

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.