FORM 0105 (09/08/14)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0006
www.TaxColorado.com

(0033)

Colorado **Fiduciary Income Tax Form 105**



2014 Fiscal Year Beginning (MM/DD) Ending (MM/DD/YY)

			20)14			
Mar	k box here if this is a: • Final Return •	Amended Return	-	'			
Nan	ne of estate or trust					Colorado Accou	nt Number
Nan	ne of fiduciary					FEIN	
Add	Address City State ZIP					Date estate or trust created (MM/DD/YY)	
	h respect to the tax year, did or will the esurce income to nonresident beneficiaries?		e more than \$	1,000 in		Round All A to the Neare	
1.	Federal taxable income, line 22, federa	l Form 1041			• 1		00
2.	Additions to federal taxable income Explain:				• 2		00
3.	Colorado Marijuana Business Deductio	n			• 3		00
4.	Subtractions from federal taxable income Explain:				• 4		00
5.	Net modifications: line 2 minus line 3 a	nd 4			5		00
6.	Net modifications allocated to beneficia	ries			• 6		00
7.	Net modifications allocated to the estate	e or trust, line 5 min	us line 6		7		00
	Colorado taxable income of the estate of	<u> </u>			8		00
9.	Normal Tax, 4.63% of the amount on lin line 8, Schedule E	ie 8. Nonresident es	tates or trusts	enter ta	x from ● 9		00
10.	Alternative minimum tax from line 8, Sc	hedule F			• 10		00
11.	Total of lines 9 and 10				11		00
12.	Credits from line 6, Schedule G				• 12		00
13.	Gross conservation easement credit				• 13		00
14.	Total Enterprise Zone credits - as calcu	lated, or from DR 13	366 line 77		• 14		00
15.	Total of lines 12 through 14, this total ca	annot exceed line 11			15		00
16.	Net tax, line 11 minus line 15				16		00
17.	Estimated tax payments and credits				• 17		0.0



18. Colorado income tax withheld from wages	00	
19. W-2G withholding from lottery winnings	00	
20. Innovative Motor Vehicle Credit from line 36 Form DR 0617	•20	00
21. Authorized instream flow incentive credit	• 21	00
22. Sum of lines 17 through 21	22	00
23. Penalty, also include on line 25 if applicable	• 23	00
25. If amount on line 16 exceeds amount on line 22, enter amount owed. Pay online: www.Colorado.gov/RevenueOnline (or make checks payable to Colorado	• 24	00
· · · · · · · · · · · · · · · · · · ·	●25	00
26. If line 22 is larger that line 16, enter overpayment	26	00
27. Overpayment to be credited to 2015 estimated tax	• 27	00
28. Overpayment to be refunded	• 28	00
Direct Routing Number Type: Chec Deposit Account Number May the Colorado Department of Revenue discuss this return with the paid preparer shown by		Savings
• Yes No		
I declare under penalty of perjury in the second degree, that this return is true, correct of my knowledge and belief. Declaration of preparer is based on all information of whicknowledge.	and com	plete to the best eparer has any
Submit to www.Colorado.gov/RevenueOnline or mail to: Colorado Department of Revenue	ue Denver	CO 80261-0006
Signature of fiduciary or officer representing fiduciary		Date (MM/DD/YY)
Person or firm preparing return Phone 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 early as the same day receiv not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount direct		



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) through	(e) for	resident beneficiaries
(a)	<u> </u>		
(b)			
(c)			
(d)			
(e) — Use lines (1	f) through (j) for nonresident beneficiaries		
(f)			
(g)			
(h)			
(i)			
(j)			
Schedule B-	-Computation of the shares of the Colorado fiduciary adjustment. The		
allocated amo	ng the beneficiaries and the fiduciary in proportion to their share of the		listributable net income.
Beneficiary as per schedule A	Share of federal distributable net i Amount	ncome_	Percent
(a)	\$		% or
(b)			%
(c)			%
			%
(d)			
(e)			<u>%</u>
(f)			
(g)			%
(h)			%
(i)			%
(j)			%
Subtotal	\$		%
Fiduciary			%
Total	\$		100%



Schedule C—Computation of the percentage of federal distributable net income from Colorado sources for use in Schedule D, columns 7 and 8, in determining the modified federal income reportable to Colorado by nonresident beneficiaries. 1. Per Federal Form 1041 2. From Colorado Sources Dividends \$ 1. Interest (Include exempt interest) Partnership/Fiduciary income Net rents and royalties Net profit (loss) business Other income Total lines 1 through 6 Expenses 8. Federal distributable net income \$ 10. Percent of federal distributable net income from Colorado sources: (Line 9, column 2 divided by line 9, column 1) %

Schedule D—Beneficiaries	Social Security Nu	ımbers, lı	ncome, Modi	fications and Wi	thhol	ding	
Resident Beneficiary's Social Security Number				3. Schedule B Percentage 4. Fiduciary A			ıt
(a)	\$			% \$		\$	
(b)	\$			% \$			
(c)	\$			% \$			
(d)	\$		% 3		\$		
(e)	\$	% \$					
5. Nonresident Beneficiary's Social Security Number	6. Federal Distributable Net Income		Schedule C ercentage	8. Income Reports to Colorado		9. Colo. Withholdi Required 4.63% of Column 8	
(f)	\$		%	\$		\$	00
(g)	\$		%	\$		\$	00
(h)	\$		%	\$		\$	00
(i)	\$		%	\$		\$	00
(j)	\$		%	\$		\$	00



Name		Account	Number
Schedule E—Part-Year Resident/Nonresident Estate or Tru	ıst Appoi	tionment Schedule	
		Federal Column	Colorado Column
1. Income, specify type:		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
Total Income	1	00	00
2. Deductions, specify:		00	00
		00	00
		00	00
		00	00
		00	00
		00	00
Total Deductions	2	00	00
3. Taxable income, line 1 minus line 2	3	00	00
4. Modifications from line 7, Form 105	4	00	00
5. Modified taxable income, line 3 plus or minus line 4	5	00	00
6. Amount on line 5, Colorado column divided by amount on li	ne 5, fede	ral column 6	%
7. 4.63% of the amount on line 8, form 105		7	00
8. Amount on line 7 multiplied by percentage on line 6, enter h	ere and o	n line 9, Form 105 8	00



Sc	hedule F—Fiduciary Alternative Minimum Tax Computation S	chedule		
		Federal Column		Colorado Column
1.	Fiduciary's share of federal alternative taxable income minus			
	federal AMT exemption 1		00	00
2.	Modifications from line 7, Form 105			00
<u></u>	Wodifications from fille 1, 1 offir 105		00	00
3.	Line 1 plus or minus line 2		00	00
			Ħ	_
4.	3.47 % of the amount on line 3, federal column 4		00	
5.	Part-year/Nonresident estate or trust only, amount on line 3, C	olorado column divided		
	by amount on line 3, federal column		5	%
6.	Part-year/Nonresident estate or trust only, amount on line 4 m	Iltiplied by percentage		
	on line 5		6	00
_	Enter normal tay from line 0. Form 105		_	
7.	Enter normal tax from line 9, Form 105		/	00
8.	Resident estate or trust enter amount by which line 4 exceeds line			
	Nonresident estate or trust enter amount by which line 6 exceeds	line 7.		
	Enter here and on line 10, Form 105		8	00



Sc	hedule G—Fiduciary Credit Schedule		
1.	Credit for income tax paid to the state of: Compute a separate credit for each state. Attach a copy of the tax return filed v	with the other state	
	Compute a separate credit for each state. Attach a copy of the tax return flied to	with the other state.	
	(a) Total tax from line 11, page 1, Form 105	1(a)	00
	(h) Madified federal toyoble income from courses in the other state	4/6)	
	(b) Modified federal taxable income from sources in the other state	1(b)	00
	(c) Total modified federal taxable income	1(c)	00
	(d) Amount on line 1(b) divided by amount on line 1(c)	1(d)	%
	(e) Amount on line 1(a) multiplied by percentage on line 1(d)	1(e)	00
	(f) Tax liability to other state	1(f)	00
	(g) Allowable credit the smaller of lines 1(e) or line 1(f)	1(g)	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	3	00
4.	Other credits, explain:	4	00
5.	Nonrefundable alternative fuel vehicle credit carried forward from 2009	5	00
6.	Total credits. Add lines 1(g), 2(e), 3, 4 and 5.		
_	Enter here and on line 12, Form 105	6	00
' '-	Gross conservation easement credit. Attach a copy of form DR 1305. Enter here and on line 13, Form 105	7	00
	Enter nere and en mile 10, 1 onn 100	•	00



amount(s) above under "Credits to be Carried Forward to 2015."

Name

Form 105 Schedule
Schedule G—Fiduciary Credit Schedule (continued)
Credits to be Carried Forward to 2015:
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(a) through
7 only the amount(s) of the credit(s) to be applied against your 2014 liability. Most unused 2014 credits can be carried
forward to tax year 2015. If the total credits available exceed the total tax due for 2014, list the credit type(s) and excess

Account Number