

FORM 104X INSTRUCTIONS

The 2010 Form 104X, Amended Colorado Income Tax Return, is used to correct your 2010 individual income tax return. For more information or any questions pertaining to income, additions, subtractions, credits, etc., refer to the income tax book for 2010, or call the Department of Revenue at (303) 238-SERV (7378). You can also obtain forms and information from the Web site at www.TaxColorado.com

Complete Form 104X showing the correct amounts for income, additions, subtractions, taxes and credits.

AMOUNT OWED

Lines 30 through 36 compute the amount owed to the state on the amended return. Any decrease in the amount of the overpayment (line 30) or increase in the amount owed (line 31) will indicate that an amount is owed with the amended return.

REFUND AMOUNT

Lines 37 through 41 compute the amount of credit available on the amended return. Any increase in the amount of the overpayment (line 37) or decrease in the amount owed (line 38) will indicate that an overpayment is available with the amended return. The overpayment can be credited to estimated tax (line 40) for the tax year following the period on the amended return, or can be requested as a refund (line 41).

Attachments:

Attach an explanation of the changes to your return and, if applicable, required attachments (e.g. 104CR, DR 0204) and certifications (e.g. DR 0074). All attachments and certifications must be included with the amended return even if there is no change to that credit or tax attribute. Part-year residents and nonresidents attach corrected Form 104PN. If this amended return is the result of an adjustment made by the Internal Revenue Service attach a copy of the federal revenue agent's report with supporting schedules. To expedite your refund, attach a copy of the federal record of account to support any changes to federal taxable income (such as a mutual fund, brokerage firm or credit union) in the United States.

Direct Deposit:

Complete the direct deposit information if you want your refund deposited directly into your account at a United States bank or other financial institution.

Foreign Address:

If you are entering an address for a foreign country, use the "State" field for the foreign country and enter the foreign postal code in the "ZIP Code" field. A Province may be included in the "City" field with the city.

Deceased taxpayer:

If the taxpayer died since the original return was filed and you are requesting a refund, attach a copy of DR 0102 — Claim for Refund Due Deceased Taxpayer and a copy of the death certificate. Check the deceased box after the decedent's name.

A federal net operating loss carried back to a tax year beginning on or after January 1, 1987, or carried forward will be allowed for Colorado income tax purposes. A nonresident or a part-year resident may carry back or forward that portion of his federal net operating loss that is from Colorado sources or which relates to the Colorado portion of the year.

Statute of limitations:

The statute of limitations for filing a Colorado claim for refund is generally four years from the original due date of the return or three years from the date of last payment of tax for the year involved, whichever is later.

The statute of limitations for claiming a refund that is the result of a loss carry-back or an investment tax credit carry-back is four years from the due date of the return for the year in which the loss or credit originated. See FYI General 18.

Protective Claims:

If this amended return is being filed to keep the statute of limitations open pending the outcome of a court case or tax determination in another state that affects your Colorado return, check the protective claim box under reason for filing corrected return.

Change in filing status:

If the amended return is being filed to change the filing status from single or married separate to joint, the taxpayer that filed the single return must be listed first on the amended return. If both taxpayers have filed single, then either taxpayer can be listed first and the explanation must specify that one of the original returns was filed under a different primary Social Security Number (SSN).

If the amended return is being filed to change the filing status from joint to single or married separate, the taxpayer whose SSN was listed first on the joint return should include all applicable tax data in their amended return. The taxpayer whose SSN was listed second on the joint return must have an explanation that specifies the original return was filed under a different primary SSN.

Interest rates on additional amounts due are as follows:

January 1 through December 31, 2011.

Tax due paid without billing, or paid within 30 days of billing 3%

Tax due paid after 30 days of billing 6%

Mail and make checks payable to:

**Colorado Department of Revenue
Denver CO 80261-0005**

(0015)

2010 FORM 104X

AMENDED COLORADO INDIVIDUAL INCOME TAX RETURN

• Reason for amended return (check one):

- ☐ Investment credit carryback from tax year ending _____
- ☐ Federal net operating loss carryback from tax year ending _____
- ☐ Federal net capital loss carryback from tax year ending _____
- ☐ Protective claim, attach explanation ☐ Other, attach explanation ☐ Changing filing status ☐ Changing residency status

LAST NAME	FIRST NAME AND INITIAL	DECEASED	SOCIAL SECURITY NUMBER	
Yourself		<input type="checkbox"/> YES		
Spouse, if joint		<input type="checkbox"/> YES		
Mailing Address			Your telephone number ()	
City	State	ZIP Code	Email	

AS AMENDED

1 ENTER AMOUNT from federal Form 1040, line 43; or from federal Form 1040 A, line 27; or from federal Form 1040 EZ, line 6 (Federal Taxable Income)	1	.00
ADDITIONS TO FEDERAL TAXABLE INCOME		
2 Enter the state income tax deduction, if any, from line 5 of Schedule A of your federal Form 1040,	2	.00
3 Other additions, explain:	3	.00
4 Total of lines 1 through 3.....	4	.00
SUBTRACTIONS FROM FEDERAL TAXABLE INCOME		
5 Enter the state income tax refund, if any, you reported on line 10 of your federal Form 1040	5	.00
6 United States government interest	6	.00
7 Pension-annuity subtraction, taxpayer.....	7	.00
8 Pension-annuity subtraction, spouse.....	8	.00
9 Colorado source capital gain (5 year assets acquired on or after 5/9/94)	9	.00
10 Tuition program contribution	10	.00
11 Qualifying charitable contribution	11	.00
12 Other subtractions, see instructions and check applicable box: <input type="checkbox"/> PERA contribution made in 1984–1986; <input type="checkbox"/> DPSRS contributions made in 1986; <input type="checkbox"/> tier I or II railroad benefits; <input type="checkbox"/> qualified reservation income; <input type="checkbox"/> wildfire mitigation measures.	12	.00
13 Total of lines 5 through 12.....	13	.00
14 COLORADO TAXABLE INCOME, line 4 minus line 13.....	14	.00
GO TO THE TAX TABLE ON PAGES 22 AND 23 OF THE FORM 104 BOOKLET WITH YOUR TAXABLE INCOME FROM LINE 14 TO FIND YOUR TAX. FULL-YEAR RESIDENTS ENTER YOUR TAX ON LINE 15. PART-YEAR RESIDENTS AND NONRESIDENTS GO TO FORM 104PN.		



INCOME TAX, PREPAYMENTS AND CREDITS

15 COLORADO TAX from the tax table. Part-year residents and nonresidents enter tax from line 36, Form 104PN	15	.00
16 Alternative minimum tax from Form 104AMT	16	.00
17 Recapture of prior year credits	17	.00
18 Total of lines 15 through 17.....	18	.00
19 Total non-refundable credits from line 47, form 104CR (may not exceed total tax on lines 15 and 16)	19	.00
20 Net Tax, line 18 minus line 19.....	20	.00
21 COLORADO INCOME TAX WITHHELD from wages and winnings	21	.00
22 ESTIMATED TAX payments and credits; extension payments; and amounts withheld on nonresident real estate sales and partnership/S corp/fiduciary income	22	.00
23 Total refundable credits from line 9, Form 104CR	23	.00
24 Total of lines 21 through 23.....	24	.00

STAPLE W-2, W-2-G, AND
1099 FORMS HERE
(only if Colorado tax withheld
is reported on the form)

AMENDED

25 Enter the amount from federal Form 1040, line 37; or from federal Form 1040A, line 21; or from federal Form 1040EZ, line 4 (Federal Adjusted Gross Income)..... • 25		.00
<div style="display: flex; align-items: center;"> <div style="background-color: red; color: white; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center; margin-right: 5px;">STOP</div> <div> 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 26 through 41 blank. If you want to compute the refund or balance due yourself, continue with line 26. </div> </div>		
26 If line 24 is larger than line 20, enter your overpayment..... • 26		.00
27 Enter the overpayment from your original return or as previously adjusted • 27		.00
28 If line 20 is larger than line 24, enter the amount owed • 28		.00
29 Enter the amount owed from your original return or as previously adjusted..... • 29		.00
COMPUTE THE AMOUNT I OWE		
30 Line 27 minus line 26, but not less than zero • 30		.00
31 Line 28 minus line 29, but not less than zero • 31		.00
32 Additional tax due, total of lines 30 and 31 • 32		.00
33 Interest due on additional tax • 33		.00
34 Penalty due • 34		.00
35 Estimated tax penalty due • 35		.00
36 Payment due with this return, add lines 32 through 35 <input type="checkbox"/> Paid by EFT • 36		.00
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.		
COMPUTE YOUR REFUND		
37 Line 26 minus line 27, but not less than zero • 37		.00
38 Line 29 minus line 28, but not less than zero • 38		.00
39 Overpayment, total of lines 37 and 38 • 39		.00
40 Amount you want credited to your 2011 estimated tax • 40		.00
41 Refund claimed with this return, line 39 minus line 40..... • 41		.00
<div style="display: flex; align-items: center;"> <div> Routing number Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings </div> </div> <div style="display: flex; align-items: center; margin-top: 5px;"> Account number </div>		
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	Spouse's Signature. If joint return, BOTH must sign.
	Date	Date
	Year of Birth	Year of Birth
	MAIL YOUR RETURN TO: COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0005	Paid Preparer's Name, Address and Telephone Number