

# ***FYI – For Your Information***

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## ***A Resident Married to a Nonresident or Part-Year Resident and Filing Jointly***

### **GENERAL INFORMATION**

A resident taxpayer and nonresident or part-year resident spouse must file a joint Colorado income tax return if they file a joint federal income tax return. Use the nonresident or part-year resident tax computation rules found on Form 104PN "Part-Year Resident/Nonresident Tax Apportionment Schedule." This form is found in the 104 Individual Income Tax booklet. Complete both the 104 Form tax return and the 104PN schedule.

### **WHO IS A 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 people who moved into Colorado with the intention of making their home here and also Colorado residents who moved out of Colorado at any time during the income tax year with the intention of making their home elsewhere. Part-year residents are required to file a Colorado income tax return if they are required to file a federal income tax return **and** had taxable income during that part of the year they were a Colorado resident.

### **WHO IS A NONRESIDENT?**

Nonresidents are individuals who did not consider their home to be in Colorado at any time during the tax year even though they may have temporarily resided and/or worked in Colorado. Nonresidents are

required to file a Colorado income tax return if they are required to file a federal income tax return **and** had Colorado-source 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. [C.R.S. 39-22-109].

### **APPORTIONING THE TAX**

Compute a tentative tax as if you were both full-year residents. Then use the step-by-step instructions on the back of the 104PN to compute your Colorado tax liability. Enter in the Colorado column the full year income of the resident spouse plus the income reportable to Colorado, if any, by the part-year or nonresident spouse. Use the 104PN to compute the ratio of the joint modified federal adjusted gross income reportable to Colorado to the total joint modified federal adjusted gross income. The apportioned tax should be entered on the 104 Form. Attach the 104PN to the 104 when it is sent to the Department of Revenue. The sample 104PN on page 2 illustrates the computation method.



Colorado Department  
of Revenue  
Taxpayer Service Division  
1375 Sherman St.  
Denver, Colorado 80261

Forms and other services:  
(303) 238-FAST (3278)  
Assistance:  
(303) 238-SERV (7378)  
Fuel Tax: (303) 205-5602  
[www.taxcolorado.com](http://www.taxcolorado.com)

**EXAMPLE**

Taxpayer Vernon Jones was a full-year Colorado resident during 2002. His income consisted of wages of \$53,000, interest and dividends of \$1,516, and a capital gain of \$58. On June 14, 2002, he married Mary Anne Dittweiler, a resident of Florida, who moved to Colorado to make her home with Vernon. Mary Anne earned \$8,619 in Florida before her marriage, and \$11,813 after finding a job

in Colorado. Additionally, she had partnership income of \$16,250 which is prorated 54.8 percent to Colorado based on the number of days of her residency in Colorado. Their Colorado taxable income from Form 104 was \$75,856 and their full-year tax would have been \$3,512. Their 104PN would be completed as shown in the worksheet below.

	FEDERAL COLUMN	COLORADO COLUMN
A. Wages, salaries, tips, etc ..... A	73,432.00	64,813.00
B. Interest and Dividends ..... B	1,516.00	1,516.00
C. Business and/or farm income or (loss) ..... C		
D. Gains or (losses) from the sale or exchange of assets ..... D	58.00	58.00
E. Taxable IRA, pension and annuities, social security ..... E		
F. Federal Schedule E income (rents, royalties, partnerships, estates, trusts, etc) .. F	16,250.00	8,905.00
G. Other income, list _____ G		
H. Total income, add lines A through G ..... H	91,256.00	75,292.00
I. Federal adjustments, list _____ I		
J. Adjusted gross income, line H minus line I ..... J	91,256.00	75,292.00
K. Additions to federal adjusted gross income ..... K		
L. Total lines J and K ..... L	91,256.00	75,292.00
M. Subtractions from federal adjusted gross income ..... M		
N. Modified adjusted gross income, line L minus line M ..... N	91,256.00	75,292.00
O. Amount on line N, Colorado column, divided by amount on line N, federal column ..... O		82.506 %
P. Tax from tax table based on income on Form 104, line 20 ..... P		3,512.00
Q. Apportioned tax, amount on line P multiplied by the percentage on line O. Enter here and on line 21, Form 104 ..... Q		2,898.00

**FURTHER INFORMATION**

For related information, see:

- FYI Income 17 "Colorado Tax Credit For Income Tax Paid To Another State";
- FYI Income 6 "Part-Year Residents and Non-Residents."

FYIs and commonly used forms are available on the Web at [www.taxcolorado.com](http://www.taxcolorado.com)

For additional tax information, visit our Customer Support Site for "Frequently Asked Questions," also located on the Web.