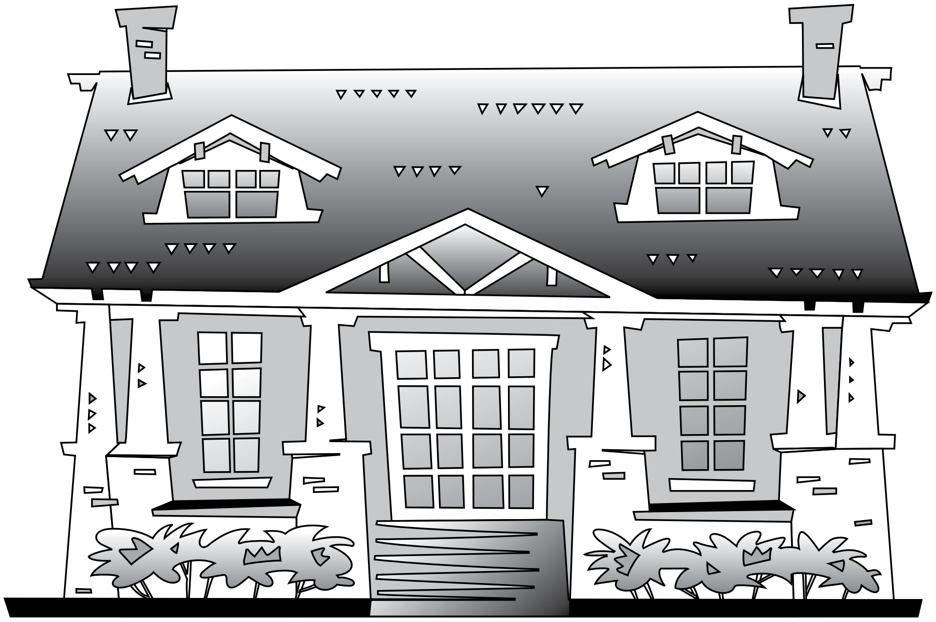
(11/08/10)

PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THE FORMS.



2010
COLORADO
Property Tax / Rent / Heat Rebate
Application Form 104PTC and Instructions

★★★ PROVING LAWFUL PRESENCE IN THE U.S. ★★★

Applicants age 18 and older must sign the affidavit on the back of the PTC application and enter a valid Colorado driver's license number or identification number on the application. If you do not have a valid Colorado license/ID number, you must either obtain one prior to applying for the rebate or see page 8 for evidence of lawful presence.

If you are a Colorado resident
• At least 65 years old,
or
• A surviving spouse at least 58 years old,
or
• Disabled for all of 2010, regardless of age;
AND
• You are a single person with income less than $12,133,
or
• A married couple with income of less than $15,913,
You may qualify for a property tax / rent / heat rebate.

Check on your rebate at *www.myincometax.state.co.us* or (303) 238-SERV (7378).

WHO CAN CLAIM THE PROPERTY TAX / RENT / HEAT REBATE?

To qualify, you must meet the following six requirements:

A) Age or Disability Status
You or your spouse must be at least 65 years of age on December 31, 2010.

Or

You are a surviving spouse at least 58 years of age on December 31, 2010.If you were divorced before your spouse's death you are not considered a surviving spouse for the purpose of this rebate.

Or

You were a disabled person for all of 2010 and unable to engage in any substantial gainful activity for medical reasons. You were also qualified for the payment of full benefits from January 1 to December 31, 2010 from a bona fide public or private plan, or source based solely on such disability.

B) Income Limitations
If single, your total 2010 income from all sources may not exceed $12,133. If married, your 2010 combined income from all sources (both spouses) may not exceed $15,913.

C) Residency Status
Applicant(s) must have maintained Colorado residency from January 1 through December 31, 2010. Example: An applicant who visits a daughter in Arizona for January and February but returns in March to his/her Colorado home is maintaining a Colorado residence.

D) Lawfully Present
You must be lawfully present in the United States to claim a rebate. Applicants age 18 and older must have a valid Colorado driver's license or Colorado identification card and must provide the license or ID number on the application. See page 8 for more information and alternative forms of identification.

E) Dependency Status
You cannot receive this rebate if you are claimed as a dependent on the federal income tax return of any other person.

F) Payment of Property Tax, Rent, or Heat Expenses
You must have paid property tax, rent or heating expenses in order to claim a rebate for these amounts.

WHEN WILL THE REBATE BE ISSUED

Rebate payments are issued in equal installments throughout the year. The date the rebate is approved will determine when the first payment is issued (see chart below). To ensure that you receive the first payment in April, it is recommended that you file the PTC application in January or early February. The installment payments are required by law and exceptions can not be made.

Rebate checks will be issued in equal installments throughout the year as follows:

Application received, processed and approved by	Paper check should be received by	Direct deposit should be received by	Number of equal installments	Amount of each rebate check
March 10, 2011	April 15, 2011	April 5, 2011	4	1/4 of total rebate
June 10, 2011	July 15, 2011	July 5, 2011	3	1/3 of total rebate
September 10, 2011	October 15, 2011	October 5, 2011	2	1/2 of total rebate
December 10, 2011	January 15, 2012	January 5, 2012	1	Full rebate
December 31, 2011	12 weeks after receipt	10 weeks after receipt	1	Full rebate

STATUTE OF LIMITATIONS

A claim for the 2010 Property Tax/Rent/Heat Rebate will only be accepted if filed on or before December 31, 2012.

Departmental Use Only

DR 104 PTC (11/08/10)
COLORADO DEPARTMENT OF REVENUE
DENVER CO 80261-0005

(1063) 2010 COLORADO PROPERTY TAX/RENT/HEAT REBATE APPLICATION

The Department of Revenue will calculate and mail your rebate checks quarterly.

● ☐ Check here if this application is being filed to correct a previously filed 2010 PTC application.

LAST NAME	FIRST NAME AND INITIAL	DECEASED	DATE OF BIRTH (MONTH / DAY / YEAR)	SOCIAL SECURITY NUMBER
Yourself		☐ YES		
Spouse, if married		☐ YES		

Physical address (Must match the address on record for your driver's license/ID card)			Your telephone number ( )	
City	State	ZIP Code	Colorado driver's license/ID number ●	Expiration Date
Mailing Address (if different from physical address)			Your email address	
City	State	ZIP Code		
If you did not live at the address listed above for all of 2010, you must attach a list of addresses at which you lived during 2010 and the dates you lived at each location.			Spouse's driver's license/ID number ●	Expiration Date

Check the first box that applies to you. If none apply, do not fill out this form because you do not qualify for this rebate.

- ● A ☐ I (or my spouse) was at least 65 years of age on December 31, 2010.
- ● B ☐ I was a widow or widower at least 58 years of age on December 31, 2010.
- ● C ☐ I was totally disabled for all of 2010 and received payment of full benefits from Social Security, SSI or the Department of Human Services based solely on such disability.
- ● D ☐ I was totally disabled for all of 2010 and received payment of full benefits from a bona fide public or private plan or source based solely on such disability. You MUST attach proof of disability (see page 5).

Enter your total 2010 income including wages (do not enter only monthly amounts). If married, the total income for both spouses must be reported.

1 Enter number of months you received Medicare during 2010 ●	1	______Months
☐ Check this box if premiums were paid by Medicaid		
2 Social Security, SSI and/or A.N.D. benefits received in 2010 ●	2	.00
3 Colorado Old Age Pension payments received in 2010. ●	3	.00
4 Private or VA pension payments received in 2010. ●	4	.00
5 Wages, salaries and tips ●	5	.00
6 Interest and dividends ●	6	.00
7 Other income, Explain ____________________ ●	7	.00

Enter your 2010 property tax, rent and heat expenses.

8 If you paid 2009 property tax in 2010, enter amount here ●	8	.00
9 If you paid rent in 2010, enter the total for the year here ●	9	.00
10 If you paid heat or fuel expenses in 2010, enter the total for the year here ●	10	.00
● **11** Are your meals included in your rent payments? ☐ No, ☐ Yes, **OR** ☐ Only part of the year enter amt ●	11	.00
● **12** Did you pay rent for a property tax exempt unit? ☐ No, ☐ Yes, **OR** ☐ Only part of the year enter amt ●	12	.00
● **13** Was your heat included in your rent payments? ☐ No, ☐ Yes, **OR** ☐ Only part of the year enter amt ●	13	.00

Have your rebate directly deposited (See page 7)

Direct Deposit

Routing number ☐☐☐☐☐☐☐☐☐ Type: ☐ Checking ☐ Savings

Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

I declare under penalty of perjury in the second degree that to the best of my knowledge and belief the information herein is true, correct and complete. Furthermore, I authorize the Department of Revenue to contact the appropriate agencies to verify any information provided on this form and the agencies are hereby authorized to release such information to the Department of Revenue.

Your Signature	Date	**MAIL TO:** Colorado Department of Revenue, Denver, CO 80261-0005
Spouse Signature	Date	Prepared by

IMPORTANT—You must also complete and sign the affidavit on the back of this form.

DR 4679 PTC (08/03/09)
COLORADO DEPARTMENT OF REVENUE

AFFIDAVIT — RESTRICTIONS ON PUBLIC BENEFITS

PRIMARY APPLICANT

I, ____, swear or affirm under penalty of perjury under the laws of the State of Colorado that **(check one)**:

- 1. ☐ I am a United States citizen.
- 2. ☐ I am not a United States citizen, but I am a Permanent Resident of the United States.
- 3. ☐ I am not a United States citizen, but I am lawfully present in the United States pursuant to Federal law.

If you are not a United States citizen, enter your Alien Registration Number.

- A# ____

SPOUSE, IF MARRIED

I, ____, swear or affirm under penalty of perjury under the laws of the State of Colorado that **(check one)**:

- 1. ☐ I am a United States citizen.
- 2. ☐ I am not a United States citizen, but I am a Permanent Resident of the United States.
- 3. ☐ I am not a United States citizen, but I am lawfully present in the United States pursuant to Federal law.

If you are not a United States citizen, enter your Alien Registration Number.

- A# ____

I understand that this sworn statement is required by law because I have applied for a public benefit. I understand that state law requires me to provide proof that I am lawfully present in the United States prior to receipt of this public benefit. I further acknowledge that making a false, fictitious, or fraudulent statement or representation in this sworn affidavit is punishable under the criminal laws of Colorado as perjury in the second degree under Colorado Revised Statute 18-8-503 and it shall constitute a separate criminal offense each time a public benefit is fraudulently received.

Primary Applicant Signature	Date
Spouse Signature	Date

LINE BY LINE INSTRUCTIONS

Enter your name, address, social security number, and complete date of birth (I.E. 4-19-1933 or 2-22-2000) at the top of the application. For Privacy Act Notice, see FYI General 2. If you did not live at the address listed for all of 2010, you must attach a separate piece of paper that lists all addresses at which you lived during 2010 and the dates you lived at each location.

The name, address and social security number on your Colorado driver's license record or identification card record (or other documentation) must be the same as the name, address and social security number listed on your application. Update the address on your driver's license or ID card or change the address on your application before submitting your application. The address on the application must match at least one spouse's address on a joint return. A "Change of Address" form (DR 2285) for your license or ID card is available at your local driver's license office or on the Department's Web site at *www.TaxColorado.com*

If you are a surviving spouse or legal representative of someone who died during 2010, you may file an application on the deceased's behalf. Write "deceased" in large letters across the top of the form, check the box beside the deceased person's name, and write the date of death next to the deceased person's name. Additionally, you must sign the application and write "filing as surviving spouse" or "filing as legal representative" by your signature. Any person other than the surviving spouse who files an application and requests a rebate on behalf of a deceased person must include form DR 102 and a copy of the death certificate with the application.

AGE OR DISABILITY STATUS

On lines A, B, C or D enter your age or disability status that qualifies you for the rebate. Check only one box. That box should be the first box that applies. If you check box D, you must attach a copy of your statement of disability from the agency that provided your benefits that is less than 90 days old. VA recipients must attach an Award Letter from the Veterans Administration showing the percentage of disability to be at least 50%.

PROOF OF RESIDENCY

First-time applicants must provide proof of residency for the entire year of 2010. Examples of proof are:

- If you held a valid Colorado driver's license or ID for all of 2010, enter the number in the designated box on Form 104PTC. Do not send your actual License or ID Card.
- Attach a copy of your 2010 lease.

INCOME

Line 1	If you were covered under Medicare during 2010, enter the number of months you were covered. If you were covered under Medicaid, but not Medicare, enter "0." Check the box if your Medicare premiums were paid by Medicaid.
Lines 2–6	Enter the amount of Social Security and SSI benefits, Old Age Pension payments, Private or VA pension payments, wage income, and interest or dividends you were actually paid during 2010. The amount included on these lines is the gross amount received, not just the taxable portion. Do not include Medicare premiums paid on your behalf on line 2.
Line 7	Enter any other income you received during 2010. See page 6 for details on what other types of income must be included.

EXPENSES

Line 8	Enter the amount of 2009 property tax paid in 2010, if any. If you paid reduced taxes under the senior homestead exemption, include only those taxes you paid. Do not include taxes you did not actually pay during 2010.
Line 9	Enter the amount of rent you paid in 2010 for your living quarters, if any.
Line 10	Enter the amount of heat or fuel expense you paid during 2010, if any. Do not include any amount on this line if your heat is included in your rent. Do not attach your Public Service fuel bills.
Line 11	Check whether your meals are included in your rent payments. If your meals were included in your rent for only part of the year, enter the amount of rent you paid during the year that included your meals.
Line 12	Check whether you pay rent for a property tax exempt unit. If you rented a property tax-exempt unit for only part of the year, enter the amount of rent you paid during the year for that exempt unit.
Line 13	Check whether your heat is included in your rental payments. If your heat was included in your rent for only part of the year, enter the amount of rent you paid during the year that included your heat.

Enter the routing number, account number and account type of your bank account if you want to have your rebate deposited directly to your bank account (See instructions on page 7).

DOCUMENTATION

Information you provide is subject to verification with information from the Social Security Administration. Applicants will be contacted by mail if additional information or documentation is needed.

INCOME THAT *MUST* BE REPORTED ON THE FORM 104PTC

- All taxable income
- Alimony
- Inheritance
- Worker's compensation
- Commissions
- Royalties
- Veteran's benefits
- Capital gains
- Railroad Retirement (Tier 1 and 2)
- Disability Payments
- Income described on lines 1-7 on the Form 104PTC (example: salary, interest)
- Disability insurance settlements
- Lottery and gambling winnings
- Life insurance minus funeral expenses
- Rental income or loss minus expenses (except depreciation)
- Farm income or loss minus expenses (except depreciation)
- Welfare AFDC or TANF payments minus income designated for dependents
- Stock dividend or stock rights if included on federal income tax return
- OAP (Old Age Pension)

INCOME THAT SHOULD *NOT* BE REPORTED ON THE FORM 104PTC

- Capital losses
- Return of capital
- Gifts
- Child support payments
- Income tax refunds
- Colorado and local Property Tax/Rent/Heat/Fuel Rebates
- Home care allowance or adult foster care assistance
- Payments made to dependent children such as AFDC payments
- Heat/Fuel assistance payments from programs such as LEAP.

Veteran's service-connected disability payments — payments made for permanent disability, which disability shall be limited to: loss of or loss of use of both lower extremities so as to preclude locomotion without the aid of braces, crutches, canes or a wheelchair; loss of use of both hands; blindness in both eyes, including such blindness with only light perception; or loss of one lower extremity together with residuals or organic disease or injury which so affects the functions of balance or propulsion as to preclude locomotion without the use of a wheelchair.

DISABLED CHILDREN

If a disabled child qualifies for the rebate, the rebate may be claimed in the following manner:

Property Taxes, Rent Expenses and Heat Expenses Paid
The child's total income must be divided by the income of all the members of the household to determine the percentage of expenses that were paid by the disabled child for use in completing Form 104PTC

Example: Jim, disabled child age 6, received $6,000 in SSI during the year. His parents, not qualified for the rebate, had total income of $8,000. They paid rent of $3,600 and heat of $300 for the year.

$6,000/$14,000 = 42.9%
Jim can claim 42.9% of the rent ($1,544) and 42.9% of the heat ($129) on his Form 104PTC to calculate his rebate.

MARITAL STATUS

If you were legally married and never divorced your spouse, you are considered married, regardless if you are legally separated from your spouse. You must include your spouse on this application, including any income he/she received during 2010 and any property tax/rent/heat/ that he/she paid in 2010.

PERSONS LIVING TOGETHER (OTHER THAN MARRIED COUPLES)

Are there other adults residing in your household? If two or more qualified persons live together, the rebate may be claimed in the following manner:

Property Taxes Paid
If One Owner: The owner of the owner-occupied residence must claim the rebate. (If the owner is receiving rent from the person he/she is living with, the rent must be reported as income on the Form 104PTC. The renter may then claim the amount paid for rent to compute his/her rent rebate.)
OR
If Joint Ownership: Each owner of the residence may claim the portion of the property tax he/she actually paid or the claim may be according to his/her percentage of ownership in the property.

Rent or Heat Expenses Paid
Each qualified person may claim rebate for the portion of the rent or heat expense paid.

Example: Joe and Bill share an apartment. Joe paid 55% of the household expenses. Therefore, Joe may claim 55% of the rent paid and 55% of the heat. Bill may claim 45% of the rent and heat.

ADDITIONAL INFORMATION

For additional information and step-by-step instructions on computing your rebate, and for information on other credits and deferrals for the elderly and disabled in Colorado, refer to publication FYI General 7, which is available at *www.TaxColorado.com*

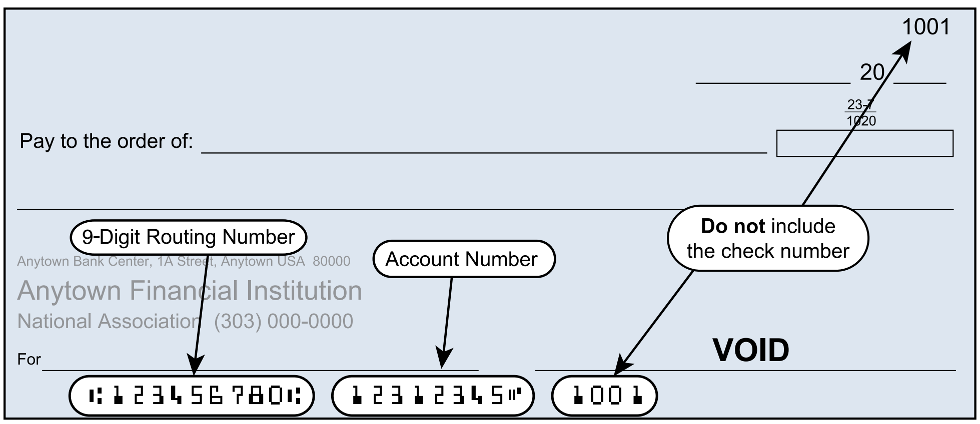
HAVE YOUR REBATE DEPOSITED DIRECTLY INTO YOUR BANK ACCOUNT

Complete the direct deposit section on the Form 104PTC Application if you want us to directly deposit your rebate into your account at a U.S. bank or other financial institution (such as a mutual fund, brokerage firm, or credit union) instead of sending you a check. Direct deposit will let you get your refund faster without the risk of the refund check being lost or delayed in the mail.

The routing number is a nine-digit number. The first two digits must be 01 through 12 or 21 thought 32. On the sample check below, the routing number is 123456780. Your check may state that it is payable through a bank different from the financial institution at which you have your checking account. If so, do not use the routing number on that check, Instead, contact your financial institution for the correct routing number.

The account number can be up to 17 characters (both numbers and letters). Include hyphens but omit spaces and special symbols. Enter the number from left to right and leave any unused boxes blank. On the sample check below, the account number is 12312345. Be sure not to include the check number.

If for any reason the direct deposit cannot be completed, a paper refund check will be mailed instead.



CHECKING THE STATUS OF YOUR REBATE

Customer service representatives will not have access to PTC rebate information until after April 15, 2011 or **12** weeks after the application was filed, whichever is later.

If you want to check on the status of your rebate yourself, you may use our refund inquiry system at *www.myincometax.state.co.us*. Only the current installment payment amount will be reported on this service — not the full rebate amount. To protect the confidential nature of your rebate information, we require you to provide the amount of the rebate you received for 2009 before you can check on the status of this year's rebate. If you do not remember the amount of your prior year's rebate, you can request a personal identification number (PIN) from the system, and this will allow you to inquire about the status of your rebate. This PIN will be mailed to the address we have on record for you.

NURSING HOME RESIDENTS

Residents of nursing homes and assisted living centers with nursing care are **not** eligible for the rebate **unless** one of the following applies:

- You paid rent for an apartment you occupied for part of 2010 and resided in a nursing home for the remainder of the year. The rebate is based on 20% of the apartment rent paid and the total income received for 2010. The heat rebate may also be claimed for the period during which you paid rent on an apartment.
- For married couples who have one spouse living in a nursing home, the other spouse may claim the rebate and file as a single person reporting his/her income and property taxes/rent/heat and fuel expenses paid.
- You lived in an owner-occupied house in 2009, but paid the 2009 taxes in 2010 while living in a nursing home. You qualify for the 2010 rebate.

PLEASE READ ALL INSTRUCTIONS BEFORE COMPLETING THE FORMS.

STATE OF COLORADO
DEPT OF REVENUE
DENVER CO 80261-0005

PRSRT STD
U.S. POSTAGE
PAID
DENVER, CO
PERMIT NO. 212

DO NOT MAIL RETURN UNTIL AFTER JANUARY 1ST.

EVIDENCE OF LAWFUL PRESENCE

The Colorado Property Tax/Rent/Heat (PTC) Rebate is a public benefit. Under Colorado law, individuals who are age 18 years or older and are applying for a public benefit must establish lawful presence in the United States. PTC applicants must complete and sign the form DR 4679 PTC “Affidavit — Restrictions on Public Benefits,” which is on the back of the 0104PTC form in this booklet. Applicants must include on the 0104PTC form a valid Colorado driver’s license number or Colorado identification number, if available. On the 0104PTC application, the following may be written in the boxes for driver’s license/ID number if the applicant does not have those forms of ID:

- “Military” — U.S. military card or military dependent’s ID card
- “Coast” — U.S. Coast Guard Merchant Mariner Card
- “Tribal” — Native American Tribal Document
- “Other” — Other forms of ID are accepted. See the information below.
- “Waiver” — In some circumstances an identification waiver may be obtained.

Applicants may obtain additional information regarding **Accepted Forms of Identification** and the **Waiver Process** either online at *www.TaxColorado.com* by clicking the “Property Tax/Rent/Heat (PTC) Rebate” button or by phone by calling (303) 238-7378. PTC applicants who do not have a Colorado driver’s license or ID card number must include with their 104PTC form a photo-quality color copy of any one of the other accepted forms of identification. Documents that are business card size must be enlarged to 200% or twice their original size. Valid driver’s licenses from other states will not be accepted because PTC applicants must be full-year Colorado residents. **NOTE:** If you have already obtained a waiver from the identification requirements, you do not need to obtain another waiver. The waiver is already on file with the Colorado Department of Revenue.

PTC applications will be denied until the required identification information is submitted and/or the affidavit (DR 4679 PTC) is completed and submitted.

Colorado Department of Revenue

Tax Forms, Information and E-services

FORMS AND INFORMATION ARE AVAILABLE AT THESE SERVICE CENTERS:

Colorado Springs Service Center
2447 N. Union Blvd.

Fort Collins Service Center
1121 W. Prospect Rd. D

Colorado Department of Revenue
1375 Sherman Street
Denver, CO 80261-0005

Grand Junction Service Center
222 S. 6th Street, Room 208

Pueblo Service Center
827 W. 4th St., Suite A

DEPARTMENT OF REVENUE TELEPHONE NUMBERS

Forms	(303) 238-FAST (3278)	Driver's License/ID Card Info	(303) 205-5600
Assistance	(303) 238-SERV (7378)	TTY/TTD Service	(800) 659-2656

HAVE YOU APPLIED FOR LEAP?

You may receive up to $700 in extra help with your heating bills through LEAP. You may also be eligible to receive free home energy saving services like window caulking and attic insulation.

Please call toll free 1-866-HEAT-HELP for more information.