

FYI – For Your Information

Colorado Income Tax Filing for Resident and Nonresident Aliens and for Colorado Residents Living Abroad

RESIDENT AND NONRESIDENT ALIENS

Resident and nonresident aliens are treated the same as U.S. citizens for Colorado income tax purposes.

Aliens who are residents of Colorado for the full tax year would file as a full-year Colorado resident. Aliens residing in Colorado for only part of the tax year would file as a part-year resident, depending on the individual's intentions and circumstances (see definition of part-year resident). The *Part-Year Resident/Nonresident Tax Apportionment Schedule* (104PN) would be filled out and added to the individual's Colorado 104 Form.

Aliens who are not Colorado residents but who earn Colorado-source income for part or all of the tax year would file their Colorado income tax return as a Colorado nonresident. If all of the income reported on the nonresident individual's federal tax return is Colorado-source income, the percentage reported on the 104PN would be 100 percent.

All foreign income that is exempt for federal purposes is also exempt for Colorado purposes.

COLORADO RESIDENTS IN OTHER COUNTRIES

A Colorado resident reporting U.S. federal taxable income must continue to file Colorado returns as a full-year resident no matter how long he or she is out of the country. Most such individuals are working on a temporary assignment, and return to Colorado. Because of this, there is a presumption that people from Colorado working in foreign countries are still Colorado residents.

All foreign income that is exempt for federal purposes is also exempt for Colorado purposes.

Individuals who abandon their Colorado domicile and become permanent residents of a foreign country no longer have to file Colorado returns. (However, they would have to file a Colorado tax return as a nonresident if they had Colorado-source income (e.g., rental income). Such individuals bear the burden of proving their abandonment of Colorado residency. Continued Colorado residency will be presumed if the individual has not severed all Colorado connections; for example, if the individual still carries a Colorado driver's license, votes in Colorado by absentee ballot, and/or still owns a home in Colorado, or returns to Colorado.



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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) 205-5967

EXTENSIONS OF TIME FOR FILING

A Colorado resident who is out of the country on April 15 has an automatic extension of time to file the Colorado income tax return until June 15. This taxpayer is also allowed an extension of time to file until Oct. 15 although penalty and interest will be due if 90 percent of the tax is not paid on or before June 15.

DEFINITION

A “*part-year resident*” is an individual who was a resident of Colorado for only part of the tax year. For state income tax purposes, 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 at 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.

PART-YEAR RESIDENTS’ AND NONRESIDENTS’ TAX

Part-year residents and nonresidents will determine their Colorado tax as though they were full-year residents. Then, they will apportion their tax in the ratio of Colorado Adjusted Gross Income to total Modified Federal Adjusted Gross Income.

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

FURTHER INFORMATION

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

- Income 6 “Part-Year and Nonresidents”;
- Income 13 “A Resident Married to a Nonresident or Part-Year Resident and Filing Jointly”;
- Income 17 “Colorado Tax Credit for Income Tax Paid to Another State”;
- FYI General 1 “Department of Revenue Publications”;
- FYI General 8 “The FYI Program — Index and General Information.”

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 Web at www.revenue.state.co.us

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.