



DO NOT SEND

DR 1083 (10/01/25)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0005
Tax.Colorado.gov

Information with Respect to a Conveyance of a Colorado Real Property Interest

General Instructions

In general, anyone who provides closing and settlement services for the conveyance of a Colorado real property interest must comply with certain withholding and reporting requirements. If withholding is required, it must be remitted with form DR 1079, Payment of Withholding Tax on Certain Colorado Real Property Interest Transfers. Required reporting is made with form DR 1083, Information with Respect to a Conveyance of a Colorado Real Property Interest.

Who Must Withhold and Report

Withholding and reporting requirements apply to the withholding agent, who is any of the following types of persons or entities or any combination thereof, acting separately or in concert, to the extent that they provide closing and settlement services:

- a title insurance company or its authorized agent;
- an attorney;
- a bank, savings and loan association, or savings bank;
- a corporation, partnership, association, or joint stock company;
- a trust; or
- an unincorporated organization.

For the purpose of these requirements, "closing and settlement services" are those services which benefit the parties to the sale, lease, encumbrance, mortgage, or creation of a secured interest in and to real property and the receipt and disbursement of money in connection with any sale, lease, encumbrance, mortgage, or deed of trust.

Transferors for Whom Withholding is Required

In general, withholding is required if the transferor is any of the following, as further described below:

- A nonresident individual;
- A nonresident estate;
- A nonresident trust; or
- A corporation organized outside of Colorado.

Nonresident Individuals, Estates, and Trusts

If the transferor is an individual, estate, or trust, withholding is generally required if their last-known street address is outside Colorado at the time of the title transfer, as indicated by either of the following:

- The IRS Form 1099-S for the transfer; or
- The authorization for the disbursement of the funds resulting from the transaction.



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Corporations Organized Outside of Colorado

If the transferor is a corporation, withholding is generally required if all three of the following conditions are met:

1. The corporation is organized outside of Colorado;
2. The corporation is not qualified by law to transact business in Colorado; and
3. The corporation does not maintain and staff a permanent office in Colorado.

If the corporation is organized in Colorado, qualified to transact business in Colorado, or maintains and staffs a permanent office in the state, the corporation is considered to have a “permanent place of business” in Colorado and no withholding is required.

Exceptions to Withholding Requirement

Withholding is not required under either of the following circumstances:

- The sales price, as defined below, is \$100,000 or less.
- The transferee is a bank or corporate beneficiary under a mortgage or beneficiary under a deed of trust and the Colorado real property interest is acquired in judicial or nonjudicial foreclosure or by deed in lieu of foreclosure.

Additionally, withholding is not required if the withholding agent in good faith relies on the written affirmation executed by the transferor on the second page of form DR 1083 indicating that one of the following exceptions applies:

1. The transferor is a resident individual, resident estate, or resident trust.
2. The transferor is a corporation that maintains a permanent place of business in Colorado, as described above.
3. The Colorado real property being conveyed is the principal residence of the transferor.
4. The transferor is a partnership under section 761(a) of the Internal Revenue Code.
5. The transferor reasonably expects to owe no Colorado income tax from the inclusion of the actual gain from the transaction in their gross income.

Withholding Calculation and Remittance

The required withholding is the lesser of:

- 2% of the the sales price, as defined below; or
- the net proceeds otherwise due to the transferor.

Required withholding must be remitted with form DR 1079 within 30 days of the closing date of the transaction. If the due date falls on a Saturday, Sunday, or legal holiday, the remittance must be remitted by the next business day. The Department may assess penalties and interest if the withholding agent fails to properly withhold, or remit in a timely manner, any required amount.

Amounts withheld and remitted to the Department may be claimed by the transferor as a credit against tax on their Colorado income tax return for the tax year in which the transfer occurred.



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Sales Price

The “sales price” for the purpose of these withholding requirements includes all of the following:

1. the cash paid or to be paid, not including any stated or unstated interest or original issue discount as determined pursuant to sections 1271 to 1275 of the Internal Revenue Code;
2. the fair market value of other property transferred or to be transferred;
3. the outstanding amount of any liability assumed by the transferee to which the Colorado real property interest is subject immediately before and after the transfer.

Form DR 1083

The withholding agent must complete and file form DR 1083 in the following situations:

- Withholding is required; or
- The transferor executed a written affirmation on the second page of form DR 1083 indicating that an exception to the withholding requirement applies.

The withholding agent must file any required form DR 1083 within 30 days of the closing date of the transaction.

Form DR 1083 is not required under any of the following conditions:

- The sales price, as defined above, is \$100,000 or less.
- The transferee is a bank or corporate beneficiary under a mortgage or beneficiary under a deed of trust and the Colorado real property interest is acquired in judicial or nonjudicial foreclosure or by deed in lieu of foreclosure.
- The transferor is an individual, estate, or trust and their last-known street address is in Colorado on both the IRS Form 1099-S for the transfer and the authorization for the disbursement of the funds resulting from the transaction.
- The transferor is a corporation that is organized in Colorado, is qualified by law to transact business in Colorado, or maintains and staffs a permanent office in Colorado.
- The transferor is a governmental entity or agency.

Line Instructions

Line 1. Enter the name and address of the transferor. Use the same address that is used on IRS Form 1099-S if one is required to be filed. Otherwise, use the most current address available.

In the case of multiple transferors of the same real property, a separate DR 1083 generally must be filed for each transferor. See the instructions for IRS Form 1099-S for information about allocation of gross proceeds among transferors.

If the transferors are spouses at the time of closing, who held the property as joint tenants, tenants by the entirety, tenants in common, or as community property, treat them as a single transferor. Only one form DR 1083 is required. However, if you filed a separate IRS Form 1099-S for each spouse, file a separate form DR 1083 for each spouse.

Line 2. Check the applicable box to indicate if the transferor is an individual, estate, corporation, trust, or other type of entity. If the transferor is another type of entity, enter the type of entity in the space provided.



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- Line 3.** If the transferor is an individual, enter their Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) on line 3. If a transferor and spouse are both entered on line 1, enter both of their SSNs or ITINs on line 3.
- Line 4.** If the transferor is an estate, trust, corporation, or other legal entity, enter their Federal Employer Identification Number (FEIN) on line 4.
- Line 5.** Enter a brief description of the type of property sold (e.g., residential, rental, commercial, unimproved land, or farm) on line 5.
- Line 6.** Enter the date of closing as shown on IRS Form 1099-S.
- Line 7.** Enter the address (including city, state, and zip code) or legal description of the property as shown on IRS Form 1099-S.
- Line 8.** Enter the selling price of the property. See "Sales Price", earlier in these instructions, for additional information.
- Line 9.** Enter the selling price of the transferor's interest. In the case of multiple transferors, enter for each transferor that part of the selling price entered on line 8 apportioned to them based on their allocation of the gross proceeds on IRS Form 1099-S. See the instructions for IRS Form 1099-S for information about allocation of gross proceeds among transferors.
- Line 10.** If Colorado income tax withholding is required, check the box on line 10.
- Line 11.** Enter the amount of required Colorado income tax withholding, if any. Remit any required withholding with form DR 1079, Payment of Withholding Tax on Certain Colorado Real Property Interest Transfers.
- Line 12.** Check the appropriate box to indicate that there were no net proceeds from the transaction or if the transferor provided a written affirmation on the second page of form DR 1083 indicating that an exception to the withholding requirement applies.
- Line 13.** Enter the withholding agent's name, phone number, and address (including city, state, and zip code).



Information with Respect to a Conveyance of a Colorado Real Property Interest

1. Transferor's Last Name		First Name		Middle Initial
Address		City	State	Zip
Spouse's Last Name (if applicable)		First Name		Middle Initial
Address		City	State	Zip
2. Transferor is (check one): <input type="checkbox"/> Individual <input type="checkbox"/> Estate <input type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Other (specify)			If other, please specify:	
3. SSN		Colorado Account Number		4. FEIN
5. Type of property sold			6. Date of closing (MM/DD/YY)	
7. Address or legal description of property sold		City	State	Zip
8. Selling price of the property			\$	
9. Selling price of this transferor's interest			\$	
10. If Colorado tax was withheld, check this box <input type="checkbox"/>				
11. Amount of tax withheld			\$	
12. If withholding is not made, give reason (check one): a. Affirmation of Colorado residency signed <input type="checkbox"/> b. Affirmation of permanent place of business signed <input type="checkbox"/> c. Affirmation of principal residence signed <input type="checkbox"/> d. Affirmation of partnership signed <input type="checkbox"/> e. Affirmation of no tax reasonably estimated to be due to no gain on sale signed <input type="checkbox"/> f. No net proceeds <input type="checkbox"/>				
13. Title Insurance Company			Phone Number	
Address		City	State	Zip
File this form together with DR 1079, if applicable, within 30 days of the closing date with the Colorado Department of Revenue Denver, CO 80261-0005				



Affirmation of Colorado Residency

I (we) hereby affirm that I am (we are) the transferor(s) or the fiduciary of the transferor of the property described on this DR 1083 and that as of the date of closing I am (we are) or the estate or the trust is a resident of the State of Colorado.

Signed under the penalty of perjury

Signature of transferor or fiduciary	Date (MM/DD/YY)
Spouse's signature (if applicable)	Date (MM/DD/YY)

Affirmation of Permanent Place of Business

I hereby affirm that the transferor of the property described on this DR 1083 is a corporation which maintains a permanent place of business in Colorado.

Signed under the penalty of perjury.

Signature of corporate officer	Date (MM/DD/YY)
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Affirmation of Sale by Partnership

I hereby affirm that the transfer of property described on this DR 1083 was sold by an organization defined as a partnership under section 761(a) of the Internal Revenue Code and required to file an annual federal partnership return of income under section 6031(a) of the Internal Revenue Code.

Signed under the penalty of perjury.

Signature of general partner	Date (MM/DD/YY)
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Affirmation of Principal Residence

I hereby affirm that I am (we are) the transferor(s) of the property described on this DR 1083 and immediately prior to the transfer it was my (our) principal residence which could qualify for the exclusion of gain provision of section 121 of the Internal Revenue Code.

Signed under the penalty of perjury.

Signature of transferor	Date (MM/DD/YY)
Spouse's signature if applicable	Date (MM/DD/YY)

Affirmation of No Reasonably Estimated Tax to be Due

I hereby affirm that I am (we are) the transferor(s) or an officer of the corporate-transferor or a fiduciary of the estate or trust-transferor of the property described on the front side of this form, and I (we) further affirm that there will be no Colorado income tax reasonably estimated to be due on the part of the transferor(s) as a result of any gain realized on the transfer.

Please understand before you sign this affirmation that nonresidents of Colorado are subject to Colorado tax on gains from the sale of Colorado real estate to the extent such gains are included in federal taxable income.

Signed under the penalty of perjury.

Signature of transferor, officer or fiduciary	Date (MM/DD/YY)
Spouse's signature if applicable	Date (MM/DD/YY)