

**(0015)**

## 2023 Amended Colorado Individual Income Tax Return

<b>Reason for amended return (mark one)</b>			
<input type="checkbox"/> Investment credit carryback	From tax year ending (YYYY)	<input type="checkbox"/> Other, include explanation	
<input type="checkbox"/> Federal net operating loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Changing filing status	
<input type="checkbox"/> Federal net capital loss carryback	From tax year ending (YYYY)	<input type="checkbox"/> Changing residency status	
<input type="checkbox"/> Protective claim, include explanation			
Your Last Name		Your First Name	
Date of Birth (MM/DD/YYYY)		SSN or ITIN	Deceased
			<input type="checkbox"/> If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.
Enter the following information from your current driver license or state identification card.		State of Issue	Last 4 characters of ID number
If Joint, Spouse's Last Name		Spouse's First Name	
Spouse's Date of Birth (MM/DD/YYYY)		Spouse's SSN or ITIN	Deceased
			<input type="checkbox"/> If checked and claiming a refund, you must include the DR 0102 and death certificate with your return.
Enter the following information from your spouse's current driver license or state identification card.		State of Issue	Last 4 characters of ID number
Mailing Address		Phone Number	
City	State	ZIP Code	Foreign Country (if applicable)
Include W-2s and 1099s with CO withholding. Use only for line 21			
			<b>As Amended</b>
1. Enter Federal Taxable Income from 1040, 1040 SR, 1040 SP, or 1040X ● 1			00
<b>Additions to Federal Taxable Income</b>			
2. State and Local Income taxes or general sales taxes claimed on federal form 1040, Schedule A. (see instructions) ● 2			00
3. Qualified Business Income Deduction Addback (see instructions) ● 3			00
4. Federal Deduction Addback (see instructions) ● 4			00

Name	SSN or ITIN
5. Nonqualified CollegeInvest Tuition Savings Account distributions (see instructions) ● 5	00
6. Nonqualified Colorado ABLE Account distributions (see instructions) ● 6	00
7. Other Additions, explain (see instructions) ● 7	00
Explain:	
8. Subtotal, sum of lines 1 through 7 8	00
<b>Colorado Subtractions</b>	
9. Subtractions from the DR 0104AD Schedule, line 23, you must submit the DR 0104AD schedule with your return. ● 9	00
10. Colorado Taxable Income, subtract line 9 from line 8 ● 10	00
<b>Tax, Prepayments and Credits: see 104 Book for full-year tax table and part-year DR 0104PN Schedule</b>	
11. Colorado Tax from tax table or the DR 0104PN line 36, you must submit the DR 0104PN with your return if applicable. ● 11	00
12. Alternative Minimum Tax from the DR 0104AMT line 8, you must submit the DR 0104AMT with your return. ● 12	00
13. Recapture of prior year credits ● 13	00
14. Subtotal, sum of lines 11 through 13 14	00
15. Nonrefundable Credits from the DR 0104CR line 54, the sum of lines 15, 16, and 17 cannot exceed line 14, you must submit the DR 0104CR with your return. ● 15	00
16. Total Nonrefundable Enterprise Zone credits used – as calculated, or from the DR 1366 line 85, the sum of lines 15, 16, and 17 cannot exceed line 14, you must submit the DR 1366 with your return. ● 16	00
17. Strategic capital tax credit from DR 1330, the sum of lines 15, 16, and 17 cannot exceed line 14, you must submit the DR 1330 with your return. ● 17	00
18. Net Income Tax, sum of lines 15, 16, and 17. Subtract that sum from line 14 18	00
19. Use Tax reported on the DR 0104US schedule line 7, you must submit the DR 0104US with your return. ● 19	00
20. Net Colorado Tax, sum of lines 18 and 19 20	00
21. CO Income Tax Withheld from W-2s and 1099s, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return. ● 21	00
22. Prior-year Estimated Tax Carryforward ● 22	00
23. Estimated Tax Payments, enter the sum of the quarterly payments remitted for this tax year. ● 23	00
24. Extension Payment remitted with DR 0158-I. ● 24	00
25. Other payments: <input type="checkbox"/> ● DR 0104BEP <input type="checkbox"/> ● DR 0108 <input type="checkbox"/> ● DR 1079 ● 25	00

Name	SSN or ITIN	
<b>26.</b> Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return. ● <b>26</b>		00
<b>27.</b> Innovative Motor Vehicle and Innovative Truck Credit from form DR 0617, you must submit each DR 0617 with your return. ● <b>27</b>		00
<b>28.</b> Refundable Credits from the DR 0104CR line 16, you must submit the DR 0104CR with your return. ● <b>28</b>		00
<b>29.</b> Subtotal, sum of lines 21 through 28 ● <b>29</b>		00
<b>Modified AGI for TABOR</b>		
Lines 30 through 33 are only used to calculate your TABOR Credit, they do not affect your Colorado tax liability.		
<b>30.</b> Federal Adjusted Gross Income from your federal income tax form: 1040, 1040 SR, or 1040 SP ● <b>30</b>		00
<b>31.</b> Nontaxable Social Security Income ● <b>31</b>		00
<b>32.</b> Nontaxable interest income from state and local bonds ● <b>32</b>		00
<b>33.</b> Sum of lines 30 through 32: Modified AGI for TABOR ● <b>33</b>		00
<b>This space is reserved for future use.</b>		
<b>34.</b> State Sales Tax Refund: For full-year Colorado residents, born before 2005, or full-year Colorado residents who are under the age of eighteen but are required to file a return. Enter \$800 for one qualifying taxpayer or \$1,600 for two qualifying taxpayers filing jointly. See instructions if you are filing an extension. ● <b>34</b>		00
<b>35.</b> Sum of lines 29 and 34 ● <b>35</b>		00
If you want the Department of Revenue to compute and mail your refund, or compute your balance due and mail a bill, stop here and leave lines 36 through 51 blank. If you want to compute the refund or balance due yourself, continue with line 36.		
<b>36.</b> Overpayment, if line 35 is greater than line 20 then subtract line 20 from line 35 ● <b>36</b>		00
<b>37.</b> Enter the overpayment from your original return or as previously adjusted ● <b>37</b>		00
<b>38.</b> If line 20 is greater than line 35, then subtract line 35 from line 20 and enter the amount owed ● <b>38</b>		00
<b>39.</b> Enter the amount owed from your original return or as previously adjusted ● <b>39</b>		00
<b>Compute the Amount Owed</b>		
<b>40.</b> Subtract line 36 from line 37, if the result is negative then enter zero ● <b>40</b>		00
<b>41.</b> Subtract line 39 from line 38, if the result is negative then enter zero ● <b>41</b>		00
<b>42.</b> Additional tax due, sum of lines 40 and 41 ● <b>42</b>		00

Name	SSN or ITIN
<b>43.</b> Interest due on additional tax ● <b>43</b>	00
<b>44.</b> Penalty due ● <b>44</b>	00
<b>45.</b> Estimated tax penalty due, you must submit the DR 0204 with your return. ● <b>45</b>	00
<b>46.</b> Payment due with this return, sum of lines 42 through 45 <input type="checkbox"/> Paid electronically ● <b>46</b>	

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.

**File and pay online at [Colorado.gov/RevenueOnline](https://Colorado.gov/RevenueOnline)**

We strongly recommend that you file using Revenue Online. If you cannot efile, see mailing instructions.

**Compute the Refund**

<b>47.</b> Subtract line 37 from line 36, if the result is negative then enter zero. ● <b>47</b>	00
<b>48.</b> Subtract line 38 from line 39, if the result is negative then enter zero. ● <b>48</b>	00
<b>49.</b> Overpayment, sum of lines 47 and 48 <b>49</b>	00
<b>50.</b> Amount you want credited to 2024 estimated tax. ● <b>50</b>	00
<b>51.</b> Refund claimed with this return, subtract line 50 from line 49. ● <b>51</b>	00

**Direct Deposit**

Routing Number  Type:  Checking  Savings  CollegenInvest 529  
 Account Number

For questions regarding CollegenInvest direct deposit or to open an account, visit [CollegenInvest.org](https://CollegenInvest.org) or call 800-448-2424.

**Sign your return**

Under penalties of perjury, I declare that to the best of my knowledge and belief, this return is true, correct and complete.

Your Signature	Date (MM/DD/YY)		
Spouse Signature. If joint return, <b>BOTH</b> must sign.	Date (MM/DD/YY)		
Paid Preparer's Name	Paid Preparer's Phone		
Paid Preparer's Address	City	State	ZIP

If you are filing this return **with** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE  
 Denver, CO 80261-0006

If you are filing this return **without** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE  
 Denver, CO 80261-0005

These addresses and ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.