

**Taxpayer Service Division
Colorado Department of Revenue**

November 27, 2015 (Draft)

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

(Calendar Year 2016)

Rev 1 Update the Test 1 DR 1366

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, 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 that includes 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:

Test 1 includes the amount of business personal property tax paid to calculate the business personal property credit, 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	1-1-2015
Tax year end date	12-31-2015
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	6-10-16
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

Federal taxable income	220000
Additions to federal taxable income	11000
Colorado marijuana business deduction	500
Subtractions from federal taxable income	500
Net modifications allocated to beneficiaries	0
Net modifications allocated to estate or trust	10000
Estimated tax and extension payments, credits	9000
Business personal property tax paid	400
Overpayment to be credited to estimated tax	3000

Schedule G – Fiduciary Credit Schedule

Other credits	700
Other credit explanation	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
Tentative tax credit	1806
Allowable credit	1806

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

(Test 1 continued)

Date credit received	3-15-15
Credit available	100
Credit used prior years	0
Credit used this year	100

Colorado Form DR 1366

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

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:	(08-14-2015)
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 2015 attachment

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

Fiduciary Test 2

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

Tax year begin date 1-1-2015
Tax year end date 12-31-2015

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 4-10-16

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 4-15-2016

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

Form 105 Test 2

Federal taxable income	60000
Additions to federal taxable income	10000
Subtractions from federal taxable income	2000
Net modifications allocated to beneficiaries	4000
Net modifications allocated to estate or trust	4000
Estimated tax and extension payments, credits	2800

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

(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	1-1-2015
Tax year end date	12-31-2015
Trust or Estate Name	Thurston Family Trust
Taxpayer Colorado account number	x
Taxpayer federal employer identification number	00-4300003
Taxpayer address	333 NW 33 rd Ave Chicago IL 60616
Fiduciary Name	Trey Thomas
Date signed	7-20-16
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	7-20-2016

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 rd 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

Federal taxable income	90000
Colorado taxable income	90000
Penalty	134
Interest	16

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

Fiduciary Test 4

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

Tax year begin date	4-4-2015
Tax year end date	4-5-2016
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 th St Enid OK 73701
Fiduciary Name	John Furth
Date signed	6-10-16
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

Federal taxable income	140000
Additions to federal taxable income	1500
Subtractions from federal taxable income	1000
Net modifications allocated to beneficiaries	0
Estimated tax and extension payments, credits	3000

Overpayment to be refunded

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

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

Schedule G – Fiduciary Credit Schedule

Credit for prior year alternative minimum tax	32
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