

**2014**

**COLORADO**  
**Estimated Tax - Estates & Trusts**

**Instructions**

Estimated tax is not required for estates or trusts. However, these forms are provided for those who prefer filing estimated tax. These forms should **not** be used to remit payment on behalf of individual beneficiaries of the estate or trust.

**Calculating the Payment**

Estimated tax payments can be made on a quarterly basis. When making payments, be sure to use the same account numbers that are used when filing the annual 105 return.

It is strongly recommended that these payments be submitted electronically to avoid problems and delays. The single form can be copied and used for each of the four quarterly payments if an electronic payment cannot be made for any reason.

**Penalties**

There is no penalty for failure to file estimated tax for estates or trusts.

**Go Green with Revenue Online**

[www.Colorado.gov/RevenueOnline](http://www.Colorado.gov/RevenueOnline) allows taxpayers to file taxes, make payments and monitor their accounts. Form 105EP is not required if an electronic payment is paid through this site. Please be advised that a nominal processing fee may apply to online payments.

**Pay by Electronic Funds Transfer (EFT)**

EFT payments can be made safely and for free, and can be scheduled up to 12 months ahead of time to avoid forgetting to make a payment. This requires pre-registration before payments can be made. Visit [www.Colorado.gov/revenue/eft](http://www.Colorado.gov/revenue/eft) for registration information.

Additional information, FYI publications and forms are available at [www.TaxColorado.com](http://www.TaxColorado.com), or you can call 303-238-SERV (7378) for assistance.



Use this coupon only if you are unable to pay online or by EFT.  
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**(0032)** DR 0105EP (09/26/13)  
 COLORADO DEPARTMENT OF REVENUE

**2014 Estate/Trust Estimated Tax  
 Payment Voucher**

<b>For the calendar year 2014 or the fiscal year:</b>		Beginning (MM/DD/2014)	Ending (MM/DD/YYYY)	
Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write your Colorado Account Number or FEIN and "2014 DR 0105EP" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher. File only if you are making a payment of estimated tax.				
Name of Estate or Trust			Colorado Account Number	
Last Name or Business Name of Fiduciary	First Name	Middle Initial	FEIN	
Address				
City			State	Zip
<b>If No Payment Is Due, Do Not File This Form.</b> 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.				Amount of Payment
				\$ .00

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