



DR 0104AD (09/19/16)
 COLORADO DEPARTMENT OF REVENUE

Subtractions from Income Schedule

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.

| 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 | | | 00 |
| 2. U.S. Government Interest | ● 2 | | | 00 |
| 3. Primary Taxpayer Pension/Annuity Income Deceased SSN: | ● 3 | | | 00 |
| 4. Spouse Pension/Annuity Income Deceased SSN: | ● 4 | | | 00 |
| 5. Colorado Source Capital Gain; 5-year assets acquired on or after 5/9/1994 | ● 5 | | | 00 |
| 6. Tuition Program Contribution: (see instructions) ● Owner's SSN: | ● 6 | | | 00 |
| ● Total Contribution | | ● Owner's Name | | |
| | | | | |
| | | ● Total Contribution | | |
| 7. Qualifying Charitable Contribution | ● 7 | \$ | | 00 |
| 8. Qualified Reservation Income | ● 8 | | | 00 |
| 9. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986 | ● 9 | | | 00 |
| 10. Railroad Benefit Subtraction, tier I or II only | ● 10 | | | 00 |
| 11. Wildfire Mitigation Measures Subtraction | ● 11 | | | 00 |
| 12. Colorado Marijuana Business Deduction | ● 12 | | | 00 |
| 13. Non-Resident Disaster Relief Worker Subtraction | ● 13 | | | 00 |
| 14. Active Duty Military Colorado HOME Subtraction (see instructions) | ● 14 | | | 00 |
| 15. Other Subtractions, explain below (see instructions) | ● 15 | | | 00 |
| Explain | | | | |
| | | | | |
| 16. Subtotal, add lines 1 through 15, transfer the amount to line 5 on the DR 0104 | ● 16 | | | 00 |