



230106 19999

2023 Colorado Partnership and S Corporation and Composite Nonresident Income Tax Return

Fiscal Year Beginning (MM/DD/23)		Ending (MM/DD/YY)		<input type="checkbox"/> • Mark for Amended Return		(0043)	
Name of Organization				Colorado Account Number			
Doing Business As				Federal Employer ID Number			
Address		City		State	ZIP		
If you are including a statement disclosing a listed or reportable transaction, mark this box • <input type="checkbox"/>							
A. This return is being filed for (mark one):							
• <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LP <input type="checkbox"/> LLP <input type="checkbox"/> LLLP <input type="checkbox"/> Association <input type="checkbox"/> Non-Profit							
B. Beginning depreciable assets from federal return				C. Ending depreciable assets from federal return			
•				•			
D. Business or profession				E. Date of organization or incorporation (MM/DD/YY)			
•				•			
F. If this is a final return, mark this box • <input type="checkbox"/>				G. If the IRS has made any adjustments to your federal return or you have filed amended federal returns during the last four years, mark this box: <input type="checkbox"/>			
H. Number of partners or shareholders as of year end				Explain:			
I. If this partnership or S corporation is electing to be subject to tax at the entity level under the SALT Parity Act (section 39-22-343, C.R.S.) for this income tax year, mark this box. • <input type="checkbox"/>							

Part I: Computation of Colorado Income	Round to the nearest dollar
1. Ordinary income from federal Schedule K • 1	00
2. Sum of all other income • 2	00
3. Modifications increasing federal income • 3	00
4. Sum of lines 1 through 3 4	00
5. Allowable deductions from federal Schedule K • 5	00
6. Colorado Marijuana Business Deduction • 6	00
7. Other modifications decreasing federal income • 7	00
8. Sum of lines 5 through 7 8	00



230106 29999

Name	Account Number
9. Modified federal taxable income, subtract line 8 from line 4	9 00
10. Colorado-Source Income from (mark one): <input type="checkbox"/> Part V <input type="checkbox"/> Other (include explanation) <input type="checkbox"/> Income is all Colorado Income	• 10 00
Part II: Composite Nonresident Income Tax Return	
Do not complete lines 11-16 unless you are filing a composite nonresident return.	
11. Colorado-source income of nonresident partners or shareholders electing to be included in this composite filing.	• 11 00
12. Tax; 4.4% of the amount on line 11	• 12 00
13. Nonrefundable credits from the DR 0106CR line 24 column C, you must include the DR 0106CR with your return.	• 13 00
14. Gross Conservation Easement credit allocated to these partners or shareholders from the DR 1305G line 33. You must submit the DR 1305G with your return.	• 14 00
15. Net tax, sum of lines 13 and 14, then subtract this sum from line 12. The sum of lines 13 and 14 may not exceed the amount on line 12.	15 00
16. Refundable credits from the DR 0106CR line 33 column C, you must include the DR 0106CR with your return.	• 16 00
Part III: SALT Parity Act Income Tax Return	
Do not complete lines 17-20 unless you are filing a return for a partnership or S corporation making the election under the SALT Parity Act.	
17. Resident partners' or shareholders' total share of income	• 17 00
18. Colorado-source income of nonresident partners or shareholders	• 18 00
19. Colorado taxable income of partnership or S corporation, sum of lines 17 and 18	19 00
20. Net Tax; 4.4% of the amount on line 19	• 20 00
Part IV: Computation of Amount Owed and Overpayment	
21. Enter the amount from line 15 or line 20, whichever applies	21 00
22. Estimated tax, extension payments, and credits	• 22 00
23. Withholding from lottery or gambling winnings	• 23 00
24. Refundable credits from line 16	• 24 00
25. Subtotal; sum of lines 22, 23, and 24	25 00
26. Penalty (include on line 29)	• 26 00
27. Interest (include on line 29)	• 27 00
28. Estimated Tax Penalty (include on line 29)	• 28 00
29. If line 21 is greater than line 25, enter amount owed	• 29 00



230106 39999

Name	Account Number

30. Overpayment, subtract line 21 from line 25	30	00
31. Overpayment to be credited to 2024 estimated tax	• 31	00
32. Overpayment to be refunded	• 32	00

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

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

Signature of partner or signature and title of officer	Date (MM/DD/YY)
Person or firm preparing return (name and phone number)	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.

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 80261-000**6**

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

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-000**5**

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



230106 49999

Name	Account Number

Part V— Apportionable Income Apportioned to Colorado by use of the Receipts Factor

Do not send federal return forms or schedules with this return. Complete this form in accordance with section 39-22-303.6 C.R.S., and the regulations thereunder.

1. Total modified federal taxable income from the DR 0106, Part I, line 9	1	00
---	---	----

Apportionable Income Apportioned to Colorado by use of the Receipts Factor

Do Not Include Foreign-source income modified out on the DR 0106, Part I, Line 7

	• Colorado	• Everywhere
2. Gross receipts from the sale of tangible personal property • 2	00	00
3. Gross receipts from the sale of services • 3	00	00
4. Gross receipts from the sale, rental, lease, or license of real property • 4	00	00
5. Gross receipts from the rental, lease, or license of tangible personal property • 5	00	00
6. Gross receipts from the sale, rental, lease, or license of intangible property • 6	00	00
7. Distributive share of partnership factors • 7	00	00
8. Total receipts (total of lines 2 through 7 in each column) • 8	00	00
9. Line 8 (Colorado) divided by line 8 (Everywhere)	9	%

Complete lines 10 and 13 only if nonapportionable income is being directly allocated.

If all income is being treated as apportionable income, enter 0 (zero) on lines 10 and 13.

10. Less income directly allocable to any state, including Colorado:		
(a) Net rents and royalties from real or tangible property •		00
(b) Capital gains and losses •		00
(c) Interest and dividends •		00
(d) Patents and copyright royalties •		00
(e) Other nonapportionable income •		00
(f) Total income directly allocable [add lines (a) through (e)]	10	00
11. Modified federal taxable income subject to apportionment, subtract line 10(f) from line 1	11	00
12. Income apportioned to Colorado, line 9 multiplied by line 11	12	00



230106 59999

Name		Account Number	
13. Add income directly allocable to Colorado:			
(a) Net rents and royalties from real or tangible property	•	00	
(b) Capital gains and losses	•	00	
(c) Interest and dividends	•	00	
(d) Patents and copyright royalties	•	00	
(e) Other nonapportionable income	•	00	
(f) Total income directly allocable [add lines (a) through (e)]		13	00
14. Total income apportioned and allocated to Colorado, sum of lines 12 and 13(f). Enter here and on the DR 0106, Part I, line 10		14	00
15. <input type="checkbox"/> Pursuant to §39-22-303.6(8) C.R.S. , taxpayer elects to treat all income as apportionable income for the tax year covered by this return.			

