

## Form 104CR

### Individual Credit Schedule 2023

Taxpayer's Last Name	First Name	Middle Initial	SSN or ITIN

Use this schedule to calculate your income tax credits. For best results, visit *Tax.Colorado.gov* 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 e-file software and tax preparers have the ability to submit this schedule and attachments electronically. However, Revenue Online can also be used to file your return and attachments electronically. Otherwise, include all required documents with your paper return.
- If you received any of these credits from a partnership or S corporation, 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, submit with your return a written statement that includes all relevant information.
- Round all dollar amounts to the nearest whole dollar. Calculate percentages to four decimal places (i.e., xxx.xxxx).

#### Part I — Refundable Credits

1. CO Child tax credit from line 22 (or 24) of the DR 0104CN. You must submit the DR 0104CN with your return. ● 1		00
2. Child Care Expenses Credit from the DR 0347, you must submit the DR 0347 with your return. ● 2		00

**SSN Filers Only** - Earned Income Tax Credit (EITC) - full or part-year Colorado residents who claim the federal EITC are allowed an earned income tax credit against their income tax. Complete the table for each qualifying child. Read the instructions in the 104 book and Income Tax Topics: Earned Income Tax Credit for additional guidance on completing this section. Only check the "Deceased" box for a qualifying child if the child was born and died in 2023 and was not assigned an SSN. You must submit a copy of the child's birth certificate, death certificate, or hospital records showing a live birth with your return.

3. Enter the amount of Earned Income calculated for your federal return. ● 3		00
4. Enter the federal EITC you claimed. ● 4		00

Qualifying Child's Last Name	Qualifying Child's First Name	Year of Birth	● SSN	Deceased*
				● <input type="checkbox"/>
				● <input type="checkbox"/>
				● <input type="checkbox"/>
				● <input type="checkbox"/>

\*Check only if child was deceased before SSN was assigned in 2023, see instructions.

Name	SSN or ITIN
<b>5.</b> COEITC, multiply line 4 by 50% (0.50). <b>5</b>	00
<b>6.</b> <i>Part-year residents only</i> , multiply line 5 by the percentage on line 34 of the DR 0104PN (If the percentage exceeds 100%, use 100%). <b>6</b>	00
<b>7. Business Personal Property Credit:</b> Use the worksheet in the 104 Book instructions to calculate. You must submit copy of the assessor's statement with your return. <b>7</b>	00
<b>8.</b> Refundable Renewable Energy Tax Credit from line 86 of the DR 1366. You must submit the DR 1366 with your return. <b>8</b>	00
<b>9.</b> <i>ITIN Filers or Certain Filers Under Age 25 Only</i> - COEITC from line 18 (or 19) of DR 0104TN. You must submit DR 0104TN with your return. <b>9</b>	00
<b>10.</b> Early Childhood Educator Income Tax Credit. You must submit the DR 1703 with your return. <b>10</b>	00
<b>11.</b> SALT Parity Act Credit (see instructions). <b>11</b>	00
<b>12.</b> Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return. <b>12</b>	00
<b>13.</b> Alternative Transportation Options Credit <b>13</b>	00
<b>14.</b> Refundable Heat Pump Credit (assigned to you by the building owner) from line 8 of DR 1322, which you must submit with your return. <b>14</b>	00
<b>15.</b> Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return. <b>15</b>	00
<b>16.</b> Total refundable credits, sum of lines 1, 2, 5 (or 6), and 7 through 15. Enter the sum on the DR 0104 line 28. <b>16</b>	00
<b>Part II — Credit for Tax Paid to Another State</b>	
<ul style="list-style-type: none"> <li>• Colorado nonresidents do not qualify for this credit.</li> <li>• Part-year residents generally do not qualify for this credit.</li> <li>• If you have income or loss from more than one state, you must file electronically. Lines 18 through 21 must be calculated and reported separately for each even if there was no tax liability to the state.</li> </ul>	
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 that state.	
<b>17.</b> Name of other state:	
<b>18.</b> Total of lines 11 and 12 Form 104 <b>18</b>	00
<b>19.</b> Modified Colorado adjusted gross income from sources in the other state, see Income Tax Topics: Credit for Tax Paid to Another State. <b>19</b>	00
<b>20.</b> Total modified Colorado adjusted gross income <b>20</b>	00
<b>21.</b> Divide line 19 by line 20. Round to four decimal places, i.e. xxx.xxxx <b>21</b>	%
<b>22.</b> Multiply line 18 by the percentage on line 21 <b>22</b>	00
<b>23. Tax liability to the other state</b> <b>23</b>	00
<b>24. Allowable credit</b> , the smaller of lines 22 or 23 <b>24</b>	00

Name	SSN or ITIN

**Part III — Other Credits**

Visit [Tax.Colorado.gov/Income-Tax-Credits](http://Tax.Colorado.gov/Income-Tax-Credits) for limitations that are specific to each credit. Use the first column to report the total credit available (the amount generated this year plus any prior-year carryforward). Then, use the second column to report the amount you are using this year to offset your tax liability.

	Available Credit Column (A) ●		Credit Used Column (B) ●
<b>25. Carry forward of prior year</b> plastic recycling investment credit ● 25	00		00
<b>26. Colorado Minimum Tax Credit</b> ● 26	00		00
● 2023 Federal Minimum Tax Credit (fill below):			
<b>27. Carry forward of prior year</b> Historic Property Preservation credit (per §39-22-514, C.R.S.) ● 27	00		00
<b>28.</b> Child Care Center Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● 28	00		00
<b>29.</b> Employer Child Care Facility Investment credit, you must submit a copy of your facility license and a list of depreciable tangible personal property with your return. ● 29	00		00
<b>30.</b> School-to-Career Investment credit, you must submit a copy of the certification with your return. ● 30	00		00
<b>31.</b> Colorado Works Program credit, you must submit a copy of the letter from the county Department of Social/Human Services with your return. ● 31	00		00
<b>32.</b> Child Care Contribution credit, you must submit each DR 1317 with your return. ● 32	00		00
<b>33.</b> Long-term Care Insurance credit, you must submit a year-end statement to show premiums paid with your return. See FYI Income 37. ● 33	00		00
<b>34. Carry forward of prior year</b> Aircraft Manufacturer New Employee credit ● 34	00		00
<b>35.</b> Credit for Environmental Remediation of Contaminated Land, you must submit a copy of the CDPHE certification with your return. ● 35	00		00
<b>36.</b> Colorado Job Growth Incentive credit, you must submit certification from OEDIT with your return. ● 36	00		00
<b>37.</b> Certified Colorado Disability Funding Committee License Fee credit, you must submit a copy of the certification with your return. ● 37	00		00
<b>38.</b> Advanced Industry Investment credit, you must submit a copy of the certification with your return. ● 38	00		00
<b>39.</b> Affordable Housing credit, you must submit CHFA certification with your return. ● 39	00		00

Name		SSN or ITIN	
	Available Credit Column (A) ●	Credit Used Column (B) ●	
<b>40. Carry forward of prior year</b> Credit for Food Contributed to Hunger-Relief Charitable Organizations ● <b>40</b>	00		00
<b>41.</b> Preservation of Historic Structures credit (per §39- 22-514.5, C.R.S.) carried forward from a prior year ● <b>41</b>	00		00
<b>42.</b> Preservation of Historic Structures credit (per §39-22- 514.5, C.R.S.), you must submit the certificate from OEDIT, History Colorado, or local granting authority with your return. ● <b>42</b>	00		00
<b>43.</b> If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT, History Colorado, or local granting authority. ● <b>43</b>			
<b>44.</b> Rural Jump–Start Zone credit, you must submit certificate from Office of Economic Development AND the DR 0113 with your return. ● <b>44</b>	00		00
<b>45.</b> Rural & Frontier Health Care Preceptor credit, you must submit your certification with your return. ● <b>45</b>	00		00
<b>46.</b> Retrofitting a Residence to Increase a Residence's Visitability Credit, you must submit certificate from Division of Housing. ● <b>46</b>	00		00
● If you are claiming a Retrofitting a Residence to Increase a Residence's Visitability Credit, enter your credit certificate number issued by Division of Housing			
<b>47.</b> Credit for employer contributions to employee 529 plan, you must submit DR 0289 with your return. ● <b>47</b>	00		00
<b>48.</b> Credit for employer paid leave of absence for live organ donation. Employer must complete and submit form DR 0375 with their return. ● <b>48</b>	00		00
<b>49.</b> Wildfire Mitigation Expenses Credit ● <b>49</b>	00		00
<b>50.</b> Nonrefundable Heat Pump Credit from line 5b of DR 1322, which you must submit with your return. ● <b>50</b>	00		00
<b>51.</b> Nonrefundable Residential Energy Storage Systems Credit from line 3 of DR 1307, which you must submit with your return ● <b>51</b>	00		00
<b>52.</b> Homeless Contribution Credit, you must submit the certificate (to substantiate your contribution) ● <b>52</b>	00		00
<b>53.</b> Total of column A lines 25 through 52 (exclude line 43 certificate number) ● <b>53</b>	00		
<b>54.</b> Nonrefundable Credits Used, total of column B plus any amount from line 24, exclude line 43 certificate number. Also enter this amount on the DR 0104 line 15. Credit used cannot exceed credit available. ● <b>54</b>			00