



DO NOT SEND

Alternative Transportation Options Credit Annual Employer Plan Report

Instructions

General Instructions

Colorado allows an income tax credit to certain employers, including nonprofit organizations and certain local governments, that provide alternative transportation options to their employees working in Colorado for going to and returning from their places of employment.

Before an employer may claim a credit, the employer is required to provide the Department of Revenue with its plan for notifying its employees of the availability of the alternative transportation options that it offers and the steps beyond the notification that the employer plans to take to encourage employees to use the alternative transportation options that it offers. Employers must use this form to file the required plan with the Department.

The Department will not respond to filed plans. The Department's acceptance of this plan cannot be construed as a determination of eligibility for the credit.

Eligibility

An employer that employs three or more employees in Colorado may claim the credit for amounts spent providing alternative transportation options to all of its employees who work in Colorado. An employer must offer alternative transportation options to all employees employed in Colorado regardless of the position that an employee holds, whether the employee is employed on a full-time or part-time basis, or whether an employee is salaried, compensated in whole or in part through commissions or tips, or paid on an hourly basis. If it is not feasible to offer an alternative transportation option to certain employees, an employer may offer a substantially equivalent alternative transportation option to those employees.

The employer can be any entity, including a corporation, nonprofit organization, partnership, joint venture, common trust fund, limited association, pool or working agreement, local government, or limited liability company. A local government is defined as any home rule city, town, or city and county, or statutory city or town.

Submission Instructions

The first step to claim the credit requires the employer to complete this annual employer plan report and file it every year before the employer makes qualifying expenditures for the tax year.

Current submission instructions for this form and plan report are available on the Department's website at [Tax.Colorado.gov/alternative-transportation-option-tax-credit](https://tax.colorado.gov/alternative-transportation-option-tax-credit)

Line-by-line Instructions

Employer Plan Report

Employer Information

Provide the business name, FEIN, and mailing address in the provided spaces. Include the authorized agent's name and title. The authorized agent must be a person with knowledge about the plan who is authorized to represent to the Department that the employer will substantially follow the plan in order to earn the credit allowed.

Line 1 Tax Year

Enter the tax year for which the employer will claim an alternative transportation options credit according to the plan described in lines 5 and 6. If the employer's tax year is not a calendar year, enter the year in which the tax year begins.

Line 2 Previously filed

Mark this box if the employer has previously filed the annual plan report and if the plan described in lines 4 (if applicable), 5, and 6 has **not** changed. If this box is marked, skip to lines 7 and 8.

Line 3 Alternative Transportation Options Offered

Check the box for each alternative transportation option that the employer will offer to its Colorado employees during the tax year described in line 1.

If you offer the alternative transportation option(s) to all of your employees, skip to line 4.

If it is not feasible to offer an alternative transportation option to certain employees, complete line 4.

Line 3.b.

Examples of low-speed conveyances include human-powered or electric bicycles.

Line 3.c.

Examples of shared micromobility options include bike-sharing and electric scooter-sharing programs.

Line 3.g.

Cash incentives may not exceed the value of the transportation demand management strategies, including participation in ridesharing or bike-sharing.

Line 3.h.

Free or partially subsidized access to mass transit (tickets, tokens, passes, or fares) must be intended for employees going to and returning from their place of employment.

Line 3.i.

Free or partially subsidized prearranged rides or free or partially subsidized rides provided by bikesharing arrangements must be intended for employees to travel



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between the employee's residence, the employee's place of employment, or a mass transit facility that connects the employee to the employee's residence or place of employment.

"Prearranged rides" refers to rides arranged through a transportation network company's digital network.

"Bike-sharing arrangements" means a rental operation at which bicycles, electrical assisted bicycles, or electric scooters are made available to pick up and drop off for point-to-point use within a defined geographic area.

Line 3.j.

If the employer offers an alternative transportation option that is not listed, please mark the "other" box and provide a detailed explanation of the offering.

Line 4 Substantially equivalent alternative transportation options for certain employees

Check the box if it is not feasible to offer an alternative transportation option(s) to certain employees and you instead offer substantially equivalent alternative transportation option(s) to those employees.

Line 4.a.

Provide a detailed explanation of the substantially equivalent alternative transportation option(s). Attach additional sheets if necessary.

Line 4.b.

Provide the reasons why the option(s) in line 3 is or are not feasible to be offered to certain employees. Attach additional sheets if necessary.

Line 4.c.

Provide an estimate of the percentage of employees that will be offered the substantial equivalent alternative transportation option(s).

Line 5 Plan for notifying employees of alternative transportation option(s)

Please describe the employer's plan for notifying the Colorado employees of the alternative transportation option(s) that the employer offers. Attach additional sheets if necessary.

Line 6 Steps the employer plans to take to encourage employees to use the offered alternative transportation option(s)

Please describe the steps beyond the notice described on line 5 that the employer plans to take to encourage employees to use the offered alternative transportation options. Attach additional sheets if necessary.

Line 7 Number of employees offered an alternative transportation option(s)

If this is the first year you are offering alternative transportation options, please estimate the number of employees to whom you will offer alternative transportation option(s).

If this is not the first year, please provide the actual number of employees to whom you offered alternative transportation options(s) in the previous calendar year.

Line 8 Number of employees actually using alternative transportation option(s)

To the extent feasible, please provide the number of employees actually using alternative transportation option(s).

Line 9 Number of trips taken by employees using alternative transportation option(s)

To the extent feasible, please provide the number of trips taken by employees using alternative transportation option(s).



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Alternative Transportation Options Credit Annual Employer Plan Report

Employer Information				
Business Name			FEIN	
Authorized Agent's Name			Authorized Agent's Job Title	
Mailing Address				
City	State	ZIP Code	Foreign Country (if applicable)	
1. Tax Year				(YYYY)
2. Mark this box if the employer has previously filed the annual plan report and if the plan described in lines 4 (if applicable), 5, and 6 has not changed.				<input type="checkbox"/>
3. Alternative transportation options offered (check all that apply):				
a. <input type="checkbox"/>	Ridesharing arrangements	b. <input type="checkbox"/>	Provision of ridesharing vans or low-speed conveyances	
c. <input type="checkbox"/>	Shared micromobility options	d. <input type="checkbox"/>	Carsharing programs	
e. <input type="checkbox"/>	Guaranteed ride-home programs	f. <input type="checkbox"/>	Providing vehicles for ridesharing arrangements	
g. <input type="checkbox"/>	Cash incentives	h. <input type="checkbox"/>	Free or partially subsidized access to mass transit	
i. <input type="checkbox"/>	Free or partially subsidized prearranged rides or free or partially subsidized rides provided by bike-sharing arrangements	j. <input type="checkbox"/>	Other (please describe):	





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4. Mark this box if you offer a substantially equivalent alternative transportation option to certain employees

a. Provide a detailed explanation of the substantially equivalent offering:

b. Provide the reasons why the option(s) checked in line 3 is or are not feasible to be offered to certain employees:

c. Provide an estimate of the percentage of employees that will be offered the substantial equivalent alternative transportation option:

5. Plan for notifying employees of alternative transportation options:

6. Steps the employer plans to take to encourage employees to use the offered alternative transportation options:

7. Number of employees offered an alternative transportation option

8. Number of employees actually using alternative transportation option

9. Number of trips taken by employees using alternative transportation option

Employer Signature

I declare under penalty of perjury that I am the authorized agent listed above, that I have knowledge about the employer's plan to provide alternative transportation options to its Colorado employees, that the statements made in this annual employer plan report are true and complete to the best of my knowledge, and that I have the legal authority to execute this attestation on behalf of the employer.

Signature of Employer's Authorized Agent

Date (MM/DD/YY)