



180106 19999

DR 0106 (06/12/18)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

(0043)

2018 Colorado Partnership and S corporation and Composite Nonresident Income Tax Return

Fiscal Year Beginning (MM/DD/18)	Ending (MM/DD/YY)	<input type="checkbox"/> • 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 <input type="checkbox"/>			
A. This return is being filed for (mark one):			
• <input type="checkbox"/> Partnership <input type="checkbox"/> S Corporation <input type="checkbox"/> LLC <input type="checkbox"/> LP <input type="checkbox"/> LLP <input type="checkbox"/> LLLP <input type="checkbox"/> Association <input type="checkbox"/> Non-Profit			
B. Beginning depreciable assets from federal return		C. Ending depreciable assets from federal return	
D. Business or profession		E. Date of organization or incorporation (MM/DD/YY)	
F. If this is a final return, mark this box <input type="checkbox"/>		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: <input type="checkbox"/>	
H. Number of partners or shareholders as of year end		Explain:	

Part I: Computation of Colorado Income	Round to the nearest dollar
1. Ordinary income from line 1 federal Schedule K • 1	00
2. Sum of all other income • 2	00
3. Modifications increasing federal income • 3	00
4. Sum of lines 1 through 3 4	00
5. Allowable deductions from federal Schedule K • 5	00
6. Colorado Marijuana Business Deduction • 6	00
7. Agriculture asset lease deduction. Enter CADA certificate number and submit a copy with your return. • 7	00
• CADA Certificate Number	
8. Other modifications decreasing federal income • 8	00



180106 29999

Name			Account Number		
9. Sum of lines 5 through 8	9				00
10. Modified federal taxable income, subtract line 9 from line 4	10				00
11. 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					
	• 11				00
File at: Colorado.gov/RevenueOnline – or – Mail to and make checks payable to:			Colorado Department of Revenue Denver, CO 80261-0006		

Part II: Composite Nonresident Income Tax Return

Do not complete lines 12–27 unless you are filing a composite nonresident return.

12. Colorado–source Income of nonresident partners or shareholders electing to be included in this composite filing	• 12				00
13. Tax; 4.63% of the amount on line 12	• 13				00
14. Non-refundable credits from the DR 0106CR line 24 column C, you must include the DR 0106CR with your return.	• 14				00
15. Gross Conservation Easement credit allocated to these partners or shareholders from the DR 1305G line 33. You must submit the DR 1305G with your return.	• 15				00
16. Net tax, add line 14 and 15, then subtract this sum from line 13. The sum of 14 and 15 may not exceed the amount on line 13.	16				00
17. Estimated tax credits and extension payments	• 17				00
18. Withholding from lottery or gambling winnings	• 18				00
19. Refundable credits from the DR 0106CR line 28 column C, you must include the DR 0106CR with your return.	• 19				00
20. Subtotal; add lines 17 to 19	20				00
21. Penalty (include on Line 24)	• 21				00
22. Interest (include on Line 24)	• 22				00
23. Estimated tax penalty (include on Line 24)	• 23				00
24. If line 16 is greater than line 20, enter amount owed	• 24				
25. Overpayment, subtract line 16 from line 20	25				00
26. Overpayment to be credited to 2019 estimated tax	• 26				00
27. Overpayment to be refunded	• 27				00



180106 49999

Do not submit federal K-1 schedules

Name		Account Number	
Part III: Identification of Partners or Shareholders			
Part III must be completed for each partner/shareholder/member. DO NOT submit federal K-1 schedules.			
Name of Partner or Shareholder		SSN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Attached <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	
Name of Partner or Shareholder		SSN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Attached <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	
Name of Partner or Shareholder		SSN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Attached <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	
Name of Partner or Shareholder		SSN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Attached <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	
Name of Partner or Shareholder		SSN or Colorado Account Number	
Address of Partner or Shareholder		City	State ZIP
<input type="checkbox"/> Composite <input type="checkbox"/> DR 0107 Attached <input type="checkbox"/> DR 0108 Filed		Profit/Loss or Stock Ownership Percentage	



180106 59999

Name	Account Number

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 the DR 0106, Part I, line 10	1	00
--	---	----

Business Income Apportioned to Colorado by use of the Sales Factor Do Not Include Foreign-source revenues. Modified from DR 0106, Part I, Line 8

	• 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	%

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, subtract line 12(f) from line 1	13	00
14. Income apportioned to Colorado by formula, line 11 multiplied by line 13	14	00



180106 69999

Name		Account Number	
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	
(f) Total income directly allocable [add lines (a) through (e)]		15	00
16. Total income apportioned to Colorado, sum of lines 14 and 15. Enter here and on the DR 0106, Part I, line 11		16	00
17. <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:		17	Date (MM/DD/YY)