



170104AD19999

DR 0104AD (06/30/17)
COLORADO DEPARTMENT OF REVENUE
Colorado.gov/Tax

Subtractions from Income Schedule

If claiming a subtraction, you must submit this schedule with your return.

Use this schedule to report any subtractions from your Federal Taxable Income. These subtractions will change your Colorado Taxable Income from the amount of Federal Taxable Income. See instructions in the income tax booklet for additional guidance on completing this schedule. Do not enter negative amounts. You must submit this form along with the DR 0104 if claiming any subtractions.

Name		SSN	
Subtractions from Federal Taxable Income			
1. State Income Tax Refund from federal income tax form 1040 line 10; enter \$0 if filing 1040A or 1040EZ	• 1	FYI Income 12	00
2. U.S. Government Interest	• 2	FYI Income 20	00
3. Primary Taxpayer Pension/Annuity Income	• 3	FYI Income 18 & 25	00
4. Spouse Pension/Annuity Income	• 4	FYI Income 18 & 25	00
5. Colorado-Source Capital Gain; 5-year assets acquired on or after 5/9/1994	• 5	FYI Income 15	00
6. Tuition Program Contribution: (see instructions)	• 6	FYI Income 44	00
• Total Contribution	• Owner's Name		
7. Qualifying Charitable Contribution	• 7	FYI Income 48	00
8. Qualified Reservation Income	• 8	(ask taxpayer)	00
9. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986	• 9	FYI Income 16	00
10. Railroad Benefit Subtraction, tier I or II only	• 10	FYI Income 25	00
11. Wildfire Mitigation Measures Subtraction	• 11	FYI Income 28	00
12. Colorado Marijuana Business Deduction	• 12	OUT OF SCOPE	00
13. Non-Resident Disaster Relief Worker Subtraction	• 13		00



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Name		SSN	
14. Active Duty Military Colorado HOME Subtraction		• 14	00
15. Agricultural Asset Lease Deduction. Enter CADA certificate number and submit a copy of your certificate with your return		• 15	00
16. First Time Home Buyer Savings Account Deduction, you must submit the DR 0350 with your return		• 16	00
17. Other Subtractions, explain below		• 17	00
Explain			
18. Subtotal, add lines 1 through 17, transfer the amount to line 5 on the DR 0104		• 18	00

