

DR 0105 (10/09/19)

COLORADO DEPARTMENT OF REVENUE

Colorado.gov/Tax

(0033)

# 2019 Colorado Fiduciary Income Tax Return

Fiscal Year Beginning (MM/DD/19) Fiscal Year Ending (MM/DD/YY) Mark box here if this is a: Final Return Amended Return Name of estate or trust Colorado Account Number FEIN Name of fiduciary Address Date estate or trust created (MM/DD/YY) State ZIP With respect to the tax year, did or will the estate or trust distribute more than \$1,000 in Colorado-source income to nonresident beneficiaries? (mark one) **Round All Amounts to** the Nearest Dollar No Yes 1. Federal taxable income from federal form 1041 line 23 • 1 00 2. Additions to federal taxable income Explain: 00 3. Colorado Marijuana Business Deduction 00 • 3 CADA Certificate Number 4. Agricultural asset lease deduction. Enter CADA certificate number and submit a copy with your return. • 4 00 5. Subtractions from federal taxable income Explain: • 5 00 **6.** Net modifications: sum lines 3 through 5. Then, subtract that sum from line 2. Use brackets for negative numbers. 6 00 7. Net modifications allocated to beneficiaries 7 00 8. Net modifications allocated to the estate or trust, subtract line 7 from line 6 8 00 9. Colorado taxable income of the estate or trust, sum of lines 1 and 8 • 9 00 Normal Tax. 4.5% of the amount on line 9. Nonresident estates or trusts enter tax from Schedule E, line 8. You must submit Schedule E for nonresident estates or trusts with your return. 10 00 11. Alternative Minimum Tax from Schedule F, line 8. You must submit Schedule F with your return. • 11 00 **12.** Sum of lines 10 and 11 12 00 13. Credits from Schedule G, line 12. You must submit Schedule G with your return. • 13 **14.** Non-refundable Enterprise Zone credits - as calculated, or from 00 DR 1366 line 87. You must submit the DR 1366 with your return. 14



# DR 0105 (10/09/19) COLORADO DEPARTMENT OF REVENUE Colorado.gov/Tax

Name	Account Number		
15. Strategic capital tax credit from DR 1330, you must submit the			
DR 1330 with your return.	• 15	l	00
DR 1330 With your return.	● 15		00
10 0 6" 40 44 145 TI: ( ) 1 1 1 40	40	İ	0.0
<b>16.</b> Sum of lines 13, 14, and 15. This total cannot exceed line 12.	16		00
		İ	
17. Net tax, subtract line 16 from line 12	17		0.0
		İ	
<b>18.</b> Estimated tax payments and credits	<b>● 18</b>	i	0.0
19. Colorado income tax withheld from wages, you must submit the W-2	's	İ	
and/or 1099s claiming Colorado withholding with your return.	● 19	İ	0.0
20. W-2G withholding from lottery winnings, you must submit each W-20	3		
with your return.	• 20	İ	0.0
<b>21.</b> Gross conservation easement credit from form DR 1305G line 33.			
You must submit the DR 1305G with your return.	• 21	İ	00
<b>22.</b> Innovative Motor Vehicle and Innovative Truck Credit from form DR (			00
		İ	0.0
you must submit each DR 0617 with your return.	• 22		0.0
23. Business Personal Property Credit: Use the worksheet in the 105 Boo		İ	
to calculate, you must submit copy of assessor's statement with you	r return. • 23		0.0
24. Refundable Renewable Energy Tax Credit from form DR 1366, line 8		İ	
you must submit the DR 1366 with your return.	• 24		0.0
		l	
25. Sum of lines 18 through 24	25		0.0
		İ	
<b>26.</b> Penalty, also include on line 28 if applicable	● 26	İ	00
27. Interest, also include on line 28 if applicable	<b>● 27</b>	İ	0.0
28. If amount on line 17 is greater than amount on line 25, enter amount	owed.		
Include amounts, if any, from lines 26 and 27.	<b>● 28</b>	İ	
29. If line 25 is larger than line 17, enter overpayment	29	İ	0.0
20: If this 20 is larger than the 17, enter overpayment			
<b>30</b> . Overpayment to be credited to 2020 estimated tax	• 30	İ	0.0
Su. Overpayment to be credited to 2020 estimated tax	● 30		00
24 Overment to be not unded	0.4	İ	0.0
31. Overpayment to be refunded	• 31		0.0
		🖂 .	
Direct Routing Number	Type: Ch	necking S	Savings
l			
Deposit Account Number			
May the Colorado Department of Revenue discuss			
this return with the paid preparer shown below? See instructions.	Yes ●	No	
Titles return with the paid preparer shown below: See instructions.			
I declare under penalty of perjury in the second degree, that this return is true, corre	ect and complete to the	e best of my know	ledge and belief.
Declaration of preparer is based on all information of which the preparer has any kn	•		
Submit to Colorado.gov/RevenueOnline or mail to: If you are filing this retu	rn with a check or n	avment nlease n	nail the return to:
COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0006. If you are	e filing this return <b>wit</b>	t <b>hout</b> a check or	payment nlease
mail the return to: COLORADO DEPARTMENT OF REVENUE Denver, CO 8026			, picaco
Signature of fiduciary or officer representing fiduciary			Date (MM/DD/YY)
			Date (IVIIVI/DD/11)
Person or firm preparing return			Data anappasa
1. Stock of him propuling folding			Date (MM/DD/YY)
I			

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.



DR 0105 Schedule (10/09/19)

DR 0105 Schedule (10/09/19) Schedules A and B (DR 0105) Note: If any Income Distribution Deduction was claimed for Federal Tax purposes, this page must be completed and submitted with your return.

Name			Account Number		
Sche	dule A —	Names and Addresses of Beneficiaries—Use lines (a)	through (e) for	resident beneficiaries	
(a)					
(b)					
(c)					
(d)					
(e)					
	e lines (f)	through (j) for nonresident beneficiaries			
(f)					
(g)					
(h)					
(i)					
alloca		Computation of the shares of the Colorado fiduciary adjustment of the beneficiaries and the fiduciary in proportion to their share of federal distributation.	e of the federal of	distributable net income.	ре
as per	schedule A	Amount		Percent	
(a)		\$			%
(b)					%
(c)					%
(d)					%
(e)					%
(f)					%
(g)					%
(h)					%
(i)					%
(j)					%
Subto	tal	\$			%
Fiduci					%
	Total	\$		100%	



DR 0105 Schedule (10/09/19)

### Schedules C and D (DR 0105)



**Note:** If you utilize either of these schedules, this page must be submitted with your return.

Name						Acco	unt	Number			
<b>Schedule C</b> —Computation of the percentage of federal distributable net income from Colorado sources for use in schedule D, columns 7 and 8, in determining the modified federal income reportable to Colorado by nonresident beneficiaries.						es.					
		1. Per Ap	plica	able	Federal Fo	rm		2.	From (	Colorado Sources	
1. Dividends		\$						\$			
2. Interest (Include exempt int	terest)										
3. Partnership/Fiduciary incon	ne										
4. Net rents and royalties											
5. Net profit (loss) business											
6. Other income											
7. Total lines 1 through 6		\$						\$			
8. Expenses											
9. Federal distributable net inc	come	\$						\$			
Percent of federal distributable (Divide line 9, column 2 by line			ado :	sour	ces:						%
Schedule D—Beneficiaries	Social Se	curity Number	ers/l	TINS	s, Income,	Mod	ifi	cations a	nd Wi	thholding	
<ol> <li>Resident Beneficiary's SSN or ITIN</li> </ol>	2. Fede	ral Fiduciary I	ncor	ne	3. Sched	ule B	Pe	ercentage	<b>4</b> . F	iduciary Adjustment	
(a)	\$							%	\$		
(b)	\$					% \$			\$		
(c)	\$					% \$		\$			
(d)	\$							%	\$		
(e)	\$							%	\$		
<b>5.</b> Nonresident Beneficiary's SSN or ITIN		ral Distributable et Income	е		chedule C rcentage	8. 1		ome Repo o Colorad		9. Colo. Withholdir Required 4.63% of Column 8	
(a)	\$				9	6 \$				\$	00
(b)	\$				9	6 \$				\$	00
(c)	\$				9	6 \$				\$	00
(d)	\$			% \$		6 \$			\$	00	
(e)	\$				9	6 <b>\$</b>				<b> </b>  \$	00



DR 0105 line 10

7. 4.5% of the amount on DR 0105 line 9

5. Modified taxable income, sum of lines 3 and 4

<b>190105</b> 59999	DR 0105 Sche (10/09/19)	•	chedule E (I te: If you utilize the ge must be subm	OR 010 his sched litted with	<b>05)</b> ule, this your return.	
Name			Account Number	er		
Schedule E—Part-Year Resident/Nonreside	nt Estate or	Trust Appo	rtionment Sc	hedule		
		• Fede	ral Column	•	Colorado Column	
1. Income, specify type:				00		00
				00		00
				00		0.0
				00		0.0
				00		00
				00		00
Total Income	• 1			00		00
2. Deductions, specify:				00		00
				00		0.0
				00		0.0
				00		0.0
				00		0.0
				00		0.0
Total Deductions	• 2			00		00
3. Taxable income, subtract line 2 from line 1	• 3			00		0.0
4. Modifications from DR 0105 line 8	• 4			0 0		00

00

6

7

8

00

%

00

00

• 5

6. Amount on line 5, Colorado Column divided by amount on line 5, Federal Column

8. Amount on line 7 multiplied by percentage on line 6, enter here and on the



Enter here and on DR 0105 line 11

DR 0105 Schedule (10/09/19)

#### Schedule F (DR 0105)

**Note:** If you utilize this schedule, this page must be submitted with your return.

8

Name Account Number Schedule F—Fiduciary Alternative Minimum Tax Computation Schedule Federal Column Colorado Column 1. Fiduciary's share of federal alternative taxable income minus federal AMT exemption 1 00 00 2. Modifications from DR 0105 line 8 2 00 00 3. Sum of lines 1 and 2 3 00 00 4. 3.47% of the amount on line 3, federal column 00 4 5. Part-year/Nonresident estate or trust only, amount on line 3, Colorado column divided by amount on line 3, federal column 5 % 6. Part-year/Nonresident estate or trust only, amount on line 4 multiplied by percentage on line 5 6 00 7 7. Enter normal tax from DR 0105 line 10 00 8. Resident estate or trust enter amount by which line 4 is greater than line 7.

Nonresident estate or trust enter amount by which line 6 is greater than line 7.



00



DR 0105 Schedule (10/09/19)

#### Schedule G (DR 0105)

**Note:** If you utilize this schedule, both pages must be submitted with your return.

Name Account Number Schedule G—Fiduciary Credit Schedule Credit for Tax Paid to Another State - Submit a copy of the relevant pages of each state's tax return when claiming this credit. Such pages must include the adjusted gross income calculation, any disallowed federal deductions and the tax calculation for each state. Compute a separate credit for each state. The Department strongly recommends electronic filing for taxpayers with credits for more than one state. Failure to file electronically may result in delays processing your return. (a) Name of other state • (a) (b) Total tax from the DR 0105 line 12 00 (b) (c) Modified federal taxable income from sources in the other state 00 • (c) (d) Total modified federal taxable income 00 • (d) (e) Amount on line 1(c) divided by amount on line 1(d) % (e) **(f)** Amount on line 1(b) multiplied by percentage on line 1(e) (f) 00 (g) Tax liability to other state 00 (g) **(h)** Allowable credit the smaller of lines 1(f) or line 1(g) (h) 00 **2.** Dual Resident Trust Credit for the state of: Attach a copy of the tax return filed with the other state. (a) Colorado tax on income subject to tax in both states (a) 00 (b) Other state's effective tax rate • (b) % (c) Total of both states' tax rates, line 2(b) plus 4.5% (c) % (d) Percentage of credit, line 2(b) divided by line 2(c) (d) % (e) Total credit, line 2(a) multiplied by percentage on line 2(d) (e) 00 3. Credit for prior year alternative minimum tax. See instructions 3 00 Subtotal of Credits unavailable for carryforward. Add lines 1(h), 2(e), and 3. 00 • Column A - Credit Available • Column B - Credit Used 5. Credit for Remediation of Contaminated Land, you must submit the DR 0349 with your return 00 00 • 5 6. Preservation of Historic Structures credit (per §39-22-514.5, C.R.S.) carried forward 00 from a prior year. 00 • 6 7. Preservation of Historic Structures credit per §39-22-514.5, C.R.S., (attach certificate from Office of Economic Development or local granting authority) • 7 00 00 If you are claiming the Preservation of Historic Structures credit, enter your credit certificate number issued by OEDIT or History Colorado.



**10.** Other Credits, explain below:

9. Credit for employer contributions to employee 529 plan, you must submit DR 0289 with your return. • 9

Name

DR 0105 Schedule (10/09/19)

<u>•</u> 10

## Schedule G (DR 0105) (cont'd)

	f you utilize this scl must be submitted		
	Account Number		
Column A -	Credit Available	• Column B - Credit	Used
	0.0		0.0
	00		00

Г	44 Culptotal of Condita available for some forward				Т
Т	<b>11.</b> Subtotal of Credits available for carryforward.				
L	Add lines 5, 6, 7, 9, and 10, column A and B	• 11	0.0	0	0
Γ	<b>12.</b> Total credit used, sum of line 4 and line 11,				
1	column B. Enter the result here and transfer			1	
ı	that amount to the DR 0105 line 13	- 12		0.0	n

#### File and pay at: Colorado.gov/RevenueOnline

If you are filing this return <b>with</b> a check or payment, please mail the return to:	If you are filing this return <b>without</b> a check or payment, please mail the return to:				
COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-000 <b>6</b>	COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-000 <b>5</b>				
These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.					