

**(0043)**  
**2013**

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



Fiscal Year Beginning (MM/DD):  Ending (MM/DD/YYYY):   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

**A. This return is being filed for (mark one):**

Partnership  S Corporation  LLC  LP  LLP  LLLP  Association  Non-Profit

<b>B. Beginning depreciable assets from federal return</b> <input type="checkbox"/>	<b>C. Ending depreciable assets from federal return</b> <input type="checkbox"/>
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<b>D. Business or profession</b>	<b>E. Date of organization or incorporation (MM/DD/YY)</b>
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<b>F. If this is a final return, mark this box</b> <input type="checkbox"/>	<b>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</b> <input type="checkbox"/> Explain:
<b>H. Number of partners or shareholders as of year end</b>	

<b>Part I: Computation of Colorado Income</b>	<b>Round to the nearest dollar</b>
1. Ordinary income from line 1 federal Schedule K <span style="float: right;">● 1</span>	00
2. Total of all other income <span style="float: right;">● 2</span>	00
3. Modifications increasing federal income <span style="float: right;">● 3</span>	00
4. Total of lines 1, 2 and 3 <span style="float: right;">4</span>	00
5. Allowable deductions from federal Schedule K <span style="float: right;">● 5</span>	00
6. Modifications decreasing federal income <span style="float: right;">● 6</span>	00
7. Total of lines 5 and 6 <span style="float: right;">7</span>	00
8. Line 4 minus line 7 <span style="float: right;">8</span>	00
9. 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 <span style="float: right;">● 9</span>	00

# Form 106 Part II



## Part II: Composite Nonresident Income Tax Return

Do not complete lines 10–26 unless you are filing a composite nonresident return.

<b>10.</b> Colorado–source Income of nonresident partners/shareholders electing to be included in this composite filing	● 10	00
<b>11.</b> Tax; 4.63% of the amount on line 10	● 11	00
<b>12.</b> 106CR credits allocated to these partners/shareholders/members (exclude lines 19 through 23, Form 106CR)	● 12	00
<b>13.</b> Gross conservation easement credit allocated to these partners/shareholders/members	● 13	00
<b>14.</b> Total Enterprise Zone credits – as calculated, or from DR 1366 line 70	● 14	00
<b>15.</b> Certified auction group license fee credit allocated to these partners/shareholders/members	● 15	00
<b>16.</b> Total of lines 12, 13, 14 and 15	16	00
<b>17.</b> Net tax, line 11 minus line 16	17	00
<b>18.</b> Estimated tax credits and extension payments	● 18	00
<b>19.</b> Withholding from lottery or gambling winnings	● 19	00
<b>20.</b> Innovative Motor Vehicle Credit from line 36 form DR 0617 allocated to these partners/shareholders/members	● 20	00
<b>21.</b> Authorized Instream Flow Incentive Credit allocated to these partners/shareholders/members	● 21	00
<b>22.</b> Subtotal; add lines 18 to 21	22	00
<b>23.</b> Penalty (include on Line 26)	● 23	00
<b>24.</b> Interest (include on Line 26)	● 24	00
<b>25.</b> Estimated tax penalty (include on Line 26)	● 25	00
<b>26.</b> If line 17 is greater than line 22, enter amount owed	● 26	00
<b>27.</b> Overpayment, line 22 minus line 17	27	00
<b>28.</b> Overpayment to be credited to estimated tax	● 28	00
<b>29.</b> Overpayment to be refunded	● 29	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.**

### 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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# Form 106 Part III

Do not submit federal K-1 schedules



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

Photocopy this page for additional partners as needed.

# Form 106 Part IV



## 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 8, 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 6, 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	%
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**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
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14. Income apportioned to Colorado by formula, line 11 multiplied by line 13	14	00
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# Form 106 Part IV



**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
<b>(f) Total income directly allocable [add lines (a) through (e)]</b>		<b>15</b> 00
<b>16. Total income apportioned to Colorado, line 14 plus line 15. Enter on line 9, Part I, page 1, Form 106</b>		<b>16</b> 00
<b>17.</b> <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:		Date (MM/DD/YY)