

**Taxpayer Service Division
Colorado Department of Revenue**

December 4, 2015 (Final)

**Test Package for
Electronic Filing Software Developers
Business Income Tax Returns
Modern eFile
Tax Year 2015**

(Calendar Year 2016)

Rev 1 Make changes to the DR 1366 information.

Rev 2 Correct the Test 5 scenario.

Rev 3 Correct the Test 1 DR 1316 sales price. On Tests 1, 5, and 8 change the DR 1366 ITC scenario. Add a business personal property tax credit to Test 8.

Rev 4 On the Test 5 scenario delete references to innovative motor vehicle credit on Form 106 and delete enterprise zone credit used amount on 106CR

TAXPAYER SERVICE DIVISION
COLORADO DEPARTMENT OF REVENUE

Software Developers Test Package

This business income package consists of eight tests, four using Colorado Form 112 for C-corporations, and four using Colorado Form 106 for S-corporations and partnerships. 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, 2015 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 with the submission IDs. We will accept pre-production season tests until January 8, 2016. 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.

NOTES:

The tests for Hott Corp(test 1) and Package Deal(test 6) have information to complete Form DR 1305 for gross conservation easement credit claims. The tests for Hott Corp(test 1) and Golden Egg(test 5) have a W-2G for lottery withholding. The test for Hott Corp(test 1) has information for completing Form DR 1316 for Colorado source capital gain subtraction from income. Tests Hott Corp(test 1), Golden Egg(test 5) and Shoe World(test 8) have Form DR 0617 for the innovative motor vehicle credit and Form DR 1366 for Enterprise Zone credits. Forms DR 0617, 1305, 1316 and 1366 have separate schemas that can be found in the CO Common folder in the schema package; the W-2G schema is in StateBusiness in the IRS Forms folder. If your software does not support these forms, please advise us when you make your submissions. Beginning with tax year 2013, taxpayers claiming enterprise credits are required to file Form DR 1366 electronically. Some tests have mock attachments.

C-Corp tests Cool Books(test 2) and Gametime(test 3), and Partner test Shoe World(test 8) have direct debit information for payment of a balance due.

Tests 2, 6, and 8 have the amount of tax paid for business personal property tax to calculate the business personal property credit.

C-Corp Test 1

Forms: 112, 112CR, DR 1305, DR 1316

Tax year begin date

1-1-2015

Tax year end date

12-31-2015

Taxpayer name

Hott Corp

Taxpayer Colorado account number

02411111

Taxpayer federal employer identification number

11-0000029

Taxpayer address

1111 E 1st

Leadville CO 80461

Apportionment method

A corporation not apportioning income

Separate/Consolidated/Combined filing

A single corporation filing a separate return

Routing number

302075128

Account type

Checking

Account number

12345678

Corporation books in c/o

John Jones

Corporation books address

1111 E 1st

Leadville CO 80461

Corporation books phone

719-123-4567

Taxpayer business code per federal return

451211

Year began doing business

1992

Kind of business

Aircraft, mining, agricultural

May DOR discuss this return with paid preparer?

Yes

Has IRS made adjustments during last four years?

No

Did you file amended returns to reflect changes?

No

Signing office

John Jones, Chief Financial Officer

Date signed

6-10-16

Preparer name

Sid Smith

Preparer address

1112 E Main

Leadville CO 80461

Preparer phone

719-123-6789

Form 112 Test 1

Part A
Part B

A corporation not apportioning income
A single corporation filing a separate return

Federal Taxable Income

Federal taxable income	100,000	
Additions		
Federal net operating loss(NOL)	1004	
Colorado income tax deduction	1005	
Other additions	690	GCE, Non-Colo muni interest
Subtractions		
Exempt federal interest	1008	
Excludable foreign source income	1009	
Colorado source capital gain	1010	Efile or attach DR 1316
Other subtractions	1011	Section 78 gross up
Taxable Income		
Colorado net operating loss	1015	
Credits		
Total non-refundable credits	2195	
Recapture of prior year credits	29	
Estimated tax and extension payments, credits	1400	
W2-G withholding from lottery winnings	100	efile or attach W-2G
Refundable alternative fuel vehicle credit	1806	efile or attach DR 0617
Amount to be credited to 2016 estimated tax	1200	

Form 112CR

New Investment Tax Credit

\$1000 minus old ITC	430	
Current year qualified investment	3000	
New ITC carry forward	50	

Other Credits

Old investment tax credit	570	
Old investment tax credit used	570	
Crop and livestock contribution credit	80	
Crop and livestock contribution credit used	80	
Historic property preservation credit	90	
Historic property preservation credit used	90	
Child care contribution credit	100	
Child care contribution credit used	100	attach DR 1317
Child care center, family investment credit	140	
Child care center, family investment credit used	140	
Employer child care contribution credit	150	
Employer child care contribution credit used	150	
School to career investment credit	160	
School to career investment credit used	160	
Works program credit	170	
Works program credit used	170	
Contaminated land redevelopment credit	180	
Contaminated land redevelopment credit used	18	
Aircraft manufacturer new employee credit	190	
Aircraft manufacturer new employee credit used	19	
Job growth incentive credit	200	
Job growth incentive credit used	20	
Alternative fuel refueling facility credit	220	
Alternative fuel refueling facility credit used	22	
Certified auction license fee credit	230	
Certified auction license fee credit used	23	
Advanced industry investment credit	200	
Advanced industry investment credit used	200	

(Test 1 continued)

Low income housing credit	210
Low income housing credit	21
Hunger relief credit	220
Hunger relief credit	22
Credit(s) carried forward description	Misc

Colorado Form DR 0617

Model year	2015
Vehicle make	Nissan
Vehicle model	Leaf S
Vehicle ID(VIN)	1Y1SK5482XZ430464
Date purchased	8-15-2015
Acquisition type	Leased
MSRP,used cost,lease value,conversion	10908
Federal credit	7500
Other grants, credits	1000
Credit percentage	75.0

Colorado Form DR 1305

Donated for gov't approval	No
Series of transactions	No
Donation date	3-15-15
Tax credit certificate number	TCC2015555
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
Transferee 1 name:	Don Nichols
SSN:	400005015
Date of transfer:	4-15-15
Amount of credit:	200
Transferee 2 name:	Lynnette Nichols
SSN:	400005025
Date of transfer:	4-15-15
Amount of credit:	200
Line 24 Checkbox	A type of donor
Line 25 Credit from	Self
Line 26 EIN	110000029
Tax credit certificate number	TCC2015555
Date credit received	3-15-15
Credit available	100
Credit used prior years	0
Credit used this year	100

(Test 1 continued)

FORM DR 1316

Hott Corp

Sec A Line 1		Real property 1374 S GAIN, AURORA CO
Sec E 1(a)	Property	Real property
Sec E 1(b)	Date acquired	2000-01-01
Sec E 1(c)	Date sold	2015-01-10
Sec E 1(d)	Sale price	168,000
Sec E 1(e)	Cost or other basis	166,990

FORM DR 1366

Hott Corp

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

INVESTMENT TAX CREDIT

Line 1	Refundable renewable energy investment	50,000
Line 2	Investment year	2015
Sec A	EZ ITC credit from 2003	50
Sec A	EZ ITC credit from 2003 used	50
Sec A	EZ ITC credit from 2012	40
Sec A	EZ ITC credit from 2012 used	40
Sec A	EZ ITC renewable energy credit from 2013	20
Sec A	EZ ITC renewable energy credit from 2013 used	20
	EZ ITC current investment	12000
	EZ ITC credit used in current year	25
	EZ commercial vehicle current investment	10000
	EZ commercial vehicle credit used in current year	25
	EZ renewable energy investment	10000
	EZ ITC renewable energy credit used in current year	25

NEW EMPLOYEE CREDIT

Sec A	EZ New Bus Facility employee crdt from 2010	65
Sec A	EZ New Bus Facility employee crdt from 2010 used	65
Sec A	Enhanced rural EZ NBF employee credit from 2011	70
Sec A	Enhanced rural EZ NBF employee credit from 2011 used	70
Sec A	EZ Ag employee processing crdt from 2012	60
Sec A	EZ Ag employee processing crdt from 2012 used	60
Sec A	Enhanced rural EZ ag emp processing cr fr 2010	55
Sec A	Enhanced rural EZ ag emp processing cr fr 2010 used	55
Sec A	EZ employee health ins credit from 2011	65
Sec A	EZ employee health ins credit from 2011 used	65
	Average number new employees for current year	9.5
	Number of employees claimed previous year	8.5
	New employees credit used	110
	Number of new employees in enhanced rural EZ	.5
	New employees in enhanced rural EZ credit used	100
	Number of new employees in ag processing	1
	New employees in ag processing credit used	50
	Number of new ag employees in enhanced rural EZ	.5
	Ag employees in enhanced rural EZ credit used	25
	Number of new health insurance qualified employees	.2
	New qualified health employees credit used	20

EZ CONTRIBUTION CREDIT

Sec A	EZ contribution credit from 2011	25
Sec A	EZ contribution credit from 2011 used	25
	Cash contributions	100
	In-kind contributions	200
	Current year contribution credit used	10

(Test 1 continued)

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A EZ commercial bldg rehab credit from 2008	25
Sec A EZ commercial bldg rehab credit from 2008 used	25
Current year qualified expenditures	2000
Current year rehabilitation credit used	50

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A EZ research development credit from 2006	15
Sec A EZ research development credit from 2006 used	15
Current year qualified expenditures	6000
First preceding year expenditures	1500
Second preceding year expenditures	1000
Current year credit used	6
25% of allowable from 2012 credit schedule	25
2012 credit used	6
25% of allowable from 2013 credit schedule	25
2013 credit used	6
25% of allowable from 2014 credit schedule	25
2014 credit used	4
Research credit used in current year	37

JOB TRAINING PROGRAM CREDIT

Sec A EZ job training program credit from 2004	20
Sec A EZ job training program credit from 2004 used	20
Current year investment in qualified training	2000
Job training credit used in current year	40

DR0074 attachment

2015 C-corp attachmentTest #1

Historic Property Preservation Credit reviewing agency letter

Leadville Historical Society
101 N Main St
Leadville

Hott Corp
1111 E 1st
Leadville CO 80461

Nov. 20, 2015

To Whom It May Concern;

The above named party has been approved for inclusion in the historic preservation district of Leadville for the property at 1111 E 1st.

Respectfully,

Erwin Johnson
President

2015 C-corp attachment Test #1

Gross conservation easement appraisal summary

May 5, 2015

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

2015 C-corp attachment Test #1

School-to-career investment credit approved participant

May 5, 2015

To Whom It May Concern;

The Hott Corporation is an approved participant in the Lake County Schools school-to-career program.

Respectfully,

Erwin Johnson
District Superintendent

2015 C-corp attachment Test #1

Contaminated land redevelopment credit approval

May 5, 2015

To Whom It May Concern;

The Hott Corporation is an approved participant in the Lake County mining district cleanup program.

Respectfully,

Marvin Johnson
Colorado Dept of Public Health and Environment

C-Corp Test 2

Forms: 112, Schedule SF

Tax year begin date 2-1-2015
Tax year end date 1-31-2016

Taxpayer name Cool Books
Colorado account number 01111622
Taxpayer federal employer identification number 11-0000028
Taxpayer address 202 N 2nd
Twin Falls ID 83303

Direct debit information
Routing number 302075128
Account type Checking
Account number 12345678
Account holder type Business
Debit date 5-15-2016

Corporation books in c/o Darren Doubleday

Corporation books address 202 N 2nd
Twin Falls ID 83303
Corporation books phone 208-220-2222
Taxpayer business code per federal return 451211
Year began doing business 1992
Kind of business Retail book sales
May DOR discuss this return with paid preparer? Yes
Has IRS made adjustments during last four years? Yes
Which years? 2012, 2013
Did you file amended returns to reflect changes? Yes

Signing office Darren Doubleday, Treasurer
Date signed 5-14-16

Form 112 Test 2

Part A A corporation apportioning using single factor apportionment
Part B A single corporation filing a separate return

Federal Taxable Income

Federal taxable income 60,200

Subtractions

Exempt federal interest 200

Colorado marijuana deduction 808

Credits

Business personal property tax paid 400

(Test 2 continued)

Schedule SF

	Colo	Total
Gross sales of tangible goods	800,000	2,010,000
Revenue from services	40,000	90,000
Gross rents and royalties from real property	9900	9900
Gross proceeds from sales of real property	10,100	20,000
Taxable interest and dividend income	5000	10,200
Gain from sales of intangible personal property	6000	8800
Patent and copyright royalties	2000	6100
Personal services revenue	3000	4000
Income directly allocable		
Rents & royalties from nonbusiness real and tangible property	1210	
Nonbusiness capital gains/losses	1220	
Nonbusiness interest and dividends	1230	
Nonbusiness patent and copyright royalties	1240	
Other nonbusiness income	1250	
Income directly allocable to Colorado		
Rents & royalties from nonbusiness real and tangible property	150	
Nonbusiness capital gains/losses	160	
Nonbusiness interest and dividends	170	
Nonbusiness patent and copyright royalties	180	
Other nonbusiness income	190	
Total income directly allocable	850	

C-Corp Test 3

Filed late on 7-20-16
Forms: 112, Schedule C

Tax year begin date	1-1-2015
Tax year end date	12-31-2015
Taxpayer name	Gametime Corp
Taxpayer federal employer identification number	11-0000027
Taxpayer address	333 NW 33 rd Ave Chicago IL 60616
Direct debit information	
Routing number	302075128
Account type	Checking
Account number	12345680
Account holder type	Business
Debit date	7-20-2016
Corporation books in c/o	Trey Thomas
Corporation books address	333 NW 33 rd Ave Chicago IL 60616
Corporation books phone	312-333-3333
Taxpayer business code per federal return	451110
Year began doing business	1993
Kind of business	Sporting goods retail
May DOR discuss this return with paid preparer?	Yes
Has IRS made adjustments during last four years?	No
Did you file amended returns to reflect changes?	No
Signing office	Trey Thomas, Treasurer
Date signed	7-19-16
Preparer name	Bear Tax
Preparer address	1215 Bruin Dr Chicago IL 60616
Preparer phone	312-433-3333

Form 112 Test 3

Part A A corporation apportioning income by other method
Federal form filed 1120
Part B An affiliated group required to file a combined return

Federal Taxable Income

Federal taxable income	600,000
Credits	
Estimated tax and extension payments, credits	5000
Late payment penalty	132
Interest	15

Schedule C

Parent

A. Name	Gametime Corp
Address	333 NW 33 rd Ave, Chicago IL 60616
B. Colorado ID number	
C. Federal Employer ID number	11-0000027
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
Half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
I. Principal business activity	Sporting goods retail

Affiliate

A. Name	Golf World
Address	303 3 rd Ave , Augusta GA 30905
B. Colorado ID number	01432323
C. Federal Employer ID number	84-5322333
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
F. Owned by corp number	11-0000027
G. Change in % of ownership checkbox	Checked
H. Percent of ownership at end of tax period	60%
I. Principal business activity	Golf equipment sales

(Test 3 continued)

Affiliate

A. Name	Tennis City
Address	30 W Red Oak Ln, White Plains NY 10604
B. Colorado ID number	01532323
C. Federal Employer ID number	84-6322333
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
F. Owned by corp number	11-0000027
G. Change in % of ownership checkbox	
H. Percent of ownership at end of tax period	65%
I. Principal business activity	Tennis equipment retail

Affiliate

A. Name	Hockey World
Address	300 Civic Center Dr, Detroit MI 48226
B. Colorado ID number	01632323
C. Federal Employer ID number	84-7322333
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
half of value from services checkbox	
20 percent of debt owed to affiliates checkbox	Checked
Uses patents logos checkbox	Checked
Half of board members checkbox	
25 percent of officers checkbox	Checked
E. Included in combined return checkbox	Checked
F. Owned by corp number	11-0000027
G. Change in % of ownership checkbox	Checked
H. Percent of ownership at end of tax period	70%
I. Principal business activity	Hockey equipment retail

C-Corp Test 4

Forms: 112, Schedule C

Tax year begin date	4-4-2015
Tax year end date	4-5-2016
Taxpayer name	Acme Fantastic Gizmos
Colorado account number	01411444
Taxpayer federal employer identification number	11-0000013
Taxpayer address	424 14 th St Newton Falls OH 44444
Routing number	302075128
Account type	Checking
Account number	12345688
Corporation books in c/o	George Foreman
Corporation books address	424 14 th St Newton Falls OH 44444
Corporation books phone	330-414-4444
Taxpayer business code per federal return	335999
Year began doing business	1984
Kind of business	Small appliance mfg
Signing office	George Foreman, President
Date signed	8-10-16
Preparer name	Al Foreman, III
Preparer address	1375 Logan Denver CO 80204
Preparer phone	303-111-2222

Form 112 Test 4

Part A
Part B

A corporation electing to pay tax on gross Colorado sales
An affiliated group electing to file a consolidated return
Year of election 2007

Federal Taxable Income

Federal taxable income	805,011	
Additions		
Federal net operating loss(NOL)	72,012	
Colorado income tax deduction	1821	
Other additions	500	
Subtractions		
Other subtractions	1000	Mass transit expense
Credits		
Estimated tax and extension payments, credits	4500	

Schedule C

Parent

A. Name	Acme Fantastic Gizmos
Address	424 14 th St, Newton Falls OH 44444
B. Colorado ID number	01411444
C. Federal Employer ID number	11-0000013
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
Half of value from services checkbox	Checked
20 percent of debt owed to affiliates checkbox	
Uses patents logos checkbox	
Half of board members checkbox	Checked
25 percent of officers checkbox	
E. Included in combined return checkbox	
I. Principal business activity	Small Appliance Mfg

Affiliate

A. Name	Appliance Planet
Address	2000 E Yale, Denver CO 80208
B. Colorado ID number	01422444
C. Federal Employer ID number	84-1234567
D. Intercompany relationships checkboxes	
Half of sales/leases from affiliates checkbox	
Half of value from services checkbox	Checked
20 percent of debt owed to affiliates checkbox	
Uses patents logos checkbox	
Half of board members checkbox	Checked
25 percent of officers checkbox	
E. Included in combined return checkbox	
F. Owned by corp number	11-0000013

Test 4 continued

G. Change in % of ownership checkbox	
H. Percent of ownership at end of tax period	20%
I. Principal business activity	Appliance sales

Partner/S-Corp Test 5

Forms: 106 Part I, Part II, Part III, Part IV, 106CR, DR 0617, DR 1366, W-2G

Tax year begin date	1-1-2015
Tax year end date	12-31-2015
Taxpayer name	Golden Egg
Colorado account number	00112457
Taxpayer federal employer identification number	11-0000008
Taxpayer address	411 Main St Goldthwaite TX 76844
Routing number	302075128
Account type	Checking
Account number	123456555
Attaching a statement of reportable transaction	
A. Business Type	S-Corp
B. Beginning depreciable assets	1,550,000
C. Ending depreciable assets	1,560,000
D. Kind of business	Restaurant
E. Date of organization or incorporation	10-1-2002
F. Check if this is a final return	
G. Check if last four years were adjusted by IRS or amended	
Explanation of adjustments or amendments	
H. Number of partners	4
Signing officer	Tex Ritter, III, President
Date signed	7-15-16
Preparer name	Texas Taxes
Preparer phone	280-123-5555
Date	7-8-16

Form 106 Test 5

Part I: Computation of Colorado Income

Ordinary income from line 1 federal Schedule K	7,200,000
Total amount of all other income	20,000
Modifications increasing federal taxable income	30,000
Allowable deductions from federal Schedule K	5,000,000
Colorado marijuana deduction	100,000
Modifications decreasing federal taxable income	500,000

Part II: Composite Nonresident Income Tax Return

Estimated tax and extension payments and credits	2000
Withholding from lottery or gambling winnings	500 efile or attach W-2G
Amount to be credited to estimated tax	1200

Part III

Shareholder Election or partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership %	Checkbox
Tex Ritter, III	411 Main St Goldthwaite TX 76844	400005605	35%	Composite
John Gold	411 Main St Goldthwaite TX 76844	400005606	25%	Composite
Renee Karlin	1560 Broadway Denver CO 80204	400005607	22%	none
Lisa Williams	1560 Broadway Denver CO 80204	400005608	18%	none

Part IV

	Colo	Total
Gross sales of tangible goods	942,000	6,942,000
Revenue from services	3300	30,000
Gross rents and royalties from real property	4400	40,000
Gross proceeds from sales of real property	5500	50,000
Taxable interest and dividend income	6600	60,000
Gain from sales of intangible personal property	7700	70,000
Patent and copyright royalties	880	8,000
Personal services revenue	900	9,000

Income directly allocable

Rents & royalties from nonbusiness real and tangible property	12,100
Nonbusiness capital gains/losses	12,200
Nonbusiness interest and dividends	12,300
Nonbusiness patent and copyright royalties	12,400
Other nonbusiness income	12,500
Total income directly allocable	61,500

Income directly allocable to Colorado

Rents & royalties from nonbusiness real and tangible property	1210
Nonbusiness capital gains/losses	1220
Nonbusiness interest and dividends	1230
Nonbusiness patent and copyright royalties	1240
Other nonbusiness income	1250

(Test 5 continued)

Form 106CR

Credit for Tax Paid to Another State by S-Corp

Name of state for credit for tax paid other state	NM
Amount of income from sources within other state	1,200,000
Amount of income tax liability to other state	1003

Other Credits

Historic property preservation credit	2600
Employer child care investment credit	3000
Innovative motor vehicle credit	1806

Colorado Form DR 0617

Model year	2015
Vehicle make	Nissan
Vehicle model	Leaf S
Vehicle ID(VIN)	1Y1SK5482XZ430464
Date purchased	8-15-2015
Acquisition type	Leased
MSRP,used cost,lease value,conversion	10908
Federal credit	7500
Other grants, credits	1000
Credit percentage	75.0

FORM DR 1366

Golden Egg

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

INVESTMENT TAX CREDIT

Line 1 Refundable renewable energy investment	50,000
Line 2 Investment year	2015
Sec A EZ ITC credit from 2003	50
Sec A EZ ITC credit from 2003 used	50
Sec A EZ ITC credit from 2012	40
Sec A EZ ITC credit from 2012 used	40
Sec A EZ ITC renewable energy credit from 2013	20
Sec A EZ ITC renewable energy credit from 2013 used	20
EZ ITC current investment	12000
EZ ITC credit used in current year	25
EZ commercial vehicle current investment	10000
EZ commercial vehicle credit used in current year	25
EZ renewable energy investment	10000
EZ ITC renewable energy credit used in current year	25

NEW EMPLOYEE CREDIT

Sec A EZ New Bus Facility employee crdt from 2010	65
Sec A EZ New Bus Facility employee crdt from 2010 used	65
Sec A Enhanced rural EZ NBF employee credit from 2011	70
Sec A Enhanced rural EZ NBF employee credit from 2011 used	70
Sec A EZ Ag employee processing crdt from 2012	60
Sec A EZ Ag employee processing crdt from 2012 used	60
Sec A Enhanced rural EZ ag emp processing cr fr 2010	55
Sec A Enhanced rural EZ ag emp processing cr fr 2010 used	55
Sec A EZ employee health ins credit from 2011	65
Sec A EZ employee health ins credit from 2011 used	65

(Test 5 continued)

Average number new employees for current year	9.5
Number of employees claimed previous year	8.5
New employees credit used	110
Number of new employees in enhanced rural EZ	.5
New employees in enhanced rural EZ credit used	100
Number of new employees in ag processing	1
New employees in ag processing credit used	50
Number of new ag employees in enhanced rural EZ	.5
Ag employees in enhanced rural EZ credit used	25
Number of new health insurance qualified employees	.2
New qualified health employees credit used	20

EZ CONTRIBUTION CREDIT

Sec A EZ contribution credit from 2011	25
Sec A EZ contribution credit from 2011 used	25
Cash contributions	100
In-kind contributions	200
Current year contribution credit used	10

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A EZ commercial bldg rehab credit from 2008	25
Sec A EZ commercial bldg rehab credit from 2008 used	25
Current year qualified expenditures	2000
Current year rehabilitation credit used	50

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A EZ research development credit from 2006	15
Sec A EZ research development credit from 2006 used	15
Current year qualified expenditures	6000
First preceding year expenditures	1500
Second preceding year expenditures	1000
Current year credit used	6
25% of allowable from 2012 credit schedule	25
2012 credit used	6
25% of allowable from 2013 credit schedule	25
2013 credit used	6
25% of allowable from 2014 credit schedule	25
2014 credit used	4
Research credit used in current year	37

JOB TRAINING PROGRAM CREDIT

Sec A EZ job training program credit from 2004	20
Sec A EZ job training program credit from 2004 used	20
Current year investment in qualified training	2000
Job training credit used in current year	40

(Test 5 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:

(PACKAGE DEAL)

(1220 LINCOLN AVE)

(DENVER CO 80204)

Box 1 Gross winnings:

(10500)

Box 3 Type of wager:

(LOTTERY)

Box 4 Date won:

(08-14-2014)

Box 9 Winner's taxpayer ID No.:

(11-0000010)

Box 13 State/Payer's state ID No.:

(CO/08-22768)

Box 14 State income tax withheld

(500)

Partner/S-Corp Test 6

Forms: 106 Part I, Part III, 106CR, DR1305

Tax year begin date

1-1-2015

Tax year end date

12-31-2015

Taxpayer name

Package Deal

Colorado account number

02212457

Taxpayer federal employer identification number

11-0000010

Taxpayer address

1220 Lincoln Ave
Denver CO 80204

Routing number

302075128

Account type

Checking

Account number

1234567592

Attaching a statement of reportable transaction

A. Business Type

S-Corp

B. Beginning depreciable assets

220,000

C. Ending depreciable assets

250,000

D. Kind of business

Travel agency

E. Date of organization or incorporation

April 1998

F. Check if this is a final return

G. Check if last four years were adjusted by IRS or amended

Explanation of adjustments or amendments

H. Number of partners

3

Signing officer

Dede Stevens, Treasurer

Date signed

7-15-16

Preparer name

Package Taxes

Preparer phone

303-205-3333

Date

7-8-16

Form 106 Test 6

Part I: Computation of Colorado Income

Ordinary income from line 1 federal Schedule K	2,800,000
Total amount of all other income	20,000
Line 5 Allowable deductions from federal Schedule K	2,400,000
Line 10 Income all Colorado	

Part III

Shareholder or partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership %	Election Checkbox
Craig Kennedy	1375 Grant St Denver CO 80202	400005621	40%	none
Dede Stevens	1560 Lincoln Denver CO 80202	400005622	30%	none
Jennifer Nichols	7584 S Nottingham Highlands Ranch CO 80128	400005623	30%	none

Form 106CR

Credit for Tax Paid to Another State by S-Corp

Name of state for credit for tax paid other state	UT
Amount of income from sources within other state	100
Amount of income tax liability to other state	3
Business personal property tax paid	300

Colorado Form DR 1305

Donated for gov't approval	No
Series of transactions	No
Donation date	3-15-15
Tax credit certificate number	TCC2015555
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
Transferee 1 name:	Don Nichols
SSN:	400005015
Date of transfer:	4-15-15
Amount of credit:	200
Transferee 2 name:	Lynette Nichols
SSN:	400005025
Date of transfer:	4-15-15
Amount of credit:	200
Line 24 Checkbox	A type of donor
Line 25 Credit from	Self
Line 26 EIN	110000029
Tax credit certificate number	TCC2015555
Date credit received	3-15-15
Credit available	100
Credit used prior years	0
Credit used this year	100
DR 0074 attachment	

Partner/S-Corp Test 7

Forms: 106 Part I, Part III, 106CR

Tax year begin date

1-1-2015

Tax year end date

12-31-2015

Taxpayer name

East Side

Colorado account number

03312457

Taxpayer federal employer identification number

66-0000004

Taxpayer address

4440 E Colfax
Denver CO 80204

Routing number

302075128

Account type

Checking

Account number

1234567597

Attaching a statement of reportable transaction

A. Business Type

Limited Partnership

B. Beginning depreciable assets

4,400,000

C. Ending depreciable assets

4,420,000

D. Kind of business

Equipment rental

E. Date of organization or incorporation

4-4-44

F. Check if this is a final return

G. Check if last four years were adjusted by IRS or amended

Explanation of adjustments or amendments

H. Number of partners

4

Signing officer

Kim Eastman, Treasurer

Date signed

9-14-15

Preparer name

Elite Tax Service

Preparer phone

303-205-3344

Date

9-9-15

Form 106 Test 7

Part I: Computation of Colorado Income

Ordinary income from line 1 federal Schedule K	4,100,000
Total amount of all other income	200,404
Modifications increasing federal taxable income	34,000
Allowable deductions from federal Schedule K	3,520,000
Modifications decreasing federal taxable income	57,000

Part III

Shareholder or partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership %	Election Checkbox
John Eastman	4440 E Colfax Denver CO 80204	524441111	50%	none
Kim Eastman	4440 E Colfax Denver CO 80204	524451114	30%	none
Paul Eastman	4440 E Colfax Denver CO 80204	523404004	16%	none
Heather Eastman	4440 E Colfax Denver CO 80204	523411044	4%	none

Form 106CR

Other Credits

Historic property preservation credit	27
Child care contribution credit	28
Child care center, family investment credit credit	29
Employer child care investment credit	30
School to career investment credit	31
Works program credit	34
Contaminated land redevelopment credit	35
Aircraft manufacturer new employee credit	37
Job growth incentive tax credit	38
Colorado innovation investment tax credit	39
Alternative fuel refueling facility credit	40
Certified auction group license fee credit	41
Low income housing credit	42
Hunger relief credit	43

Partner/S-Corp Test 8

Filed late on 10-15-2016

Forms: 106 Part I, Part II, Part III, Part IV, 106CR, DR 0617, DR 1366

Tax year begin date	1-1-2015
Tax year end date	12-31-2015
Taxpayer name	Shoe World
Colorado account number	04412457
Taxpayer federal employer identification number	66-0000005
Taxpayer address	25 Maple Ave Toronto Ontario Canada M5V1J1
Direct debit information	
Routing number	302075128
Account type	Checking
Account number	1234567557
Account holder type	Business
Debit date	10-15-2016
Attaching a statement of reportable transaction	checked
A. Business Type	Limited Partnership
B. Beginning depreciable assets	3,740,000
C. Ending depreciable assets	3,840,000
D. Kind of business	Retail footwear
E. Date of organization or incorporation	10-1-91
F. Check if this is a final return	
G. Check if last four years were adjusted by IRS or amended	
Explanation of adjustments or amendments	
H. Number of partners	5
Signing officer	Bo Sakic, Treasurer
Date signed	10-15-16
Preparer name	Toronto Tax Partners
Preparer phone	416-341-5000
Date	10-14-16

Form 106 Test 8**Part I: Computation of Colorado Income**

Ordinary income from line 1 federal Schedule K	7,800,000
Total amount of all other income	200,000
Modifications increasing federal taxable income	1000
Allowable deductions from federal Schedule K	6,200,000
Modifications decreasing federal taxable income	2000
Line 10 Colorado Source Income from Part IV	

Part II: Composite Nonresident Income Tax Return

Line 19 Estimated tax and extension payments and credits	200
Late payment penalty	69
Interest	12

Part III

Shareholder partner name	Address	Shareholder/partner SSN or Colo acct #	Profit/Loss or Stock Ownership	Election or %Checkbox composite
Avalance Lavine	28 Leaf Ave Toronto Ontario Canada M5V1J1	922171115	10%	composite
Monte Hallmark	28 Leaf Ave Toronto Ontario Canada M5V1J1	925181125	15%	composite
Barry Walker	28 Leaf Ave Toronto Ontario Canada M5V1J1	928191135	65%	0107attached
Bo Sakic	28 Leaf Ave Toronto Ontario Canada M5V1J1	922110155	4%	0108 filed
Heather Eastman	4500 S Broadway Englewood CO 80204	523550155	6%	none

Part IV

	Colo	Total
Gross sales of tangible goods	200,000	2,000,000
Revenue from services	300,000	3,000,000
Gross rents and royalties from real property	40,000	400,000
Gross proceeds from sales of real property	50,000	500,000
Taxable interest and dividend income	60,000	600,000
Gain from sales of intangible personal property	70,000	700,000
Patent and copyright royalties	80,901	800,900
Personal services revenue	9000	90,000
0 Total revenue	809,901	8,090,900
Line 17 Election to treat non-business income as business income		checked
Election date		1-1-2013

Form 106CR

School to career investment credit	200
Certified auction group license fee credit	200
Business personal property tax paid	400

Colorado Form DR 0617

Model year	2015
Vehicle make	Nissan
Vehicle model	Leaf S
Vehicle ID(VIN)	1Y1SK5482XZ430464
Date purchased	8-15-2015
Acquisition type	Leased
MSRP,used cost,lease value,conversion	10908
Federal credit	7500

(Test 8 continued)

Other grants, credits	1000
Credit percentage	75.0

FORM DR 1366

Shoe World

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

INVESTMENT TAX CREDIT

Line 1 Refundable renewable energy investment	50,000
Line 2 Investment year	2015
Sec A EZ ITC credit from 2003	50
Sec A EZ ITC credit from 2003 used	50
Sec A EZ ITC credit from 2012	40
Sec A EZ ITC credit from 2012 used	40
Sec A EZ ITC renewable energy credit from 2013	20
Sec A EZ ITC renewable energy credit from 2013 used	20
EZ ITC current investment	12000
EZ ITC credit used in current year	25
EZ commercial vehicle current investment	10000
EZ commercial vehicle credit used in current year	25
EZ renewable energy investment	10000
EZ ITC renewable energy credit used in current year	25

NEW EMPLOYEE CREDIT

Sec A EZ New Bus Facility employee crdt from 2010	65
Sec A EZ New Bus Facility employee crdt from 2010 used	65
Sec A Enhanced rural EZ NBF employee credit from 2011	70
Sec A Enhanced rural EZ NBF employee credit from 2011 used	70
Sec A EZ Ag employee processing crdt from 2012	60
Sec A EZ Ag employee processing crdt from 2012 used	60
Sec A Enhanced rural EZ ag emp processing cr fr 2010	55
Sec A Enhanced rural EZ ag emp processing cr fr 2010 used	55
Sec A EZ employee health ins credit from 2011	65
Sec A EZ employee health ins credit from 2011 used	65
Average number new employees for current year	9.5
Number of employees claimed previous year	8.5
New employees credit used	110
Number of new employees in enhanced rural EZ	.5
New employees in enhanced rural EZ credit used	100
Number of new employees in ag processing	1
New employees in ag processing credit used	50
Number of new ag employees in enhanced rural EZ	.5
Ag employees in enhanced rural EZ credit used	25
Number of new health insurance qualified employees	.2
New qualified health employees credit used	20

EZ CONTRIBUTION CREDIT

Sec A EZ contribution credit from 2011	25
Sec A EZ contribution credit from 2011 used	25
Cash contributions	100
In-kind contributions	200
Current year contribution credit used	10

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A EZ commercial bldg rehab credit from 2008	25
Sec A EZ commercial bldg rehab credit from 2008 used	25
Current year qualified expenditures	2000
Current year rehabilitation credit used	50

(Test 8 continued)

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A EZ research development credit from 2006	15
Sec A EZ research development credit from 2006 used	15
Current year qualified expenditures	6000
First preceding year expenditures	1500
Second preceding year expenditures	1000
Current year credit used	6
25% of allowable from 2012 credit schedule	25
2012 credit used	6
25% of allowable from 2013 credit schedule	25
2013 credit used	6
25% of allowable from 2014 credit schedule	25
2014 credit used	4
Research credit used in current year	37

JOB TRAINING PROGRAM CREDIT

Sec A EZ job training program credit from 2004	20
Sec A EZ job training program credit from 2004 used	20
Current year investment in qualified training	2000
Job training credit used in current year	40