

FORM 104X INSTRUCTIONS

The 2008 Form 104X, Amended Colorado Income Tax Return, is used to correct your 2008 individual income tax return. For more information or any questions pertaining to income, additions, subtractions, credits, etc., refer to the income tax book for 2008, or call the Department of Revenue at (303) 238-SERV (7378). You can also obtain forms and information from the Internet at www.TaxColorado.com

Complete the first column of Form 104X showing the income, additions, subtractions, taxes and credits the way your return was originally filed, as last corrected by yourself on Form 104X, or as last changed by the Department of Revenue. Complete the second column showing the corrected amounts. Complete the third column showing the net changes with decreases indicated by a “-” minus sign.

Line 31 computes the amount of credit available on your tax return after comparing the tax liabilities to the available credits. Any increase in this amount between columns one and two will indicate that a refund is due on this return. Any decrease in this amount between columns one and two will indicate that a balance is owed back to the state. *For example, if your refund increased from \$200 to \$250 when you corrected your return, column three would indicate the \$50 increase on this line. On the other hand, if your refund decreased from \$400 to \$140 when you corrected your return, column three would indicate the \$260 difference that you would need to repay to the state of Colorado.*

Line 32 computes the amount owed to the state on your tax return after comparing the tax liabilities to the available credits. Any decrease in this amount between columns one and two will indicate that a refund is due on this return. Any increase in this amount between columns one and two will indicate that a balance is owed back to the state. *For example, if your balance due increased from \$50 to \$70 when you corrected your return, column three would indicate the \$20 you owe to Colorado with this return. On the other hand, if your balance due decreased from \$50 to \$0 when you corrected your return, column three would indicate the \$50 difference that would be refunded based on this return.*

AMOUNT OWED

Line 35 is the total of any decrease indicated in column three of line 31 and any increase indicated in column three of line 32. These amounts reflect the additional tax due as a result of this return. (It will not include any tax that may still be due based on earlier assessments or on your original return.) *For example, if the overpayment claimed on your original return was \$50 and the corrected balance due computed in column two is \$90, then the total of these changes from lines 30 and 31 will be \$140, which is the tax increase that will be reported on this return.*

If you owe additional tax, add interest calculated from the original due date of the return on **line 36**.

If you have previously been assessed a delinquency penalty or estimated tax penalty and this amended return causes the amount of penalty to change, enter the increased penalties on **lines 37 and/or 38**.

REFUND AMOUNT

Line 42 is the total of any increase indicated in column three of line 31 and any decrease indicated in column three of line 32. These amounts reflect the additional refund due as a result of this return. (It will not include any refund that may still be pending based on your original return.) *For example, if the overpayment claimed on your original return was \$50 and the corrected overpayment computed in column two is \$210, then the total of these changes from lines 30 and 31 will be \$160, which is the refund claim that will be reported on this return.*

Enter on **line 43** any portion of the refund from line 42 that you want applied to your 2009 estimated tax rather than having it refunded at this time.

If you have previously been assessed a delinquency penalty or estimated tax penalty and this amended return causes the amount of penalty to change, enter the decreased penalties on **lines 44 and/or 45**.

Leave **line 46** blank. Interest will be computed by the Department of Revenue. Interest on any refund created by a loss carryback or an investment tax credit carryback will be paid from the last day of the taxable year in which the loss or credit originated.

Attachments. Attach an explanation of the changes to your return and, if applicable, required attachments (e.g. 104CR, 204). 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.

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, place any postal code at the end of the address line and enter XXXXX in the ZIP code box.

Deceased taxpayer. If the taxpayer died since the original return was filed and you are requesting a refund, attach a copy of Form 102 — 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 column one of their amended return. The taxpayer whose SSN was listed second on the joint return should not have any information in column one and the explanation must specify that the original return was filed under a different primary SSN.

Interest rates on additional amounts due or refunds are as follows:
January 1 through December 31, 2009.
Tax due paid without billing, or paid within 30 days of billing, or on refunds \$5,000 or more and 10% or more of the net tax liability 5%
Tax due paid after 30 days of billing, or on other refunds8%

Make checks payable to: Colorado Department of Revenue
Denver CO 80261-0005

(15) 2008 FORM 104X
AMENDED COLORADO INDIVIDUAL INCOME TAX RETURN

Reason for amended return (check one):

Changing residency status Changing filing status

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

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

		ORIGINAL AMOUNT OR AS PREVIOUSLY ADJUSTED	CORRECT AMOUNT		NET CHANGE INCREASE OR (DECREASE " - ")
1 Federal taxable income	1	.00	.00	(01)	.00
ADDITIONS TO FEDERAL TAXABLE INCOME					
2 State income tax addback	2	.00	.00	(02)	.00
3 Other additions, explain:	3	.00	.00	(03)	.00
4 Total of lines 1 through 3	4	.00	.00		.00
SUBTRACTIONS FROM FEDERAL TAXABLE INCOME					
5 State income tax refund	5	.00	.00	(05)	.00
6 United States government interest	6	.00	.00	(06)	.00
7 Pension-annuity subtraction, taxpayer	7	.00	.00	(07)	.00
8 Pension-annuity subtraction, spouse	8	.00	.00	(08)	.00
9 Colorado source capital gain	9	.00	.00	(09)	.00
10 Tuition program contribution	10	.00	.00	(10)	.00
11 Qualifying charitable contribution	11	.00	.00	(11)	.00
12 Other subtractions, explain:	12	.00	.00	(12)	.00
13 Total of lines 5 through 12	13	.00	.00		.00
14 Colorado taxable income, line 4 minus line 13	14	.00	.00		.00
15 Colorado tax	15	.00	.00	(15)	.00
16 Alternative minimum tax	16	.00	.00	(16)	.00
17 Recapture of prior year credits	17	.00	.00	(17)	.00
18 Total of lines 15 through 17	18	.00	.00		.00
19 Personal credits from line 41, Form 104CR	19	.00	.00	(19)	.00
20 Alternative fuel credits from line 44, Form 104CR	20	.00	.00	(20)	.00
21 Gross conservation easement credit from line 45, Form 104CR ...	21	.00	.00	(21)	.00
22 Enterprise zone credits from line 17, Form 104CR	22	.00	.00	(22)	.00
23 Total of lines 19 through 22	23	.00	.00		.00
24 Net tax, line 18 minus line 23	24	.00	.00		.00

		ORIGINAL AMOUNT OR AS PREVIOUSLY ADJUSTED	CORRECT AMOUNT		NET CHANGE INCREASE OR (DECREASE "—")
25	Federal Adjusted Gross Income.....	25	.00	.00	00
26	Amount from line 24 on front of form (Net Tax)	26	.00	.00	00
27	Colorado income tax withheld	27	.00	.00	(27) 00
28	Estimated tax.....	28	.00	.00	(28) 00
29	Child care credit from line 5 or 6, Form 104CR.....	29	.00	.00	(29) 00
30	Total of lines 27 through 29	30	.00	.00	00
31	If line 30 exceeds line 26, enter your overpayment.....	31	.00	.00	00
32	If line 26 exceeds line 30, enter the amount owed.....	32	.00	.00	00

COMPUTE THE AMOUNT YOU OWE

33	Enter any decrease shown on line 31 column 3 (NET CHANGE).....	33			.00
34	Enter any increase shown on line 32 column 3 (NET CHANGE).....	34			.00
35	Additional tax due, total of lines 33 and 34.....	35			.00
36	Interest due on additional tax — see instructions.....	36	(36)		.00
37	Penalty due — see instructions.....	37	(37)		.00
38	Estimated tax penalty due — see instructions.....	38	(38)		.00
39	Payment due with this return, add lines 35 through 38	39	(39)		.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

40	Enter any increase shown on line 31 column 3 (NET CHANGE).....	40			.00
41	Enter any decrease shown on line 32 column 3 (NET CHANGE).....	41			.00
42	Refund claimed with this return, total of lines 40 and 41.....	42	(42)		.00
43	Overpayment credited to 2009 estimated tax.....	43	(43)		.00
44	Penalty reduced	44	(44)		.00
45	Estimated tax penalty reduced	45	(45)		.00
46	Interest allowed on refund. To be computed by Department of Revenue	46	(46)		
47	To be completed by Department of Revenue	47	(47)		



Routing number Type: Checking Savings
 Account number

SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE (Signature of Taxpayer) (Date)	(Name and Telephone Number of Individual or Firm Preparing Return) (Date)

Attach an explanation of the changes to your return and, if applicable, required attachments (e.g. 104CR, 204). 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.