



200106 19999

2020 Colorado Partnership and S Corporation and Composite Nonresident Income Tax Return

Form with sections: Fiscal Year Beginning/Ending, Name of Organization, Doing Business As, Address, A. This return is being filed for, B. Beginning depreciable assets, C. Ending depreciable assets, D. Business or profession, E. Date of organization, F. If this is a final return, G. If the IRS has made any adjustments, H. Number of partners or shareholders.

Table with 3 columns: Description, Line Number, and Amount. Title: Part I: Computation of Colorado Income. Round to the nearest dollar. Rows include Ordinary income from line 1 federal Schedule K, Sum of all other income, Modifications increasing federal income, Business Interest Expense Deduction Addback, Sum of lines 1 through 4, Allowable deductions from federal Schedule K, Colorado Marijuana Business Deduction, and Agricultural asset lease deduction.



200106 29999

Name	Account Number
9. Other modifications decreasing federal income	● 9
10. Sum of lines 6 through 9	10 00
11. Modified federal taxable income, subtract line 10 from line 5	11 00
12. Colorado-Source Income from (mark one):  <input type="checkbox"/> Part IV <input type="checkbox"/> Other (include explanation) <input type="checkbox"/> Income is all Colorado Income	● 12 00

**Part II: Composite Nonresident Income Tax Return**

Do not complete lines 13–28 unless you are filing a composite nonresident return.

13. Colorado–source Income of nonresident partners or shareholders electing to be included in this composite filing	● 13	00
14. Tax; 4.55% of the amount on line 13	● 14	00
15. Non-refundable credits from the DR 0106CR line 27 column C, you must include the DR 0106CR with your return.	● 15	00
16. Gross Conservation Easement credit allocated to these partners or shareholders from the DR 1305G line 33. You must submit the DR 1305G with your return.	● 16	00
17. Net tax, sum of lines 15 and 16, then subtract this sum from line 14. The sum of lines 15 and 16 may not exceed the amount on line 14.	17	00
18. Estimated tax, extension payments, and credits	● 18	00
19. Withholding from lottery or gambling winnings	● 19	00
20. Refundable credits from the DR 0106CR line 31 column C, you must include the DR 0106CR with your return.	● 20	00
21. Subtotal; sum of lines 18 to 20	21	00
22. Penalty (include on Line 25)	● 22	00
23. Interest (include on Line 25)	● 23	00
24. Estimated tax penalty (include on Line 25)	● 24	00
25. If line 17 is greater than line 21, enter amount owed	● 25	
26. Overpayment, subtract line 17 from line 21	26	00
27. Overpayment to be credited to 2021 estimated tax	● 27	00
28. Overpayment to be refunded	● 28	00



200106 39999

**Form 106**  
**Part II**

Name	Account Number

**I declare this return to be true, correct and complete under penalty of perjury in the second degree.  
 Declaration of preparer is based on all information of which preparer has any knowledge.**

**Direct  
 Deposit**

Routing Number

Type:  Checking  Savings

Account Number

Do you want to allow the paid preparer entered below to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.  Yes  No

Signature of partner or signature and title of officer	Date (MM/DD/YY)
Person or firm preparing return (name and phone number)	Date (MM/DD/YY)

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.

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

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



Do not submit federal K-1 schedules

Name		Account Number	
<b>Part III: Identification of Partners or Shareholders</b>			
Part III must be completed for each partner/shareholder/member. DO NOT submit federal K-1 schedules.			
Name of Partner or Shareholder		SSN, ITIN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Included <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	
Name of Partner or Shareholder		SSN, ITIN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Included <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	
Name of Partner or Shareholder		SSN, ITIN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Included <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	
Name of Partner or Shareholder		SSN, ITIN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Included <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	
Name of Partner or Shareholder		SSN, ITIN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Included <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	



200106 59999

Name	Account Number

**Part IV — Apportionable Income Apportioned to Colorado by use of the Receipts Factor**

Do not send federal return forms or schedules with this return. Complete this form in accordance with section 39-22-303.6 C.R.S., and the regulations thereunder.

1. Total modified federal taxable income from the DR 0106, Part I, line 11	<b>1</b>	00
--	----------	----

**Apportionable Income Apportioned to Colorado by use of the Receipts Factor**

Do Not Include Foreign-source income modified out on the DR 0106, Part I, Line 9

	• Colorado	• Everywhere
2. Gross receipts from the sale of tangible personal property ● 2	00	00
3. Gross receipts from the sale of services ● 3	00	00
4. Gross receipts from the sale, rental, lease, or license of real property ● 4	00	00
5. Gross receipts from the rental, lease, or license of tangible personal property ● 5	00	00
6. Gross receipts from the sale, rental, lease, or license of intangible property ● 6	00	00
7. Distributive share of partnership factors ● 7	00	00
8. Total receipts (total of lines 2 through 7 in each column) ● 8	00	00
9. Line 8 (Colorado) divided by line 8 (Everywhere) ● 9		%

Complete lines 10 and 13 only if nonapportionable income is being directly allocated.

If all income is being treated as apportionable income, enter 0 (zero) on lines 10 and 13.

**10. Less income directly allocable to any state, including Colorado:**

(a) Net rents and royalties from real or tangible property ●	00
(b) Capital gains and losses ●	00
(c) Interest and dividends ●	00
(d) Patents and copyright royalties ●	00
(e) Other nonapportionable income ●	00
(f) Total income directly allocable [add lines (a) through (e)]	<b>10</b>

11. Modified federal taxable income subject to apportionment, subtract line 10(f) from line 1	<b>11</b>	00
---	-----------	----

12. Income apportioned to Colorado, line 9 multiplied by line 11	<b>12</b>	00
--	-----------	----



200106 69999

Name		Account Number	
<b>13. Add income directly allocable to Colorado:</b>			
(a) Net rents and royalties from real or tangible property	•	00	
(b) Capital gains and losses	•	00	
(c) Interest and dividends	•	00	
(d) Patents and copyright royalties	•	00	
(e) Other nonapportionable income	•	00	
(f) Total income directly allocable [add lines (a) through (e)]		<b>13</b>	00
<b>14. Total income apportioned and allocated to Colorado, sum of lines 12 and 13(f). Enter here and on the DR 0106, Part I, line 12</b>		<b>14</b>	00
<b>15.</b> <input type="checkbox"/> Pursuant to <b>§39-22-303.6(8) C.R.S.</b> , taxpayer elects to treat all income as apportionable income for the tax year covered by this return.			