

# ***FYI – For Your Information***

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## ***Part-Year Residents and Nonresidents***

### ***HOW IS COLORADO RESIDENCY DETERMINED?***

A Colorado resident is a person who has made a home in Colorado, or a person whose intention is to be a Colorado resident. [§39-22-103(8) C.R.S.]

As evidence of a person's intentions, the Department of Revenue will consider Colorado voter registration, Colorado vehicle registration, Colorado driver's license, school registration, property ownership, and residence of spouse and children.

### ***WHAT IS A COLORADO PART-YEAR RESIDENT?***

A part-year resident is an individual who was a resident of Colorado for only part of the tax year. This includes anyone who moved into Colorado with the intention of making his/her home here or a Colorado resident who moved out of Colorado with the intention of making his/her home elsewhere any time during the income tax year. A part-year resident is required to file a Colorado income tax return if he/she:

- is required to file a federal income tax return, **and**
- had taxable income during that part of the year he/she was a Colorado resident.

### ***WHAT IS A COLORADO NONRESIDENT?***

A nonresident is an individual who did not consider his/her home to be in Colorado at any time during the tax year even though the person may have temporarily resided and/or worked in Colorado. A nonresident is required to file a Colorado income tax return if he/she:

- is required to file a federal income tax return, **and**
- had Colorado-source taxable income.

Colorado source income is defined as any income received for work or services performed in Colorado, or performed in part in Colorado, or business income from Colorado, or rents, royalties, capital gains, partnership income, S corporation income, or income from an estate or trust from Colorado sources.[§39-22-109 C.R.S.]

### ***PART-YEAR RESIDENTS' AND NONRESIDENTS' TAX***

Part-year residents and nonresidents will determine a tentative Colorado tax as though they were full-year residents. Then they will apportion the tentative tax in the ratio of Colorado Adjusted Gross Income (CAGI) to total Modified Federal Adjusted Gross Income. [§39-22-109, §39-22-110 C.R.S.]



Colorado Department of Revenue  
Taxpayer Service Division  
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Sales Tax: (303) 232-2416  
Withholding Tax: (303) 232-2416  
Income Tax: (303) 232-2446  
Severance Tax: (303) 232-2446  
Fuel Tax: (303) 232-2451

Part-year residents and nonresidents will file Form 104, the Colorado Individual Income Tax Return and Form 104PN, an apportionment schedule to be attached to Form 104. Both the Form 104 and the 104PN apportionment schedule are included in the Colorado Income Tax booklet.

Part-year residents and nonresidents will indicate residency status by checking that box at the top of the 104 return. Complete the lines on the front side of Form 104 as specified in the instructions down through and including the "Colorado Taxable Income" line. Then, determine from the tax table what the tax would be on the full-year Colorado taxable income.

Use Form 104PN to apportion this tax so that only the Colorado income will be taxed by Colorado. The apportioned tax will be entered on the "Colorado Tax" line of Form 104. Complete the remainder of the Long Form as specified in the 104 instructions.

### ***MARRIED COUPLES FILING A JOINT FEDERAL RETURN***

Married couples who file a joint federal income tax return must file a joint Colorado income tax return even if one spouse is a full-year Colorado resident and the other is not. Check the part-year resident/nonresident box on Form 104 and apportion the tax on the 104PN schedule. See FYI Income 13 "A Resident Married to a Nonresident or Part-Year Resident and Filing Jointly."

### ***COLORADO ALTERNATIVE MINIMUM TAX FOR PART-YEAR AND NONRESIDENTS***

Information on the Colorado AMT is provided in FYI Income 14 "Alternative Minimum Tax."

### ***FURTHER INFORMATION***

For more information on related topics, consult the following DOR publications:

- FYI General 1 "Department of Revenue Publications";
- FYI General 8 "The FYI Program — Index and General Information";
- FYI Income 17 "Colorado Tax Credit for Income Tax Paid to Another State";
- FYI Income 20 "United States Governments Interest";
- FYI Income 21 "Colorado Taxation of Military Service Persons."

Single FYIs are free from the Taxpayer Service Division. They may be obtained at any statewide taxpayer service center; or by writing to the Colorado Department of Revenue, 1375 Sherman St., Denver, CO 80261; or by calling the DOR Forms Hotline at (303) 232-2414. Please use the FYI number (General 1, Sales 9, etc.,) when ordering FYI publications. FYIs and commonly used forms are available on the Internet at [www.state.co.us](http://www.state.co.us) under "Government" and "Department of Revenue."

For a complete set of FYIs (approximately 130, on sales, income, excise and withholding taxes), you may purchase ***The Complete Book of FYIs*** at low cost from the State Forms Center, Division of Correctional Industries, 4200 Garfield St., Denver, CO 80216. An order form is contained in FYI General 1, or call the State Forms Center, (303) 321-4164, for ordering information.