

Vendor ID

Departmental Use Only

(0033)
2012
 -OR-

COLORADO
Fiduciary Income Tax
Form 105

Mark box here if this is a:

- Final Return
- Amended Return

Fiscal Year Beginning	, 2012
Ending	, 20

Name of estate or trust				Colorado Account Number
Name of fiduciary				Federal Employer ID (FEIN)
Address	City	State	ZIP	Date estate or trust created

With respect to the tax year, did or will the estate or trust distribute more than \$1,000 in Colorado source income to nonresident beneficiaries? (mark one) Yes No **Round All Amounts to the Nearest Dollar.**

1. Federal taxable income, line 22, federal Form 1041	• 1	00
2. Additions to federal taxable income, explain: _____	• 2	00
3. Subtractions from federal taxable income, explain: _____	• 3	00
4. Net modifications, line 2 minus line 3	4	00
5. Net modifications allocated to beneficiaries	• 5	00
6. Net modifications allocated to the estate or trust, line 4 minus line 5	6	00
7. Colorado taxable income of the estate or trust, line 1 plus or minus line 6	7	00
8. Normal Tax, 4.63% of the amount on line 7. Nonresident estates or trusts enter tax from line 8, Schedule E	• 8	00
9. Alternative minimum tax from line 8, Schedule F	• 9	00
10. Total of lines 8 and 9	10	00
11. Credits from line 7, Schedule G	• 11	00
12. Gross conservation easement credit	• 12	00
13. Enterprise zone commercial vehicle investment credit	• 13	00
14. Total of lines 11 through 13, this total cannot exceed line 10	14	00
15. Net tax, line 10 minus line 14	15	00
16. Estimated tax payments and credits	• 16	00
17. Colorado income tax withheld from wages	• 17	00
18. W-2G withholding from lottery winnings	• 18	00
19. Innovative Motor Vehicle Credit	• 19	00
20. Sum of lines 16 through 19	20	00
21. Penalty, also include on line 23 if applicable	• 21	00
22. Interest, also include on line 23 if applicable	• 22	00
23. If amount on line 15 exceeds amount on line 20, enter amount owed. Pay online: www.Colorado.gov/RevenueOnline (or make checks payable to Colorado Department of Revenue)	• 23	00
24. If line 20 is larger than line 15, enter overpayment .	24	00
25. Overpayment to be credited to 2013 estimated tax	• 25	00
26. Overpayment to be refunded	• 26	00



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

I declare under penalty of perjury in the second degree, that this return is true, correct and complete to the best of my knowledge and belief. Declaration of preparer is based on all information of which the preparer has any knowledge.

Submit to www.Colorado.gov/RevenueOnline or mail to: Colorado Department of Revenue Denver CO 80261-0006

Signature of fiduciary or officer representing fiduciary	Date	Person or firm preparing return (Name and telephone number)	Date
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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.

Form 105 Schedule

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Note: If any Income Distribution Deduction was claimed for Federal Tax purposes, this page must be complete.

Schedule A—Names and Addresses of Beneficiaries—Use lines (a) through (f) for resident beneficiaries	
(a)	
(b)	
(c)	
(d)	
(e)	
(f)	
— Use lines (g) through (l) for nonresident beneficiaries	
(g)	
(h)	
(i)	
(j)	
(k)	
(l)	

Schedule B—Computation of the shares of the Colorado fiduciary adjustment. The Colorado fiduciary adjustment is to be allocated among the beneficiaries and the fiduciary in proportion to their share of the federal distributable net income.

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.

Beneficiary as per schedule A	Share of federal distributable net income			1. Per Federal Form 1041		2. From Colorado Sources	
	Amount	Percent					
(a)	\$		%	1. Dividends.....	\$	\$XXXXXXXXXX	XX
(b)			%	2. Interest (Include exempt interest)		XXXXXXXXXX	XX
(c)			%	3. Partnership/Fiduciary income....			
(d)			%	4. Net rents and royalties.....			
(e)			%	5. Net profit (loss) business.....			
(f)			%	6. Other income.....			
(g)			%	7. Total lines 1 through 6.....	\$	\$	
(h)			%	8. Expenses.....			
(i)			%	9. Federal distributable net income.	\$	\$	
(j)			%				
(k)			%				
(l)			%				
Subtotal	\$		%				
Fiduciary			%				
Total	\$		100%				

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 Numbers, Income, Modifications and Withholding									
1. Resident Beneficiary's Social Security Number			2. Federal Fiduciary Income			3. Schedule B Percentage		4. Fiduciary Adjustment	
(a)			\$			%	\$		
(b)			\$			%	\$		
(c)			\$			%	\$		
(d)			\$			%	\$		
(e)			\$			%	\$		
(f)			\$			%	\$		
5. Nonresident Beneficiary's Social Security Number			6. Federal Distributable Net Income		7. Schedule C Percentage		8. Income Reportable to Colorado		9. Colo. Withholding Required 4.63% of Column 8
(g)			\$		%	\$	\$	00	
(h)			\$		%	\$	\$	00	
(i)			\$		%	\$	\$	00	
(j)			\$		%	\$	\$	00	
(k)			\$		%	\$	\$	00	
(l)			\$		%	\$	\$	00	

Form 105 Schedule

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Schedule E—Part-Year Resident/Nonresident Estate or Trust Apportionment Schedule				
	Federal Column		Colorado Column	
1. Income, specify type _____		00		00
_____		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 6, 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 line 5, federal column 6				%
7. 4.63% of the amount on line 7, Form 105 7				00
8. Amount on line 7 multiplied by percentage on line 6, enter here and on line 8, Form 105..... 8				00
Schedule F—Fiduciary Alternative Minimum Tax Computation Schedule				
	Federal Column		Colorado Column	
1. Fiduciary's share of federal alternative taxable income minus federal AMT exemption 1		00		00
2. Modifications from line 6, Form 105 2		00		00
3. Line 1 plus or minus line 2 3		00		00
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, Colorado column divided by amount on line 3, federal column 5				%
6. Part-year/Nonresident estate or trust only , amount on line 4 multiplied by percentage on line 5 6				00
7. Enter normal tax from line 8, Form 105 7				00
8. Resident estate or trust enter amount by which line 4 exceeds line 7. Nonresident estate or trust enter amount by which line 6 exceeds line 7. Enter here and on line 9, Form 105 8				00

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Schedule 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 with the other state.		
(a) Total tax from line 10, page 1, Form 105	1(a)	00
(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. Enterprise zone credits: Attach a copy of certification if required.		
(a) Enterprise zone investment tax credit	4(a)	00
(b) Enterprise zone new business facility employee credit	4(b)	00
(c) Enterprise zone employee health insurance credit	4(c)	00
(d) Enterprise zone administrator contribution credits	4(d)	00
(e) Other enterprise zone credits, attach computation	4(e)	00
5. Other credits, explain: _____	5	00
6. Nonrefundable alternative fuel vehicle credit carried forward from 2009	6	00
7. Total credits. Add lines 1(g), 2(e), 3, 4(a) through 4(f), 5 and 6. Enter here and on line 11, Form 105	7	00
8. Gross conservation easement credit. Attach a copy of form DR 1305. Enter here and on line 12, Form 105	8	00
9. Enterprise zone commercial vehicle investment credit. Enter here and on line 13, Form 105	9	00
10. Refundable 2012 innovative motor vehicle credit. Enter here and on line 19, Form 105	10	00

Credits to be Carried Forward to 2013:

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 10 of your income tax return, Form 105. Enter on lines 1(a) through 8 only the amount(s) of the credit(s) to be applied against your 2012 liability. Most unused 2012 credits can be carried forward to tax year 2013. If the total credits available exceed the total tax due for 2012, list the credit type(s) and excess amount(s) above under "Credits to be Carried Forward to 2013."