



240106 19999

2024 Colorado Partnership and S Corporation Income Tax Return

Fiscal Year Beginning (MM/DD/24) Fiscal Year Ending (MM/DD/YY)
[] • Mark for Amended Return (0043)

Name of Organization Colorado Account Number (CAN)

Doing Business As Federal Employer ID Number (FEIN)

Address City State ZIP

If you are including a statement disclosing a listed or reportable transaction, mark this box []

A. This return is being filed for (mark one):
[] Partnership [] S Corporation [] LLC [] LP [] LLP [] LLLP [] Association [] 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 [] 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: []

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. []

Table with 3 columns: Description, Amount, and Round to the nearest dollar. Rows include Ordinary income from federal Schedule K, Sum of all other income, Business meals deducted pursuant to section 274(k) of the Internal Revenue Code, Other modifications increasing federal income, Sum of lines 1 through 4, Allowable deductions from federal Schedule K, Colorado Marijuana and Natural Medicine Business Deduction, Other modifications decreasing federal income, and Sum of lines 6 through 8.



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| | | | |
|--|--|----------------------------|----|
| Name of Organization (match page 1) | | CAN or FEIN (match page 1) | |
| 10. Modified federal taxable income, subtract line 9 from line 5 | | 10 | 00 |
| 11. Apportionment and allocation method: | | | |
| <input type="checkbox"/> Part V <input type="checkbox"/> Other (include explanation) <input type="checkbox"/> Income is all Colorado Income | | 11 | |
| Part II: Composite Nonresident Income Tax Return | | | |
| Do not complete lines 12-16 unless you are filing a composite nonresident return. | | | |
| 12. Colorado-source income of nonresident partners or shareholders electing to be included in this composite filing. | | 12 | 00 |
| 13. Tax; 4.25% of the amount on line 12 | | 13 | 00 |
| 14. Credits from the DR 0106CR line 40 column C, you must include the DR 0106CR with your return. | | 14 | 00 |
| 15. 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. | | 15 | 00 |
| 16. Net tax, sum of lines 14 and 15, then subtract this sum from line 13. The sum of lines 14 and 15 may not exceed the amount on line 13. | | 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; 4.25% of the amount on line 19 | | 20 | 00 |
| Part IV: Computation of Amount Owed and Overpayment | | | |
| 21. Enter the amount from line 16 or line 20, whichever applies | | 21 | 00 |
| 22. In-lieu-of amount determined under section 39-22-601.5(3)(e), C.R.S., for partnership audit adjustment | | 22 | 00 |
| 23. Subtotal; sum of lines 21 and 22 | | 23 | 00 |
| 24. Estimated tax, extension payments, and credits | | 24 | 00 |
| 25. Withholding from lottery or gambling winnings | | 25 | 00 |
| 26. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return. | | 26 | 00 |
| 27. Subtotal; sum of lines 24, 25, and 26 | | 27 | 00 |
| 28. Penalty (include on line 31) | | 28 | 00 |
| 29. Interest (include on line 31) | | 29 | 00 |
| 30. Estimated Tax Penalty (include on line 31) | | 30 | 00 |



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| Name of Organization (match page 1) | | CAN or FEIN (match page 1) | |
| | | | |
| 31. If line 23 is greater than line 27, enter amount owed | ● 31 | | |
| 32. Overpayment, subtract line 23 from line 27 | 32 | | 00 |
| 33. Overpayment to be credited to 2025 estimated tax | ● 33 | | 00 |
| 34. Overpayment to be refunded | ● 34 | | 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. | |



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|-------------------------------------|----------------------------|

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 10 | 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 8

| | • 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 |



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| Name of Organization (match page 1) | | CAN or FEIN (match page 1) | |
| 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). | | 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. | | | |

