

**Taxpayer Service Division
Colorado Department of Revenue**

November 14, 2013 (Draft)

**Test Package for
Electronic Filing Software Developers
Fiduciary Income Tax Returns
Modern eFile
Tax Year 2013**

(Calendar Year 2014)

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 18, 2013 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, 2014. 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 Colorado form DR 0617 for innovative motor vehicle credit, forms DR 1303, 1304, and 1305 for gross conservation easement credit, and DR 1366 for enterprise zone credits.

Fiduciary Test 1

Forms: 105, Sch G, DR 0617, DR 1303, DR 1304, DR 1305, DR 1366

Tax year begin date	1-1-2013
Tax year end date	12-31-2013
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	6-10-14
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	Subtractions from federal taxable income	1000
Line 4	Net modifications	10000
Line 5	Net modifications allocated to beneficiaries	0
Line 6	Net modifications allocated to estate or trust	10000
Line 7	Colorado taxable income	230000
Line 8	Colorado normal tax	10649
Line 10	Total tax	10649
Line 11	Credits from Sch G	700
Line 12	Gross conservation easement credit	100
Line 13	Total Enterprise Zone credits	2326
Line 14	Total nonrefundable credits	3126
Line 15	Net tax	7523
Line 16	Estimated tax and extension payments, credits	9000
Line 18	W2-G withholding from lottery winnings	100 efile or attach W-2G
Line 19	Refundable innovative motor vehicle credit	1806 efile or attach DR 0617
Line 20	Instream flow credit	500
Line 21	Total refundable credits	11406
Line 25	Overpayment	3883
Line 26	Overpayment to be credited to estimated tax	3000
Line 27	Overpayment to be refunded	883

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	30
Line 7	Gross conservation easement credit	100

Colorado Form DR 0617

Line 1	Model year	2013
Line 2	Vehicle make	Nissan
Line 3	Vehicle model	Leaf S
Line 4	Vehicle ID(VIN)	1Y1SK5482XZ430464
Line 5	Date purchased	8-15-2013
Line 6	Acquisition type	Leased
Line 7	Incremental price difference	13920
Line 8	Federal credit	7500
Line 9	Other grants, credits	0
Line 10	Total credits	7500
Line 11	Price minus credits	6420
Line 12	Used cost or lease value	10800
Line 13	MSRP	28800
Line 14	Cost divided by MSRP	.375
Line 15	Lesser of 1 or line 14	.375
Line 16	Adjusted incremental price diff	2408
Line 17	Allowed credit percentage	75%
Line 18	Tentative tax credit	1806
Line 19	MSRP, used cost, or lease value	10800
Line 20	Federal credit	0
Line 22	Total credits	7500
Line 23	Price minus credits	3300
Line 24	Battery capacity	24
Line 25	Capacity divided by 100	.24
Line 26	Tentative tax credit	792

(Test 1 continued)

Line 34	Largest tentative credit	1806
Line 35	Maximum allowable credit	7500
Line 36	Smaller of lines 34 and 35	1806

Colorado Form DR 1303

Line 1 7271554
Line 2 5000
Line 3 5-1-2002
Line 4 Acquired by purchase
Line 5 4500
Line 7 5000
Line 8 No
Line 9 State of Colorado
Line 10 Yes
Line 11 No
Line 12 Yes

Colorado Form DR 1304

Tax credit certificate number 7271554
Line 1 Appraised value 5000
Line 2 Donated value 5000
Line 3 Credit claimed 500
Line 4 State of Colorado
Line 5a County: Montezuma
Line 5b Number acres: 2
Line 5c Township: 34
Line 5d Range: 17
Line 6 Open space

Colorado Form DR 1305

Line 1 Joint donor
Line 2 Claim of new credit
LINE 3 Donation date 3-15-13
Line 4 Tax credit certificate number 7271554
Line 5 Federal income tax deduction – Yes
Line 8 Potential credit 500
Line 9 Percent interest 100%
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: 4-15-13 Amount of credit: 200
Transferee 2 name: Lynnette Nichols SSN: 400005025
Date of transfer: 4-15-13 Amount of credit: 200
Line 24 A type of donor
Line 25 Credit from self
Line 26 SSN 400005605
Line 28 Tax credit certificate number 7271554
Line 29 Date credit received 3-15-13
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 2001	50
Sec A	EZ ITC credit from 2005	60
Line 9	EZ commercial vehicle current investment	10000
Line 10	Commercial vehicle investment tax credit	150
Line 11	EZ ITC current investment	12000
Line 12	EZ ITC current year credit	360
Line 13	EZ ITC credit from prior year(s)	110
Line 14	Available credit	620
Line 17	EZ ITC credit used in current year	50

NEW BUSINESS FACILITY EMPLOYEE CREDIT

Sec A	EZ New Bus Facility employee crdt from 2008	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 2006	55
Sec A	EZ employee health ins credit from 2011	65
Line 18	Monthly average qualified employees	10.5
Line 19	Previously claimed employee count	9
Line 21	Employee increase x 500	750 (1.5 x 500)
Line 22	Number of employees in enhanced rural EZ	.5
Line 23	Employees in enhanced rural EZ x 2000	1000
Line 24	Number of employees in ag processing	1
Line 25	Number of employees in ag processing x 500	500
Line 26	Number of ag employees in enhanced rural EZ	.5
Line 27	Ag employees in enhanced rural EZ x 500	250
Line 28	Number of health ins qualified employees	1
Line 29	Qualified health employees x 200	200
Line 30	New business employee credits from prior years	315
Line 31	Current year new employee credits	3015
Line 32	New employee credits used in current year	2100

EZ CONTRIBUTION CREDIT

Sec A	EZ contribution credit from 2011	25
Line 33	Cash contributions	100
Line 34	In-kind contributions	200
Line 41	Current year contribution credit available	75
Line 42	Contribution credit carried from prior year(s)	25
Line 44	Contribution credit used in current year	25

EZ COMMERCIAL BUILDING REHABILITATION CREDIT

Sec A	EZ commercial bldg rehab credit from 2008	25
Line 45	Current year qualified expenditures	2000
Line 46	Rehabilitation credit generated in current year	500
Line 49	Rehabilitation credit used in current year	75

EZ RESEARCH AND EXPERIMENTAL ACTIVITIES CREDIT

Sec A	EZ research development credit from 2004	15
Line 50	Current year qualified expenditures	2000
Line 51	First preceding year expenditures	1500
Line 52	Second preceding year expenditures	1000
Line 56	Research credit allowed in current year	6
Line 58	25% of allowable from 2010 credit schedule	25
Line 59	25% of allowable from 2011 credit schedule	25
Line 60	25% of allowable from 2012 credit schedule	25
Line 63	Research credit used in current year	31

JOB TRAINING PROGRAM CREDIT

Sec A	EZ job training program credit from 2003	20
Line 64	Current year investment in qualified training	2000

(Test 1 continued)

Line 65 Job training credit generated in current year	200
Line 68 Job training credit used in current year	20
Line 69 Rural tech credit carryforward used in current year	25
Line 70 Total EZ credit used in current year	2326

Test 1 DR0074 attachment

Test 1 2013 C-corp attachment

Gross conservation easement appraisal summary

May 5, 2013

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 1-1-2013
Tax year end date 12-31-2013

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

Fiduciary Name Don Jones
Date signed 4-10-14

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 4-15-2014

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 3	Subtractions from federal taxable income	2000
Line 4	Net modifications	8000
Line 5	Net modifications allocated to beneficiaries	4000
Line 6	Net modifications allocated to estate or trust	4000
Line 7	Colorado taxable income	64000
Line 8	Colorado normal tax	2963
Line 10	Total tax	2963
Line 15	Net tax	2963
Line 16	Estimated tax and extension payments, credits	2800
Line 21	Total refundable credits	2800
Line 24	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	1600	20%
Line b	Cyndi Erickson	800	10%
Line g	Vanessa Morgan	800	15%
Line h	Armondo Radtke	800	5%
Subtotal		4000	50%
Fiduciary		4000	50%
Total		8000	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	12000
Line 3a	Schedule B %	20
Line 4a	Fiduciary adjustment	1600
Line 1b	SSN	400005662
Line 2b	Fed fiduciary income	6000
Line 3b	Schedule B %	10
Line 4b	Fiduciary adjustment	1000

Nonresident beneficiary SSN, income, modifications, and withholding

Line 5g	SSN	400005773
Line 6g	Fed distributable net income	9000
Line 7g	Schedule C %	75.8
Line 8g	Income reportable to Colo	6822
Line 9g	Colo withholding required	316
Line 5h	SSN	400005884
Line 6h	Fed distributable net income	3000
Line 7h	Schedule C %	75.8
Line 8h	Income reportable to Colo	2274
Line 9h	Colo withholding required	105

Fiduciary Test 3

Filed late on 7-20-14
Forms: 105, Sch E, W-2

Tax year begin date	1-1-2013
Tax year end date	12-31-2013
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	7-20-14
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	7-20-2014

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

Line 1	Federal taxable income	90000	
Line 7	Colorado taxable income	90000	
Line 8	Colorado normal tax	3025	
Line 10	Total tax	3025	
Line 15	Net tax	3025	
Line 17	Colorado income tax withheld from wages	1550	Efile or attach W-2
Line 21	Total refundable credits	1550	
Line 22	Penalty	96	
Line 23	Interest	11	
Line 24	Amount due	1582	

Schedule E

Line 1 Fed	Federal income	150000	
Line 1 Colo	Colorado income	110000	
Line 2 Fed	Federal deductions	15000	
Line 2 Colo	Colorado deductions	12000	
Line 3 Fed	Federal taxable income, line 1 minus line 2	135000	
Line 3 Colo	Colorado taxable income, line 1 minus line 2	98000	
Line 5 Fed	Federal modified taxable income	135000	
Line 5 Colo	Colorado modified taxable income	98000	
Line 6	Line 5 Colorado income divided by line 5 federal income	72.59%	
Line 7	4.63% times amount on line 7, Form 105	4167	
Line 8	Apportioned tax	3025	

Fiduciary Test 4

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

Tax year begin date	4-4-2013
Tax year end date	4-5-2014
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	6-10-14
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	70000
Line 2	Additions to federal taxable income	1500
Line 3	Subtractions from federal taxable income	1000
Line 4	Net modifications	500
Line 5	Net modifications allocated to beneficiaries	0
Line 6	Net modifications allocated to estate or trust	500
Line 7	Colorado taxable income	70500
Line 8	Colorado normal tax	1632
Line 9	Alternative minimum tax	459
Line 10	Total tax	2091
Line 14	Total nonrefundable credits	32
Line 15	Net tax	2059
Line 16	Estimated tax and extension payments, credits	3000
Line 21	Total refundable credits	3000
Line 25	Overpayment	941
Line 27	Overpayment to be refunded	941

Schedule E

Line 1 Fed	Federal income	100000
Line 1 Colo	Colorado income	50000
Line 2 Fed	Federal deductions	30000
Line 2 Colo	Colorado deductions	15000
Line 3 Fed	Federal taxable income, line 1 minus line 2	70000
Line 3 Colo	Colorado taxable income, line 1 minus line 2	35000
Line 4 Fed	Federal modifications from line 6, Form 105	500
Line 4 Colo	Colorado modifications from line 6, Form 105	250
Line 5 Fed	Federal modified taxable income	70500
Line 5 Colo	Colorado modified taxable income	35250
Line 6	Line 5 Colorado income divided by line 5 federal income	50.0
Line 7	4.63% times amount on line 7, Form 105	3264
Line 8	Apportioned tax	1632

Schedule F – Fiduciary Alternative Minimum Tax Computation Schedule

Line 1 Fed	Fiduciary's share of federal alternative taxable income minus federal AMT exemption	140000
Line 1 Colo	Fiduciary's share of federal alternative taxable income minus federal AMT exemption	70000
Line 2 Fed	Modifications from line 6, Form 105	500
Line 2 Colo	Modifications from line 6, Form 105	250
Line 3 Fed	Line 1 plus or minus line 2	140500
Line 3 Colo	Line 1 plus or minus line 2	70250
Line 4	3.47% of amount on line 3, federal column	4181
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	2091
Line 7	Normal tax from line 8, Form 105	1632
Line 8	Nonresident trust, amount by which line 6 exceeds line 7	459

Schedule G – Fiduciary Credit Schedule

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