



Notice of Federal and State Refundable Tax Credits

In accordance with section 39-22-604(6)(c), C.R.S., this form provides the language employers must provide to employees who receive a Colorado wage and tax statement (form W-2):

1. Employers must provide this notice language annually to each employee who receives a Colorado wage and tax statement (form W-2), either electronically or by print. Employers may either copy all the language in the notice into a separate document, or print or scan the second page of this DR 0995 and provide it either electronically or in print to each employee.
2. Employers must provide all the language in the notice to the employee; employers cannot only provide the URL for the Department's Information on Child Tax Credits and Earned Income Tax Credits, [Tax.Colorado.gov/ctc-eitc](https://tax.colorado.gov/ctc-eitc), to the employee.
3. If printed, notices must be at least 5.5 inches x 8.5 inches, or half of a standard sheet of paper. A printed notice must be its own page. The Department recommends providing the notice as page 2 of the tax documents delivered.
4. Notices do not have to be provided in color.



Tax.Colorado.gov

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Federal and State Refundable Tax Credits are Available for Working Colorado Individuals and Families



What is a refundable tax credit?

A refundable tax credit puts money back in the pockets of hardworking taxpayers like you. You may be able to claim a credit even if you don't normally file a tax return. If you qualify for a refundable credit, any amount of the credit remaining after reducing the amount of taxes that you may owe to zero is refunded to you.



Earned Income Tax Credits

You may be eligible for refundable tax credits if you earned less than \$63,400 in 2023.

Generally, eligibility for the Colorado earned income tax credit is based on your eligibility for the federal earned income tax credit. Colorado has expanded eligibility for the Colorado credit for filers who cannot claim the federal credit. You work hard. See if the earned income tax credits can work just as hard for you! Visit [Tax.Colorado.gov/ctc-eitc](https://tax.colorado.gov/ctc-eitc) for more information.



Child Tax Credits

You may be eligible to claim these partially refundable credits if you have a social security number or individual taxpayer identification number, have at least one child, and are part of a low- or middle-income family. Visit [Tax.Colorado.gov/ctc-eitc](https://tax.colorado.gov/ctc-eitc) for more information on eligibility and to see if you qualify!



How to claim the Earned Income Tax Credits and Child Tax Credits

To claim the earned income tax credits or the child tax credits, file a federal and state return! Visit [Tax.Colorado.gov/ctc-eitc](https://tax.colorado.gov/ctc-eitc) for more details on requirements for and help with filing.



Free Income Tax Filing Help

Qualifying taxpayers may be able to file their taxes for free by using the IRS's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) programs. Colorado residents can file their state income taxes on Revenue Online. More information about these resources can be found at [Tax.Colorado.gov/ctc-eitc](https://tax.colorado.gov/ctc-eitc).