



Booklet Includes:
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BOOK

Fiduciary

Colorado Fiduciary Income Tax Filing Guide

This book includes:

- **DR 0105** 2024 Colorado Fiduciary Income Tax Return
- **DR 0105 Schedules** A, B, C, D, E, F & G
- **DR 0158-F** 2024 Payment for Automatic Colorado Extension for Estates or Trusts
- **DR 0104BEP** 2025 Colorado Nonresident Beneficiary Estimated Income Tax Payment

Tax.Colorado.gov

INFORMATION | EDUCATION | ASSISTANCE



COLORADO
Department of Revenue

Mailing Address FOR FORM DR 0105 AND DR 0105 SCHEDULES A-G



**With
Payment**

Colorado Department of Revenue
Denver, CO 80261-000**6**



**Without
Payment**

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.

Mailing Address FOR FORM DR 0158-F AND DR 0104BEP

Colorado Department of Revenue, Denver, CO 80261-000**8**



DO NOT SEND

DR 0158-F (06/27/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
Tax.Colorado.gov

2024 Payment for Automatic Colorado Extension for Estates or Trusts

**Filing extensions are granted automatically,
only return this form if you need to make an additional payment of tax.**

Instructions

Automatic Filing Extension

Colorado income tax returns for estates and trusts are due the fifteenth day of the fourth month after the end of your tax year, or by April 15 for traditional calendar year filers. If you are unable to file by your prescribed due date, you may file under extension. This will allow you an additional six months to file your return, or until October 15 for traditional calendar year filers. If the due date falls on a weekend or legal holiday, payment will be due the next business day.

While there is an extension to file, there is not an extension to the payment due date. Penalty and interest are assessed if certain payment criteria are not met. Please review Tax Topics: Penalties and Interest for more information on penalty and interest.

Pay Online

Visit [Colorado.gov/RevenueOnline](https://colorado.gov/revenueonline) to pay online. Online payments reduce errors and provide instant payment confirmation. Revenue Online also allows users to submit various forms and to monitor their tax account.

The DR 0158-F is not required to be sent if an online payment is made. Please be advised that a small processing fee may apply to e-check or credit card payments.



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(0039)

2024 Payment for Automatic Colorado Extension for Estates or Trusts

Filing extensions are granted automatically,
only return this form if you need to make an additional payment of tax.

DO NOT CUT – Return Full Page

DR 0158-F		For the calendar year 2024 or the fiscal year			
Fiscal Year Beginning (MM/DD/24)		Fiscal Year Ending (MM/DD/YY)			
Return this form 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 the estate's or trust's Colorado Account Number or FEIN and "2024 DR 0158-F" on the check or money order. Do not send cash. File only if you are making a payment.					
FEIN	Colorado Account Number				
Name of Estate or Trust					
Name of Fiduciary					
Address					
City	State		ZIP		
					Amount of Payment
<small>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.</small>					\$

DO NOT CUT – Return Full Page. IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

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://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.

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.

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.

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 CollegenInvest.
- 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 limitation 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 2024 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).

Line 12 Tax

Multiply the amount on line 11 by 4.25% 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. The total nonrefundable Strategic Capital Tax Credits used combined with nonrefundable credits from lines 15, 16, and 17 cannot exceed the amount on line 14. 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 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.

$\frac{18,000}{\text{actual value}} * \text{assessment} = \text{allowable credit}$
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Line 22 Colorado Income Tax Withheld

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

Line 23 Lottery and Gaming Withholding

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

Line 24 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 25 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 26 Business Personal Property Credit

If the estate or trust paid business personal property tax in 2024, 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 2023 paid in 2024 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.

Line 27 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 28 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 29 SALT Parity Election

If this estate or trust is a partner or a shareholder in a partnership or S corporation that makes an election under the SALT Parity Act, and pays Colorado income tax, the credit allowed to this estate or trust under section 39-22-347, C.R.S., is reported on this line 29. Also include on line 29 any SALT Parity credit from a lower-tier partnership reported on line 25 of the Colorado K-1 issued to this estate or trust. Include copies of those Colorado K-1 forms with this return.

Line 30 Credit for Conversion Costs to an Employee-Owned Business Model

Enter the amount of the conversion to an employee-owned business model tax credit. You must submit the credit certificate from OEDIT with your return.

Line 31 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 at Tax.Colorado.gov/alternative-transportation-option-tax-credit.

Line 32 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.

Line 33 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 34 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 35 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.

Line 36 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.

Line 37 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
- Geothermal Energy Expenditure Credit
- Geothermal Energy Production Credit
- Sustainable Aviation Fuel Production Credit
- Clean Hydrogen Credit

For information about the Industrial Clean Energy Credit and Geothermal Energy Credits, please visit EnergyOffice.Colorado.gov/citco and EnergyOffice.Colorado.gov/geothermal-tax-credit.

Line 38. 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, available online at Tax.Colorado.gov/guidance-publications.

Line 39

Enter the sum of lines 21 through 38. Then compare lines 20 and 39. If line 39 is greater, skip to line 43. If line 20 is greater, continue to line 40.

Line 40 through Line 42

If line 39 is less than line 20, subtract line 39 from line 20. 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 40 and 41. For more information, see Income Tax Topics: Penalties and Interest.

Enter the sum of the tax, penalty, and interest on line 42.

Line 43 Overpayment

If line 39 is greater than line 20, subtract line 20 from line 39.

Line 44 Estimated Tax Credit Carryforward

Enter any amount from line 43 that you would like to be available for 2025 estimated tax.

Line 45 Refund

Subtract line 44 from line 43.

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.

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.

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, 4.25% 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 2024 for 2023, and the 2023 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.

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 2024 liability in Column B. Most unused 2024 credits can be carried forward to tax year 2025.

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.

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 2023 federal alternative minimum taxable income was 30% Colorado-source, its credit would be 30% of 12% of the 2024 credit allowed for 2023 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 CollegenInvest. (§39-22-539, C.R.S.) You must complete and include form DR 0289 with your return if claiming this credit.

Line 10 Credit for employer paid leave of absence for live organ donation

An income tax credit is available for employers who incurred expenses during the tax year by paying an employee during his or her leave of absence period (not to exceed ten working days or the hourly equivalent of ten working days per employee) for live organ donation and for the cost of temporary replacement help, if any, during an employee's leave of absence period. The amount of credit allowed is 35% of eligible expenses, as defined in statute.(§39-22-540, C.R.S.). You may not claim a tax credit related to a leave of absence period for an employee who you pay \$80,000 or more in wages during the income tax year. Review the instructions on form DR 0375 for more information. You must submit the DR 0375 with your return.

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.

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.



240105 19999

2024 Colorado
Fiduciary Income Tax Return

(0033)

Table with 2 columns: Fiscal Year Beginning (MM/DD/24), Fiscal Year Ending (MM/DD/YY)

Mark box here if this is a:
• [] Final Return • [] Amended Return

Form fields: 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) [] 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 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. Estimated tax, extension payments, and credits ● 21			00
22. Colorado income tax withheld from wages, you must submit the W-2s and/or 1099s claiming Colorado withholding with your return. ● 22			00
23. W-2G withholding from lottery winnings, you must submit each W-2G with your return. ● 23			00
24. Gross conservation easement credit from form DR 1305G line 33. You must submit the DR 1305G with your return. ● 24			00
25. 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. ● 25			00
26. 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. ● 26			00
27. Refundable Renewable Energy Tax Credit from form DR 1366, line 28, you must submit the DR 1366 with your return. ● 27			00
28. Refundable CHIPS Zone Credit(s) from the DR 1370 line 24, you must submit the DR 1370 with your return. ● 28			00
29. Partner's or shareholder's share of tax paid with composite return or SALT Parity election. ● 29			00
30. Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return. ● 30			00
31. Alternative Transportation Options Credit ● 31			00
32. Heat Pump Credit for Registered Contractors from DR 1322, line 7 ● 32			00
33. 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. ● 33			00
34. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return. ● 34			00
35. Food Accessibility Credit, certified by the Department of Agriculture ● 35			00
36. Colorado Film Incentive Credit ● 36			00
37. Certified Greenhouse Gas Avoidance Credits. You must submit certificate(s) from the Colorado Energy Office with your return. ● 37			00
38. Electric-Powered Lawn Equipment Credit for qualified retailers. ● 38			00



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Name of Estate or Trust (match page 1)	CAN or FEIN (match page 1)
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39. Sum of lines 21 through 38	39	00
40. Penalty, also include on line 42 if applicable	● 40	00
41. Interest, also include on line 42 if applicable	● 41	00
42. If amount on line 20 is greater than amount on line 39, enter amount owed. Include amounts, if any, from lines 40 and 41.	● 42	
43. If line 39 is larger than line 20, enter overpayment	43	00
44. Overpayment to be credited to 2025 estimated tax	● 44	00
45. Overpayment to be refunded	● 45	00

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.

Table with 2 columns: Name of Estate or Trust (match page 1), CAN or FEIN (match page 1)

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.

Table with 3 columns: Beneficiary as per schedule A, Amount, Percent. Rows include (a) through (j), Subtotal, Fiduciary, and Total.



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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)
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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 4.25% 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)
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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 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. 4.25% 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)

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 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. 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 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

<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 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
<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 4.25%	(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. Remediation of Contaminated Land Credit, you must submit a copy of the CDPHE certification and 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 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.	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 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

<p>If you are filing this return with a check or payment, please mail the return to:</p> <p>COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0006</p>	<p>If you are filing this return without a check or payment, please mail the return to:</p> <p>COLORADO DEPARTMENT OF REVENUE Denver, CO 80261-0005</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 SEND

DR 0104BEP (07/15/24)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
Tax.Colorado.gov

2025 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.



250104BE19999



2025 Colorado Nonresident Beneficiary Estimated Income Tax Payment

Only return this form with a check or money order

DO NOT CUT – Return Full Page

(0068)

DR 0104BEP			
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 "2025 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
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.			Amount of Payment
			\$

DO NOT CUT – Return Full Page. IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.





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