



DO NOT SEND

DR 0105EP (07/03/25)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
Tax.Colorado.gov

Instructions for Estate/Trust Estimated Tax Payment Form

See payment form on page 2

Estimated tax is not required for estates or trusts. However, these forms are provided for those who prefer filing estimated tax. These forms should not be used to remit payment on behalf of individual beneficiaries of the estate or trust, use the form DR 0104BEP to remit payment on behalf of individual beneficiaries of the estate or trust.

Calculating the Payment

Estimated tax payments can be made on a quarterly basis. When making payments, be sure to use the same account numbers that are used when filing the Fiduciary Income Tax Return (DR 0105). It is strongly recommended that these payments be remitted electronically to avoid problems and delays. The single form can be copied and used for each of the four quarterly payments if an electronic payment cannot be made for any reason.

Penalties

There is no penalty for failure to file estimated tax for estates or trusts.

Go Green with Revenue Online

[Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) allows taxpayers to file taxes, make payments and monitor their accounts. The DR 0105EP is not required to be sent if electronic payment is remitted through this site. Please be advised that a small processing fee may apply to online payments.

Additional information, guidance publications and forms are available at [Tax.Colorado.gov](https://tax.colorado.gov), or you can call 303-238-SERV (7378) for assistance.



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2026 Estate/Trust Estimated Tax Payment Form

Only return this payment form with a check or money order.

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For the calendar year 2026 or the fiscal year:

Beginning (MM/DD/26)

Ending (MM/DD/YY)

Return the DR 0105EP with check or money order payable to the “Colorado Department of Revenue”. Mail payments to Colorado Department of Revenue, Denver, Colorado 80261-0008. This address and ZIP code is exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Colorado Account Number or FEIN and “2026 DR 0105EP” on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form. File only if you are making a payment of estimated tax.

FEIN

Colorado Account Number

Name of Estate or Trust

Last Name or Business Name of Fiduciary

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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