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2024 SALT Parity Act Election Form

A partnership or S corporation may, on an annual basis, elect to be subject to tax at the entity level under the SALT Parity Act (section 39-22-343, C.R.S.). This is a binding election on the partnership or S corporation and all owners, and the election is irrevocable for tax year 2024. The partnership or S corporation will be expected to file and pay Colorado state income tax at the entity level. This election may also be made on the DR 0106.

Use this form only if the entity is making the election under the SALT Parity Act for tax year 2024. Mail the completed form to the Department of Revenue, Denver, Colorado 80261.

| For the calendar year 2024 or the fiscal year: | | | |
|--|--|-------------------|-----------------|
| Beginning (MM/DD/24) | | Ending (MM/DD/YY) | |
| FEIN | | | |
| <input type="checkbox"/> Colorado Account Number | | | |
| Organization Name | | | |
| Street Address | | | |
| City | | State | ZIP |
| I attest that this partnership or S corporation is making an election under the SALT Parity Act (section 39-22-343 C.R.S.) for tax year 2024. By signing below, I warrant that I am duly authorized to do so and to bind the entity named herein to this election. | | | |
| Signature | | | Date (MM/DD/YY) |
| Title | | | |



