FORM 104PN - PART-YEAR RESIDENT/NONRESIDENT TAX CALCULATION SCHEDULE 2008

Attach this form to your completed income tax return Form 104.

Taxpayer's Name	Social Security Number

Use this form if you and/or your spouse were a resident of another state for all or part of 2008. This form apportions your gross income so the Colorado tax computed from the tax table on your total 2008 income will be reduced to reflect only the tax on your Colorado income. Complete this form after you have filled out lines 1 through 14 of Form 104. If you filed federal form 1040NR, see FYI 6.

1. • Taxpayer is (check one): ☐ Full-Year Nonresident; ☐ Part-Year Resident from _____ /08 to_____ /08; ☐ Full-Year Resident

2. • Spouse is (check one): ☐ Full-Year Nonresident; ☐ Part-Year Resident from _____ /08 to_____ /08; ☐ Full-Year Resident

3. • Check the federal form you filed:
☐ 1040 ☐ 1040 EZ ☐ Other
☐ 1040A ☐ 1040 NR

		Federal Information	Colorado Information
4. Enter all income from Form 1040 line 7; 1040A line 7; or Form 1040EZ line1	• 4	.00	
5. Enter income from line 4 that was earned while working in Colorado **and/or** earned while you were a Colorado resident. Part-year residents should include moving expense reimbursements only if paid for moving into Colorado.	• 5		.00
6. Enter all interest/dividend income from Form 1040 lines 8a and 9a; Form 1040A lines 8a and 9a; or Form 1040EZ line 2	• 6	.00	
7. Enter income from line 6 that was earned while you were a resident of Colorado	• 7		.00
8. Enter all income from Form 1040 line 19; Form 1040A line 13; or Form 1040EZ line 3	• 8	.00	
9. Enter income from line 8 that is from State of Colorado unemployment benefits; **and/or** is from another state's benefits that were received while you were a Colorado resident.	• 9		.00

If you filed federal Form 1040EZ, go to line 24. All others continue with line 10.

10. Enter all income from Form 1040 lines 13 and 14; or Form 1040A line 10	• 10	.00	
11. Enter income from line 10 that was earned during that part of the year you were a Colorado resident **and/or** was earned on property located in Colorado.	• 11		.00
12. Enter all income from Form 1040 lines 15b, 16b, and 20b; or Form 1040A lines 11b, 12b, and 14b	• 12	.00	
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident.	• 13		.00

If you filed federal Form 1040A, go to line 20. If you filed Form 1040, continue with line 14.

14. Enter all business and farm income from Form 1040 lines 12 and 18	• 14	.00	
15. Enter income from line 14 that was earned during that part of the year you were a Colorado resident **and/or** was earned from a Colorado operation.	• 15		.00
16. Enter all Schedule E income from Form 1040 line 17	• 16	.00	
17. Enter income from line 16 that was earned from Colorado sources; **and/or** rent and royalty income received or credited to your account during that part of the year you were a Colorado resident; **and/or** partnership/S corporation/fiduciary income apportioned based on the number of days of Colorado residency during the corporation/partnership/fiduciary tax year.	• 17		.00
18. Enter all other income from Form 1040 lines 10, 11 and 21, (list type _____)	• 18	.00	
19. Enter income from line 18 that was earned or received during that part of the year you were a Colorado resident **and/or** was received from Colorado sources (list type_____)	• 19		.00

	Federal Information	Colorado Information
20. Total Income. Enter amount from Form 1040 line 22; or Form 1040A line 15. 20	.00	
21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19 21		.00
22. Enter all federal adjustments from Form 1040 line 36, or Form 1040A line 20 (list type_____) .. ● 22	.00	
23. Enter adjustments from line 22 as follows: (list type_____) ..... ● 23		.00

- Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, SEP and SIMPLE deductions are allowed in the ratio of Colorado wages and/or self-employment income to total wages and/or self-employment income.
- Student loan interest deduction, alimony, and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21/ line 20).
- Domestic production activities deduction is allowed in the Colorado to Federal QPAI ratio.
- Penalty paid on early withdrawals made while a Colorado resident.
- Moving expenses if you are moving into Colorado, not if you are moving out.
- For treatment of other adjustments reported on form 1040 line 36, see FYI **6**.

24. Adjusted Gross Income. Enter amount from Form 1040 line 37; or Form 1040A line 21; or Form 1040EZ line 4 24	.00	
25. Colorado Adjusted Gross Income. If you filed Form 1040 or 1040A, subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN . If you filed Form 1040EZ, enter the total of lines 5, 7 and 9 of Form 104PN.....25		.00
26. Additions to Adjusted Gross Income. Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments ..... ● 26	.00	
27. Additions to Colorado Adjusted Gross Income. Enter any amount from line 26 that is from non-Colorado state or local bond interest earned while a Colorado resident, **and/or** any lump-sum distribution from a pension or profit sharing plan received while a Colorado resident. (See FYI Income 6 for treatment of other additions) ..... ● 27		.00
28. Total of lines 24 and 26. 28	.00	
29. Total of lines 25 and 27. 29		.00
30. Subtractions from Adjusted Gross Income. Enter the amount from line 13 of Colorado Form 104 excluding any qualifying charitable contributions. ..... ● 30	.00	
31. Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows: ..... ● 31		.00

- The state income tax refund subtraction to the extent included on line 19 above,
- The federal interest subtraction to the extent included on line 7 above,
- The pension/annuity subtraction and the PERA or School District Number One retirement subtraction to the extent included on line 13 above,
- The Colorado capital gain subtraction to the extent included on line 11 above,
- For treatment of other subtractions, see FYI Income 6.

32. Modified Adjusted Gross Income. Subtract the amount on line 30 from the amount on line 28. 32	.00	
33. Modified Colorado Adjusted Gross Income. Subtract the amount on line 31 from the amount on line 29. 33		.00
34. Amount on line 33 divided by the amount on line 32 34		%
35. Tax from the tax table based on income reported on Colorado Form 104 line 14 35		.00
36. Apportioned tax. Amount on line 35 multiplied by the percentage on line 34. Enter here and on Form 104 line 15. 36		.00