

Colorado
Pass-Through Entity
and Composite Nonresident
Income Tax Form 106

(0043)
2015

-or-



Fiscal Year Beginning (MM/DD/15):	Ending (MM/DD/YY):
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Mark for Amended Return

Name of Organization		Colorado Account Number	
Doing Business As		Federal Employer ID Number	
Address		City	State ZIP
If you are attaching 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 have you 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:	

Part I: Computation of Colorado Income	Round to the nearest dollar
1. Ordinary income from line 1 federal Schedule K ● 1	00
2. Total of all other income ● 2	00
3. Modifications increasing federal income ● 3	00
4. Total of lines 1, 2 and 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. Total of lines 5 through 7 8	00
9. Line 4 minus line 8 9	00
10. Colorado Source Income from (mark one):	
<input type="checkbox"/> Part IV <input type="checkbox"/> Other (attach explanation) <input type="checkbox"/> Income is all Colorado Income ● 10	00

File at: www.Colorado.gov/RevenueOnline – or – **Mail to and make checks payable to:** Colorado Department of Revenue
 Denver, CO 80261-0006



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Form 106 Part II

Name	Account Number
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Part II: Composite Nonresident Income Tax Return

Do not complete lines 11–31 unless you are filing a composite nonresident return.

11. Colorado–source Income of nonresident partners/shareholders electing to be included in this composite filing	● 11	00
12. Tax; 4.63% of the amount on line 11	● 12	00
13. 106CR credits allocated to these partners/shareholders/members (exclude lines 19 through 22, and lines 25 through 26, Form 106CR)	● 13	00
14. Non-refundable Enterprise Zone credits – as calculated, or from DR 1366 line 87	● 14	00
15. Certified auction group license fee credit allocated to these partners/shareholders/members	● 15	00
16. Total of lines 13, 14 and 15	16	00
17. Net tax, line 12 minus line 16	17	00
18. Estimated tax credits and extension payments	● 18	00
19. Withholding from lottery or gambling winnings	● 19	00
20. Gross conservation easement credit allocated to these partners/shareholders/members, from DR 1305G Line 33	● 20	00
21. Innovative Motor Vehicle Credit from line DR 0617 allocated to these partners/shareholders/members	● 21	00
22. Refundable Renewable Energy Tax Credit from line 88 of form DR 1366	● 22	00
23. Business Personal Property Credit: Use the worksheet in the DR 106 Book instructions to calculate, submit copy of assessor's statement	● 23	00
24. Subtotal; add lines 18 to 23	24	00
25. Penalty (include on Line 28)	● 25	00
26. Interest (include on Line 28)	● 26	00
27. Estimated tax penalty (include on Line 28)	● 27	00
28. If line 17 is greater than line 24, enter amount owed	● 28	00
29. Overpayment, line 24 minus line 17	29	00
30. Overpayment to be credited to 2016 estimated tax	● 30	00
31. Overpayment to be refunded	● 31	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.



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Form 106 Part II

Name	Account Number
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Direct Deposit

Routing Number

Type: Checking Savings

Account Number

May the Colorado Department of Revenue discuss this return with the paid preparer shown below (see 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)
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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.





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Do not submit federal K-1 schedules

Name	Account Number
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Part III: Identification of Partners, Shareholders or Members
 Part III must be completed for each partner/shareholder/member. DO NOT submit federal K-1 schedules.

Name of Partner, Shareholder or Member	SSN or Colorado Account Number
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Address of Partner, Shareholder or Member

<input type="checkbox"/> Composite <input type="checkbox"/> 0107 Attached <input type="checkbox"/> 0108 Filed	Profit/Loss or Stock Ownership Percentage
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Name of Partner, Shareholder or Member	SSN or Colorado Account Number
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Address of Partner, Shareholder or Member

<input type="checkbox"/> Composite <input type="checkbox"/> 0107 Attached <input type="checkbox"/> 0108 Filed	Profit/Loss or Stock Ownership Percentage
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Name of Partner, Shareholder or Member	SSN or Colorado Account Number
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Address of Partner, Shareholder or Member

<input type="checkbox"/> Composite <input type="checkbox"/> 0107 Attached <input type="checkbox"/> 0108 Filed	Profit/Loss or Stock Ownership Percentage
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Name of Partner, Shareholder or Member	SSN or Colorado Account Number
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Address of Partner, Shareholder or Member

<input type="checkbox"/> Composite <input type="checkbox"/> 0107 Attached <input type="checkbox"/> 0108 Filed	Profit/Loss or Stock Ownership Percentage
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Name of Partner, Shareholder or Member	SSN or Colorado Account Number
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Address of Partner, Shareholder or Member

<input type="checkbox"/> Composite <input type="checkbox"/> 0107 Attached <input type="checkbox"/> 0108 Filed	Profit/Loss or Stock Ownership Percentage
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Name of Partner, Shareholder or Member	SSN or Colorado Account Number
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Address of Partner, Shareholder or Member

<input type="checkbox"/> Composite <input type="checkbox"/> 0107 Attached <input type="checkbox"/> 0108 Filed	Profit/Loss or Stock Ownership Percentage
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Name of Partner, Shareholder or Member	SSN or Colorado Account Number
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Address of Partner, Shareholder or Member

<input type="checkbox"/> Composite <input type="checkbox"/> 0107 Attached <input type="checkbox"/> 0108 Filed	Profit/Loss or Stock Ownership Percentage
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Photocopy this page for additional partners as needed.



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Form 106 Part IV

Name	Account Number
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Part IV — Business Income Apportioned to Colorado by use of the Sales Factor
Do not send federal return forms or schedules with this return

1. Total modified federal taxable income from line 9, Part I, page 1, Form 106	1	00
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Business Income Apportioned to Colorado by use of the Sales Factor Do Not Include Foreign Source Revenues Modified from Line 7, Part I, Page 1, Form 106

	Colorado	Total
2. Gross sales of tangible personal property 2	00	00
3. Gross revenue from services 3	00	00
4. Gross rents and royalties from real property 4	00	00
5. Gross proceeds from sales of real property 5	00	00
6. Taxable interest and dividend income 6	00	00
7. Gain from the sale of intangible personal property 7	00	00
8. Patent and copyright royalties 8	00	00
9. Revenue from the performance of purely personal services 9	00	00
10. Total revenue (total of lines 2 through 9 in each column) 10	00	00
11. Line 10 (Colorado) divided by line 10 (Total) 11		%

Complete Lines 12 and 15 only if nonbusiness income is being directly allocated. If all income is being treated as business income, enter 0 (zero) on Lines 12 and 15.

12. Less income directly allocable (Nonbusiness Income Only):		
(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 nonbusiness income	•	00
(f) Total income directly allocable [add lines (a) through (e)] 12		00
13. Modified federal taxable income subject to apportionment by formula, line 1 less line 12 13		00
14. Income apportioned to Colorado by formula, line 11 multiplied by line 13 14		00



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Form 106 Part IV

Name	Account Number
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15. Add income directly allocable to Colorado (Nonbusiness Income Only):

	(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 nonbusiness income	•		00
	(f) Total income directly allocable [add lines (a) through (e)]			15

16. Total income apportioned to Colorado, line 14 plus line 15. Enter on line 10, Part I, page 1, Form 106	16	00
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17. <input type="checkbox"/> Pursuant to §39-22-303.5(6) C.R.S., taxpayer elects to treat nonbusiness income as business income for the tax year ending: 17	Date (MM/DD/YY)
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DR 0107 (07/31/15)
COLORADO DEPARTMENT OF REVENUE
 Denver, CO 80261-0006
 www.TaxColorado.com

Colorado Nonresident Partner, Shareholder or Member Agreement

Taxable Year of Pass-Through Entity			Beginning:			Day (DD)	Month (MM)	Year (YYYY)	Ending:			Day (DD)	Month (MM)	Year (YYYY)
Taxable Year of Partner, Shareholder or Member			Beginning:			Day (DD)	Month (MM)	Year (YYYY)	Ending:			Day (DD)	Month (MM)	Year (YYYY)
Name and Address of Nonresident partner or Shareholder or Member						Name and Address of Pass-Through Entity								
Last Name						Last Name								
First Name			Middle Initial			First Name			Middle Initial					
Street or Mailing Address						Street or Mailing Address								
City		State	Zip		City		State	Zip						
SSN		FEIN				Colorado Account Number			FEIN					
<p>I agree to file a Colorado income tax return and make timely payment of all taxes imposed by the state of Colorado with respect to my share of the Colorado income of the pass-through entity named above. I also agree to be subject to personal jurisdiction in the state of Colorado for purposes of the collection of unpaid income tax together with related penalties and interest. I furthermore understand that this agreement is binding for as long as I am a member of the aforementioned partnership.</p>														
Taxpayer's or authorized agent's signature									Date (MM/DD/YY)					
Submit this agreement when filing the Colorado Form 106														

A nonresident partner, shareholder, or member can complete this form DR 0107 to establish that they will report the Colorado source income and pay the Colorado tax on any income derived from a Colorado partnership.

This form shall be delivered by the nonresident partner to the partnership, which shall later be submitted by the partnership with Form 106. This form need only to be filed with the Department for the year in which the agreement is made.

See the instructions for Nonresident Partners/Shareholders/Members in the 106 Booklet and publication FYI Income 54 for more information.



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2015 Statement of Colorado Tax Remittance for Nonresident Partner, Shareholder or Member

In general, partnerships should remit withholding for their nonresident partners. However, if a composite return is filed to include such nonresident partner/shareholder the withholding is not required. Nonresident partner withholding is due on the 15th day of the fourth month following the end of the taxable year.

See the instructions for Nonresident Partners/Shareholders/ Members in the 106 Booklet for more information.

Please note, a MAXIMUM of fifty (50) DR 108 forms may be submitted with a single payment. DO NOT remit one payment via EFT or check and request the Department to allocate funds to more than 50 nonresident partners. Furthermore, the DR 108 totals must exactly match the payments, or the Department WILL NOT transfer the funds on behalf of the partnership.

DR 0108 (07/31/15)

Return this form with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Enter on form DR 0108 the name and Social Security number or FEIN of the nonresident partner, shareholder or member who will ultimately claim this payment. Do not send cash. Enclose, but do not staple or attach, your payment with this form.

Last name of nonresident partner, shareholder or member		First Name		Middle Initial	Shareholder is (mark one): <input type="checkbox"/> Individual (SSN) <input type="checkbox"/> Estate or Trust (FEIN)	
SSN		FEIN				
Address						
City		State	ZIP		Do not use this form for a C-Corporation or Partnership / S-Corp / LLC	
Name of Pass-Through Entity						
Address					Colorado Account Number	
City					FEIN	
City					State	ZIP
If No Payment Is Due, Do Not File This Form. 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.			1. Colorado-source income for nonresident partner or shareholder		\$.00	
			2. Colorado tax remitted, 4.63% of amount on line 1		\$.00	