

**Taxpayer Service Division  
Colorado Department of Revenue**

**November 12, 2014 (Draft)**

**Test Package for  
Electronic Filing Software Developers  
Fiduciary Income Tax Returns  
Modern eFile  
Tax Year 2014**

**(Calendar Year 2015)**

Rev 1 The Test 1 DR 1366 carryforward years for new employee facility employee and enhanced rural ag employee have been corrected. Change DR 1366 line 36 to .2.

TAXPAYER SERVICE DIVISION  
COLORADO DEPARTMENT OF REVENUE

Software Developers Test Package

This fiduciary income package consists of four tests using Colorado Form 105 and various schedules. The tests are in scenario fashion, showing the line items that are applicable to the tests.

Colorado test returns can be transmitted beginning November 12, 2014 or the start of IRS testing, whichever is later. Please notify us when you send a transmission by contacting Steve Asbell at the e-mail address below that includes the submission IDs. We will accept pre-production season tests until January 9, 2015. We allow testing past that date, but the testing period can only be extended by written or email request.

Under normal circumstances we will receive return(s) the business day you have transmitted. From the day you send us the submission IDs for the returns we will typically respond by e-mail within 2 working days. If there are errors, we will analyze the transmission to detect the cause and advise you concerning the problem.

For more information you may contact Steve Asbell by phone at 303-866-3889 or e-mail address [Stephen.Asbell@state.co.us](mailto:Stephen.Asbell@state.co.us).

**NOTES:**

Test 1 includes Colorado form DR 0617 for innovative motor vehicle credit, form DR 1305 for gross conservation easement credit, and form DR 1366 for enterprise zone credits.

## Fiduciary Test 1

Forms: 105, Sch G, DR 0617, DR 1305, DR 1366

Tax year begin date	1-1-2014
Tax year end date	12-31-2014
Trust or Estate Name	Erika Trindade IRVTR
Taxpayer federal employer identification number	00-4100001
Taxpayer address	1111 Main St Leadville CO 80461
Fiduciary Name	John Jones
Date signed	6-10-15
Preparer name	Sid Smith
Preparer address	1112 E Main Leadville CO 80461
Preparer phone	719-123-6789
Routing number	302075128
Account type	Checking
Account number	12345678

Did the trust distribute more than \$1000 to nonresident beneficiaries? No

**Form 105 Test 1**

Line 1	Federal taxable income	220000
Line 2	Additions to federal taxable income	11000
Line 3	Colorado marijuana business deduction	500
Line 4	Subtractions from federal taxable income	500
Line 5	Net modifications	10000
Line 6	Net modifications allocated to beneficiaries	0
Line 7	Net modifications allocated to estate or trust	10000
Line 8	Colorado taxable income	230000
Line 9	Colorado normal tax	10649
Line 11	Total tax	10649
Line 12	Credits from Sch G	1500
Line 13	Gross conservation easement credit	100
Line 14	Total Enterprise Zone credits	2326
Line 15	Total nonrefundable credits	3926
Line 16	Net tax	6723
Line 17	Estimated tax and extension payments, credits	9000
Line 19	W2-G withholding from lottery winnings	100 efile or attach W-2G
Line 20	Refundable innovative motor vehicle credit	1806 efile or attach DR 0617
Line 21	Instream flow credit	500
Line 22	Total refundable credits	11406
Line 26	Overpayment	4683
Line 27	Overpayment to be credited to estimated tax	3000
Line 28	Overpayment to be refunded	1683

**Schedule G – Fiduciary Credit Schedule**

Line 4	Other credits	700
	Other credit explanation	
Line 5	Non-refundable alternative fuel vehicle credit from 2009	800
Line 6	Total credits	1500
Line 7	Gross conservation easement credit	100

**Colorado Form DR 0617**

Line 1	Model year	2014
Line 2	Vehicle make	Nissan
Line 3	Vehicle model	Leaf S
Line 4	Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5	Date purchased	8-15-2014
Line 6	Acquisition type	Leased
Line 7	MSRP,used cost,lease value,conversion	10908
Line 8	Federal credit	7500
Line 9	Other grants, credits	1000
Line 10	Total credits	8500
Line 11	Cost minus credits	2408
Line 12	Credit percentage	75.0
Line 13	Tentative tax credit	1806
Line 15	Allowable credit	1806
	Credit from Part 2, 3, or 4	1806

(Test 1 continued)

**Colorado Form DR 1305**

Line 1	Donated for gov't approval	No
Line 2	Series of transactions	No
LINE 5	Donation date	3-15-14
Line 6	Tax credit certificate number	TCC-2014-555
Line 7	Federal income tax deduction	Yes
Line 8	Potential credit	1500
Line 9	Percent interest	33.333%
Line 10	Allocated credit	500
Line 12	Credit received	500
Line 14	Credit remaining	500
Line 15	Credit transferred this year	400
Line 16	Credit to use	100
Line 17	Total potential addback	500
Line 18	Addback in prior years	0
Line 19	Potential addback for this year	500
Line 20	Addback for this year	500
Line 22	Transferee 1 name:	Don Nichols
	SSN:	400005015
	Date of transfer:	4-15-14
	Amount of credit:	200
	Transferee 2 name:	Lynnette Nichols
	SSN:	400005025
	Date of transfer:	4-15-14
	Amount of credit:	200
Line 24	Checkbox	A type of donor
Line 25	Credit from	Self
Line 26	EIN	004100001
Line 28	Tax credit certificate number	TCC-2014-555
Line 29	Date credit received	3-15-14
Line 30	Credit available	100
Line 31	Credit used prior years	0
Line 33	Credit used this year	100

(Test 1 continued)

**Colorado Form DR 1366**

Note: Form DR 1366 must be submitted for all enterprise zone credit claims.

**INVESTMENT TAX CREDIT**

Sec A	EZ ITC credit from 2003	50
Sec A	EZ ITC credit from 2005	40
Sec A	EZ ITC renewable energy credit from 2006	20
Line 1	EZ ITC credit from prior year(s)	110
Line 2	EZ ITC current investment	12000
Line 3	EZ commercial vehicle current investment	10000
Line 4	EZ renewable energy investment	10000
Line 12	Commercial vehicle investment tax credit	150
Line 14	EZ ITC current year credit	660
Line 16	Available credit	810
Line 18	EZ ITC credit used in current year	50

**NEW EMPLOYEE CREDIT**

Sec A	EZ New Bus Facility employee crdt from 2009	65
Sec A	Enhanced rural EZ NBF employee credit from 2009	70
Sec A	EZ Ag employee processing crdt from 2010	60
Sec A	Enhanced rural EZ ag emp processing cr fr 2008	55
Sec A	EZ employee health ins credit from 2011	65
Line 23	Carryforward credit total	315
Line 25	New facility carryforward credit used	315
Line 26	Average number new employees for current year	9.5
Line 27	Number of employees claimed previous year	8.5
Line 29	Number of new employees x 1100	1100
Line 30	Number of new employees in enhanced rural EZ	.5
Line 31	New employees in enhanced rural EZ x 2000	1000
Line 32	Number of new employees in ag processing	1
Line 33	New employees in ag processing x 500	500
Line 34	Number of new ag employees in enhanced rural EZ	.5
Line 35	New ag employees in enhanced rural EZ x 500	250
Line 36	Number of new health ins qualified employees	.2
Line 37	New qualified health employees x 1000	200
Line 38	Current year new employee credits	3015
Line 39	New employee credits used in current year	1785

**EZ CONTRIBUTION CREDIT**

Sec A	EZ contribution credit from 2011	25
Line 40	Cash contributions	100
Line 41	In-kind contributions	200
Line 48	Current year contribution credit available	75
Line 49	Contribution credit carried from prior year(s)	25
Line 51	Contribution credit used in current year	25

**EZ COMMERCIAL BUILDING REHABILITATION CREDIT**

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 52	Current year qualified expenditures	2000
Line 53	Rehabilitation credit generated in current year	500
Line 56	Rehabilitation credit used in current year	75

**EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT**

Sec A	EZ research development credit from 2004	15
Line 57	Current year qualified expenditures	2000
Line 58	First preceding year expenditures	1500
Line 59	Second preceding year expenditures	1000
Line 63	Research credit allowed in current year	6
Line 65	25% of allowable from 2011 credit schedule	25
Line 66	25% of allowable from 2012 credit schedule	25
Line 67	25% of allowable from 2013 credit schedule	25
Line 70	Research credit used in current year	31

(Test 1 continued)

**JOB TRAINING PROGRAM CREDIT**

Sec A	EZ job training program credit from 2003	20
Line 71	Current year investment in qualified training	2000
Line 72	Job training credit generated in current year	240
Line 75	Job training credit used in current year	20
Line 76	Rural tech credit carryforward used in current year	25
Line 77	Total EZ credit used in current year	2326

(Test 1 continued)

W-2G            Attach if not efiled

Form W-2G #1:

Payers name, address and zip codes:

(COLORADO LOTTERY)  
(321 MONEY DRIVE)  
(PUEBLO CO 80906)

Payers identification number:

(30-7654321)

Winners name address and zip code:

(HOTT CORP)  
(1111 E 1ST)  
(LEADVILLE CO 80461)

Box 1    Gross winnings:

(2160)

Box 3    Type of wager:

(LOTTERY)

Box 4    Date won:

(08-14-2014)

Box 9    Winner's taxpayer ID No.:

(11-0000029)

Box 13   State/Payer's state ID No.:

(CO/00822768)

Box 14   State income tax withheld

(100)

Test 1 DR0074 attachment

Test 1 2014 C-corp attachment

Gross conservation easement appraisal summary

May 5, 2014

To: Hott Corp

From: Al Firth, certified appraiser

The gross conservation easement value for your donation of 5 acres at the location below is \$500.

SECT,TWN,RNG:12-34-17

DESC: TR NW1/4NE1/4

BK:710 PG:703

Respectfully,

Al Firth

**Fiduciary Test 2**

Forms: 105, Sch A, Sch B, Sch C, Sch D

Tax year begin date 1-1-2014  
Tax year end date 12-31-2014

Trust or Estate Name Donna Karlin Estate  
Taxpayer federal employer identification number 00-4200002  
Taxpayer address 202 N 2nd  
Twin Falls ID 83303

Fiduciary Name Don Jones  
Date signed 4-10-15

Preparer name Don Duchene  
Preparer address 1112 E Main  
Twin Falls ID 83303  
Preparer phone 208-220-2222

Direct debit information  
Routing number 302075128  
Account type Checking  
Account number 12345678  
Account holder type Business  
Debit date 4-15-2015

Did the trust distribute more than \$1000 to nonresident beneficiaries? Yes

## Form 105 Test 2

Line 1	Federal taxable income	60000
Line 2	Additions to federal taxable income	10000
Line 4	Subtractions from federal taxable income	2000
Line 5	Net modifications	8000
Line 6	Net modifications allocated to beneficiaries	4000
Line 7	Net modifications allocated to estate or trust	4000
Line 8	Colorado taxable income	64000
Line 9	Colorado normal tax	2963
Line 11	Total tax	2963
Line 16	Net tax	2963
Line 17	Estimated tax and extension payments, credits	2800
Line 22	Total refundable credits	2800
Line 25	Amount due	163

## Schedule A

### Resident Beneficiaries

Line a	John Nichols	1682 S Fairplay, Aurora CO 80010
Line b	Cyndi Erickson	4257 S Broadway, Englewood CO 80110

### Nonresident Beneficiaries

Line g	Vanessa Morgan	1470 Anderson, Manhattan KS 65102
Line h	Armondo Radtke	2121 Ashland Dr, Norman OK 73069

## Schedule B

### Share of Colorado fiduciary adjustment

Line a	John Nichols	24000	20%
Line b	Cyndi Erickson	12000	10%
Line g	Vanessa Morgan	18000	15%
Line h	Armondo Radtke	6000	5%
Subtotal		60000	50%
Fiduciary		60000	50%
Total		120000	100%

## Schedule C

### Percentage of federal distributable net income from Colorado sources

Line 1	Fed	Federal dividends	1000
Line 2	Fed	Federal interest	500
Line 3	Fed	Federal partnership/fiduciary income	22000
Line 3	Colo	Colorado partnership/fiduciary income	16000
Line 4	Fed	Federal net rents and royalties	15000
Line 4	Colo	Colorado net rents and royalties	12000
Line 5	Fed	Federal net profit/loss business	81500
Line 5	Colo	Colorado net profit/loss business	63960
Line 6	Fed	Federal other income	12000
Line 6	Colo	Colorado other income	8000
Line 7	Fed	Total Federal income	132000
Line 7	Colo	Total Colorado income	99960
Line 8	Fed	Federal expenses	12000
Line 8	Colo	Colorado expenses	9000
Line 9	Fed	Federal distributable net income	120000
Line 9	Colo	Colorado distributable net income	90960
Line 10	% of fed distributable net income from Colo sources		75.8%

(Test 2 continued)

**Schedule D**

Beneficiary SSN, income, modifications, and withholding

Line 1a	SSN	400005651
Line 2a	Fed fiduciary income	24000
Line 3a	Schedule B %	20
Line 4a	Fiduciary adjustment	1600
Line 1b	SSN	400005662
Line 2b	Fed fiduciary income	12000
Line 3b	Schedule B %	10
Line 4b	Fiduciary adjustment	800

Nonresident beneficiary SSN, income, modifications, and withholding

Line 5g	SSN	400005773
Line 6g	Fed distributable net income	18000
Line 7g	Schedule C %	75.8
Line 8g	Income reportable to Colo	13644
Line 9g	Colo withholding required	632
Line 5h	SSN	400005884
Line 6h	Fed distributable net income	6000
Line 7h	Schedule C %	75.8
Line 8h	Income reportable to Colo	4548
Line 9h	Colo withholding required	211

### Fiduciary Test 3

Filed late on 7-20-15  
Forms: 105, Sch E, W-2

Tax year begin date	1-1-2014
Tax year end date	12-31-2014
Trust or Estate Name	Thurston Family Trust
Taxpayer Colorado account number	x
Taxpayer federal employer identification number	00-4300003
Taxpayer address	333 NW 33 <sup>rd</sup> Ave Chicago IL 60616
Fiduciary Name	Trey Thomas
Date signed	7-20-15
Preparer name	Bear Tax
Preparer address	1215 Bruin Dr Chicago IL 60616
Preparer phone	312-433-3333
Direct debit information	
Routing number	302075128
Account type	Checking
Account number	12345680
Account holder type	Business
Debit date	7-20-2015

Did the trust distribute more than \$1000 to nonresident beneficiaries? No

W-2 Attach if not efiled

Form W-2 #1:

b. Employer identification number:	(38-9391949)
c. Employer name address and zip code:	(Triple Crown Foundation) (1560 Broadway) (Denver CO 80204)
d. Employees social security number:	(400-00-5608)
e. Employees name (first, mi, last):	(Thurston Family Trust)
f. Employees address and zip code:	(333 NW 33 <sup>rd</sup> Ave) (Chicago IL 60616)
Box 1 Wages, tips, etc.:	(33500)
Box 2 Federal income tax withheld:	(5025)
Box 15 State and state ID number:	(CO 01382461)
Box 16 State wages:	(33500)
Box 17 State income tax withheld:	(1550)

### Form 105 Test 3

Line 1	Federal taxable income	90000	
Line 8	Colorado taxable income	90000	
Line 9	Colorado normal tax	3612	
Line 11	Total tax	3612	
Line 16	Net tax	3612	
Line 18	Colorado income tax withheld from wages	1550	Efile or attach W-2
Line 22	Total refundable credits	1550	
Line 23	Penalty	134	
Line 24	Interest	16	
Line 25	Amount due	2210	

### Schedule E

Line 1 Fed	Federal income	105000	
Line 1 Colo	Colorado income	90000	
Line 2 Fed	Federal deductions	15000	
Line 2 Colo	Colorado deductions	12000	
Line 3 Fed	Federal taxable income, line 1 minus line 2	90000	
Line 3 Colo	Colorado taxable income, line 1 minus line 2	78000	
Line 5 Fed	Federal modified taxable income	90000	
Line 5 Colo	Colorado modified taxable income	78000	
Line 6	Line 5 Colorado income divided by line 5 federal income	86.67%	
Line 7	4.63% times amount on line 7, Form 105	4167	
Line 8	Apportioned tax	3612	

## Fiduciary Test 4

Forms: 105, Sch E, Sch F, Sch G

Tax year begin date	4-4-2014
Tax year end date	4-5-2015
Trust or Estate Name	Mary E Furth Est
Taxpayer Colorado account number	x
Taxpayer federal employer identification number	00-4400004
Taxpayer address	424 N 14 <sup>th</sup> St Enid OK 73701
Fiduciary Name	John Furth
Date signed	6-10-15
Preparer name	Al Foreman, III
Preparer address	1375 Logan Denver CO 80204
Preparer phone	303-111-2222
Direct Deposit	
Routing number	302075128
Account type	Checking
Account number	12345688
Did the trust distribute more than \$1000 to nonresident beneficiaries?	No

**Form 105 Test 4**

Line 1	Federal taxable income	140000	
Line 2	Additions to federal taxable income	1500	
Line 4	Subtractions from federal taxable income	1000	
Line 5	Net modifications	500	
Line 6	Net modifications allocated to beneficiaries	0	
Line 7	Net modifications allocated to estate or trust	500	
Line 8	Colorado taxable income	140500	
Line 9	Colorado normal tax	3253	
Line 10	Alternative minimum tax		226
Line 11	Total tax	3479	
Line 12	Credits from Sch G	32	
Line 15	Total nonrefundable credits	32	
Line 16	Net tax	3447	
Line 17	Estimated tax and extension payments, credits	3000	
Line 22	Total refundable credits	3000	
Line 26	Overpayment	447	
Line 28	Overpayment to be refunded	447	

**Schedule E**

Line 1 Fed	Federal income	210000
Line 1 Colo	Colorado income	105000
Line 2 Fed	Federal deductions	70000
Line 2 Colo	Colorado deductions	35000
Line 3 Fed	Federal taxable income, line 1 minus line 2	140000
Line 3 Colo	Colorado taxable income, line 1 minus line 2	70000
Line 4 Fed	Federal modifications from line 7, Form 105	500
Line 4 Colo	Colorado modifications from line 7, Form 105	250
Line 5 Fed	Federal modified taxable income	140500
Line 5 Colo	Colorado modified taxable income	70250
Line 6	Line 5 Colorado income divided by line 5 federal income	50.0
Line 7	4.63% times amount on line 8, Form 105	6505
Line 8	Apportioned tax	3253

**Schedule F – Fiduciary Alternative Minimum Tax Computation Schedule**

Line 1 Fed	Fiduciary's share of federal alternative taxable income minus federal AMT exemption	200000
Line 1 Colo	Fiduciary's share of federal alternative taxable income minus federal AMT exemption	100000
Line 2 Fed	Modifications from line 7, Form 105	500
Line 2 Colo	Modifications from line 7, Form 105	250
Line 3 Fed	Line 1 plus or minus line 2	200500
Line 3 Colo	Line 1 plus or minus line 2	100250
Line 4	3.47% of amount on line 3, federal column	6957
Line 5	Part-year/Nonresident only, amount on line 3 Colo column divided by amount on line 3 federal column	50.0
Line 6	Part-year/Nonresident only, amount on line 4 Colo column multiplied by amount on line 5	3479
Line 7	Normal tax from line 8, Form 105	3253
Line 8	Nonresident trust, amount by which line 6 exceeds line 7	226

**Schedule G – Fiduciary Credit Schedule**

Line 3	Credit for prior year alternative minimum tax	32
Line 6	Total credits	32