



DO NOT SEND

DR 0104BEP (06/03/25)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
Tax.Colorado.gov

2026 Colorado Nonresident Beneficiary Estimated Income Tax Payment

Only return this form with a check or money order

Withholding For Nonresident Beneficiaries

Every fiduciary of an estate or trust with a nonresident beneficiary who receives net income from real or tangible personal property within Colorado shall withhold and pay taxes to the Department of Revenue out of the income to be distributed to such nonresident beneficiary. Payment is due within 30 days of the distribution to the nonresident beneficiary.

The amount to be withheld is 4.4% of the beneficiary's share of this income, computed without exemption, unless the nonresident beneficiary files a timely return of this total income from sources within Colorado, in which case the fiduciary shall withhold and pay only the amount of tax disclosed by the beneficiary's return.

Use form DR 0104BEP to make the payment. File form DR 0104BEP using the name, address and Social Security number of the beneficiary. Photocopy additional copies of form DR 0104BEP as needed. Payment is due at the time the income is distributed.



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Return form with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write the beneficiary's Social Security number or ITIN and "2026 DR 0104BEP" on the check or money order. Do not send cash. File only if you are making a payment. Submit a separate check or money order for each document.

Payment is due at the time the income is distributed.

SSN or ITIN

Beneficiary's Last Name

First Name

Middle Initial

Address

City

State

ZIP

Amount of Payment

\$

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.

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM

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