

COLORADO ESTATE TAX RETURN
DUE DATE: ON OR BEFORE THE DATE THE
FEDERAL RETURN IS REQUIRED TO BE FILED.

TO BE FILED ONLY IF DATE OF DEATH IS ON OR AFTER JANUARY 1, 1980. CHECK THE APPLICABLE STATEMENT LISTED BELOW:

- A Federal return is not required to be filed but a Certificate of Estate Tax Determination is requested. Complete Sections I and II below.
- A Federal return is attached but no Colorado estate tax is due. A Certificate of Estate Tax Determination is requested. Complete Sections I and II below.
- A Federal return is attached and a Colorado estate tax is due. A Certificate of Estate Tax Determination is requested.

Department of Revenue Use Only

FOR DEPARTMENT USE ONLY

ACCOUNT NUMBER: **L2126495** PERIOD _____ LIABILITY: **2800-800**

Attached is a payment for Colorado tax in amount **(999)** \$ _____

The amount of payment was computed in accordance with Schedule A, B, C and Recapitulation page 2.

Decedent was:

- Domiciliary
- Non-Domiciliary of Colorado.
- Alien

An extension of time to file the Federal return has has not been approved.

A true copy of such approved extension is attached. Extension date: _____

An extension of time to pay the Federal tax has has not been approved.

A true copy of such approved extension is attached. Extension date: _____

The Estate has elected
 10 yr 15 yr
 installment payments.

First payment due date:

SECTION I

Estate of		Date of Death		Decedent's Social Security Number	
Domicile at Date of Death (Number and Street)		City	County	State	Zip
Name of Personal Representative or person filing return			Address (Number and Street)		
City	State	Zip	Telephone		
Name of Attorney			Address (Number and Street)		
City	State	Zip	Telephone:		

SECTION II

Enter the total gross value of the decedent's estate. Gross value means the total value of assets before any deductions.

Colorado Assets
Non-Colorado Assets
TOTAL

I declare, under penalties of perjury in the second degree, that I have examined this return including any and all accompanying schedules or attachments and that I believe the same to be true and correct as to every material matter.

Signature of person filing return	Title	Date
Signature of person preparing return	Title	Date

SCHEDULE A - Computation of Tax - Domiciliary Decedent's Estate - Federal Estate Tax

1. Total State death tax credit allowable for Federal estate tax purposes \$ _____

2. Taxes paid to other states qualifying for Federal estate tax State death tax credit.
(Attach copy of return. Provide evidence of payment as soon as possible.) \$ _____

3. Proration of Federal estate tax State death tax credit:

a. Gross value for Federal estate tax purposes of property in states other than Colorado (identify on attached Federal tax return)..... \$ _____

b. Gross value of decedent's estate for Federal estate tax purposes \$ _____

c. Percent of estate for Federal estate tax purposes located in states other than Colorado (line 3a divided by line 3b.) % _____

d. Amount of credit attributable to property located in states other than Colorado (line 1 multiplied by line 3c.) \$ _____

4. Deduction for taxes paid to other states (line 2 or line 3d, whichever is smaller) \$ _____

5. Tax payable to Colorado (line 1 less line 4). Enter on line 11, below. \$ _____

SCHEDULE B - Computation of Tax - Non-Domiciliary or Alien Decedent's Estate - Federal Estate Tax

1. Total State death tax credit allowable for Federal estate tax purposes \$ _____

2. Gross value for Federal estate tax purposes of property located in Colorado (identify on attached Federal estate tax return) \$ _____

3. Gross value of decedent's estate for Federal estate tax purposes \$ _____

4. Percent of Federal estate located in Colorado (line 2 divided by line 3) % _____

5. Tax payable to Colorado (line 1 multiplied by line 4). Enter on line 11, below. \$ _____

SCHEDULE C - Computation of Tax - Generation Skipping Transfer Tax

6. Total State death tax credit allowable for Federal generation skipping transfer tax purposes \$ _____

7. Gross value for Federal generation skipping transfer tax purposes of property located in Colorado (identify on attached Federal generation skipping transfer tax return) \$ _____

8. Gross value of estate for Federal generation skipping transfer tax purposes \$ _____

9. Percent of property subject to Federal generation skipping transfer tax located in Colorado (line 7 divided by line 8) % _____

10. Tax payable to Colorado (line 6 multiplied by line 9). Enter on line 11, below. \$ _____

RECAPITULATION

11. Amount of tax payable to Colorado (Schedule A line 5 or Schedule B line 5, plus line 10) (05) \$ _____

12. Penalties:

Date of death prior to January 1, 1986:

Late filing penalty (5% for each month or portion thereof - maximum penalty 25%) (01) \$ _____

Date of death on or after January 1, 1986:

Late filing penalty (5% for each month or portion thereof - maximum penalty 20%) (01) \$ _____

Late payment penalty (the greater of \$15.00 or 5% for each month or portion thereof - maximum penalty 20%) (09) \$ _____

NOTE: If the late filing and late payment penalties both apply, only one of the two shall be assessed.

13. Interest at _____ % from _____ to _____ (03) \$ _____

14. Total tax, penalty, and interest payable (total of lines 11, 12, and 13) \$ _____

15. Prior payments (attach explanation) \$ _____

16. Balance due (line 14 minus line 15) \$ _____