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DR 0105 (09/03/25)  
COLORADO DEPARTMENT OF REVENUE  
*Tax.Colorado.gov*

## Colorado Fiduciary Income Tax Return

This filing guide will assist you with completing the Colorado Fiduciary Income Tax Return, form DR 0105. Please read through this guide before starting your return. Once you have all of the information for your return, file it with a computer, smartphone or tablet using our free and secure system at [Colorado.gov/RevenueOnline](https://tax.colorado.gov/RevenueOnline). You may also file using private e-File software or a paid tax preparer. Filing electronically significantly reduces the chance of errors. If you cannot file electronically, mail your return as instructed.

### Filing Requirements

Generally, you must file a Colorado fiduciary income tax return for:

- A resident estate or trust, or
- A nonresident estate or trust with income from Colorado sources;

That also:

- Is required to file a federal income tax return for the tax year, including an information return such as Form 5227 or 1041A, or
- Has a Colorado tax liability.

### Resident Estate or Trust

A resident estate is an estate of a deceased person which is administered in Colorado in any manner other than by an ancillary proceeding. A resident trust is any trust which is administered in Colorado.

### Nonresident Estate or Trust

A nonresident estate or trust is an estate or trust that is not a resident estate or trust. Use Schedule E to apportion the Colorado tax in the ratio of the Colorado taxable income to the modified federal taxable income.

### Deceased Person

If you are an executor or administrator required to file a federal income tax return for a deceased person who was a Colorado resident or a nonresident with Colorado-source income, you must also file a Colorado income tax return. To request a final determination of tax liability, submit form DR 0253 separately from the return.

### Supporting Documentation

Please ensure that you submit any supporting forms, schedules, and documentation as requested in the instructions. Submitting incomplete documentation will delay the processing of your return. All Colorado tax forms and guidance publications are available at our official website, [Tax.Colorado.gov](https://tax.colorado.gov).

The Department currently does not have a Colorado K-1 form for an estate or trust to report items allocated to beneficiaries.

If the estate or trust is a partner in a partnership or shareholder in an S corporation, you must submit a copy of any form DR 0106K with the DR 0105.

### Bankruptcy Estate

Submit the DR 0105 with supporting documentation for the estate only. The debtor is required to file an individual tax return for Colorado income on form DR 0104, but do not submit the DR 0104 with the estate return. DR 0105 is not used as a transmittal form for the debtor's DR 0104.



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### **Due Date**

You must file this return and pay any amount due by the fifteenth day of the fourth month following the close of the taxable year, which is April 15 for calendar year filers. For filing there is an automatic extension of six months, or until October 15 for calendar year filers, but no extension is available for payment. Use form DR 0158-F to make an extension payment before filing.

If the due date or extension date falls on a weekend or legal holiday, filing or payment will be due the next business day.

### **Estimated Tax Payments**

Estimated tax payments are not required for a fiduciary return. However, if you want to make estimated payments, see the payment options available at [Colorado.gov/RevenueOnline](https://Colorado.gov/RevenueOnline) or mail a check or money order with form DR 0105EP.

### **Amending Your Return**

You can report a change or correction to your return at [Colorado.gov/RevenueOnline](https://Colorado.gov/RevenueOnline), even if you filed the original return on paper. To amend a fiduciary return on paper, complete a new DR 0105 and mark the Amended Return box at the top of the form.

You must amend your Colorado return to report any change to an item or amount determined under the Internal Revenue Code that is used to compute Colorado income tax. You must file an amended return regardless of whether the federal adjustment results from an IRS audit or other action, or your filing of an amended federal return. An amended Colorado return is due within 180 days after a federal adjustment is finalized.

### **File and Pay**

You may file this return and pay any tax due using our free and secure system at [Colorado.gov/RevenueOnline](https://Colorado.gov/RevenueOnline).

If you mail your return with a check or money order, send it to:

Colorado Department of Revenue  
Denver, CO 80261-0006

If you mail your return without a check or money order, send it to:

Colorado Department of Revenue  
Denver, CO 80261-0005

These ZIP codes are only used by the Department of Revenue, so a street address is not required.



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## DR 0105 Instructions

First, complete the federal income tax return. You will use information from that form to complete this Colorado return.

### Taxpayer Information

Enter the following information in the provided fields.

- Fiscal year beginning and ending dates if the tax year is not a calendar year. You must use the same tax year for Colorado as for federal tax purposes;
- Mark if this is a final or amended return;
- Name of Estate or Trust;
- Name of Fiduciary;
- Colorado Account Number (CAN) if assigned. For a fiduciary taxpayer, this eight-digit number is assigned after the first Colorado return is filed. Entering it will speed up processing of the return;
- Federal Employer Identification Number (FEIN);
- Date Estate or Trust Created;
- Mailing Address, for the Department to mail letters regarding your income tax account; and
- Mark whether the estate or trust will distribute more than \$1,000 in Colorado-source income for the tax year to nonresident beneficiaries.

### Line 1 Federal Taxable Income

Enter the federal taxable income of the estate or trust. If the federal taxable income is a negative amount, enter the amount as negative on your Colorado return. On a paper return, put the negative amount in parentheses, for example (\$1,234).

### Line 2 Business Meals Deduction Addback

Enter the full amount of any deduction claimed for business meals pursuant to section 274(k) of the Internal Revenue Code.

### Line 3 Other Additions to Federal Taxable Income

Enter the sum of any other required additions, including but not limited to, the following:

- Any state income tax claimed as a deduction in computing federal taxable income.
- Any interest income accrued or received during the taxable year on obligations of any state or subdivision thereof other than obligations of the State of Colorado or a subdivision thereof. The amount of interest entered shall be net of any bond premium amortization and any expenses required to be allocated to such interest income under provisions of the Internal Revenue Code.
- Any charitable deduction taken on the federal return for a gross conservation easement that has also been claimed for a Colorado tax credit. Complete the DR 1305 Part D.

### Line 4 Net Additions

Sum of lines 2 and 3.

### Line 5 Colorado Marijuana and Natural Medicine Business Deduction

For Colorado-licensed marijuana or natural medicine businesses, enter any expenditure that is eligible to be claimed as a federal income tax deduction but is disallowed by section 280E of the Internal Revenue Code because marijuana and natural medicine are controlled substances under federal law.



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To calculate this deduction, you must create pro forma federal schedule(s) for Business Profit or Loss as if the federal government would have allowed the expenditures from the marijuana or natural medicine business. The Colorado deduction is the difference between the profit or loss as calculated on the actual schedule(s) filed with the federal return and the pro forma schedule(s) described above. You must submit the pro forma schedule(s), and the actual federal schedule(s), and your license number from the Colorado Marijuana Enforcement Division (MED) or Natural Medicine Division (NMD) with your Colorado return.

### Line 6 Other Subtractions

Enter the sum of allowable subtractions, including but not limited to, the following:

- Any refund of state income tax included in federal taxable income.
- To the extent included in federal gross taxable income of the estate or trust, any United States government interest income not subject to tax by the State of Colorado.
- To the extent included in federal taxable income, the amount of capital gain that qualifies for the Colorado agricultural land capital gain subtraction. See [Income Tax Topics: Colorado Capital Gain Subtraction](#) for additional information. You must include form DR 1316 with the return to provide information explaining how these assets qualify for the subtraction.
- To the extent included in federal gross taxable income, payments or contributions made to a qualified state tuition program administered by CollegeInvest.
- Under HB21-1002, a subtraction was allowed for tax years commencing in 2021 in relation to certain retroactive provisions of the CARES Act. The amount of the subtraction that may be applied toward tax year 2021 and to each year thereafter is subject to certain limitations. Any amount of the allowable subtraction that a taxpayer may not claim as a result of these limitations may be carried forward to subsequent tax years as a subtraction from the taxpayer's federal taxable income until exhausted. The subtraction that may be claimed on a taxpayer's 2025 return cannot exceed \$150,000. Please see the CARES Act guidance publication available at [Tax.Colorado.gov/Individual-Income-Tax-Guidance-Publications](https://tax.colorado.gov/individual-income-tax-guidance-publications).

### Line 7 Net Subtractions

Sum of lines 5 and 6.

### Line 8 Net Modifications

Subtract line 7 from 4. If the result is a negative amount, enter the amount as negative on your Colorado return. On a paper return, put the negative amount in parentheses, for example (\$1,234).

### Lines 9 and 10 Allocation of Modifications

Enter the amount of the net modifications allocated to the beneficiaries on line 9. These modifications should be allocated to the beneficiaries using the (beneficiary) "subtotal" percentage from Schedule B. Enter the balance of the modifications, if any, on line 10.

Where the allocation of the modifications as given in the instructions for line 10 would produce a result that is substantially inequitable, the fiduciary may (with permission from the Department) use such other method of allocation of all or a part of such modifications that will produce a fair and equitable result to both the fiduciary and the beneficiaries.

### Line 11 Colorado Taxable Income

Add line 1 to line 10 and enter the result. If the result is a negative amount, enter the amount as negative on your Colorado return. On a paper return, put the negative amount in parentheses, for example (\$1,234).



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### Line 12 Tax

Multiply the amount on line 11 by 4.4% to calculate the Colorado normal tax of the estate or trust. Nonresident estates and trusts enter the amount from Schedule E, line 8, and submit the Schedule E with your return.

### Line 13 Alternative Minimum Tax

Enter the Colorado Alternative Minimum Tax (AMT), if any, from Schedule F and submit the Schedule F with your return. Ordinarily there will be a Colorado AMT if there is a federal alternative minimum tax.

### Line 14 Subtotal

Sum of lines 12 and 13.

### Line 15 Credits from Schedule G

Enter the credits, if any, from Schedule G line 15, and submit the Schedule G with your return.

### Line 16 Nonrefundable Enterprise Zone Credits

Enter the credit, if any, from form DR 1366, line 26, and submit the DR 1366 and a copy of each certificate with your return. **The Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.**

### Line 17 Nonrefundable CHIPS Zone Credit

Enter the credit, if any, from form DR 1370, line 22, and submit the DR 1370 and a copy of each certificate with your return. **The Department strongly recommends electronic filing for taxpayers with CHIPS Zone credits. Failure to file electronically may result in delays processing your return.**

### Line 18 Strategic Capital Tax Credits

Use your tax software, Revenue Online or the DR 1330 to calculate the total amount of nonrefundable Strategic Capital Tax Credits being used to offset the current year tax liability. Complete the DR 1330 and transfer amount on line 8b to this line. You must submit the DR 1330 and a copy of each certificate with your return.

**The Department strongly recommends electronic filing for taxpayers with Strategic Capital Tax credits. Failure to file electronically may result in delays processing your return.**

### Line 19 Sum of Nonrefundable Credits

Sum of lines 15, 16, 17, and 18. This cannot exceed the total on line 14.

### Line 20 Net Tax

Subtract line 19 from line 14.

### Line 21 Repayment of Credit

Enter the sum of the amounts on lines 4 and 11, if any, from form DR 0619.

### Line 22 Net Tax and Required Repayment

Enter the sum of the amounts on lines 20 and 21.

### Line 23 Estimated Tax Payments and Credits

Enter any amount paid on behalf of the estate or trust with the extension of time for filing payment. Include amounts paid, if any, as estimated tax payments or as withholding on nonresident real estate sales.

### Line 24 Colorado Income Tax Withheld

Enter the sum of all Colorado income tax withholding reported on any W-2(s) or 1099(s).



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### Line 25 Lottery and Gaming Withholding

Enter the amount of any Colorado W-2G lottery/gaming withholding and submit all W-2G(s).

### Line 26 Gross Conservation Easement Credit

Complete all applicable parts of form DR 1305, and enter the amount from DR 1305G line 33. You must submit DR 1305G with your return.

### Line 27 Innovative Motor Vehicle and Innovative Truck Credit for a Vehicle You Purchased or Leased

Enter the total from form DR 0617 line 10. For more information, refer to the Department guidance publications regarding these credits.

For each vehicle or truck for which you are claiming a credit, you must submit with your return:

- A completed DR 0617;
- A copy of the purchase invoice or lease agreement; and
- Proof of permanent Colorado registration.

If you assigned the credit to a financing entity or motor vehicle dealer, you cannot claim the credit. If you are a motor vehicle dealer or financing entity with assigned credits, use form DR 0619 and line 34 below instead.

### Line 28 Business Personal Property Credit

If the estate or trust paid business personal property tax in 2025, calculate and claim this credit as follows. Real property (real estate) is not eligible for this credit.

1. Either find the actual value of the business personal property on the assessor statement, or find the assessed value and assessment rate and use this formula:

$$\text{Actual Value} = \text{Assessed Value} / \text{Assessment Rate}$$

The assessment rates for tax year 2024 paid in 2025 are 26.4% (0.264) for agricultural or renewable energy production property or 27.9% (0.279) for all other nonresidential property.

For example, an assessed value of \$6,975 divided by an assessment rate of 27.9% would determine an actual value of \$25,000.

If the estate or trust was a partner or shareholder in a partnership or S corporation that paid business personal property tax, it must include in this calculation its distributive or pro rata share of the total actual value of the personal property on which the partnership or S corporation paid the tax.

2. Determine the credit amount, which is equal to the tax on up to \$18,000 of the actual value of the business personal property.
  - a. If the actual value is less than or equal to \$18,000, the credit is equal to the tax assessment.
  - b. If the actual value is more than \$18,000, use this formula:

$$\text{Credit} = (18,000 / \text{Actual Value}) * \text{Tax Assessment}$$

For example, if a trust's share of the actual value is \$25,000 and its share of the tax assessment is \$2,000, then \$18,000 divided by an actual value of \$25,000 and multiplied by a \$2,000 tax assessment would result in a credit of \$1,440.

If the estate or trust was a partner or shareholder in a partnership or S corporation that paid business personal property tax, it must include in this calculation its distributive or pro rata share of the business personal property tax paid by the partnership or S corporation.





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### Line 29 Refundable Renewable Energy Tax Credit

Enter the amount of refundable renewable energy tax credit from the DR 1366 line 28. You must submit the DR 1366 and a copy of each certificate with your return. **The Department strongly recommends electronic filing for taxpayers with enterprise zone credits. Failure to file electronically may result in delays processing your return.**

### Line 30 Refundable CHIPS Zone Credit

Enter the amount of refundable CHIPS Zone tax credit(s) from the DR 1370 line 24. You must submit the DR 1370 and a copy of each certificate with your return. **The Department strongly recommends electronic filing for taxpayers with CHIPS zone credits. Failure to file electronically may result in delays processing your return.**

### Line 31 Partner's or shareholder's share of tax paid with composite return or SALT Parity election

If this estate or trust is a partner or a shareholder in a partnership or S corporation, you may claim a credit for tax paid on the behalf of the estate or trust with either a composite return or a SALT Parity Act election. Enter the amount from line 16 of any Colorado K-1 (DR 0106K) the estate or trust received from the partnership or S corporation, as well as any amount from line 25 of the DR 0106K. Include copies of those Colorado K-1 forms with this return.

### Line 32 Credits for Employee-Owned Businesses

Two credits are available in relation to employee-owned businesses. Both credits must be certified by the Office of Economic Development and International Trade and the certificate must be submitted with any return claiming the credit.

For information about the Employee Ownership Tax Credit to Establish or to Expand, please visit [OEDIT.Colorado.gov/employee-ownership-tax-credit](https://OEDIT.Colorado.gov/employee-ownership-tax-credit).

For information about the Employee Ownership Tax Credit to Strengthen and to Thrive, please visit [OEDIT.Colorado.gov/programs-and-funding/tax-credits/employee-ownership-tax-credit-to-strengthen-and-to-thrive](https://OEDIT.Colorado.gov/programs-and-funding/tax-credits/employee-ownership-tax-credit-to-strengthen-and-to-thrive).

### Line 33 Alternative Transportation Options Credit

An income tax credit is available to certain employers that provide alternative transportation options to their employees working in Colorado for going to and returning from their places of employment. The amount of the credit is 50% of the amount spent by the employer to provide alternative transportation options with a maximum credit of \$125,000 per tax year. Credit is not allowed for any amount spent in excess of \$2,000 for any one employee. Prior to earning this credit, employers must file an annual employer plan report on form DR 1323. The form DR 1323 plan report should not be filed with this return. Information regarding the credit is available in Department publication [Income Tax Topics: Alternative Transportation Options Credit](#).

### Line 34 Heat Pump Credit for Registered Contractors

The new heat pump tax credit is allowed only to a heat pump tax credit contractor that is registered with the Colorado Energy Office. To earn the credit, the registered contractor must provide a discount from the amount charged for the installation of qualifying heat pump technology in Colorado, and the discount must be shown as a separate item on the receipt or invoice. The amount of the refundable credit is the amount on line 7 of the DR 1322.



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### **Line 35 Refundable Residential Energy Storage Systems Credit**

A refundable income tax credit is available for sellers who install qualifying residential energy storage systems into residential buildings in Colorado and who were assigned the credit by the building owner. The credit is only refundable if it is assigned to the seller. The amount of the refundable credit is the amount calculated on line 10 of the Residential Energy Storage System Credit Eligibility Certification and Assignment Election (DR1307). If the credit was not assigned to you, you must claim the credit on line 11 of the DR 0105, Schedule G. Submit the DR 1307 when claiming this credit.

### **Line 36 Additional Credit from Form DR 0619**

Enter the amount from form DR 0619 line 3 or 10 if the estate or trust is:

- A motor vehicle dealer or financing entity that accepted assignment of innovative motor vehicle or innovative truck credits; or
- A qualified retailer that sold qualified electric bicycles with the required discount.

Submit the DR 0619 when claiming credit on this line.

### **Line 37 Food Accessibility Credit**

Submit a copy of the credit certificate issued by the Colorado Department of Agriculture. For information about the credit, please visit [AG.Colorado.gov/markets/markets-funding/community-food-access-program](https://ag.colorado.gov/markets/markets-funding/community-food-access-program).

### **Line 38 Colorado Film Incentive Credit**

Submit a copy of the credit certificate issued by the Colorado Office of Film, Television and Media. For information about the credit, please visit [OEDIT.Colorado.gov/colorado-film-incentive](https://oedit.colorado.gov/colorado-film-incentive).

### **Line 39 Certified Greenhouse Gas Avoidance Credits**

Submit a copy of the credit certificate issued by the Colorado Energy Office. Enter on this line any of the following credits certified by the Colorado Energy Office:

- Industrial Clean Energy Credit: <https://energyoffice.colorado.gov/citco>
- Geothermal Energy Expenditure Credit: <https://energyoffice.colorado.gov/geothermal-tax-credit>
- Geothermal Energy Production Credit: <https://energyoffice.colorado.gov/geothermal-tax-credit>
- Sustainable Aviation Fuel Production Credit
- Clean Hydrogen Credit: <https://energyoffice.colorado.gov/clean-hydrogen-tax-credit>

### **Line 40 Electric-Powered Lawn Equipment Credit for qualified retailers**

For information about the credit, please see Department publication [Income Tax Topics: Electric-Powered Lawn Equipment Credit](#).

### **Line 41 Aircraft Modification for Unleaded Fuel Credit**

You may claim this credit only if you own an aircraft that is designed to run on leaded aviation gasoline and you modify it to use unleaded aviation gasoline instead. The aircraft must be registered with the Federal Aviation Administration in Colorado. You may claim the credit only if a supplemental type certificate or any other authorization that approves the completed modification of the aircraft to be powered by unleaded aviation gasoline has been issued. The allowable credit is equal to 50% of the actual out-of-pocket expenses you incurred and paid during tax year 2025 for the purpose of modifying the aircraft. The credit you may claim is limited to \$500 for each qualifying aircraft you modified during the tax year. If you are claiming credit for more than one aircraft, you must file electronically. Please see section 39-22-560, C.R.S., for additional eligibility requirements.





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### Line 42 Apprenticeship Credit

You may claim this credit only if you received a tax credit certificate from Apprenticeship Colorado in The Office of Future Work. The allowable credit amount is stated on the tax credit certificate. The credit is allowed only to employers of Registered Apprenticeship Programs in Colorado for apprentices they employ in “New & Emerging” occupations. Please visit [Apprenticeship.Colorado.gov/tax-credit](https://www.tax.colorado.gov/tax-credit) for additional information.

### Line 43

Enter the sum of lines 23 through 42. Then compare lines 22 and 43. If line 43 is greater, skip to line 48. If line 22 is greater, continue to line 44.

### Line 44 through Line 46

If line 43 is less than line 22, subtract line 43 from line 22. This is the tax due.

If you are filing after the due date, calculate and enter the penalty and interest for this tax amount on lines 44 and 45. For more information, see [Income Tax Topics: Penalties and Interest](#).

Enter the sum of the tax, penalty, and interest on line 46.

### Line 47 Overpayment

If line 43 is greater than line 22, subtract line 22 from line 43.

### Line 48 Estimated Tax Credit Carryforward

Enter any amount from line 47 that you would like to be available for 2026 estimated tax.

### Line 49 Refund

Subtract line 48 from line 47.

### Paid Preparer Authorization

Mark the “Yes” box to appoint the paid preparer entered on the return as the designee to receive and inspect confidential tax information related to this tax return. If a firm or organization is listed, this tax information authorization will apply to any of its employees. The designee may:

- Call the Department for information about the return, including processing time and refund status;
- Request copies of notices, bills or transcripts related to the return; and
- Respond to inquiries regarding calculations and supporting documentation for the return.

However, a designee cannot sign any form or protest, request any other change to the account, receive any refund, or otherwise represent or act on behalf of the taxpayer with the Department.

This authorization expires four years after the date the return is signed. A taxpayer may change or revoke it, or an appointee may withdraw from it. For more information, see the instructions for form DR 0145.

### Fiduciary Signature

The law requires the return to be signed under penalty of perjury.

### Schedule A

Enter the names and addresses of the beneficiaries. Use lines (a) through (e) for resident beneficiaries and lines (f) through (j) for nonresident beneficiaries.



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## Schedule B

Calculate the percentage share of the federal distributable net income for each beneficiary and the fiduciary. Use the same line numbers for the beneficiaries as on Schedule A, with lines (a) through (e) for resident beneficiaries and lines (f) through (j) for nonresident beneficiaries.

## Schedule C

Schedule C is used to determine what part of the nonresident beneficiary's or beneficiaries' federal distributable net income is from Colorado-sources. This percentage is to be used in allocating the net estate or trust income reportable to Colorado by nonresident beneficiaries in Schedule D.

Enter in column 1 the component parts of the federal distributable net income. Enter in column 2 that part of each item from column 1 that is from Colorado-sources. Interest and dividend income will not be considered to be from Colorado-sources except where they arise from assets that have acquired a business situs in Colorado. Pension income is not considered to be Colorado-source income for a nonresident estate or trust.

Expenses claimed on lines 10 through 15 of federal Form 1041 will be Colorado or non-Colorado expenses depending on the source of the income to which they are assigned by the fiduciary for federal income tax purposes.

## Schedule D

Schedule D is for the determination of the resident beneficiaries' share of the Colorado fiduciary adjustment, and the determination of the net estate or trust income reportable to Colorado by nonresident beneficiaries.

Enter in column 1 the Social Security number of each resident beneficiary.

Enter in column 2 for each resident beneficiary, the income reported on his/her federal individual income tax return as being from this estate or trust.

Enter in column 3 for each resident beneficiary, his/her percentage of the federal distributable net income as determined in Schedule B.

The Colorado fiduciary adjustment is divided among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income. Enter in column 4 each resident beneficiary's share of the Colorado fiduciary adjustment computed by applying the percentage in column 3 to the net adjustment as shown on line 6, page 1 of the return. If there is no federal distributable net income, each beneficiary's share of the Colorado fiduciary adjustment shall be in proportion to his/her share of the estate or trust income distributed or required to be distributed. Any balance of the Colorado fiduciary adjustment will be allocated to the fiduciary. Advise each beneficiary of his/her share of the Colorado fiduciary adjustment.

Enter in column 5 the Social Security number of each nonresident beneficiary.

Enter in column 6 for each nonresident beneficiary, his/her share of the federal distributable net income of the estate or trust.

Enter in column 7 for each nonresident beneficiary, the percentage of federal distributable net income of the estate or trust determined to be from Colorado-sources. This determination is made in Schedule C.



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Enter in column 8 for each nonresident beneficiary, that part of his/her federal distributable net income from this estate or trust that is from Colorado-sources determined by applying the percentage in column 7 to the income in column 6. If any other method is used to determine the beneficiary's income from Colorado-sources, include a comprehensive explanation.

Enter in column 9 for each nonresident beneficiary, 4.4% of his/her Colorado-source income as listed in column 8. This is the amount to be withheld from the distribution to the beneficiary and paid to the State of Colorado as estimated tax in the name of the beneficiary on Form 104BEP. Round all amounts to the nearest dollar.

## Schedule E

Schedule E is used to compute the tax of a part-year or nonresident estate or trust. Fiduciaries of part-year or nonresident estates or trusts shall compute a tentative tax as though the estate or trust were a resident estate or trust. The actual tax shall be the tentative tax apportioned in the ratio of the Colorado taxable income to the modified federal taxable income.

First complete lines 1 through 11 of the DR 0105 in accordance with the instructions given for full-year resident estates and trusts.

Then complete lines 1 through 3 of the federal column of Schedule E using the information from the federal Form 1041. Complete the federal column using the modifications from line 10 of the DR 0105.

On line 1 of Schedule E, Colorado column, enter the Colorado-source income of the estate or trust. Expenses shall follow the income to which they were assigned for federal income tax purposes by the fiduciary.

The distribution deduction and the exemption deduction shall be allowed on line 2 of the Colorado column in the ratio of the federal distributable net income from Colorado-sources over the total federal distributable net income.

Include the state tax deduction addback modification relating to prior years and the state tax refund subtraction modification in the Colorado column in the ratio that the estate or trust income was Colorado-source income for the year to which the deduction or the refund applies.

For example, if the fiduciary paid \$2,000 state tax during 2025 for 2024, and the 2024 estate or trust income was 40% Colorado-source, include 40% or \$800 on line 4 of the Colorado column.

DO NOT include the state tax deduction addback modification relating to taxes paid for the current year on line 4 of either column.

Complete Schedule E in accordance with the instructions given on the form.

## Schedule F

Schedule F is used to compute the alternative minimum tax. The Colorado Alternative Minimum Tax is the amount by which 3.47% of the Colorado alternative minimum taxable income exceeds the normal tax. The Colorado alternative minimum taxable income is the federal alternative minimum taxable income minus the federal AMT exemption and plus the modifications from line 10 of the DR 0105. Do not include modifications that duplicate adjustments made in arriving at federal alternative taxable income.

Resident estates and trusts complete only lines 1 through 4 of the federal column and lines 7 and 8 of the Colorado column. Line 1 may be a negative amount.



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The alternative minimum tax for nonresident estates and trusts is apportioned in the ratio of Colorado-source modified federal alternative minimum taxable income to the total modified federal alternative minimum taxable income. Complete lines 1 through 4 of the federal column as though the estate or trust were a resident estate or trust.

In computing the amount to enter on line 1, Colorado column, the Colorado-source total income and the Colorado-source allowable deductions shall be as reported on lines 1 and 2 of Schedule E, Colorado column. The federal adjustments and tax preference items shall be allocated to Colorado to the extent they relate to a business being carried out in Colorado or to income from Colorado-sources. The alternative tax net operating loss deduction shall be allowed to the extent it was from Colorado-sources in the year in which it arose.

The income distribution deduction, the estate tax deduction and the federal alternative minimum tax exemption deduction are allowed in the ratio of the Colorado-source federal distributable net alternative minimum taxable income to the total federal distributable net alternative minimum taxable income.

## Schedule G

Schedule G is used to compute any Fiduciary Tax Credits. Limitation: The credits reported on this Schedule G are nonrefundable. Consequently, the total credits utilized from this schedule may not exceed the total tax reported on line 14 of your income tax return, the DR 0105. Enter on lines 5 through 13 the amount(s) of the credit(s) available in Column A and the amount of credit(s) to be applied against your 2025 liability in Column B. Most unused 2025 credits can be carried forward to tax year 2026.

### Line 1 Credit for Tax Paid to Another State

A resident estate or trust may claim credit for income tax paid to another state on income from sources in that state, including the District of Columbia and territories or possessions of the United States.

Income from intangible assets, such as interest, dividends and gains or losses from the sale or exchange of securities, unless from a business carried out in the other state, is not considered to be from sources in the other state. The credit must be claimed on the accrual basis and is limited to the Colorado tax attributable to such income.

If taxes were paid to two or more states, a separate credit must be computed for each state. The total credit for taxes paid to other states may not exceed the Colorado tax attributable to non-Colorado-source income. **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.**

#### If income and/or losses are received from two or more other states:

1. Complete lines 1(a) through 1(h) for each state to which taxes are paid, and
2. Complete lines 1(a) through 1(h) (enter "Combined" as name of state) combining all tax paid, income, and losses from all other states to determine the maximum credit available.
3. The credit will be the lesser of the total credits computed for each state in step 1, or the credit limitation computed in step 2. Both calculations will be submitted with your return.

Submit a copy of the tax return filed with the other state(s) at [Colorado.gov/RevenueOnline](https://colorado.gov/RevenueOnline) or submit with the DR 1778. If you file a paper return, you must submit the returns, from another state or states, with your Colorado return.



DO NOT SEND

DR 0105 (09/03/25)  
COLORADO DEPARTMENT OF REVENUE  
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### **Line 2 Dual-Resident Trust Credit**

A credit is available to a qualifying trust that is a resident trust in both Colorado and another state. Submit a copy of the tax return filed with the other state at [Colorado.gov/RevenueOnline](https://Colorado.gov/RevenueOnline) or submit with form DR 1778. If you file a paper return, you must submit the return(s) from another state or states with your Colorado return. Additional guidance is available online at [Tax.Colorado.gov/fiduciary-income-tax-guidance-publications](https://Tax.Colorado.gov/fiduciary-income-tax-guidance-publications).

### **Line 3 Alternative Minimum Tax Credit**

Estates and trusts are allowed a credit of 12% of the federal alternative minimum tax credit for the same taxable year. Part-year/nonresident estates and trusts must apportion this credit in the ratio that the modified federal alternative minimum taxable income that gave rise to the prior year federal alternative minimum tax was considered Colorado alternative minimum taxable income. For example, if a nonresident estate's 2024 federal alternative minimum taxable income was 30% Colorado-source, its credit would be 30% of 12% of the 2025 credit allowed for 2024 minimum tax.

### **Line 4 Subtotal of Credits Unavailable for Carryforward**

Sum of lines 1(h), 2(e) and 3.

### **Lines 5 through 13 Other Credits**

Enter on lines 5 through 13 any other credit being claimed.

### **Line 9 Credit for employer contribution to employee 529 qualified plan**

This credit is for an employer who contributes directly to an employee's 529 qualified state tuition program account administered by CollegeInvest. (§39-22-539, C.R.S.) You must complete and include form DR 0289 with your return if claiming this credit.

### **Line 10 Carry forward of prior year credit for employer paid leave of absence for live organ donation**

This credit was allowed only for tax years 2024 and prior. If the allowable credit exceeds the taxpayer's tax for the tax year, the excess credit can be carried forward up to five years but must be applied first to the earliest year possible. Please see section 39-22-540, C.R.S., for additional information.

### **Line 11 Nonrefundable Residential Energy Storage Systems Credit**

A nonrefundable income tax credit is available for building owners who install qualifying residential energy storage systems into residential buildings in Colorado and who do not assign the credit to the seller. The amount of the credit that exceeds the building owner's income tax due is not refunded and may not be carried forward to any future years' income tax due. The amount of the credit is the amount calculated on line 3 of the Residential Energy Storage System Credit Eligibility Certification and Assignment Election (DR 1307). Submit the DR 1307 when claiming this credit.

### **Line 12 Enterprise Zone Contribution Credit**

Submit a copy of the credit certificate. For information about the credit, please see Department publication Income Tax Topics: Enterprise Zone Contribution Credit, available online at [Tax.Colorado.gov/guidance-publications](https://Tax.Colorado.gov/guidance-publications).



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**Line 13 Other Credits**

Enter on line 13 any other nonrefundable credit allowed to the estate or trust. Indicate in the space provided the type of credit claimed.

**Line 14 Sub total of Credits Available for Carryforward**

Add lines 5 through 13, except line 8, for each column, A and B.

**Line 15 Total Credits**

Line 15 is the total of all credits used, enter sum of line 4 and line 14, Column B. The total amount entered on line 15 of this schedule may not exceed the total tax liability on the DR 0105, line 14.





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## 2025 Colorado Fiduciary Income Tax Return

(0033)

Fiscal Year Beginning (MM/DD/25)		Fiscal Year Ending (MM/DD/YY)	
Mark box here if this is a: <div><input type="checkbox"/> Final Return      <input type="checkbox"/> Amended Return</div>			
Name of Estate or Trust		Colorado Account Number (CAN)	
		•	
Name of Fiduciary		Federal Employer ID Number (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)		<div><input type="checkbox"/> Yes    <input type="checkbox"/> No</div>	
		<b>Round All Amounts to the Nearest Dollar</b>	
1. Federal taxable income from federal form 1041, line 23		• 1	00
2. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code.		• 2	00
3. Other additions to federal taxable income	Explain:	• 3	00
4. Net additions, sum lines 2 and 3		4	00
5. Colorado Marijuana and Natural Medicine Business Deduction		• 5	00
6. Subtractions from federal taxable income	Explain:	• 6	00
7. Net subtractions, sum lines 5 and 6		7	00
8. Net modifications, subtract line 7 from 4. Use brackets for negative numbers.		8	00
9. Net modifications allocated to beneficiaries		• 9	00
10. Net modifications allocated to the estate or trust, subtract line 9 from line 8		10	00
11. Colorado taxable income of the estate or trust, sum of lines 1 and 10		• 11	00
12. Normal Tax, 4.4% of the amount on line 11. Nonresident estates or trusts enter tax from Schedule E, line 8. You must submit Schedule E for nonresident estates or trusts with your return.		• 12	00
13. Alternative Minimum Tax from Schedule F, line 8. You must submit Schedule F with your return.		• 13	00



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Name of Estate or Trust (match page 1)	CAN or FEIN (match page 1)
14. Sum of lines 12 and 13	14 00
15. Credits from Schedule G, line 15. You must submit Schedule G with your return. • 15	00
16. Nonrefundable Enterprise Zone credits - as calculated, or from DR 1366 line 26. You must submit the DR 1366 with your return. • 16	00
17. Nonrefundable CHIPS Zone Credit from DR 1370 line 22. You must submit the DR 1370 with your return. • 17	00
18. Strategic capital tax credit from DR 1330, you must submit the DR 1330 with your return. • 18	00
19. Sum of lines 15, 16, 17 and 18. This total cannot exceed line 14. 19	00
20. Net tax, subtract line 19 from line 14 20	00
21. Repayment of credit from form DR 0619, lines 4 and 11, you must submit the DR 0619 with your return. • 21	00
22. Net Tax and Required Repayment, sum of lines 20 and 21. • 22	00
23. Estimated tax, extension payments, and credits • 23	00
24. Colorado income tax withheld from wages, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return. • 24	00
25. W-2G withholding from lottery winnings, you must submit each W-2G with your return. • 25	00
26. Gross conservation easement credit from form DR 1305G line 33. You must submit the DR 1305G with your return. • 26	00
27. Innovative Motor Vehicle and Innovative Truck Credit for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return. • 27	00
28. Business Personal Property Credit: Use the calculation in the 105 Book instructions, you must submit a copy of the assessor's statement with your return. • 28	00
29. Refundable Renewable Energy Tax Credit from form DR 1366, line 28, you must submit the DR 1366 with your return. • 29	00
30. Refundable CHIPS Zone Credit(s) from the DR 1370 line 24, you must submit the DR 1370 with your return. • 30	00
31. Partner's or shareholder's share of tax paid with composite return or SALT Parity election. • 31	00
32. Credits for Employee-Owned Businesses. You must submit the certificate from the Office of Economic Development with your return. • 32	00
33. Alternative Transportation Options Credit • 33	00
34. Heat Pump Credit for Registered Contractors from DR 1322, line 7 • 34	00
35. 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. • 35	00
36. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return. • 36	00
37. Food Accessibility Credit, certified by the Department of Agriculture • 37	00
38. Colorado Film Incentive Credit • 38	00



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 of Estate or Trust (match page 1)	CAN or FEIN (match page 1)
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### 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 of Estate or Trust (match page 1)	CAN or FEIN (match page 1)

**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 of Estate or Trust (match page 1)		CAN or FEIN (match page 1)	
<b>Schedule E—Part-Year Resident/Nonresident Estate or Trust Apportionment Schedule</b>			
	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 10 • 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 11 7			00
8. Amount on line 7 multiplied by percentage on line 6, enter here and on the DR 0105 line 12 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 of Estate or Trust (match page 1)		CAN or FEIN (match page 1)	
<b>Schedule F—Fiduciary Alternative Minimum Tax Computation Schedule</b>			
	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 10	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. <b>Part-year/Nonresident estate or trust only</b> , amount on line 3, Colorado column divided by amount on line 3, federal column	5		%
6. <b>Part-year/Nonresident estate or trust only</b> , amount on line 4 multiplied by percentage on line 5	6		00
7. Enter normal tax from DR 0105 line 12	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 13	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 of Estate or Trust (match page 1)	CAN or FEIN (match page 1)

**Schedule G—Fiduciary Credit Schedule**

<b>1. Credit for Tax Paid to Another State</b> - 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. <b>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.</b>			
(a) Name of other state	• (a)		
(b) Total tax from the DR 0105 line 14	(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
<b>2. Dual Resident Trust Credit for the state of:</b> Attach a copy of the tax return filed with the other state.			
(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
<b>3. Credit for prior year alternative minimum tax. See instructions</b>	• 3		00
<b>4. Subtotal of Credits unavailable for carryforward. Add lines 1(h), 2(e), and 3.</b>	• 4		00
	• Column A - Credit Available	• Column B - Credit Used	
<b>5. Remediation of Contaminated Land Credit, you must submit a copy of the CDPHE certification and DR 0349 with your return.</b>	• 5	00	00
<b>6. Preservation of Historic Structures credit (per §39-22- 514.5, C.R.S.) carried forward from a prior year.</b>	• 6	00	00
<b>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)</b>	• 7	00	00
<b>8. If you are claiming the Preservation of Historic Structures credit, enter your credit certificate number issued by OEDIT or History Colorado.</b>	• 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 of Estate or Trust (match page 1)		CAN or FEIN (match page 1)	
	● 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. Carry forward of prior year credit for employer paid leave of absence for live organ donation. ● 10	00		00
11. Nonrefundable Residential Energy Storage Systems Credit from line 3 of DR 1307, which you must submit with your return ● 11	00		00
12. Enterprise Zone Contribution Credit, you must submit the certificate from OEDIT 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 15. ● 15			00

File and pay at: [Colorado.gov/RevenueOnline](https://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 80261-0006

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

COLORADO DEPARTMENT OF REVENUE  
Denver, CO 80261-0005

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

