Income Tax Topics: Part-Year Residents and Nonresidents

COLORADO
Department of Revenue
Taxation Division

An individual may owe Colorado income tax and be required to file a Colorado income tax return even if that individual was not a resident of Colorado for the entire year. In general, any part of a nonresident's income that is derived from Colorado sources is subject to Colorado income tax. In the case of a part-year resident, any income that relates to that part of the year while they were a Colorado resident and any other income derived from Colorado sources are both subject to Colorado income tax.

This publication provides information regarding Colorado income tax for part-year resident and nonresident individuals, including guidance for the preparation of *Form 104PN, Part-Year Resident/Nonresident Tax Calculation Schedule*. This guidance includes information regarding:

- rules for determining whether an item of income is derived from Colorado sources;
- the allocation of adjustments, additions, and subtractions to Colorado; and
- the apportionment of tax.

This publication is designed to provide general guidance regarding the calculation of Colorado income tax for part-year residents and nonresidents and to supplement the guidance provided in the *Colorado Individual Income Tax Guide*. Nothing in this publication modifies or is intended to modify the requirements of Colorado's statutes and regulations. Taxpayers are encouraged to consult their tax advisors for guidance regarding specific situations.

Residency

In general, an individual is a Colorado resident if either:

- the individual is domiciled in Colorado; or
- the individual maintains a permanent place of abode in Colorado and spends, in aggregate, more than six months of the tax year in Colorado.

If an individual does not meet the criteria for Colorado residency at any time during the tax year, the individual is a nonresident. If an individual is domiciled in Colorado for only part of the year, they are a part-year resident.

See Part 1 of the *Colorado Individual Income Tax Guide* for additional information regarding Colorado residency, domicile, and the six-month rule.

Joint filers

An individual's filing status for Colorado income tax purposes is the same as their filing status for federal income tax purposes. If two taxpayers file a joint federal return, they must file a joint Colorado income tax return. Married taxpayers who file their federal income tax returns separately must also file their Colorado income tax returns separately.

Taxpayers who file a joint federal return must file a joint Colorado return, even if they are not residents of the same state. The *Part-Year Resident/Nonresident Tax Calculation Schedule (Form 104PN)* filed with a joint return must reflect the residency status of each of the taxpayers included in the return. This publication provides directions for the completion of Form 104PN, whether the taxpayers included in the joint return are full-year residents, part-year residents, or nonresidents.

Calculating apportioned Colorado tax

Colorado income tax for part-year residents and nonresidents is initially calculated in the same manner as Colorado income tax for full-year residents and then apportioned. Part-year residents and nonresidents must first calculate Colorado tax as though they were full-year residents. The calculated tax is then apportioned, based on the percentage of their income that is subject to Colorado income tax. Part-year residents and nonresidents must complete a *Part-Year Resident/ Nonresident Tax Calculation Schedule (Form 104PN)*, in addition to a *Colorado Individual Income Tax Return (DR 0104)*, to calculate the percentage of their income that is subject to Colorado income tax.

Colorado taxable income

A part-year resident or nonresident individual's Colorado income tax calculation begins with their full federal taxable income, without modification or adjustment to exclude income received from sources outside of Colorado. Colorado taxable income is then calculated on the *Colorado Individual Income Tax Return (DR 0104)* by making any applicable additions and subtractions, regardless of whether those additions and subtractions relate to any Colorado-source income. Please see Part 3 and Part 4 of the *Colorado Individual Income Tax Guide* for information about specific additions and subtractions.

Colorado tax rate

A part-year resident's or nonresident's Colorado income tax is calculated by first determining their Colorado income tax based on their modified federal taxable income for the tax year and then multiplying the tax by the individual's apportionment percentage. Please see Part 1 of the *Colorado Individual Income Tax Guide* for information about tax rates for prior tax years.

Apportionment percentage

The apportionment percentage used to calculate a part-year resident or nonresident's Colorado income tax is based on the taxpayer's federal adjusted gross income, modified by any applicable additions and subtractions required under Colorado law. Part-year residents and nonresidents must complete a *Part-Year Resident/Nonresident Tax Calculation Schedule (Form 104PN)* to determine their apportionment percentage. Form 104PN includes two columns: the first to calculate modified federal adjusted gross income and the second to calculate modified Colorado adjusted gross income. The taxpayer's apportionment percentage is calculated by dividing their modified Colorado adjusted gross income by their modified federal adjusted gross income. If the taxpayer's modified Colorado adjusted gross income is greater than their modified federal adjusted gross income, the taxpayer's apportionment percentage will be greater than 100%.

Modified federal adjusted gross income

Taxpayers must complete the "Federal Information" column of Form 104PN to calculate their modified federal adjusted gross income. All income reported on the taxpayer's federal income tax return must be included in this column, as well as any adjustments reported on IRS Schedule 1. The standard deduction or itemized deductions, and any qualified business income deduction, claimed on the taxpayer's federal return are not reported on Form 104PN. The taxpayer's federal adjusted gross income is modified by any applicable Colorado additions and subtractions, as discussed later in this publication.

Allocation of tax items to Colorado

In accordance with Colorado statute and regulation, items of income, adjustment, addition, and subtraction reported in the "Federal Information" column of Form 104PN are allocated to Colorado, and included in the "Colorado Information" column of Form 104PN, to determine the taxpayer's modified Colorado adjusted gross income, as discussed later in this publication.

Income allocation

Any income reported in the "Federal Information" column of Form 104PN must be included on the applicable line of the "Colorado Information" column if the income was either:

- recognized during the part of the year while the taxpayer was a Colorado resident; or
- derived from Colorado sources (see the table below regarding Colorado-Source Income).

If one of the taxpayers included in a joint return is a full-year resident, the entirety of that taxpayer's income reported in the "Federal Information" column of Form 104PN must be included in the "Colorado Information" column, even if it was derived from sources outside of Colorado.

Colorado-Source Income

Type of income or loss	*Colorado-source income*
Wages and unemployment compensation, including severance payments, payments for sick and vacation leave, and disability pay	Wages and unemployment compensation are Colorado-source income if the employee was physically present in Colorado when performing the work. Please see *1 CCR 201-2*, Rule 39-22-109(3)(b) for additional information, including information about sourcing wages when work is performed both inside and outside of Colorado. Please see Department publication *Income Tax Topics: Military Servicemembers* for information about sourcing wage income for military servicemembers and their spouses. Please see the next table for information about tax-exempt wages paid to nonresidents.
Income from intangible property (such as stocks, bonds, patents, and copyrights), including interest, dividends, royalties, capital gains, and capital losses	Income from intangible personal property is Colorado-source income to the extent that such income is from property employed in a business, trade, profession, or occupation carried on in Colorado. Please see *1 CCR 201-2*, Rule 39-22-109(3)(e) for additional information, including information about sourcing the gain or loss from the sale of an interest in a pass-through entity.
Income from real and tangible personal property, including interest, rents and royalties, capital gains, and capital losses	Income from real and tangible personal property located in Colorado is Colorado-source income. Please see *1 CCR 201-2*, Rule 39-22-109(3)(a) for additional information, including information about sourcing gains and losses deferred pursuant to IRC section 1031.
Retirement income, including IRA distributions, pensions, annuities, and social security benefits	Retirement income, as defined in 4 U.S.C. § 114(b), received by nonresidents is not Colorado-source income.
Business income reported on IRS Schedule C	Income from business carried on in Colorado is Colorado-source income. Business income from the performance of purely personal services is Colorado source income if the person performing the service was physically present in Colorado at the time. Any other business income reported on IRS Schedule C is apportioned in accordance with section 39-22-303.6, C.R.S., and the rules promulgated thereunder. Please see *1 CCR 201-2*, Rule 39-22-109(3)(b)(ii), (iii), and (vi) for additional information.
Income from gambling and games of chance, including limited stakes gambling, bingo, raffle, Colorado Lottery, sweepstakes, and door prizes	Income from gambling and games of chance conducted in Colorado is Colorado-source income regardless of whether the nonresident was present in Colorado when the gambling or game was conducted or the winnings or prize was awarded or paid.
Net operating loss (NOL) deduction	A net operating loss deduction claimed on a taxpayer's federal income tax return is allocated to Colorado if the loss arose from Colorado sources in the year it was sustained.
Partnership and S corporation income	Please see *Colorado K-1 (DR 0106K)* and the *Individual Partner and Shareholder Instructions for Colorado K-1 (DR 0106K)*.
Other types of income	Please see section 39-22-109, C.R.S., section 39-22-326, C.R.S., and *1 CCR 201-2*, Rule 39-22-109.

Exempt wages for nonresident employees

Under certain circumstances, wages paid to nonresidents for work performed in Colorado are not subject to Colorado income tax. In such cases, the wages are not included in the "Colorado Information" column of Form 104PN. The following table lists certain types of wages paid to nonresident employees that are exempt from Colorado income tax and should not be included in the "Colorado Information" column of Form 104PN.

Nonresident Wages Exempt from Colorado Income Tax

Type of employee	*Exempt wages*	*Legal authority*
Rail carrier employee	Compensation paid for the performance of regularly assigned duties on a railroad in more than one state	49 U.S.C. § 11502
Air carrier employee	Compensation paid for employee's work for an air carrier, provided no more than 50% of the employee's pay is earned in Colorado	49 U.S.C. § 40116(f)
Motor carrier employee	Compensation paid for the performance of regularly assigned duties in two or more states with respect to a motor vehicle	49 U.S.C. § 14503(a)
Military servicemember	Compensation paid for military service	50 U.S.C. § 4001(b) § 39-22-109(2)(b), C.R.S.
Spouse of military servicemember	Compensation paid to the spouse of a military servicemember if such spouse is in Colorado solely to be with the servicemember serving in compliance with military orders	50 U.S.C. § 4001(c)

Allocation of Federal Adjustments

Federal adjustments from Schedule 1 of IRS Form 1040 or 1040-SR are entered on line 22 of Colorado Form 104PN. In determining modified Colorado adjusted gross income, federal adjustments are allocated to Colorado and included on line 23 of Form 104PN based on different rules, described below, depending on the type of federal adjustment.

Proration based on wage and self-employment income

The following adjustments are prorated and allocated to Colorado based on Colorado wage and self-employment income. The portion of these adjustments to include on line 23 of Form 104PN is determined by multiplying the amount of the adjustment by a percentage. The percentage is determined by dividing the taxpayer's combined Colorado wage and Colorado self-employment income, on lines 5 and 15 of Form 104PN by the taxpayer's combined wage and self-employment income on lines 4 and 14 of Form 104PN.

- Educator expenses
- Certain business expenses of reservists, performing artists, and fee-basis government officials
- Health savings account deduction
- Deductible part of self-employment tax
- Self-employed SEP, SIMPLE, and qualified plans
- Self-employed health insurance deduction
- IRA deduction
- Archer medical savings account (MSA) deduction
- Contributions to section 501(c)(18)(D) pension plans
- Contributions by certain chaplains to section 403(b) plans
- Housing deduction from Form 2555

Proration based on total income

The following adjustments are prorated and allocated to Colorado based on total Colorado income. The portion of these adjustments to include on line 23 of Form 104PN is determined by multiplying the amount of the adjustment by a percentage. The percentage is determined by dividing the taxpayer's total Colorado income, on line 21 of Form 104PN by the taxpayer's total income on line 20 of Form 104PN.

- Alimony paid
- Student loan interest deduction
- Reforestation amortization and expenses
- Repayment of supplemental unemployment benefits
- Attorney fees and court costs
- Excess deductions of section 67(e) expenses

Allocation of other adjustments to Colorado

- The penalty on early withdrawal of savings is allocated to Colorado on line 23 of Form 104PN if paid while the taxpayer was a Colorado resident.
- Moving expenses for members of the Armed Forces moving into Colorado, but not for moving out of Colorado, are allocated to Colorado on line 23 of Form 104PN.
- Jury duty pay that is paid by the taxpayer to his or her employer is allocated to Colorado on line 23 of Form 104PN if the jury service was in Colorado.
- Deductible expenses from the rental of personal property are allocated to Colorado on line 23 of Form 104PN if they were incurred while the taxpayer was a Colorado resident or if the rental property is located in Colorado.
- The nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money is allocated to Colorado on line 23 of Form 104PN if that amount of value is included on line 18 of Form 104PN.

Colorado modifications

Federal adjusted gross income reported on line 24 of Form 104PN must be modified by any applicable Colorado additions and subtractions reported on lines 26 and 30, respectively. Any additions and subtractions reported on lines 26 and 30 are then allocated to Colorado and entered lines 27 and 31, respectively, in accordance with the criteria described below and on the following page.

Colorado Additions

Taxpayers must enter on line 26 of Form 104PN any additions reported on *Colorado Individual Income Tax Return (DR 0104)*, except for the following additions:

- the state income tax addback;
- the qualified business income deduction addback;.
- the itemized deduction addback (for tax year 2022);
- the standard or itemized federal deduction addback (for tax year 2023 or later);
- the overtime compensation deduction addback; and
- the gross conservation easement addback;

Please see Part 3 of the *Colorado Individual Income Tax Guide* for additional information about Colorado additions that taxpayers must report on their Colorado returns. Additions reported on line 26 of Form 104PN must be included in line 27 and added in the calculation of modified Colorado adjusted gross income as described below.

Additions never included on line 27 of Form 104PN

The following addition is never allocated to Colorado and is not included on line 27 of Form 104PN when calculating modified Colorado adjusted gross income:

- Non-Colorado NOL deductions

Additions always included on line 27 of Form 104PN

The following additions are always allocated to Colorado and included on line 27 of Form 104PN when calculating modified Colorado adjusted gross income:

- Expenses deducted with respect to certain clubs that restrict membership
- Recapture of first-time home buyer savings account subtraction
- Recapture of medical savings account subtraction
- Non-qualifying distributions, refunds, or withdrawals from a CollegeInvest or ABLE account
- Recapture of employee subtraction for employer contribution to home savings account

Allocations based on business activity and residency

The following additions are allocated to Colorado and included on line 27 of Form 104PN when calculating modified Colorado adjusted gross income to the extent that the underlying or related expenses or losses were from business activity in Colorado or were incurred while the taxpayer was a Colorado resident:

- S corporation shareholder additions related to business expenses
- Unauthorized alien labor services
- Food and beverage expense deduction addback (for tax year 2022 only)
- Business meals deduction addback

Non-Colorado state and local bond interest

The addition for non-Colorado state and local bond interest is allocated to Colorado and included on line 27 of Form 104PN when calculating modified Colorado adjusted gross income to the extent that the interest was recognized while the taxpayer was a Colorado resident.

Colorado Subtractions

Taxpayers must enter on line 30 of Form 104PN any subtractions reported on their *Subtractions from Income Schedule (DR 0104AD)*, except for any qualifying charitable contribution subtraction. Please see Part 4 of the *Colorado Individual Income Tax Guide* for additional information about Colorado subtractions taxpayers may claim on their Colorado returns.

In general, subtractions related to specific items of income are included in line 31 of Form 104PN, and subtracted in the calculation of modified Colorado adjusted gross income, only to the extent that the related item of income is included in Colorado adjusted gross income reported on line 25. Subtractions reported on line 30 of Form 104PN are included in line 31 under the following conditions.

Subtractions always included on line 31 of Form 104PN

The following subtractions are always allocated to Colorado and included on line 31 of Form 104PN when calculating modified Colorado adjusted gross income:

- ABLE account contributions
- Adult learner savings account contributions
- CollegeInvest contributions
- Employee subtraction for employer contribution to home savings account
- FAMLI benefits
- Marijuana business expenses
- Medical savings account contributions
- Military family relief fund grants
- Wildfire mitigation measures

Subtractions allocated based on related income

The following subtractions are allocated to Colorado and included on line 31 of Form 104PN when calculating Colorado modified federal adjusted gross income to the extent the related income is included in Colorado adjusted gross income reported on line 25 of Form 104PN:

- Colorado agricultural land capital gain subtraction
- Compensation for exonerated persons
- First responder death benefit
- First-time home buyer savings account interest
- Interest income from U.S. government obligations
- Military compensation after reacquisition of Colorado residency
- Military retirement benefits
- Nonresidents performing disaster-relief work
- Olympic medals
- Segal AmeriCorps Education Award
- Social security, pension, and annuity income
- PERA and DPS retirement benefits
- Qualified reservation income
- Railroad retirement benefits
- State income tax refunds or credits
- S corporation shareholder subtractions related to income

Allocations based on business activity and residency

The following subtractions are allocated to Colorado and included on line 31 of Form 104PN when calculating modified Colorado adjusted gross income to the extent that the underlying or related expenses or losses were from business activity in Colorado or were incurred while the taxpayer was a Colorado resident:

- S corporation shareholder subtractions related to business expenses
- The subtraction allowed under House Bill 21-1002

Partners and S corporation shareholders

Each partner and S corporation shareholder should receive a *Colorado K-1 (DR 0106K)* from the partnership or S corporation reporting their share of income, deductions, modifications, and credits. In addition to the information provided in this publication, part-year residents and nonresidents who own an interest in a partnership or S corporation should also consult the *Individual Partner and Shareholder Instructions for Colorado K-1 (DR 0106K)*.

IRS Form 1040-NR

Taxpayers are required to enter information from certain lines of their federal returns on Colorado Form 104PN. The instructions for Form 104PN reference the applicable lines of IRS Forms 1040 and 1040-SR, but not IRS Form 1040-NR, which some taxpayers may be required to file instead. The following table references the appropriate lines of IRS Form 1040-NR for the completion of Colorado Form 104PN.

IRS Form 1040-NR Line Numbers for Completing Colorado Form 104PN

Form 104PN	*Income type*	*2026 IRS Form 1040-NR*
Line 4	Wages, salaries, and tips	Line 1z
Line 6	Interest and dividends	Lines 2b and 3b
Line 8	Unemployment compensation	Schedule 1, Line 7
Line 10	Capital gains or losses	Line 7a and Schedule 1, Line 4
Line 12	Pensions, annuities, and IRA distributions	Lines 4b and 5b
Line 14	Business and farm income or loss	Schedule 1, Lines 3 and 6
Line 16	IRS Schedule E income	Schedule 1, Line 5
Line 18	Other income	Schedule 1, Lines 1, 2a, and 9
Line 20	Total income	Line 9
Line 22	Federal adjustments	Line 10
Line 24	Adjusted gross income	Line 11

Alternative minimum tax (AMT)

In addition to regular Colorado income tax, part-year residents and nonresidents may owe Colorado alternative minimum tax. Colorado AMT is based largely on federal alternative minimum taxable income, making it likely that a taxpayer who owes federal AMT will also owe Colorado AMT. See Part 2 of the *Colorado Individual Income Tax Guide* and the *Colorado Alternative Minimum Tax Computation Schedule (DR 0104AMT)* for additional information.

Income tax credits

Most Colorado income tax credits are allowed to part-year residents and nonresidents in the same manner that they are allowed to full-year residents. However, specific rules apply to part-year residents and nonresidents with respect to certain credits.

Earned income, child care, and child tax credits

Nonresidents may not claim any of the following credits:

- Colorado earned income tax credit
- Child and dependent care expenses tax credit
- Low-income child care expenses tax credit
- Child tax credit
- Family affordability tax credit

Qualifying part-year residents can claim these credits, but the credits allowed to part-year residents must be apportioned by multiplying the credits by the apportionment percentage from the taxpayer's *Form 104PN, Part-Year Resident/Nonresident Tax Calculation Schedule*, except that the apportionment percentage used to calculate these credits cannot exceed 100%. Additional information about these credits is available online at *Tax.Colorado.gov/individual-income-tax-guidance-publications*.

Credit for taxes paid to another state

The credit for taxes paid to another state is allowed only to Colorado residents. Part-year residents can claim the credit only with respect to income that was both recognized while they were a Colorado resident and derived from sources in another state. Nonresidents may not claim any credit for taxes paid to another state. For additional information, please see Department publication *Income Tax Topics: Credit for Tax Paid to Another State*.

Income tax prepayments

In general, Colorado law requires the payment of income tax throughout the year, as income is received and recognized by the taxpayer. Such prepayment of tax may be made in a number of different ways, including quarterly estimated tax payments, income tax withholding, and certain withholding and prepayment methods specific to nonresidents.

Estimated tax payments

In general, an individual must remit quarterly Colorado estimated tax payments if their total Colorado tax liability, less withholding and credits, exceeds $1,000. Please see Part 7 of the *Colorado Individual Income Tax Guide* for additional information regarding Colorado estimated income tax payments.

Colorado withholding on Form W-2 or 1099

Colorado law requires the payer of certain types of income to withhold Colorado income tax. A payer who has withheld Colorado income tax must remit the tax to the Department and issue a statement (such as an IRS Form W-2 or 1099) to the recipient indicating the amount of tax withheld. The taxpayer may then claim the withholding, when they file their Colorado return, as a credit against the income tax due. Please see Part 6 of the *Colorado Individual Income Tax Guide* for additional information.

Nonresident withholding and prepayments

Withholding requirements, or other tax payment requirements, apply specifically to certain types of income received or recognized by nonresidents, namely:

- nonresident beneficiary withholding (DR 0104BEP)
- nonresident real estate withholding (DR 1079); and
- nonresident partner's or shareholder's share of tax paid with a composite return (DR 0106K).

These types of nonresident withholding and prepayments may be claimed on the applicable line of the *Colorado Individual Income Tax Return (DR 0104)* or *Individual Credit Schedule (DR 0104CR)* that references form DR 0104BEP, form DR 1079, or the composite return and not on the line designated for withholding from Forms W-2 or 1099. Nonresidents may claim a refund if the withholding or prepayment exceeds the amount of tax due.

Nonresident beneficiary withholding

Every fiduciary of an estate or trust with a nonresident beneficiary who receives net income from real or tangible personal property within Colorado must withhold income tax from income distributed to the beneficiary. The fiduciary must remit the amount withheld with *form DR 0104BEP, Colorado Nonresident Beneficiary Estimated Income Tax Payment*.

In general, the amount of the required withholding is equal to the applicable income tax rate for the tax year multiplied by the beneficiary's net income from real or tangible personal property within Colorado. If the beneficiary files their income tax return prior to the due date for the withholding payment, the fiduciary may instead withhold only the amount of tax reported on the beneficiary's return.

Nonresident real estate withholding

In general, whenever a nonresident sells, transfers, or otherwise conveys real property in Colorado, Colorado income taxes must be withheld from the net proceeds. The title insurance company or any other person or entity that provides closing and settlement services is generally required to withhold from the net proceeds, and remit to the Department of Revenue, the lesser of:

- 2% of the sales price of the nonresident's interest in the real property; or
- the nonresident's net proceeds from the sale, transfer, or conveyance of the real property.

Nonresident real estate withholding must be remitted with *form DR 1079, Payment of Withholding Tax on Certain Colorado Real Property Interest Transfers*. Please see *form DR 1083 and its instructions* for additional information regarding nonresident real estate withholding.

Nonresident partners and shareholders

Partnerships and S corporations are required to file a composite return (DR 0106) to remit a payment on behalf of any nonresident partner or shareholder, unless the nonresident partner or shareholder has submitted a signed *Colorado Nonresident Partner or Shareholder Agreement (DR 0107)*.

The required payment is equal to the income tax computed on the nonresident partner or shareholder's Colorado source income. The payment is required regardless of whether the partnership or S corporation distributes any of the income to the nonresident partner or shareholder.

Additional resources

The following is a list of statutes, regulations, forms, and guidance pertaining to part-year residents and nonresidents. This list is not, and is not intended to be, an exhaustive list of authorities that govern the tax treatment of every situation. Individuals and businesses with specific questions should consult their tax advisors.

Statutes and regulations

- § 39-22-103, C.R.S. Definitions.
- § 39-22-104, C.R.S. Income tax imposed on individuals.
- § 39-22-107, C.R.S. Income tax filing status.
- § 39-22-109, C.R.S. Income of a nonresident individual for purposes of Colorado income tax.
- § 39-22-110, C.R.S. Apportionment of tax in the case of a part-year resident.
- § 39-22-326, C.R.S. Part-year residence.
- §39-22-601, C.R.S. Returns.
- Rule 39-22-109. Colorado-Source Income.
- Rule 39-22-110. Apportionment of Tax for Part-Year Residents and Nonresident Individuals.

Forms and guidance

- *Tax.Colorado.gov*
- *Tax.Colorado.gov/individual-income-tax-forms*
- *Colorado Individual Income Tax Return (DR 0104)*
- *Part-year Resident/Nonresident Tax Calculation Schedule (DR 0104PN)*
- *Subtractions from Income Schedule (DR 0104AD)*
- *Colorado Alternative Minimum Tax Computation Schedule (DR 0104AMT)*
- *Individual Credit Schedule (DR 0104CR)*
- *Colorado K-1 (DR 0106K)*
- *Individual Partner and Shareholder Instructions for Colorado K-1 (DR 0106K)*
- *Colorado Nonresident Partner or Shareholder Agreement (DR 0107)*
- *Colorado Individual Income Tax Guide*
- *Tax.Colorado.gov/individual-income-tax-guidance-publications*
- *Income Tax Topics: Child and Dependent Care Expenses Credit*
- *Income Tax Topics: Credit for Tax Paid to Another State*
- *Income Tax Topics: Earned Income Tax Credit*
- *Income Tax Topics: Military Servicemembers*