



250104PN19999

DR 0104PN (09/24/25)  
Colorado Department of Revenue  
Tax.Colorado.gov  
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## Form 104PN Part-Year Resident/Nonresident Tax Calculation Schedule 2025

Taxpayer's Name

SSN or ITIN

Use this form if you and/or your spouse were a resident of another state for all or part of 2025. 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 11 of the DR 0104. If you filed federal form 1040NR, see the instructions.

**1. • Taxpayer is (mark one):**

Full-Year Nonresident

Full-Year Resident

Nonresident 305-day rule Military

Part-Year Resident from: Beginning (MM/YY)

Ending (MM/YY)

**2. • Spouse is (mark one):**

Full-Year Nonresident

Full-Year Resident

Nonresident 305-day rule Military

Part-Year Resident from: Beginning (MM/YY)

Ending (MM/YY)

**3. • Mark the federal form you filed:**

1040

1040 NR

1040 SR

Other

**4. Enter all income from your federal form 1040, line 1z.**

**• Federal Information**

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**Colorado Information**

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Taxpayer's Name (match page 1)

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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.

Federal Information

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• Colorado Information

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6. Enter the sum of all taxable interest and ordinary dividends from your federal form 1040.

• Federal Information

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Colorado Information

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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.

Federal Information

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• Colorado Information

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8. Enter Unemployment or FAMI Compensation from your federal form 1040, Schedule 1, line 7.

• Federal Information

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Colorado Information

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9. Enter income from line 8 that is from Colorado unemployment or FAMI benefits or is from another state's benefits received while you were a Colorado resident.

Federal Information

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• Colorado Information

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10. Enter all capital gains and (losses) from both your federal form 1040, line 7 and 1040, Schedule 1.

• Federal Information

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Colorado Information

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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.

Federal Information

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• Colorado Information

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Taxpayer's Name (match page 1)

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12. Enter the sum of all income from your federal form 1040, lines 4b, 5b, and 6b.

• Federal Information

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Colorado Information

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

Federal Information

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• Colorado Information

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14. Enter the sum of all business income or (loss) and farm income or (loss) from your federal form 1040. These amounts are found on two separate lines.

• Federal Information

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Colorado Information

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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.

Federal Information

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• Colorado Information

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16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule 1, line 5.

• Federal Information

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Colorado Information

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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.

Federal Information

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• Colorado Information

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18. Enter the sum of all other income from your federal form 1040, Schedule 1, lines 1, 2a, and 9.

• Federal Information

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Colorado Information

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List Type





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Taxpayer's Name (match page 1)

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**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.

**Federal Information**

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List Type

**• Colorado Information**

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**20.** Total Income. Enter total other income amount found on your federal form 1040.

**Federal Information**

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**Colorado Information**

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

**Federal Information**

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**Colorado Information**

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**22.** Enter all federal adjustments from your federal form 1040.

**• Federal Information**

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List Type

**Colorado Information**

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**23.** Enter adjustments from line 22 as follows

**Federal Information**

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List Type

**• Colorado Information**

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- 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 and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20).



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- Penalty paid on early withdrawals made while a Colorado resident.
- Moving expenses for members of the Armed Forces.

**For treatment of other adjustments reported on federal form 1040, 1040 SR, or 1040 SP, line 10, see the Colorado Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents.**

**24. Adjusted Gross Income.** Enter amount from your federal form 1040.

**Federal Information**

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**Colorado Information**

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**25. Colorado Adjusted Gross Income.** Subtract line 23 from line 21.

**Federal Information**

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**Colorado Information**

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**26. Additions to Adjusted Gross Income.** Enter the sum of lines 5 through 7 and line 9 of Colorado Form 104 excluding any charitable contribution adjustments.

• **Federal Information**

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**Colorado Information**

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**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.\*

**Federal Information**

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• **Colorado Information**

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

**Federal Information**

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**Colorado Information**

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

**Federal Information**

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**Colorado Information**

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**\* See the Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents for treatment of other additions.**



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**30.** Subtractions from Adjusted Gross Income. Enter the amount from line 11 of Colorado Form 104 excluding any qualifying charitable contributions.

• **Federal Information**

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**Colorado Information**

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**31.** Subtractions from Colorado Adjusted Gross Income. Enter any amount from line 30 as follows:

**Federal Information**

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• **Colorado Information**

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- 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 Agricultural capital gain subtraction to the extent included on line 20 above

**For treatment of other subtractions, see the Individual Income Tax Guide and/or the Income Tax Topics: Part-Year Residents & Nonresidents.**

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

**Federal Information**

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**Colorado Information**

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

**Federal Information**

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**Colorado Information**

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**34.** Divide line 33 by line 32. Round to the fourth decimal place, i.e. xxx.xxxx

**Federal Information**

%

**Colorado Information**

%

**35.** Tax from the tax table based on income reported on the DR 0104 line 12.

**Federal Information**

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**Colorado Information**

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**36.** Apportioned tax. Multiply line 35 by the percentage on line 34. Enter here and on DR 0104 line 13.

**Federal Information**

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**Colorado Information**

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