

Regulation (39-) 22-116.3. Part-Year Resident and Nonresident Combination. If a part-year resident had income from Colorado sources during that part of the year he was a nonresident, his Colorado taxable income shall be the total of his nonresident Colorado taxable income computed under the provisions of section 39-22-115 (now 39-22-109) C.R.S. 1973 and his part-year resident Colorado taxable income as computed under the provisions of section 39-22-116 (now 39-22-110) C.R.S. 1973, with each portion of the year being treated as a short period tax year for Colorado purposes.