Form 104PN
Part-Year Resident/Nonresident
Tax Calculation Schedule 2019

<table>
<thead>
<tr>
<th>Taxpayer’s Name</th>
<th>SSN or ITIN</th>
</tr>
</thead>
</table>

Use this form if you and/or your spouse were a resident of another state for all or part of 2019. This form apportions your gross income so that Colorado tax is calculated for only your Colorado income. Complete this form after you have filled out lines 1 through 6 of the DR 0104. If you filed federal form 1040NR, see the instructions.

1. Taxpayer is (mark one):  
   - Full-Year Nonresident
   - Part-Year Resident from [ ]
   - Full-Year Resident
   - Nonresident 305-day rule
   - Military

2. Spouse is (mark one):  
   - Full-Year Nonresident
   - Part-Year Resident from [ ]
   - Full-Year Resident
   - Nonresident 305-day rule
   - Military

3. Mark the federal form you filed:  
   - 1040
   - 1040 NR
   - Other

<table>
<thead>
<tr>
<th>Federal Information</th>
<th>Colorado Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>4. Enter all income from form 1040 line 1 or 1040 SR line 1.</td>
<td>00</td>
</tr>
<tr>
<td>5. Enter income from line 4 that was earned while working in Colorado and/or earned while you were a Colorado resident.</td>
<td>00</td>
</tr>
<tr>
<td>6. Enter all interest/dividend income from form 1040 lines 2b and 3b or form 1040 SR lines 2b and 3b.</td>
<td>00</td>
</tr>
<tr>
<td>7. Enter income from line 6 that was earned while you were a resident of Colorado or derived from the ownership of real or tangible personal property located in Colorado.</td>
<td>00</td>
</tr>
<tr>
<td>8. Enter all income from form 1040, Schedule 1, line 7 or 1040 SR, Schedule 1, line 7.</td>
<td>00</td>
</tr>
<tr>
<td>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.</td>
<td>00</td>
</tr>
<tr>
<td>10. Enter all income from form 1040, Schedule 1, line 4 or 1040 SR, Schedule 1, line 4.</td>
<td>00</td>
</tr>
<tr>
<td>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.</td>
<td>00</td>
</tr>
</tbody>
</table>
12. Enter all income from form 1040 lines 4b, 4d and 5b or 1040 SR lines 4b, 4d and 5b. 00

13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. 00

14. Enter all business and farm income from form 1040, Schedule 1, lines 3 and 6 or 1040 SR, Schedule 1, lines 3 and 6. 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 Colorado sources. 00

16. Enter all Schedule E income from form 1040, Schedule 1, line 5 or 1040 SR, Schedule 1, line 5. 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 the part of the year you were a Colorado resident; and/or partnership/S corporation/fiduciary income that is taxable to Colorado during the tax year. 00

18. Enter all other income from form 1040, Schedule 1, lines 1, 2a and 8 or 1040 SR, Schedule 1, lines 1, 2a and 8. 00

19. Enter income from line 18 that was earned during that part of the year you were a Colorado resident and/or was derived from Colorado sources. 00

20. Total Income. Enter amount from form 1040, line 7b or 1040 SR, line 7b. 00

21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 00

22. Enter all federal adjustments from form 1040, Schedule 1, line 22 or 1040 SR, Schedule 1, line 22. 00

23. Enter adjustments from line 22 as follows 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 federal form 1040, Schedule 1, line 22 or 1040 SR, Schedule 1, line 22, see FYI Income 6.
# Adjusted Gross Income

24. **Adjusted Gross Income.** Enter amount from form 1040 line 8b or 1040 SR line 8b. 

25. **Colorado Adjusted Gross Income.**
   Subtract the amount on line 23 of Form 104PN from the amount on line 21 of Form 104PN.

26. **Additions to Adjusted Gross Income.** Enter the amount from line 3 of Colorado Form 104 excluding any charitable contribution adjustments.

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)*

28. **Total of lines 24 and 26**

29. **Total of lines 25 and 27**

30. **Subtractions from Adjusted Gross Income.** Enter the amount from line 5 of Colorado Form 104 excluding any qualifying charitable contributions.

31. **Subtractions from Colorado Adjusted Gross Income.** Enter any amount from line 30 as follows:
   - 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 DPS retirement subtraction to the extent included on line 13 above
   - The Colorado capital gain subtraction to the extent included on line 20 above

   *For treatment of other subtractions, see FYI Income 6.*

32. **Modified Adjusted Gross Income.** Subtract line 30 from line 28.

33. **Modified Colorado Adjusted Gross Income.** Subtract line 31 from line 29.

34. **Divide line 33 by line 32. Round to four significant digits, e.g. xxx.xxxx**

35. **Tax from the tax table based on income reported on the DR 0104 line 6**

36. **Apportioned tax. Multiply line 35 by the percentage on line 34. Enter here and on DR 0104 line 7.**