



180105 19999

(0033)

2018 Colorado Fiduciary Income Tax Return

-or-

Fiscal Year Beginning (MM/DD/18)		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	
		•	
Name of fiduciary		FEIN	
		•	
Address		Date estate or trust created (MM/DD/YY)	
City		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)

Yes No

**Round All Amounts to
the Nearest Dollar**

1. Federal taxable income from federal form 1041 line 22	• 1	00
2. Additions to federal taxable income Explain:	• 2	00
3. Colorado Marijuana Business Deduction	• 3	00
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
10. Normal Tax, 4.63% 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 11. You must submit Schedule G with your return.	• 13	00



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DR 0105 Schedule (09/17/18)

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

Schedule A—Names and Addresses of Beneficiaries—Use lines (a) through (e) for resident beneficiaries

(a)
(b)
(c)
(d)
(e)

— Use lines (f) through (j) for nonresident beneficiaries

(f)
(g)
(h)
(i)
(j)

Schedule B—Computation of the shares of the Colorado fiduciary adjustment. The Colorado fiduciary adjustment is to be allocated among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income.

Beneficiary as per schedule A	Share of federal distributable net income	
	Amount	Percent
(a)	\$	%
(b)		%
(c)		%
(d)		%
(e)		%
(f)		%
(g)		%
(h)		%
(i)		%
(j)		%
Subtotal	\$	%
Fiduciary		%
Total	\$	100%



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DR 0105 Schedule (09/17/18)

Schedules C and D (DR 0105)

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

Name	Account Number

Schedule C—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.

	1. Per Applicable Federal Form	2. From Colorado Sources
1. Dividends	\$	\$
2. Interest (Include exempt interest)		
3. Partnership/Fiduciary income		
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 income	\$	\$

Percent of federal distributable net income from Colorado sources: (Divide line 9, column 2 by line 9, column 1.) %

Schedule D—Beneficiaries Social Security Numbers, Income, Modifications and Withholding

1. Resident Beneficiary's Social Security Number	2. Federal Fiduciary Income	3. Schedule B Percentage	4. Fiduciary Adjustment
(a)	\$	%	\$
(b)	\$	%	\$
(c)	\$	%	\$
(d)	\$	%	\$
(e)	\$	%	\$

5. Nonresident Beneficiary's Social Security Number	6. Federal Distributable Net Income	7. Schedule C Percentage	8. Income Reportable to Colorado	9. Colo. Withholding Required 4.63% of Column 8
(a)	\$	%	\$	\$ 00
(b)	\$	%	\$	\$ 00
(c)	\$	%	\$	\$ 00
(d)	\$	%	\$	\$ 00
(e)	\$	%	\$	\$ 00



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DR 0105 Schedule
(09/17/18)

Schedule E (DR 0105)

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

Name	Account Number

Schedule E—Part-Year Resident/Nonresident Estate or Trust Apportionment Schedule

	• Federal Column	• Colorado Column
1. Income, specify type:	00	00
	00	00
	00	00
	00	00
	00	00
	00	00
	00	00
Total Income • 1	00	00
2. Deductions, specify:	00	00
	00	00
	00	00
	00	00
	00	00
	00	00
Total Deductions • 2	00	00
3. Taxable income, subtract line 2 from line 1 • 3	00	00
4. Modifications from DR 0105 line 8 • 4	00	00
5. Modified taxable income, sum of lines 3 and 4 • 5	00	00
6. Amount on line 5, Colorado column divided by amount on line 5, federal column • 6		%
7. 4.63% of the amount on DR 0105 line 9 • 7		00
8. Amount on line 7 multiplied by percentage on line 6, enter here and on the DR 0105 line 10 • 8		00



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DR 0105 Schedule
(09/17/18)

Schedule F (DR 0105)

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

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 line 1 and 2 3	00	00
4. 3.47 % of the amount on line 3, federal column 4	00	
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. Enter normal tax from DR 0105 line 10 7		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. Enter here and on DR 0105 line 11 8		00



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DR 0105 Schedule (09/17/18)

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

<p>1. 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.</p>			
(a) Name of other state	• (a)		
(b) Total tax from the DR 0105 line 12	(b)		00
(c) Modified federal taxable income from sources in the other state	• (c)		00
(d) Total modified federal taxable income	• (d)		00
(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	• (g)		00
(h) Allowable credit the smaller of lines 1(f) or line 1(g)	• (h)		00
<p>2. Dual Resident Trust Credit for the state of: Attach a copy of the tax return filed with the other state.</p>			
(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 4.63%	(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
4. Subtotal of Credits unavailable for carryforward. Add lines 1(h), 2(e), and 3.	• 4		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	• 5	00	00
6. Preservation of Historic Structures credit (per §39-22- 514.5, C.R.S.) carried forward from a prior year.	• 6	00	00
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
8. If you are claiming the Preservation of Historic Structures credit enter your credit certificate number issued by OEDIT or History Colorado.	• 8		



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DR 0105 Schedule
(09/17/18)

Schedule G (DR 0105) (cont'd)

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

Name		Account Number	
	• Column A - Credit Available	• Column B - Credit Used	
9. Other Credits, explain below: • 9	00	00	
10. Subtotal of Credits available for carryforward. Add lines 5, 6, 7, and 9, column A and B • 10	00	00	
11. Total credit used, sum of line 4 and line 10, column B. Enter the result here and transfer that amount to the DR 0105 line 13. • 11		00	

If you are filing this return **with** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-000**6**

If you are filing this return **without** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-000**5**

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.