FORM 0105 (12/04/15) COLORADO DEPARTMENT OF REVENUE

Denver CO 80261-0006 www.TaxColorado.com

(0033)

Colorado **Fiduciary Income Tax Form 105**

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Fiscal Year Ending (MM/DD/YY) Fiscal Year Beginning (MM/DD/15) 150105 Mark box here if this is a: Amended Return Final Return Name of estate or trust Colorado Account Number FEIN Name of fiduciary Address ZIP Date estate or trust created City State 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) **Round All Amounts** to the Nearest Dollar. Yes No Federal taxable income, line 22, federal Form 1041 • 1 00 Additions to federal taxable income Explain: • 2 00 Colorado Marijuana Business Deduction • 3 00 Subtractions from federal taxable income Explain: • 4 00 Net modifications: line 2 minus lines 3 and 4 5 00 Net modifications allocated to beneficiaries • 6 00 Net modifications allocated to the estate or trust, line 5 minus line 6 7 00 8 Colorado taxable income of the estate or trust, line 1 plus or minus line 7 00 Normal Tax. 4.63% of the amount on line 8. Nonresident estates or trusts enter tax from line 8, Schedule E • 9 00 10. Alternative minimum tax from line 8, Schedule F 10 00 11. Total of lines 9 and 10 11 00 12. Credits from line 5, Schedule G 12 00 13. Non-refundable Enterprise Zone credits - as calculated, or from DR 1366 line 87 13 00 14. Total of lines 12 through 13, this total cannot exceed line 11 14 00 15. Net tax, line 11 minus line 14 15 00 16. Estimated tax payments and credits 16 00 17. Colorado income tax withheld from wages • 17



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Name Acco	count Number	
18. W-2G withholding from lottery winnings	• 18	00
19. Gross conservation easement credit from DR 1305G line 33	• 19	00
20. Innovative Motor Vehicle Credit from Form DR 0617	• 20	00
21. Business Personal Property Credit: Use the worksheet in the DR 105 b calculate, submit copy of assessor's statement	oook instructions to • 21	00
22. Refundable Renewable Energy Tax Credit from line 88 of Form DR 136	66 • 22	00
23. Sum of lines 16 through 22	23	00
24. Penalty, also include on line 26 if applicable	• 24	00
25. Interest, also include on line 26 if applicable	• 25	00
26. If amount on line 15 exceeds amount on line 23, enter amount owed. P www.Colorado.gov/RevenueOnline (or make checks payable to Colora Department of Revenue)	•	00
27. If line 23 is larger that line 15, enter overpayment	27	00
28. Overpayment to be credited to 2016 estimated tax	• 28	00
29. Overpayment to be refunded	• 29	00
Direct Routing Number Deposit Account Number	Type: Checking	Savings
May the Colorado Department of Revenue discuss this return with the paid • Yes No	preparer shown belo	ow (see instructions)?
I declare under penalty of perjury in the second degree, that this retur of my knowledge and belief. Declaration of preparer is based on all inknowledge.	n is true, correct an formation of which	nd complete to the best the preparer has any
Submit to www.Colorado.gov/RevenueOnline or mail to: Colorado Dep	artment of Revenue	
Signature of fiduciary or officer representing fiduciary		Date (MM/DD/YY)
Person or firm preparing return PI	hone 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 a not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect		



FORM 0105 Schedule Form 105 Schedule Note: If any Income Distribution Deduction was claimed for Federal Tax purposes, this page must be complete.

Name		Account Number
Schedule A-	-Names and Addresses of Beneficiaries — Use lines (a	a) through (e) for resident beneficiaries
(a)		
(b)		
(c)		
(d)		
(e)		
— Use lines (f	f) through (j) for nonresident beneficiaries	
(f)		
(g)		
(h)		
(i)		
(j)		
	 Computation of the shares of the Colorado fiduciary adjustment The beneficiaries and the fiduciary in proportion to their shares 	
Beneficiary	Share of federal distribut	
as per schedule A	Amount	Percent
(a)	\$	%
(b)		%
(c)		%
(d)		%
(e)		%
(f)		%
(g)		%
(h)		%
(i)		%
(j)		%
Subtotal	\$	%
Fiduciary		%
Total	\$	100%

FORM 0105 Schedule (12/04/15)

Form 105 Schedule

Name	Account Number										
Schedule C—Computation of Schedule D, columns 7 and 8, i											ies.
,		1. Per Federal Form 1041						Colorado Sources			
1. Dividends		\$				\$ XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX			xx		
2. Interest (Include exempt in	nterest)	erest)					\$ XXXXXXXXX			xxxxxxxxxx	xx
3. Partnership/Fiduciary inco	me										
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 in	ncome	\$				\$					
10. Percent of federal distribu (Line 9, column 2 divided	by line 9, o	column 1)									%
Schedule D—Beneficiaries	Social Se	curity Nu	ımbers	, Inc	ome, Modi	ific	cation	s and Wi	thhol	ding	
Resident Beneficiary's Social Security Number	2. Fede	2. Federal Fiduciary Income		me	3. Schedule B Percentage			rcentage	4.	Fiduciary Adjustmen	ıt
(a)	\$					%			\$		
(b)	\$							%	6 \$		
(c)	\$							%	6 \$		
(d)	\$						% \$			\$	
(e)	\$							%			
5. Nonresident Beneficiary's Social Security Number	Distrib	ni itanie iviet			nedule C 8. Income Reportentage to Colorad						
(f)	\$				9	% 5	\$			\$	00
(g)	\$				% \$		\$			\$	00
(h)	\$				% \$		\$			\$	00
(i)	\$			% \$		\$		\$	00		
(j)	\$				% \$		\$			\$	00



FORM 0105 Schedule (12/04/15)

Form 105 Schedule

Account Number Schedule E-Part-Year Resident/Nonresident Estate or Trust Apportionment Schedule Federal Column Colorado Column Income, specify type: Total Income Deductions, specify: **Total Deductions** Taxable income, line 1 minus line 2 4. Modifications from line 7, Form 105 5. Modified taxable income, line 3 plus or minus line 4 Amount on line 5, Colorado column divided by amount on line 5, federal column % 4.63% of the amount on line 8, form 105

Amount on line 7 multiplied by percentage on line 6, enter here and on line 9, Form 105





Enter here and on line 10, Form 105

FORM 0105 Schedule (12/04/15)

Form 105 Schedule

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	150105 69999			
Na	ne		Account Number	
Sc	chedule F—Fiduciary Alternative Minimum Tax	Computation So	hedule	
			Federal Column	Colorado Column
1.	Fiduciary's share of federal alternative taxable inc	come minus		
	federal AMT exemption	1	0	0
2.	Modifications from line 7, Form 105	2	0	0 0
3.	Line 1 plus or minus line 2	3	0	0 0
4.	3.47 % of the amount on line 3, federal column	4	0	0
5.	Part-year/Nonresident estate or trust only, amo	ount on line 3, Co	lorado column divided	
	by amount on line 3, federal column		5	5 %
6.	Part-year/Nonresident estate or trust only, amo	ount on line 4 mul	tiplied by percentage	
	on line 5		6	6 0
7.	Enter normal tax from line 9, Form 105		7	7
8.	Resident estate or trust enter amount by which lin	e 4 exceeds line	7.	
	Nonresident estate or trust enter amount by which			



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Enter here and on line 12, Form 105

FORM 0105 Schedule (12/04/15)

Form 105 Schedule

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Account Number Schedule G—Fiduciary Credit Schedule Credit for Tax Paid to Another State - Submit a copy of the relevant pages of each other 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 (a) Name of other state 1(a) (b) Total tax from line 11, page 1, Form 105 1(b) 00 (c) Modified federal taxable income from sources in the other state 1(c) 00 (d) Total modified federal taxable income 1(d) 00 (e) Amount on line 1(c) divided by amount on line 1(d) 1(e) % (f) Amount on line 1(b) multiplied by percentage on line 1(e) 1(f) 00 (g) Tax liability to other state 1(g) 00 (h) Allowable credit the smaller of lines 1(f) or line 1(g) 1(h) 00 2. Dual Resident Trust Credit for the state of: Attach a copy of the tax return filed with the other state. (a) Colorado tax on income subject to tax in both states 2(a) 00 (b) Other state's effective tax rate 2(b) % (c) Total of both states' tax rates, line 2(b) plus 4.63% 2(c) % (d) Percentage of credit, line 2(b) divided by line 2(c) 2(d) % (e) Total credit, line 2(a) multiplied by percentage on line 2(d) 2(e) 00 3 Credit for prior year alternative minimum tax. See instructions 00 Other credits, explain: 4 00 Total credits. Add lines 1(h), 2(e), 3 and 4.





FORM 0105 Schedule (12/04/15)

Form 105 Schedule

100100 69999	
Name	Account Number
Form 105 Schedule	
Schedule G-Fiduciary Credit Schedule (co	ntinued)
Credits to be Carried Forward to 2016:	
Limitation: Most credits reported on this Sched	ule G are nonrefundable. Consequently, the total credits utilized from this

Limitation: Most 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 11 of your income tax return, Form 105. Enter on lines 1(b) through 5 only the amount(s) of the credit(s) to be applied against your 2015 liability. Most unused 2015 credits can be carried forward to tax year 2016. If the total credits available exceed the total tax due for 2015, list the credit type(s) and excess amount(s) above under "Credits to be Carried Forward to 2016."