



230105 19999

2023 Colorado
Fiduciary Income Tax Return

(0033)

Table with 2 columns: Fiscal Year Beginning (MM/DD/23), 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, Federal Employer ID Number, 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

Table with 3 columns: Line number, Description, Amount. Lines 1-13 detailing tax calculations.



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Name (Match to primary taxpayer on page 1)	Account Number	
14. Strategic capital tax credit from DR 1330, you must submit the DR 1330 with your return.	● 14	00
15. Sum of lines 12, 13, and 14. This total cannot exceed line 11.	15	00
16. Net tax, subtract line 15 from line 11	16	00
17. Estimated tax, extension payments, and credits	● 17	00
18. Colorado income tax withheld from wages, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return.	● 18	00
19. W-2G withholding from lottery winnings, you must submit each W-2G with your return.	● 19	00
20. Gross conservation easement credit from form DR 1305G line 33. You must submit the DR 1305G with your return.	● 20	00
21. Innovative Motor Vehicle and Innovative Truck Credit from form DR 0617, you must submit each DR 0617 with your return.	● 21	00
22. Business Personal Property Credit: Use the worksheet in the 105 Book instructions to calculate, you must submit copy of assessor's statement with your return.	● 22	00
23. Refundable Renewable Energy Tax Credit from form DR 1366, line 86, you must submit the DR 1366 with your return.	● 23	00
24. SALT Parity Act Credit (see instructions)	● 24	00
25. Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return.	● 25	00
26. Alternative Transportation Options Credit	● 26	00
27. Refundable Heat Pump Credit (assigned to you by the building owner) from line 8 of DR 1322, which you must submit with your return.	● 27	00
28. Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return.	● 28	00
29. Sum of lines 17 through 28	29	00
30. Penalty, also include on line 32 if applicable	● 30	00
31. Interest, also include on line 32 if applicable	● 31	00
32. If amount on line 16 is greater than amount on line 29, enter amount owed. Include amounts, if any, from lines 30 and 31.	● 32	
33. If line 29 is larger than line 16, enter overpayment	33	00
34. Overpayment to be credited to 2024 estimated tax	● 34	00
35. Overpayment to be refunded	● 35	00



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Name (Match to primary taxpayer on page 1)	Account Number
--------------------------------------------	----------------

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

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

Submit to [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) or mail to: If you are filing this return **with** a check or payment, please mail the return to: COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0006. If you are filing this return **without** a check or payment, please mail the return to: COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0005.

Signature of fiduciary or officer representing fiduciary	Date (MM/DD/YY)
Person or firm preparing return	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.



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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 (Match to primary taxpayer on page 1)	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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Schedules C and D (DR 0105)

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

Name (Match to primary taxpayer on page 1)	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/ITINs, Income, Modifications and Withholding

1. Resident Beneficiary's SSN or ITIN	2. Federal Fiduciary Income	3. Schedule B Percentage	4. Fiduciary Adjustment	
(a)	\$	%	\$	
(b)	\$	%	\$	
(c)	\$	%	\$	
(d)	\$	%	\$	
(e)	\$	%	\$	
5. Nonresident Beneficiary's SSN or ITIN	6. Federal Distributable Net Income	7. Schedule C Percentage	8. Income Reportable to Colorado	9. Colorado Withholding Required 4.4% of Column 8
(f)	\$	%	\$	\$ 00
(g)	\$	%	\$	\$ 00
(h)	\$	%	\$	\$ 00
(i)	\$	%	\$	\$ 00
(j)	\$	%	\$	\$ 00



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Schedule E (DR 0105)

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

Name (Match to primary taxpayer on page 1)	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
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 7 • 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. 4.4% of the amount on DR 0105 line 8 7		00
8. Amount on line 7 multiplied by percentage on line 6, enter here and on the DR 0105 line 9 8		00



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Schedule F (DR 0105)

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

Name (Match to primary taxpayer on page 1)	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 7 2	00	00
3. Sum of lines 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 9 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 10 8		00



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Schedule G (DR 0105)

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

Name (Match to primary taxpayer on page 1)	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 11	(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 4.4%	(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
6. Preservation of Historic Structures credit (per §39-22- 514.5, C.R.S.) carried forward from a prior year.	• 6		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
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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Schedule G (DR 0105) (cont'd)

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

Name (Match to primary taxpayer on page 1)		Account Number	
		● Column A - Credit Available	● Column B - Credit Used
9.	Credit for employer contributions to employee 529 plan, you must submit DR 0289 with your return. ● 9	00	00
10.	Credit for employer paid leave of absence for live organ donation. Employer must complete and submit form DR 0375 with their return. ● 10	00	00
11.	Nonrefundable Heat Pump Credit from line 5b of DR 1322, which you must submit with your return. ● 11	00	00
12.	Nonrefundable Residential Energy Storage Systems Credit from line 3 of DR 1307, which you must submit with your return ● 12	00	00
13.	Other Credits, explain below: ● 13	00	00
14.	Subtotal of Credits available for carryforward. Add lines 5 through 13 (except line 8) column A and B ● 14	00	00
15.	Total credit used, sum of line 4 and line 14, column B. Enter the result here and transfer that amount to the DR 0105 line 12. ● 15		00

File and pay at: Colorado.gov/RevenueOnline

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.	

