

2011 Colorado Nonresident Beneficiary Estimated Income Tax Payment Voucher

Every fiduciary of an estate or trust, with a nonresident beneficiary who receives net income from real or tangible personal property within Colorado, shall withhold and pay taxes to the Department of Revenue out of the income to be distributed to such nonresident beneficiary. The amount to be withheld is 4.63% of the beneficiary's share of said income, computed without exemption, unless the nonresident beneficiary files a timely return of his total

income from sources within Colorado, in which case the fiduciary shall withhold and pay only the amount of tax disclosed by the beneficiary's return. Use Form 104BEP to make the payment. File Form 104BEP using the name, address and Social Security number of the beneficiary. Photocopy additional copies of Form 104BEP as needed. Payment is due at the time the income is distributed.

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Cut here and send only the coupon below. Help us save time and your tax dollars.

(0068)

Form 104BEP (11/10/11) Web
COLORADO DEPARTMENT OF REVENUE

**2011 Colorado Nonresident Beneficiary
Estimated Income Tax Payment Voucher**
Payment for Nonresident Beneficiary

Vendor ID

70

48 For tax period _____, 2011, ending _____.

Return this voucher with check or money order payable to the Colorado Department of Revenue, Denver, Colorado 80261-0008. Write the beneficiary's Social Security number and "2011 Form 104BEP" on the check or money order. Do not send cash. File only if you are making a payment. Submit a separate check or money order for each document. Payment is due at the time the income is distributed.

Beneficiary's Last Name		First Name and Middle Initial	
Address		Social Security Number	
City	State	ZIP	

IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

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.

Amount of Payment

(Do not write in space below)

(08) \$

.00

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