

DR 0104PN (09/30/24) COLORADO DEPARTMENT OF REVENUE Tax.Colorado.gov Page 1 of 3

Form 104PN

Part-Year Resident/Nonresident Tax Calculation Schedule 2024

Taxpayer's Name						SSN or	ITIN
Use this form if	you and/or your	spouse were a re	sident of an	other state for all or	part of 20	24. This form	apportions your
				Colorado income. C			
				n 1040NR, see the ii			,
	0					ginning (MM/YY)	Ending (MM/YY)
1. ● Taxpayer is	s (mark one):	Full-Year Nonr	esident	Part-Year Resident	t from		
		Full-Year Res	ident	Nonresident 305-	day rule N	Military	
					Beę	ginning (MM/YY)	Ending (MM/YY)
2. • Spouse is	(mark one):	Full-Year Nonr	esident	Part-Year Resident	t from		
			i da nat	Nerresident 205	alau uu la N	1:1:1	
		Full-Year Res		Nonresident 305-	day rule r	vilitary	
3. • Mark the f	ederal form you	filed: 1040	1040) NR 🗌 1040 S		Other	
			1040	JINK 1040 C	5K	Ullei	
			1040	J NK 1040 3		Other	
		1040	1040	Federal Informa]	Information
	-	federal form 10]	Information
4. Enter all ind line 1z.	come from your	federal form 10	40, • 4	Federal Informa	ation 00	Colorado	Information
 Enter all ind line 1z. Enter incom 	come from your	federal form 10	40, • 4 ile working ir	Federal Informa	ation 00 arned	Colorado	Information
 Enter all ind line 1z. Enter incom while you w 	come from your ne from line 4 tha ere a Colorado r	federal form 10 at was earned whi resident. Part-yea	40, • 4 ile working ir r residents s	Federal Informa n Colorado and/or ea should include movir	ation 00 arned	Colorado	
 Enter all ind line 1z. Enter incom while you w 	come from your ne from line 4 tha ere a Colorado r	federal form 10	40, • 4 ile working ir r residents s	Federal Informa n Colorado and/or ea should include movir	ation 00 arned	Colorado	o Information
 Enter all ind line 1z. Enter incom while you w expense rei 	come from your ne from line 4 tha ere a Colorado r mbursements or	federal form 10 at was earned whi esident. Part-yea nly if paid for mov	40, • 4 ile working ir r residents s ing into Colc	Federal Informa n Colorado and/or ea should include movir	ation 00 arned ng	Colorado	
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl	federal form 10 at was earned whi resident. Part-yea hly if paid for mov e interest and or	40, • 4 ile working ir r residents s ing into Colo rdinary	Federal Informa n Colorado and/or ea should include movir	ation 00 arned ng • 5	Colorado	
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl rom your federa	federal form 10- at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040.	40, • 4 ile working ir r residents s ing into Colo rdinary • 6	Federal Informa n Colorado and/or ea should include movir orado.	ation 00 arned ng • 5 00	Colorado	
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl rom your federa e from line 6 that	federal form 10- at was earned whi resident. Part-yea hly if paid for moving e interest and or al form 1040. was earned while	40, • 4 ile working in r residents s ing into Colo rdinary • 6 you were a r	Federal Informa n Colorado and/or ea should include movir prado.	ation 00 arned ng 5 00 or	Colorado	00
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl rom your federa e from line 6 that n the ownership o	federal form 10 at was earned whi resident. Part-yea hy if paid for mov e interest and or al form 1040. was earned while f real or tangible p	40, • 4 ile working in r residents s ing into Colo dinary • 6 you were a personal prop	Federal Informa n Colorado and/or ea should include movir orado.	ation 00 arned ng 5 00 or	Colorado	
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from Enter Unem 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl rom your federa e from line 6 that n the ownership o pployment or FAN	r federal form 10- at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040. was earned while f real or tangible p MLI Compensatio	40, • 4 ile working ir r residents s ing into Colo rdinary • 6 you were a r personal prop n from	Federal Informa n Colorado and/or ea should include movir prado.	ation 00 arned ng • 5 00 or ado. • 7	Colorado	00
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from Enter Unem your federal 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl rom your federa e from line 6 that n the ownership o ployment or FAN I form 1040, Sch	r federal form 10- at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040. was earned while f real or tangible p MLI Compensatio edule 1, line 7.	40, • 4 ile working ir r residents s ing into Colo rdinary • 6 you were a r personal prop n from • 8	Federal Information of Colorado and/or explored of Colorado and/or explored of Colorado operty located in Color	ation 00 arned ng • 5 00 or ado. • 7	Colorado	00
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from Enter Unem your federal Enter incom 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl rom your federa e from line 6 that n the ownership o poloyment or FAN I form 1040, Sch e from line 8 that	r federal form 10- at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040. was earned while f real or tangible p MLI Compensatio edule 1, line 7. is from Colorado o	40, • 4 ile working ir r residents s ing into Colo rdinary • 6 you were a r versonal prop n from • 8 unemployme	Federal Information n Colorado and/or eashould include movin brado. resident of Colorado perty located in Colorado perty located in Colorado	ation 00 arned ng 5 00 or ado. • 7 00 or	Colorado	00
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from Enter Unem your federal Enter incom is from anoth 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl rom your federa e from line 6 that n the ownership o poloyment or FAN I form 1040, Sch e from line 8 that her state's benefit	federal form 10- at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040. was earned while freal or tangible p MLI Compensatio edule 1, line 7. is from Colorado u ts received while y	40, • 4 ile working ir r residents s ing into Colo rdinary • 6 you were a r versonal prop n from • 8 unemployme	Federal Information n Colorado and/or eashould include movin brado. resident of Colorado perty located in Colorado perty located in Colorado	ation 00 arned ng • 5 00 or ado. • 7	Colorado	00
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from Enter Unem your federal Enter incomi is from anoth Enter all ca 	come from your ne from line 4 tha ere a Colorado r mbursements or um of all taxabl rom your federa e from line 6 that n the ownership o ployment or FAN I form 1040, Sch e from line 8 that her state's benefit apital gains and	federal form 10 at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040. was earned while f real or tangible p MLI Compensatio edule 1, line 7. is from Colorado u ts received while y (losses) from	40, • 4 ile working ir r residents s ing into Colo rdinary • 6 you were a r versonal prop n from • 8 unemployme	Federal Information n Colorado and/or eashould include movin brado. resident of Colorado perty located in Colorado perty located in Colorado	ation 00 arned ng 5 00 or ado. • 7 00 or	Colorado	00
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from Enter Unem your federal Enter incom is from anoth Enter all ca both your federal 	come from your ne from line 4 that ere a Colorado r mbursements or um of all taxabl rom your federat e from line 6 that n the ownership of ployment or FAN I form 1040, Sch e from line 8 that her state's benefit apital gains and ederal form 104	federal form 10 at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040. was earned while f real or tangible p MLI Compensatio edule 1, line 7. is from Colorado u ts received while y (losses) from	40, • 4 ile working ir r residents s ing into Colo rdinary • 6 you were a r • 8 unemployme rou were a C	Federal Information n Colorado and/or eashould include movin brado. resident of Colorado perty located in Colorado perty located in Colorado	ation 00 arned ng 5 00 or ado. • 7 00 or • 9	Colorado	00
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from Enter Unem your federal Enter incomi is from anoth Enter all ca both your fe 1040, Sche 	come from your ne from line 4 that ere a Colorado r mbursements or um of all taxabl rom your federat e from line 6 that n the ownership of ployment or FAN l form 1040, Sch e from line 8 that her state's benefit apital gains and ederal form 104 edule 1.	federal form 10 at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040. was earned while freal or tangible p MLI Compensatio edule 1, line 7. is from Colorado u ts received while y (losses) from t0, line 7 and	40, • 4 ile working ir r residents s ing into Colo rdinary • 6 you were a r • 8 unemployme rou were a C • 10	Federal Information n Colorado and/or east should include movin prado. resident of Colorado perty located in Colorado perty located in Colorado pert or FAMLI benefits colorado resident.	ation 00 arned ng 5 00 or ado. • 7 00 or • 9 00	Colorado	00
 Enter all ind line 1z. Enter incom while you w expense rei Enter the s dividends f Enter incom derived from Enter Unem your federal Enter incom is from anott Enter all ca both your fe 1040, Sche Enter incom 	come from your ne from line 4 that ere a Colorado r mbursements or um of all taxabl rom your federat e from line 6 that n the ownership of ployment or FAN I form 1040, Sch e from line 8 that her state's benefit apital gains and ederal form 104 edule 1. ne from line 10 th	federal form 10 at was earned whi resident. Part-yea hly if paid for mov e interest and or al form 1040. was earned while freal or tangible p MLI Compensatio edule 1, line 7. is from Colorado u ts received while y (losses) from t0, line 7 and	40, • 4 ile working ir r residents s ing into Colo rdinary • 6 you were a r versonal prop n from • 8 unemployme rou were a C • 10 uring that pa	Federal Information n Colorado and/or eashould include movin prado. resident of Colorado perty located in Colorado perty located in Colorado ent or FAMLI benefits colorado resident.	ation 00 arned ng 5 00 or ado. • 7 00 or • 9 00	Colorado	00



DR 0104PN (09/30/24) COLORADO DEPARTMENT OF REVENUE Tax.Colorado.gov Page 2 of 3

Name	(match	page	1)	
------	--------	------	----	--

Federal Information Colorado Information 12 Colorado Information 13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. 00 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. 14 00 00 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. 15 00 16. Enter all supplemental income on (loss) form do your federal form 1040. Schedule E, line 41. 16 00 00 17. Enter income from line 14 that was earned from Colorado sources. and/or rent and royatly income received or credited to your account during the part of the year you were a Colorado resident. 17 00 18. Enter the sum of all other income from your federal form 1040. Schedule 1, line 10. 18 10 10 19. Enter income from line 18 that was earned during that part of the year you were a Colorado resident. 19 00 11. Ital Type 10 00 00 00 00 21. Total Income. Enter total other income amount found on your federal form 1040. 20 00 00 00 00	Name (match page 1)			SSN or ITIN (match page 1)
12. Enter the sum of all income from your federal form 00 13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. 13 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. 14 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. 15 16. Enter all supplemental income and (loss) found on your federal form 1040. These amounts are sident and/or was earned from Colorado sources. 16 17. Enter income from line 16 that was earned from Colorado sources. 16 18. Enter the sum of all business income or (loss) found on your federal form 1040, Schedule E, line 41. 16 19. Enter sum of all other income from your federal form 1040, Schedule 1, line 10. 17 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. 17 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. 19 104. List Type 10 20. Total Income. Enter total other income amount found on your federal form 1040. 20 21. Total Colorado income. Enter the total from the Colorado column, lines 5, 7, 9, 11. 13, 5, 71 and 19. 22. Enter all federal adjustments from your federal form 1040. 22 23. Enter adjustments from line 22 as follows 23 24. Enture adjustments from line 22 as follows 23 24. Enture a				
12. Enter the sum of all income from your federal form 00 13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. 13 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. 14 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. 15 16. Enter all supplemental income and (loss) found on your federal form 1040. These amounts are sident and/or was earned from Colorado sources. 16 17. Enter income from line 16 that was earned from Colorado sources. 16 18. Enter the sum of all business income or (loss) found on your federal form 1040, Schedule E, line 41. 16 19. Enter sum of all other income from your federal form 1040, Schedule 1, line 10. 17 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. 17 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. 19 104. List Type 10 20. Total Income. Enter total other income amount found on your federal form 1040. 20 21. Total Colorado income. Enter the total from the Colorado column, lines 5, 7, 9, 11. 13, 5, 71 and 19. 22. Enter all federal adjustments from your federal form 1040. 22 23. Enter adjustments from line 22 as follows 23 24. Enture adjustments from line 22 as follows 23 24. Enture a				
1040, lines 4b, 5b, and 6b. • 12 00 13. Enter income from line 12 that was received during that part of the year you were a colorado resident. • 13 00 14. Enter the sum of all business income or (loss) and farm income or (loss) form of 40. These amounts are found on two separate lines. • 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 Colorado sources. • 15 00 16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule E, line 41. 00 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. • 17 00 18. 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. • 19 00 14. Ist Type 00 • 18 00 00 00 20. Total Income. Enter total other income amount found on your federal form 1040. 20 00 00 21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17, and 19. 00 00 00 22. Enter all gustments from line 22 as follows		Federal Information	C	olorado Information
13. Enter income from line 12 that was received during that part of the year you were a Colorado resident. 13 00 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. 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 Colorado sources. 15 00 16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule E, line 41. • 16 00 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 during the tax year. • 17 00 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 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. • 19 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. • 19 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 column, lines 5, 7, 9, 11, 13, 16, 17 and 19. 00 00 21. Total Colorado Income. Enter the total from the Colorado colum			0.0	
Colorado resident. • 13 00 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. • 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 Colorado sources. • 15 00 16. Enter all supplemental income and (loss) found on your federal form 1040. Schedule E, line 41. • 16 00 17. Enter income from line 16 that was earned from Colorado sources; and/or rent and royally income received or credited to your account during the part of the year you were a Colorado resident; and/or partnershipS corporation/fiduciary income that is taxable to Colorado during the tax year. • 17 00 18. 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. • 19 00 19. Enter income from line 18 that was earned during that part of the year you were a Colorado norm. Enter the total ofter income amount found on your federal form 1040. • 18 00 11. Staff Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. • 00 • 00 12. Total Income. Enter the total from typur federal form 1040. • 00 • 00 • 00 13. 15, 17 and 19. • 00 • 00 • 00 • 00 • 00 • 00			00	
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. • 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 Colorado sources. • 15 00 16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule E, line 41. • 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 the part of the year you were a Colorado resident and/or hardnership/S corporation/flduciary income that is taxable to Colorado buring the tax year. • 17 00 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 14. Enter the sum of all other income from your federal form Colorado sources. • 19 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. • 19 00 10. Total Income. Enter total other income amount found on your federal form 1040. • 20 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 your federal form 1040. • 22 00 14. Strype 00 23. Enter bas is government officials, health savings account deduction, self-employment tax, self-employed health insurance deduct	,		40	0.0
income or (loss) from your federal form 1040. These amounts are found on two separate lines. • 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 Colorado sources. • 15 00 16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule E, line 41. • 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 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. • 17 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 List Type 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. • 19 00 List Type 20. Total Income. Enter total other income amount found on your federal form 1040. 21. Total Colorado income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 22. Enter all federal adjustments from your federal form 1040. • 22 00 List Type 23. Enter adjustments from sour federal form 1040. • 22 00 List Type 23. Enter adjustments from line 22 as follows • 23 00 List Type 23. Enter adjustments from line 22 as follows • 23 00 List Type 00 00 00 00 00 00 00 00 00 0			13	00
amounts are found on two separate lines. • 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 Colorado sources. • 15 00 16. Enter all supplemental income and (loss) found on your lederal form 1040, Schedule E, line 41. • 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 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. • 17 00 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 00 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 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. • 19 00 10. List Type 0 0 00 00 00 21. Total Colorado Income. Enter total other income amount found on your federal form 1040. 20 00 00 21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 00 00 00 22. Enter all federal adjustments from your federal form 1040.<		m		
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. 15 00 16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule E, line 41. • 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 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. • 17 00 18. Enter in the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 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. • 19 00 10. List Type 00 00 00 00 20. Total Income. Enter total other income amount found on your federal form 1040. 00 00 00 21. Total Colorado Income. Enter the total from your federal form 1040. • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 00 List Type • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 List Type • 23 00			00	
Colorado resident and/or was earned from Colorado sources. • 15 00 16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule E, line 41. • 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 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. • 17 00 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 • 17 18. Enter the sum of all other income from Your federal form 1040, Schedule 1, line 10. • 18 00 • 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. • 19 00 10. Total Colorado Income. Enter total other income amount found on your federal form 1040. 00 00 00 20. Total Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 00 00 00 21. Enter all federal adjustments from your federal form 1040. • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 00 List Type Educator expenses, IRA deduction, business exp			00	
16. Enter all supplemental income and (loss) found on your federal form 1040, Schedule E, line 41. • 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 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. • 17 00 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 19. Enter income from line 18 that was earned from Colorado sources. • 19 00 10. List Type 00 20. Total Income. Enter total other income amount found on your federal form 1040. 20 00 21. Total Clorado 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 your federal form 1040. • 22 00 11. List Type 00 00 23. Enter adjustments from line 22 as follows • 23 00 124. List Type 00 00 23. Enter adjustments from line 22 as follows • 23 00 1. List Type 00 00 23. Enter adjustments from line 22 as follows • 23 00 1. List Type 00 00 24. Enter adjustments from line 22 as follows • 23 00 1. Li			15	0.0
federal form 1040, Schedule E, line 41. • 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 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. • 17 00 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 • 17 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. • 19 00 20. Total Income. Enter total other income amount found on your federal form 1040. 00 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 your federal form 1040. • 22 00 18. Type • 23 00			15	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. • 17 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 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. • 19 00 10. List Type 00 00 00 00 21. Total Clorado nesident and/or was derived from Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 00 00 22. Enter all federal adjustments from your federal form 1040. • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 00 List Type • 19 00 00 00 23. Enter adjustments from line 22 as follows • 23 00 00 List Type • 23 00 00 00 List Type • 23 00 00 00 List Type • 23 00 00 00 00 List Type • 23 00 00 <			00	
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. • 17 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 List Type 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. • 19 00 List Type 20. Total Income. Enter total other income amount found on your federal form 1040. 20 21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 21 22. Enter all federal adjustments from your federal form 1040. • 22 23. Enter all federal adjustments from your federal form 1040. • 22 24. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 21 23. Enter adjustments from line 22 as follows • 23 00 List Type • 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 deduction are allowed in the ratio of Colorado to federal total income ratio (line 21 / line 20). • 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				
were a Colorado resident; and/or partnership/S corporation/fiduciary income that is taxable to Colorado during the tax year. 17 00 18 Enter the sum of all tother income from your federal form 1040, Schedule 1, line 10. 18 Enter the sum of all tother income from your federal Colorado sources. 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. 19. Enter total other income amount found on your federal form 1040. 20. Total Income. Enter total other income amount found on your federal adjustments from your federal form 1040. 20. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 21. Enter all federal adjustments from your federal form 1040. 22. Enter all federal adjustments from your federal form 1040. 23. Enter adjustments from line 22 as follows 24. Colorado wages and/or self-employment tax, self-employment tax, self-employment income. Student loan interest deduction and fees deduction are allowed in the Colorado wages and/or self-employment income. Student loan interest deduction and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). 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 				
taxable to Colorado during the tax year. • 17 00 18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 List Type 00 00 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. • 19 00 List Type 00 00 00 00 20. Total Income. Enter total other income amount found on your federal form 1040. 00 00 00 21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 00 00 22. Enter all federal adjustments from your federal form 1040. • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 00 List Type • 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. • 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				
18. Enter the sum of all other income from your federal form 1040, Schedule 1, line 10. • 18 00 List Type 00 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. • 19 00 20. Total Income. Enter total other income amount found on your federal form 1040. 20 00 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 your federal form 1040. • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 00 List Type • 23 00 00 00 Student loan interest form line 22 as follows • 23 00 00 List Type • 23 00 00 00 Student loan interest 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 add/or self-employment. • 20 00 Student loan interest deduction and titliton and fees deduction are allowed in the Colorado to federal total income rati		•	17	0.0
form 1040, Schedule 1, line 10. • 18 00 List Type 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. • 19 00 10. List Type 00 00 00 20. Total Income. Enter total other income amount found on your federal form 1040. 20 00 00 21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 00 00 00 22. Enter all federal adjustments from your federal form 1040. • 22 00 00 13. Tis, 17 rand 19. • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 List Type List Type • Educator expenses, IRA deduction, business expenses of reservists, performing artists and fee-basis government officials, health savings account deduction, self-employment tax, self-employde 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. • 24 • Educator expenses, IRA deduction and tiets deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • 23 00 • Educator expenses for members		_		
List Type List Type Image: Colorado resident and/or was derived from Colorado sources. • 19 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. • 19 00 List Type 00 00 00 20. Total Income. Enter total other income amount found on your federal form 1040. 00 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 your federal form 1040. 00 List Type 00 List Type 00 23. Enter adjustments from line 22 as follows 00 List Type 00 List Type 00 Student Concervent officials, health savings account deduction, self-employment tax, self-employed health insurance deduction, Self-employment tax, self-employment income to total wages and/or self-employment income. Student Ican interest deduction and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). 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		18	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. • 19 00 List Type • 19 00 20. Total Income. Enter total other income amount found on your federal form 1040. 20 00 21. Total Colorado Income. Enter the total from the Colorado column, lines 5, 7, 9, 11, 13, 15, 17 and 19. 00 21 22. Enter all federal adjustments from your federal form 1040. • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 List Type • 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. • Student loan interest deduction and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • Penalty paid on early withdrawals made while a Colorado resident. • Woing expenses of 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				
Colorado resident and/or was derived from Colorado sources.				
Colorado resident and/or was derived from Colorado sources.				
Colorado resident and/or was derived from Colorado sources.	19. Enter income from line 18 that was earned during that	part of the year you were a		
20. Total Income. Enter total other income amount found on your federal form 1040. 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 your federal form 1040. • 22 00 00 23. Enter adjustments from line 22 as follows • 23 00 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 and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • 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			19	00
on your federal form 1040. 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 your federal form 1040. • 22 00 • 23 List Type 00 • 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. • Studen loan interest deduction and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • 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	List Type			
on your federal form 1040. 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 your federal form 1040. • 22 00 • 23 List Type 00 • 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. • Studen loan interest deduction and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • 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				
on your federal form 1040. 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 your federal form 1040. • 22 00 • 23 List Type 00 • 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. • Studen loan interest deduction and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • 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				
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 your federal form 1040. 00 00 00 List Type 00 00 00 23. Enter adjustments from line 22 as follows 00 00 List Type 00 00 etaits Type 00 00 00 00 00 List Type 00 00 etaits Type 00 00 00 00 00 List Type 00 00 etaits Type				
13, 15, 17 and 19. 21 00 22. Enter all federal adjustments from your federal form 1040. • 22 00 List Type 00 • 23 00 23. Enter adjustments from line 22 as follows • 23 00 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 and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • 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			00	
 22. Enter all federal adjustments from your federal form 1040. 23. Enter adjustments from line 22 as follows 23. Enter adjustments reported on federal form 1040, 1040 SR, or 1040 SP, line 10, see the Colorado 		ado column, lines 5, 7, 9, 11,	_	
form 1040. • 22 00 List Type 23. Enter adjustments from line 22 as follows • 23 00 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 and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • 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 • 1040 SP, line 10, see the Colorado			21	00
List Type 00 23. Enter adjustments from line 22 as follows 23 Uist Type 00 List Type 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 and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). • 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				
23. Enter adjustments from line 22 as follows 00 List Type 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). 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		22	00	
 List Type 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). 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 	List Type			
 List Type 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). 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 				
 List Type 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). 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 				
 List Type 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). 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 	22 Enter adjustments from line 22 on follows		22	0.0
 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). Penalty paid on early withdrawals made while a Colorado resident. Moving expenses for members of the Armed Forces. 		•	23	00
 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). 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 				
 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). 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 				
 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). 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 	Educator expanses IPA deduction business expanse	os of rosorvists, porforming a	rtiete and	l foo basis
 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). 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 				
 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). 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 				
 Student loan interest deduction and tuition and fees deduction are allowed in the Colorado to federal total income ratio (line 21 / line 20). 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 				
 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 			olorado t	o federal total
 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 				
 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 				
For treatment of other adjustments reported on federal form 1040, 1040 SR, or 1040 SP, line 10, see the Colorado	income ratio (line 21 / line 20).	rado resident.		
	income ratio (line 21 / line 20).Penalty paid on early withdrawals made while a Colo			
	 income ratio (line 21 / line 20). Penalty paid on early withdrawals made while a Colo Moving expenses for members of the Armed Forces. 		P, line 10	, see the Colorado
	 income ratio (line 21 / line 20). Penalty paid on early withdrawals made while a Color Moving expenses for members of the Armed Forces. For treatment of other adjustments reported on federal 	form 1040, 1040 SR, or 1040 S		



DR 0104PN (09/30/24) COLORADO DEPARTMENT OF REVENUE Tax.Colorado.gov Page 3 of 3

SSN or ITIN (match page 1)

Name (match page 1)

	Federal Ir	nformation	Colorado Information
24. Adjusted Gross Income. Enter amount from your			
federal form 1040.	24	00	
25. Colorado Adjusted Gross Income. Subtract line 23 fr		25	00
26. Additions to Adjusted Gross Income. Enter the sum			
lines 5 through 8 of Colorado Form 104 excluding a			
	26	00	
27. Additions to Colorado Adjusted Gross Income. En			
line 26 that is from non-Colorado state or local bo	nd interest earned		
a Colorado resident.*		• 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 10 of Colorado Form 104 excluding		0.0	
	30	00	
31. Subtractions from Colorado Adjusted Gross Income.		• 31	oc
Enter any amount from line 30 as follows: • The state income tax refund subtraction to the exte	nt included on line		00
The state income tax returns subtraction to the extent includ The federal interest subtraction to the extent includ			
The pension/annuity subtraction and the PERA or DP			included on line 13 above
The Colorado Agricultural capital gain subtraction to			
For treatment of other subtractions, see the Ind			
Part-Year Residents & Nonresidents.			ne income fax topics.
32. Modified Adjusted Gross Income. Subtract line 30			
from line 28.	32	00	
33. Modified Colorado Adjusted Gross Income. Subtract	t line 31 from line 2	9. 33	00
34. Divide line 33 by line 32. Round to the fourth decimal			
place, i.e. xxx.xxxx	34	%	
<u> </u>	<u> </u>		
35. Tax from the tax table based on income reported on	the DR 0104 line 1	11. 35	00
35. Tax from the tax table based on income reported on36. Apportioned tax. Multiply line 35 by the percentage on		11. 35	00

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