



190106 19999

(0043)

2019 Colorado Partnership and S corporation and Composite Nonresident Income Tax Return

Fiscal Year Beginning (MM/DD/19)	Ending (MM/DD/YY)

• Mark for Amended Return

Name of Organization	Colorado Account Number		
Doing Business As	Federal Employer ID Number		
Address	City	State	ZIP

If you are including 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. 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

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:

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



190106 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 (include explanation) <input type="checkbox"/> Income is all Colorado Income	• 11 00

Part II: Composite Nonresident Income Tax Return

Do not complete lines 12–28 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; 4.5% of the amount on line 12	• 13 00
14. Non-refundable credits from the DR 0106CR line 26 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. This line is reserved for future use.	16
17. Net tax, sum of lines 14 and 15, then subtract this sum from line 13. The sum of lines 14 and 15 may not exceed the amount on line 13.	17 00
18. Estimated tax credits and extension payments	• 18 00
19. Withholding from lottery or gambling winnings	• 19 00
20. Refundable credits from the DR 0106CR line 30 column C, you must include the DR 0106CR with your return.	• 20 00
21. Subtotal; sum of lines 18 to 20	21 00
22. Penalty (include on Line 25)	• 22 00
23. Interest (include on Line 25)	• 23 00
24. Estimated tax penalty (include on Line 25)	• 24 00
25. If line 17 is greater than line 21, enter amount owed	• 25
26. Overpayment, subtract line 17 from line 21	26 00
27. Overpayment to be credited to 2020 estimated tax	• 27 00
28. Overpayment to be refunded	• 28 00



190106 59999

DR 0106 (10/09/19)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/TaxForm 106
Part IV

Name	Account Number

Part IV — Apportionable Income Apportioned to Colorado by use of the Receipts Factor

Do not send federal return forms or schedules with this return. Complete this form in accordance with section 39-22-303.6 C.R.S., and the regulations thereunder.

1. Total modified federal taxable income from the DR 0106, Part I, line 10	1	00
--	---	----

Apportionable Income Apportioned to Colorado by use of the Receipts Factor

Do Not Include Foreign-source income modified out on the DR 0106, Part I, Line 8

	• Colorado	• Everywhere
2. Gross receipts from the sale of tangible personal property • 2	00	00
3. Gross receipts from the sale of services • 3	00	00
4. Gross receipts from the sale, rental, lease, or license of real property • 4	00	00
5. Gross receipts from the rental, lease, or license of tangible personal property • 5	00	00
6. Gross receipts from the sale, rental, lease, or license of intangible property • 6	00	00
7. Distributive share of partnership factors • 7	00	00
8. Total receipts (total of lines 2 through 7 in each column) • 8	00	00
9. Line 8 (Colorado) divided by line 8 (Everywhere) 9		%

Complete lines 10 and 13 only if nonapportionable income is being directly allocated.

If all income is being treated as apportionable income, enter 0 (zero) on lines 10 and 13.

10. Less income directly allocable to any state, including Colorado:

(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 nonapportionable income •	00
(f) Total income directly allocable [add lines (a) through (e)] 10	00
11. Modified federal taxable income subject to apportionment, subtract line 10(f) from line 1 11	00
12. Income apportioned to Colorado, line 9 multiplied by line 11 12	00



190106 69999

Name		Account Number	
13. Add income directly allocable to Colorado:			
(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 nonapportionable income	•	00	
(f) Total income directly allocable [add lines (a) through (e)]		13	00
14. Total income apportioned and allocated to Colorado, sum of lines 12 and 13(f). Enter here and on the DR 0106, Part I, line 11			14 00
15. <input type="checkbox"/> Pursuant to §39-22-303.6(8) C.R.S. , taxpayer elects to treat all income as apportionable income for the tax year covered by this return.			