, or itemized deductions on your Colorado income tax return because they have already been allowed on line 1.

ADDITIONS TO INCOME

LINE STATE INCOME TAX DEDUCTION ADDBACK

2 If you filed federal form 1040A or 1040EZ for 2009, enter \$0 on line 2.



If you **did not** itemize deductions on your 2009 federal income tax return, enter \$0 on line 2.

If you **did** itemize deductions on your 2009 federal income tax return but deducted general sales taxes on line

5, schedule A, Form 1040, enter \$0 on line 2.

If you **did** itemize deductions on your 2009 federal income tax return and deducted income taxes on line 5, Schedule A, Form 1040, you must add back on your Colorado return any state income tax included in your federal itemized deductions. If your federal itemized deductions exceed the standard deduction you could have claimed by an amount that is less than the state tax deduction, you add back only the difference between the itemized and standard deduction amounts.

Complete the following schedule to determine your state income tax deduction addback:	
(a) State income tax deduction from line 5, Schedule A, federal Form 1040	\$
(b) Total itemized deductions from line 29, Schedule A, federal Form 1040	\$
(c) The amount of federal standard deduction you could have claimed (See line 40, federal Form 1040 for allowable federal standard deductions).	\$
(d) Line (b) minus line (c), but not less than \$0	\$

Enter the smaller of line (a) or line (d) on Form 104, line 2. For most Colorado taxpayers who itemize deductions, the state income tax deduction addback will be the amount from line 5, Schedule A, Form 1040. See **FYI 4**.

Individuals with high incomes who are not allowed to claim all of their federal itemized deductions can refer to publication **FYI 3**. Married persons filing separate returns should refer to **FYI 4** to determine the amounts to enter in the worksheet.

LINE OTHER ADDITIONS TO FEDERAL

3 TAXABLE INCOME

Enter on line 3:

- The amount of interest you earned during 2009 from bonds issued by any state or any state political subdivision other than bonds issued on or after May 1, 1980 by the State of Colorado or any of its political subdivisions. The amount you report on line 3 should be the gross amount of state and local bond interest minus amortization of bond premium and expenses required to be allocated to such interest income under provisions of the Internal Revenue Code. See **FYI 52**.
- The amount of lump-sum distribution from a pension or profit sharing plan you reported on federal Form 4972. Because this income is not included in federal taxable income on line 1, these distributions must be added on line 3. The distribution should be reduced by any estate tax allocated to the distribution on Form 4972.

Distributions included on this line are subject to 10-year averaging on the federal return. If the lump-sum distribution is not subject to 10-year averaging and is included in federal taxable income on line 1, then it should not be reported again on line 3. Amounts entered on this line may be eligible for the pension exclusion on lines 7 or 8.

- The smaller of the amount from line 14, federal Form 8814 or \$950 if you are electing to report your child's income for federal tax purposes.
- Any federal charitable contribution deduction on which you also claimed a Colorado gross conservation easement credit. See **FYI 39**.
- Any fiduciary adjustment or partnership modification that increases your federal taxable income.

SUBTRACTIONS FROM INCOME

LINE STATE INCOME TAX REFUND

5 SUBTRACTION

Enter any state income tax refund you reported as income on line 10 of your federal Form 1040. Enter \$0 if you filed federal Form 1040EZ or 1040A.

LINE UNITED STATES GOVERNMENT

6 INTEREST

Enter any interest you earned during 2009 from U.S. government bonds, treasury bills and other obligations of the United States or its territories, possessions and agencies that was included in federal taxable income. Do not enter interest earned from Federal National Mortgage Association and Government National Mortgage Association (Fannie Mae and Ginnie Mae). Dividends received from mutual funds may not be 100% exempt. See **FYI 20**.

LINE PENSION AND ANNUITY SUBTRACTION

7 If you received pension or annuity income and

- the income is included in your federal taxable income,

or

- a lump-sum distribution is reported on line 3, above,

Then

- if, as of December 31, 2009, you were **65 or older**, enter the **smaller** of the income or \$24,000;
- if, as of December 31, 2009, you were **at least 55 but not yet 65**, enter the **smaller** of the income or \$20,000;
- if, as of December 31, 2009, you were **under 55**, you do not qualify for the pension subtraction **unless** you are receiving the income as a secondary beneficiary

(e.g., a widow, dependent child, etc.) due to the death of the person who earned the pension, in which case you enter the **smaller** of the income or \$20,000.

For information and exceptions, see **FYI 18 and 25**.

To qualify for the subtraction, a payment must be:

- pension or annuity income that is not considered a premature distribution, and
- reported on the federal return as taxable IRA distributions, pensions and annuities, or social security benefits (lines 15b, 16b, or 20b of federal Form 1040; lines 11b, 12b, or 14b of federal Form 1040A), or reported as a lump sum distribution on line 3 of Colorado Form 104.

Example: Joseph (age 66) and Catherine (age 63) receive social security benefits in 2009 of \$20,000, \$6,000 of which was taxable on their joint federal return. Joseph received \$12,000 of the benefits while Catherine received \$8,000. Catherine also earned a private pension of \$22,000, \$18,000 of which was taxable on the federal return.

- Joseph's pension subtraction is computed by taking his share of the total social security benefits paid times the taxable benefits (60% of \$6,000), which is \$3,600.
- Catherine's pension subtraction is computed by taking her share of the social security benefits times the taxable benefits (40% of \$6,000) and adding her taxable private pension (\$18,000), which is \$20,400. Because Catherine is under age 65 her subtraction is limited to \$20,000.

LINE 8 PENSION AND ANNUITY SUBTRACTION - SPOUSE

If you are filing a joint return, enter the spouse's pension or annuity subtraction, if any, on line 8. See line 7 instructions for a definition of excludible pension/annuity income. The spouse must also qualify by age to claim the pension/annuity subtraction. Each spouse's subtraction is computed separately and no part of one spouse's \$20,000 or \$24,000 subtraction may be claimed by the other. See **FYI 25**.

LINE 9 COLORADO SOURCE CAPITAL GAIN

9 You can subtract capital gain income **IF**:

- **Federal taxable income**—the income is included in your federal taxable income;

AND

- **Colorado sources**—the income is earned from:
 - the sale of real or tangible personal property located in Colorado at the time of the transaction, or
 - the sale of stock or ownership interest in a "Colorado company;"

AND



• **Acquisition/Holding**—you acquired the asset after May 9, 1994 and owned it continuously for five years prior to the transaction date. See **FYI 15** for important qualifications. Form DR 1316 **must** be attached to your return.



Taxpayers should fill out completely any forms or documentation submitted for the capital gains subtraction. Refunds could be delayed/denied because the property description, for example, is too vague or missing, the payroll/property percent is not included for stock sales, and/or the acquisition date is omitted.

LINE 10 TUITION PROGRAM CONTRIBUTION

10 Payments or contributions you made during 2009 to a qualified state tuition program administered by CollegeInvest can be deducted, but only to the extent they are included in federal taxable income. See **FYI 44**.

LINE 11 QUALIFYING CHARITABLE CONTRIBUTION

11



Taxpayers who claim the federal standard deduction instead of itemizing their deductions on the federal return may be able to subtract a portion of their charitable contributions made during the year. Enter only the amount in excess of \$500 that you could have deducted on federal Schedule A under the "Gifts to Charity" section had you itemized your federal deductions. See **FYI 48**.

Complete the following schedule to determine your qualifying charitable contribution subtraction:	
(a) Did you itemize your deductions on the federal Schedule A?	Yes <input type="checkbox"/> No <input type="checkbox"/>
(b) Did you deduct your charitable contributions on the federal return as a business or other deduction?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you answered yes on lines (a) or (b), enter \$0 on line 11, you do not qualify for this subtraction. If you answered no on lines (a) and (b), continue with line (c).	
(c) Enter the amount you could have deducted for charitable contributions on lines 16 and 17 of federal Schedule A.	\$
(d) Nondeductible contributions	\$ 500
(e) Qualifying charitable contribution subtraction, line (c) minus line (d), but not less than \$0	\$
Enter the amount from line (e) on Form 104, line 11.	

Taxpayers must maintain proper records for all contributions. If you are required to substantiate this subtraction, you must provide the same records that are required by the federal IRS for charitable contributions.

LINE 12 OTHER SUBTRACTIONS FROM FEDERAL TAXABLE INCOME

Enter on line 12:

- If you received PERA or Denver School District

No. 1 retirement benefits(DPSRS) during 2009 and you contributed to the PERA retirement fund during 1984, 1985 or 1986 or to the Denver School District No. 1 retirement fund during 1986, you **may** be entitled to a subtraction for income previously taxed by Colorado but not by the federal I.R.S. See **FYI 16**.

- Enter any tier I or tier II railroad retirement benefits that are included in federal taxable income.
- Enter any fiduciary adjustment or partnership modification reducing federal taxable income, but only to the extent it cannot be reported on lines 5-11.
- Enter any income earned on an Indian reservation by a reservation tribal member while domiciled on the reservation.
- Enter your medical savings account contribution and interest, if any, and write "medical savings account" in the available space. Do not include any amounts that were deducted on your federal return. See **FYI 29**.
- Enter 50% of the cost incurred in performing wildfire mitigation. This subtraction may not exceed \$2,500. To determine qualifying costs see **FYI 65**.

Do not include on line 12:

- income from sources outside of Colorado,
- net operating losses,
- military income, or
- wage adjustments.

LINE COLORADO TAXABLE INCOME

- 14** Your Colorado taxable income is the amount by which line 4 exceeds line 13. Determine your tax from the tax table on pages 22 and 23 based on your Colorado taxable income. Full-year residents enter their tax on line 15, Form 104. Part-year residents and nonresidents go to Form 104PN, page 17, for apportionment instructions.

TAX

LINE TAX

- 15** Colorado residents enter the tax from the tax table. Part-year residents and nonresidents enter the tax from line 36, Form 104PN and attach Form 104PN to your return. The Colorado tax rate is currently 4.63%.



enters your tax. No need to look it up in a table.

LINE ALTERNATIVE MINIMUM TAX

- 16** If you have a federal alternative minimum tax, you probably have a Colorado alternative minimum tax.



Enter your Colorado alternative minimum tax, if any, from line 8, Form 104AMT. Attach Form 104AMT to your return. See **FYI 14**.

LINE RECAPTURE OF PRIOR YEAR CREDITS

- 17** Enter any historic property preservation credit, health care professional credit, low income housing credit or other credit claimed in prior years that must be recaptured.

TAX CREDITS

Form 104CR must be attached to your return if you entered an amount on line 19.

LINE NON-REFUNDABLE CREDITS FROM FORM 104CR

- 19** Enter the total, non-refundable credits from line 44, Form 104CR.

LINE NET TAX

- 20** Line 18 minus line 19.

PREPAYMENTS AND REFUNDABLE CREDITS

LINE COLORADO INCOME TAX WITHHELD

- 21** Enter the total amount shown as Colorado tax withheld on your W-2 (wage withholding forms), W2-G or 1099 forms. Staple these forms to the front of your return.

Attach W-2s, W2-Gs or 1099s only if they report Colorado income tax withheld. Do not claim tax withheld for the federal government, other states, or any city.

Do not include amounts withheld from:

- Colorado real estate sales by nonresidents,
- nonresident beneficiaries, or
- Colorado partnership/S corporation income of non-residents

as they should be included as estimated tax payments on line 22.

LINE ESTIMATED TAX PAYMENTS

22 AND CREDITS

Enter on line 22:

- any estimated tax payment you made for 2009,
- that part of your 2008 overpayment, if any, that you applied to 2009,
- any amount you paid with your 2009 extension of time for filing voucher,
- amounts withheld on Colorado real estate sales on Form DR 1079,
- amounts paid in for nonresident beneficiaries on Form 104 BEP, and
- amounts paid in for nonresident partners or shareholders on Form DR 0108. See **FYI 51**.

LINE CHILD CARE CREDIT

- 23** Full year residents enter the child care credit from line 5 of Form 104CR. Part year residents, enter the child care credit from line 6 of Form 104 CR. You qualify for

LINES TAX TO PAY.

44–47 If line 20 is more than line 24, you have additional tax to pay. Subtract line 24 from line 20 and enter the difference on line 47. This is the amount of tax you owe. Write your social security number and "Form 104" on your check. Enclose, but do not attach, your payment with Form 104. **PLACE THE CHECK ON TOP OF THE STAPLED W-2S ON PAGE 1. DO NOT STAPLE THE CHECK.**

New If you prefer to pay by credit card or echeck, see the online tax payment information below.

DO NOT SEND CASH

If you owe tax and are making a payment, you cannot make a voluntary contribution on your return. If you owe tax and choose to donate on the return, the amount you donate will be refunded back to you and will not be applied to any of the voluntary contributions. Donations to the checkoff agencies can be made directly to the agency using information available at www.checkoffcolorado.org.

A **delinquent payment** penalty (line 44) is due if the balance due is not paid by April 15, 2010, unless a valid extension exists with a proper 90% prepayment. The penalty is 5% of the additional tax due for the first month of delinquency and 1/2% for each additional month up to a maximum of 12%.

Interest (line 45) is due on any balance of tax due from April 15, 2010 at the rate of 3% (6% if we bill you and you do not pay within 30 days).

If an **estimated tax penalty** is due (line 46), attach Form 204 to your return.

Enter the total amount owed, including penalty and interest due from lines 44, 45 and 46, on line 47.

Use Form DR 0900 below to submit your payment if you:

- file using NetFile,
- file using any other electronic method,
- or are, for some other reason, sending your payment separate from your return.
- Be sure to round your payment to the nearest dollar. You must enter 00 after the decimal point. The amount on the check and the amount entered on the payment voucher must be the same. This will help maintain accuracy in your tax account.

Rather than mailing a check, you can now pay using an electronic check or credit card at www.colorado.gov/paytax

This online service includes an administrative fee that allows Colorado.gov to deliver this and other important services. This fee is paid to a third party that provides these services for Colorado.gov at little or no cost to the taxpayers of Colorado.

For credit card transactions, the administrative processing fee is the amount due multiplied by 2.25%, plus an additional \$.75. However, if you choose to pay with cash in the form of an echeck, the administrative processing fee is discounted to \$1.00 per transaction.

DO NOT send another copy of your tax return with your payment because the DR 0900 contains all the information required to match your payment with your return.



DETACH FORM
ON THIS LINE

▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

(0011)

DR 0900 (09/22/09)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0008
www.TaxColorado.com

2009 INDIVIDUAL INCOME TAX PAYMENT VOUCHER

(calendar year—Due April 15, 2010)

70

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your social security number and "2009 Form 104" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Your Last Name	First Name and Initial	Social Security Number	
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Social Security Number	
Address			
City		State	ZIP

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.

YOU MUST ROUND TO THE NEAREST DOLLAR

DO NOT WRITE IN SPACE BELOW

(08)

\$

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Automatic Extension for Individuals

GENERAL INFORMATION

If you can't file your Colorado tax return by April 15, 2010, you may file your Colorado return on or before October 15, 2010 without filing a written request for extension. **However, to avoid late payment penalties, you must pay at least 90% of your tax liability by April 15 and the balance when you file by October 15.**

If you can't file by April 15 but still owe additional tax, use the payment voucher below to mail in your payment by April 15. Complete the tax payment worksheet to see if you owe additional taxes. Do not send in the voucher without a payment.

Enter the tax due on Form 158-I below and mail the voucher portion only with your payment to:

Colorado Department of Revenue
Denver CO 80261-0008

If you have no tax due, do not send us the payment voucher. You will automatically qualify for an extension.

PENALTIES AND INTEREST

An automatic six-month extension of time for filing the Colorado income tax return is allowed for all taxpayers. However, an extension of time to file is not an extension of time to pay the tax. If at

least 90% of the net tax liability is not paid by April 15, 2010, a late payment penalty plus interest will be added to your tax due. If 90% or more of the net tax liability is paid by April 15 and the balance of the tax is paid when the return is filed by the last day of the extension period, only interest will be assessed.

Also, if after April 15, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your estimated additional tax with another Form 158-I voucher.

TAXPAYERS RESIDING OR TRAVELING ABROAD

If you are living or traveling outside the United States on April 15, the deadline for filing your return is June 15, 2010. If you need an additional four months to file your return, you will automatically have until October 15, 2010 to file. Interest is due on any payment received after April 15, 2010.

To avoid any late payment penalties you must pay 90% of your tax liability by June 15, 2010. When filing your return, attach a statement to the front indicating that you were "abroad on April 15, 2010."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

1	Income tax you expect to owe	1		
2	Tax payments and credits:			
a	Colorado income tax withheld	2a		
b	Colorado estimated income tax payments	2b		
c	Other payments and credits	2c		
	Total tax payments and credits – Add lines 2a through 2c.....	2		
3	Tax due— Subtract line 2 from line 1. Enter the result here and on the voucher below.....	3		

DETACH FORM
ON THIS LINE



IF NO PAYMENT IS DUE, DO NOT FILE FORM DR 158I

▼ RETURN ONLY THE LOWER PORTION OF THIS PAGE WITH YOUR PAYMENT ▼

(0019)

Form 158I (09/22/09)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0008
www.TaxColorado.com

2009 Extension Payment Voucher for Colorado Individual Income Tax (calendar year—Due April 15, 2010)

70

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number and "2009 Form 158-I" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment.

Your Last Name	First Name and Initial	IMPORTANT: ENTER YOUR SOCIAL SECURITY NUMBER	
Spouse's Last Name (if joint)	Spouse's First Name and Initial	Spouse's Social Security Number	
Address			
City	State	ZIP	

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM. 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.

**YOU MUST ROUND TO THE
NEAREST DOLLAR**

DO NOT WRITE IN SPACE BELOW

(08) \$.

Common Questions

What if I did not receive a W-2 from my employer?

- Contact your employer to obtain a copy.
- If your final pay stub includes the tax withheld for Colorado, you can use the amount to electronically file your return, or to complete a substitute W-2 (Form DR0084).
- If the first two options fail, contact the IRS or the Department of Revenue, which *may* have W-2 information available.

How can I determine whether I should pay estimated tax?

If you expect your 2010 Colorado tax liability to exceed your 2010 Colorado credits by \$1,000 or more, you are required to pay estimated income tax with Form 104EP. See **FYI 51**.

What if I cannot pay the tax I owe by April 15th?

If possible, pay part of the balance due at the time of filing to minimize the penalty and interest you will owe. You will receive a bill for the balance. If you wish to make additional payments prior to receiving your bill you may do so with form DR 0900 "Individual Income Tax Payment Voucher." Once you have received a bill you may request an agreement to pay online at www.myincometax.state.co.us or through our automated system by calling 303-238-FAST (3278), and pressing 3. Make payments the paperless way by echeck or credit card at www.Colorado.gov/paytax

How long should I keep my tax return?

Keep all paper documents you used to prepare your return until the statute of limitations runs out for that return. This is usually four years from the date the return is due or filed. If your return is audited, you must be able to provide a copy of your federal return and documentation for all items listed on your return.

How do I correct my return after it has been filed?

To change or correct your return, do not file a corrected paper or electronic tax return. You must complete an amended return using Form 104X to report any changes or corrections. Use the 104X labelled with the year which you are correcting. If a change is made to your federal return by you or the IRS, you must report this to the Colorado Department of Revenue (on the 104X) within 30 days if it changes any line on your Colorado tax return, even if your tax liability does not change.

I purchased items by mail order or over the Internet without a sales tax charge. Do I owe tax for that?

You probably owe "Consumer Use Tax." See **FYI General 10** and

Form DR 0252 for filing information.

Common Filing Errors

Avoidable taxpayer errors on income tax returns often delay tax refunds and cause incorrect bills.



File Your Colorado Income Tax Electronically

You can easily avoid certain errors and speed the processing of your refund claim by filing your Colorado income tax return electronically through NetFile, commercial tax software or through a paid tax professional who files electronically. Most E-filing software will check math calculations, will alert you to credits or subtractions you may have missed, and will help reduce the risk of refund delays and billing errors.

Common filing errors prevented by E-filing:

- With paper returns, W-2 and 1099 statements must be attached to the return. If these statements are not attached or become separated from a paper return, you will receive a letter requesting the statements be mailed in, which delays your refund. Regardless of the filing method, you should be sure you have all W-2 and 1099 statements prior to filing so that the total amounts are correct. With electronic filing, there is no need to mail the statements.
- During the electronic filing process, entry of necessary information and schedules is required by the software to eliminate errors often seen on a paper return.
- Delays associated with missing signatures on paper returns are eliminated with e-file.

NOTE: Treat electronic and paper filing the same when it comes to tax credit documentation. Fill in as much information as possible online. After submitting an electronic return, send a paper copy of all schedules/certificates. **DON'T** send a duplicate return.

Federal Credit and Colorado Insurance Programs

Individuals whose income does not exceed certain thresholds and/or have qualifying children may be eligible for a refund resulting from the federal Earned Income Tax Credit (EITC) and/or low-cost health insurance through Child Health Plan Plus (CHP+). You may obtain additional information regarding the EITC online at www.irs.gov or by calling Colorado United Way at 211. Additional information regarding CHP+ can be found online at <http://www.cchp.org/> or by calling 1 (800) 359-1991.

INSTRUCTIONS FOR FORM 104CR

INTRODUCTION

When taking a tax credit, always send documentation. Don't assume that — because a credit has been taken before or there is a carry-forward credit — the credit on the current year filing will be accepted. **Don't forget to claim and keep records of carry-forward credit from prior years.** Send appropriate documentation with the return for those carry-forward credits.

Related to tax credits, fill out completely any forms or documentation submitted with the return that correspond to a credit.

CHILD CARE CREDIT

If, during 2009, you were a Colorado resident, your federal adjusted gross income was \$60,000 or less, and you claim a child care credit on your 2009 federal income tax return, you may claim a Colorado child care credit. See **FYI 33**.

- 1 Enter the federal adjusted gross income from federal Form 1040, line 37, or from federal Form 1040A, line 21.
- 2 Enter the federal tax from federal Form 1040, line 46, or from federal Form 1040A, line 28. If this amount is \$0, you do not qualify for the child care credit and you must enter \$0 on line 5.
- 3 Enter the child care credit you claimed on your 2009 federal income tax return. This will be 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.

The Colorado child care credit is allowed only on expenses incurred for the care of children under age 13. Colorado does not allow a credit for dependent care expense. If your federal credit is a combined child care and dependent care credit, refer to **FYI 33**.

- 4 Enter the percentage from the following table:

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 Multiply the amount on line 3 by the percentage on line 4.
- 6 **Part-year residents** must apportion their Colorado child care credit by their Colorado percentage from line 34 of Form 104PN. The resulting credit can not exceed 100% of the credit on line 5.
- 7 If you claimed a child care credit on line 5 or 6, enter the name, date of birth and social security number of your eligible children in the space provided. Attach a schedule if additional space is needed.

ENTERPRISE ZONE CREDITS

If you owned a business located in a Colorado enterprise zone during 2009, you may be entitled to claim an enterprise zone tax credit. Refer to the **FYI** publications for further information. If you are claiming an enterprise zone investment credit or employee credit of \$450 or more, or a contribution credit of \$250 or more, you must submit with your return a certification from the zone administrator.

See **FYI General 6**.

CREDIT FOR INCOME TAX PAID TO ANOTHER STATE

A Colorado resident may claim credit for income tax paid to another state on income from sources within that state. ("State" includes the District of Columbia

and territories or possessions of the United States.) Refer to publication **FYI 17** for information on how to compute this credit and on claiming the credit for a part year resident.

Part-year residents may claim this credit only if the income taxed by the other state was (a) earned while they were a Colorado resident **and** (b) is included in line 33 of Form 104PN. A part-year resident can not claim this credit if the income from the other state is not included in line 33 of Form 104PN because Form 104PN has already eliminated the Colorado tax on this income. A **non-resident cannot** claim this credit.

The total credit for tax paid to other states may not exceed the Colorado tax attributable to the total non-Colorado source income. If taxes were paid to two or more other states, or if income and/or losses are incurred in two or more other states, a separate credit must be computed for each state to which taxes are paid and a limitation computation must be done for all income and/or losses received from other states.

If you had income and/or losses from two or more other states:

1. Complete lines 18 through 25 for each state to which taxes are paid, and
2. Complete lines 18 through 25 (enter "Combined" on line 18) combining all tax paid, income, and losses from **all** other states to determine the maximum credit available.
3. The credit will be the lesser of the total credits computed for each state in step 1, or the credit limitation computed in step 2. Attach copies of **both** calculations to your return.

OTHER PERSONAL CREDITS

- 26 **Plastic Recycling Investment Credit.** See **FYI 56**.
- 27 **Colorado Minimum Tax Credit.** See **FYI 14**.
- 28 **Historic Property Preservation Credit.** See **FYI 1**.
- 29 **Child Care Center Investment Credit.** See **FYI 7**.
- 30 **Employer Child Care Facility Investment Credit.** See **FYI 7**.
- 31 **School-to-career Investment Credit.** Attach a copy of your certification letter to your return. See **FYI 32**.
- 32 **Colorado Works Program Credit.** See **FYI 34**.
- 33 **Child Care Contribution Credit.** Only 50% of the credit may be claimed. Attach a copy of Form DR 1317 to your return. Donation confirmation letters alone will not fulfill the documentation requirement. See **FYI 35**.
- 34 **Rural Technology Enterprise Zone Credit.** Credits from 2001 through 2004. See **FYI 36**.
- 35 **Long-term Insurance Credit.** See **FYI 37**.
- 36 **Contaminated Land Redevelopment Credit.** See **FYI 42**.
- 37 **Low-income Housing Credit.** Attach a copy of your CHFA certification to claim this credit. See **FYI 46**.
- 38 **Aircraft Manufacturer New Employee Credit.** See **FYI 62**.
- 39 **Alternative Fuel Vehicle Credit.**
Attach a copy of the invoice showing the vehicle is registered in the taxpayer's or spouse's name to your return. See **FYI 9**.
- 40 **Alternative Fuel Refueling Facility Credit.** See **FYI 9**.
- 41 **Gross Conservation Easement Credit.** You must attach form DR 1305 to your return if you claim this credit. The easement donor must attach other required documentation in the year of the donation. See **FYI 39**.
- 42 **Job Growth Incentive Tax Credit.** You must attach the credit certificate issued by the Colorado Development Commission if you claim this credit.

CREDITS TO BE CARRIED FORWARD TO 2010

List unused 2009 credits that are to be carried forward to 2010 in the box provided. Include the credit name and amount being carried forward. Attach a schedule if additional space is needed.

COLORADO INCOME TAX TABLE

To find your tax from the table below, read down the taxable income column to the line containing your Colorado taxable income from line 14, Form 104. Then read across to the tax column and enter this amount on line 15, Form 104. Part-year residents and nonresidents enter tax on line 35, Form 104PN.

TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME			TAXABLE INCOME		
Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX	Over	But not over	TAX
0	10	0	4,600	4,700	215	10,100	10,200	470	15,100	15,200	701	20,600	20,700	956
10	30	1	4,700	4,800	220	10,200	10,300	475	15,200	15,300	706	20,700	20,800	961
30	50	2	4,800	4,900	225	10,300	10,400	479	15,300	15,400	711	20,800	20,900	965
50	75	3	4,900	5,000	229	10,400	10,500	484	15,400	15,500	715	20,900	21,000	970
75	100	4	5,000	5,100	234	10,500	10,600	488	15,500	15,600	720	21,000	21,100	975
100	200	7	5,100	5,200	238	10,600	10,700	493	15,600	15,700	725	21,100	21,200	979
200	300	12	5,200	5,300	243	10,700	10,800	498	15,700	15,800	729	21,200	21,300	984
300	400	16	5,300	5,400	248	10,800	10,900	502	15,800	15,900	734	21,300	21,400	989
400	500	21	5,400	5,500	252	10,900	11,000	507	15,900	16,000	738	21,400	21,500	993
500	600	25	5,500	5,600	257	11,000	11,100	512	16,000	16,100	743	21,500	21,600	998
600	700	30	5,600	5,700	262	11,100	11,200	516	16,100	16,200	748	21,600	21,700	1,002
700	800	35	5,700	5,800	266	11,200	11,300	521	16,200	16,300	752	21,700	21,800	1,007
800	900	39	5,800	5,900	271	11,300	11,400	526	16,300	16,400	757	21,800	21,900	1,012
900	1,000	44	5,900	6,000	275	11,400	11,500	530	16,400	16,500	762	21,900	22,000	1,016
1,000	1,100	49	6,000	6,100	280	11,500	11,600	535	16,500	16,600	766	22,000	22,100	1,021
1,100	1,200	53	6,100	6,200	285	11,600	11,700	539	16,600	16,700	771	22,100	22,200	1,026
1,200	1,300	58	6,200	6,300	289	11,700	11,800	544	16,700	16,800	776	22,200	22,300	1,030
1,300	1,400	63	6,300	6,400	294	11,800	11,900	549	16,800	16,900	780	22,300	22,400	1,035
1,400	1,500	67	6,400	6,500	299	11,900	12,000	553	16,900	17,000	785	22,400	22,500	1,039
1,500	1,600	72	6,500	6,600	303	12,000	12,100	558	17,000	17,100	789	22,500	22,600	1,044
1,600	1,700	76	6,600	6,700	308	12,100	12,200	563	17,100	17,200	794	22,600	22,700	1,049
1,700	1,800	81	6,700	6,800	313	12,200	12,300	567	17,200	17,300	799	22,700	22,800	1,053
1,800	1,900	86	6,800	6,900	317	12,300	12,400	572	17,300	17,400	803	22,800	22,900	1,058
1,900	2,000	90	6,900	7,000	322	12,400	12,500	576	17,400	17,500	808	22,900	23,000	1,063
2,000	2,100	95	7,000	7,100	326	12,500	12,600	581	17,500	17,600	813	23,000	23,100	1,067
2,100	2,200	100	7,100	7,200	331	12,600	12,700	586	17,600	17,700	817	23,100	23,200	1,072
2,200	2,300	104	7,200	7,300	336	12,700	12,800	590	17,700	17,800	822	23,200	23,300	1,076
2,300	2,400	109	7,300	7,400	340	12,800	12,900	595	17,800	17,900	826	23,300	23,400	1,081
2,400	2,500	113	7,400	7,500	345	12,900	13,000	600	17,900	18,000	831	23,400	23,500	1,086
2,500	2,600	118	7,500	7,600	350	13,000	13,100	604	18,000	18,100	836	23,500	23,600	1,090
2,600	2,700	123	7,600	7,700	354	13,100	13,200	609	18,100	18,200	840	23,600	23,700	1,095
2,700	2,800	127	7,700	7,800	359	13,200	13,300	613	18,200	18,300	845	23,700	23,800	1,100
2,800	2,900	132	7,800	7,900	363	13,300	13,400	618	18,300	18,400	850	23,800	23,900	1,104
2,900	3,000	137	7,900	8,000	368	13,400	13,500	623	18,400	18,500	854	23,900	24,000	1,109
3,000	3,100	141	8,000	8,100	373	13,500	13,600	627	18,500	18,600	859	24,000	24,100	1,114
3,100	3,200	146	8,100	8,200	377	13,600	13,700	632	18,600	18,700	863	24,100	24,200	1,118
3,200	3,300	150	8,200	8,300	382	13,700	13,800	637	18,700	18,800	868	24,200	24,300	1,123
3,300	3,400	155	8,300	8,400	387	13,800	13,900	641	18,800	18,900	873	24,300	24,400	1,127
3,400	3,500	160	8,400	8,500	391	13,900	14,000	646	18,900	19,000	877	24,400	24,500	1,132
3,500	3,600	164	8,500	8,600	396	14,000	14,100	651	19,000	19,100	882	24,500	24,600	1,137
3,600	3,700	169	8,600	8,700	400	14,100	14,200	655	19,100	19,200	887	24,600	24,700	1,141
3,700	3,800	174	8,700	8,800	405	14,200	14,300	660	19,200	19,300	891	24,700	24,800	1,146
3,800	3,900	178	8,800	8,900	410	14,300	14,400	664	19,300	19,400	896	24,800	24,900	1,151
3,900	4,000	183	8,900	9,000	414	14,400	14,500	669	19,400	19,500	901	24,900	25,000	1,155
4,000	4,100	188	9,000	9,100	419	14,500	14,600	674	19,500	19,600	905	25,000	25,100	1,160
4,100	4,200	192	9,100	9,200	424	14,600	14,700	678	19,600	19,700	910	25,100	25,200	1,164
4,200	4,300	197	9,200	9,300	428	14,700	14,800	683	19,700	19,800	914	25,200	25,300	1,169
4,300	4,400	201	9,300	9,400	433	14,800	14,900	688	19,800	19,900	919	25,300	25,400	1,174
4,400	4,500	206	9,400	9,500	438	14,900	15,000	692	19,900	20,000	924	25,400	25,500	1,178
4,500	4,600	211	9,500	9,600	442	15,000	15,100	697	20,000	20,100	928	25,500	25,600	1,183
						14,600	14,700	678	20,100	20,200	933	25,600	25,700	1,188
						14,700	14,800	683	20,200	20,300	938	25,700	25,800	1,192
						14,800	14,900	688	20,300	20,400	942	25,800	25,900	1,197
						14,900	15,000	692	20,400	20,500	947	25,900	26,000	1,201
						15,000	15,100	697	20,500	20,600	951	26,000	26,100	1,206

COLORADO INCOME TAX TABLE

Page 23

TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX	TAXABLE INCOME			TAX
Over	But not over			Over	But not over			Over	But not over			Over	But not over			Over	But not over		
26,100	26,200		1,211	31,600	31,700		1,465	37,100	37,200		1,720	42,600	42,700		1,975	46,600	46,700		2,160
26,200	26,300		1,215	31,700	31,800		1,470	37,200	37,300		1,725	42,700	42,800		1,979	46,700	46,800		2,165
26,300	26,400		1,220	31,800	31,900		1,475	37,300	37,400		1,729	42,800	42,900		1,984	46,800	46,900		2,169
26,400	26,500		1,225	31,900	32,000		1,479	37,400	37,500		1,734	42,900	43,000		1,989	46,900	47,000		2,174
26,500	26,600		1,229	32,000	32,100		1,484	37,500	37,600		1,739	43,000	43,100		1,993	47,000	47,100		2,178
26,600	26,700		1,234	32,100	32,200		1,489	37,600	37,700		1,743	43,100	43,200		1,998	47,100	47,200		2,183
26,700	26,800		1,239	32,200	32,300		1,493	37,700	37,800		1,748	43,200	43,300		2,002	47,200	47,300		2,188
26,800	26,900		1,243	32,300	32,400		1,498	37,800	37,900		1,752	43,300	43,400		2,007	47,300	47,400		2,192
26,900	27,000		1,248	32,400	32,500		1,502	37,900	38,000		1,757	43,400	43,500		2,012	47,400	47,500		2,197
27,000	27,100		1,252	32,500	32,600		1,507	38,000	38,100		1,762	43,500	43,600		2,016	47,500	47,600		2,202
27,100	27,200		1,257	32,600	32,700		1,512	38,100	38,200		1,766	43,600	43,700		2,021	47,600	47,700		2,206
27,200	27,300		1,262	32,700	32,800		1,516	38,200	38,300		1,771	43,700	43,800		2,026	47,700	47,800		2,211
27,300	27,400		1,266	32,800	32,900		1,521	38,300	38,400		1,776	43,800	43,900		2,030	47,800	47,900		2,215
27,400	27,500		1,271	32,900	33,000		1,526	38,400	38,500		1,780	43,900	44,000		2,035	47,900	48,000		2,220
27,500	27,600		1,276	33,000	33,100		1,530	38,500	38,600		1,785	44,000	44,100		2,040	48,000	48,100		2,225
27,600	27,700		1,280	33,100	33,200		1,535	38,600	38,700		1,789	44,100	44,200		2,044	48,100	48,200		2,229
27,700	27,800		1,285	33,200	33,300		1,539	38,700	38,800		1,794	44,200	44,300		2,049	48,200	48,300		2,234
27,800	27,900		1,289	33,300	33,400		1,544	38,800	38,900		1,799	44,300	44,400		2,053	48,300	48,400		2,239
27,900	28,000		1,294	33,400	33,500		1,549	38,900	39,000		1,803	44,400	44,500		2,058	48,400	48,500		2,243
28,000	28,100		1,299	33,500	33,600		1,553	39,000	39,100		1,808	44,500	44,600		2,063	48,500	48,600		2,248
28,100	28,200		1,303	33,600	33,700		1,558	39,100	39,200		1,813	44,600	44,700		2,067	48,600	48,700		2,252
28,200	28,300		1,308	33,700	33,800		1,563	39,200	39,300		1,817	44,700	44,800		2,072	48,700	48,800		2,257
28,300	28,400		1,313	33,800	33,900		1,567	39,300	39,400		1,822	44,800	44,900		2,077	48,800	48,900		2,262
28,400	28,500		1,317	33,900	34,000		1,572	39,400	39,500		1,827	44,900	45,000		2,081	48,900	49,000		2,266
28,500	28,600		1,322	34,000	34,100		1,577	39,500	39,600		1,831	45,000	45,100		2,086	49,000	49,100		2,271
28,600	28,700		1,326	34,100	34,200		1,581	39,600	39,700		1,836	45,100	45,200		2,090	49,100	49,200		2,276
28,700	28,800		1,331	34,200	34,300		1,586	39,700	39,800		1,840	45,200	45,300		2,095	49,200	49,300		2,280
28,800	28,900		1,336	34,300	34,400		1,590	39,800	39,900		1,845	45,300	45,400		2,100	49,300	49,400		2,285
28,900	29,000		1,340	34,400	34,500		1,595	39,900	40,000		1,850	45,400	45,500		2,104	49,400	49,500		2,290
29,000	29,100		1,345	34,500	34,600		1,600	40,000	40,100		1,854	45,500	45,600		2,109	49,500	49,600		2,294
29,100	29,200		1,350	34,600	34,700		1,604	40,100	40,200		1,859	45,600	45,700		2,114	49,600	49,700		2,299
29,200	29,300		1,354	34,700	34,800		1,609	40,200	40,300		1,864	45,700	45,800		2,118	49,700	49,800		2,303
29,300	29,400		1,359	34,800	34,900		1,614	40,300	40,400		1,868	45,800	45,900		2,123	49,800	49,900		2,308
29,400	29,500		1,364	34,900	35,000		1,618	40,400	40,500		1,873	45,900	46,000		2,127	49,900	50,000		2,313
29,500	29,600		1,368	35,000	35,100		1,623	40,500	40,600		1,877	46,000	46,100		2,132				
29,600	29,700		1,373	35,100	35,200		1,627	40,600	40,700		1,882	46,100	46,200		2,137				
29,700	29,800		1,377	35,200	35,300		1,632	40,700	40,800		1,887	46,200	46,300		2,141				
29,800	29,900		1,382	35,300	35,400		1,637	40,800	40,900		1,891	46,300	46,400		2,146				
29,900	30,000		1,387	35,400	35,500		1,641	40,900	41,000		1,896	46,400	46,500		2,151				
30,000	30,100		1,391	35,500	35,600		1,646	41,000	41,100		1,901	46,500	46,600		2,155				
30,100	30,200		1,396	35,600	35,700		1,651	41,100	41,200		1,905								
30,200	30,300		1,401	35,700	35,800		1,655	41,200	41,300		1,910								
30,300	30,400		1,405	35,800	35,900		1,660	41,300	41,400		1,915								
30,400	30,500		1,410	35,900	36,000		1,664	41,400	41,500		1,919								
30,500	30,600		1,414	36,000	36,100		1,669	41,500	41,600		1,924								
30,600	30,700		1,419	36,100	36,200		1,674	41,600	41,700		1,928								
30,700	30,800		1,424	36,200	36,300		1,678	41,700	41,800		1,933								
30,800	30,900		1,428	36,300	36,400		1,683	41,800	41,900		1,938								
30,900	31,000		1,433	36,400	36,500		1,688	41,900	42,000		1,942								
31,000	31,100		1,438	36,500	36,600		1,692	42,000	42,100		1,947								
31,100	31,200		1,442	36,600	36,700		1,697	42,100	42,200		1,952								
31,200	31,300		1,447	36,700	36,800		1,702	42,200	42,300		1,956								
31,300	31,400		1,452	36,800	36,900		1,706	42,300	42,400		1,961								
31,400	31,500		1,456	36,900	37,000		1,711	42,400	42,500		1,965								
31,500	31,600		1,461	37,000	37,100		1,715	42,500	42,600		1,970								

Checkoff Colorado

A simple way to give.

(For more information, visit www.checkoffcolorado.org)

See lines 28-41 to contribute to any of these charitable funds.

NONGAME AND ENDANGERED WILDLIFE 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 PREVENTION 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.

SPECIAL OLYMPICS COLORADO FUND

Inspire greatness in the lives of children and adults with intellectual disabilities by supporting Special Olympics Colorado. In addition to physical exercise, athletes exercise their self-esteem and belief in themselves. Your dollars help fund over 8,000 Colorado athletes through the purchase of uniforms, sports equipment, transportation, training and competitions year-round.

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 veteran's community. Please help maintain this solemn beauty for Colorado veterans.

PET OVERPOPULATION FUND

Each year in Colorado tens of thousands of animals are euthanized because too many are being born. Your donation to the Pet Overpopulation fund can help save lives. The fund provides community grants to subsidize spay/neuter surgeries for pets of qualified owners and supports spay/neuter education programs.

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 Coloradoans 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.

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.

MULTIPLE SCLEROSIS FUND

1 in 580 people in Colorado have Multiple Sclerosis; a chronic and often disabling central nervous system disease usually beginning in young adulthood. 100% of your tax dollars will assist these Coloradoans through the National Multiple Sclerosis Society with education, medical equipment, exercise programs, counseling, family support, homecare, and advocacy.

COLORADO BREAST AND WOMEN'S REPRODUCTIVE CANCERS FUND

Cancer is the second leading cause of death in Colorado. Your donation will assist Coloradans through education, prevention, treatment, and management of Breast and Women's Reproductive Cancers. The Colorado Cancer Coalition, collaborating with over 90 organizations leading the fight against cancer for people of our state, will administer the fund.

ADULT STEM CELLS CURE FUND

The fund provides resources to encourage and enable new mothers across Colorado to donate their babies' umbilical cord blood to a public cord blood bank. These adult stem cells are used in treatments for diseases such as leukemia, and in research into cures for many other serious illnesses.

9HEALTH FAIR FUND

Each year 91,000 Colorado residents take responsibility for their health by attending 9Health Fair. Your contributions allow 9Health Fair to provide free and low-cost health screenings at 155 sites across the state. Through free *In the Classroom* programs an additional 26,000 school-aged children are reached with age-appropriate health education.

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.