




**Line 8 FYI CollegenInvest Contribution**

Contributions to CollegenInvest can be deducted from your return. The contribution must have been included on your federal income tax return and calculated as part of your federal taxable income. We recommend that you read publication FYI Income 44 if this applies to you.

 The three fields on line 8 should be left blank if the taxpayer and/or spouse are the CollegenInvest account owners who set up the account for the student beneficiary. If you are not the account owner (e.g. grandparent, friend,) complete the three additional fields. **To report contributions to more than one account, you must file electronically.** Do not deduct contributions made to a tuition savings plan for another state or any tuition you paid while attending school.


Do NOT deduct contributions made by your employer/business to your College Invest account on this line. To claim pass-through credits for employer contributions to employee 529 qualified state tuition account, please refer to the instructions on form DR0289 and report the credit on applicable credit schedule.


**Line 9 FYI Qualifying Charitable Contributions**

Taxpayers who make charitable contributions that would be eligible for a federal income tax deduction, but do not claim federal itemized deductions on Schedule A of form 1040 or 1040SR, might be eligible to deduct a portion of their contribution on this form. We recommend that you read publication FYI Income 48 if this applies to you. Use the worksheet on the next page to determine your qualifying contribution.

(a) Did you itemize your deductions on Schedule A of federal form 1040 or 1040SR?	Yes <input type="checkbox"/> No <input type="checkbox"/>
(b) Did you deduct charitable contributions on the federal form?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you answered Yes on either (a) or (b) above, enter \$0 on line 9; you do not qualify for this subtraction. If you answered No on both (a) and (b) above, continue below.	
(c) Enter the amount you could have deducted as charitable contributions on lines 11 and 12 of federal Schedule A.	\$
(d) Colorado adjustment	\$500
(e) Subtract line (d) from line (c). This is the qualifying amount. If the amount is greater than \$0, transfer to line 9.	


Enter the total contributions in the space provided and the subtraction after the \$500 adjustment on line 9.

 Do not enter an amount on this line if you already deducted your charitable donation on Schedule A of the federal 1040 or 1040SR form. Otherwise, you will be issued an assessment that will likely include penalty and interest.

 For claims greater than \$5,000, submit the receipts you received **at the time of donation**. For in-kind donations, submit an itemized list of the donated items and their fair market value. Submit using Revenue Online or attach to your paper return. **Do not** send receipts of items that were purchased for donation.


**Line 10 Qualified Reservation Income**


List any amount of income that was derived wholly from reservation sources by an enrolled tribal member who lives on the reservation, which was included as taxable income on the Federal income tax form.

 Submit proof of tribal membership, residence, and source of income. This must be submitted every three years by taxpayers claiming this subtraction.

**Line 11 FYI PERA/DPSRS Subtraction**


If you made contributions to PERA between July 1, 1984, and December 31, 1986, or to Denver Public Schools District No. 1 Retirement during 1986 and your 2019 federal taxable income includes pension income, see FYI Income 16 to determine if you can take a subtraction for any of your pension income.

 Submit a copy of your previously taxed contribution. PERA statements can be obtained from *Copera.org* or by calling 1-800-759-7372. Submit using Revenue Online or attach to your paper return.

 Do not list the amount of contributions you made as an employee this past year.


**Line 12 FYI Railroad Benefit**

List any railroad retirement benefits that you reported on your federal income tax return and is calculated as part of your federal taxable income. We recommend that you read publication FYI Income 25 if this applies to you.

 Submit copies of all RRB-1099 and RRB-1099R Statements. Submit using Revenue Online or submit with your paper return.

**Line 13 FYI Wildfire Mitigation Measures**


Enter the amount incurred in performing wildfire mitigation on your land, up to \$2,500. We recommend that you read publication FYI Income 65 to properly calculate this subtraction.

 Submit copies of receipts for qualified costs for wildfire mitigation for your property. Submit using Revenue Online or submit with your paper return.

**Line 14 Colorado Marijuana Business Deduction**

For Colorado-licensed marijuana businesses, list any expenditure that is eligible to be claimed as a federal income tax deduction but is disallowed by section 280E of the Internal Revenue Code because marijuana is a controlled substance under federal law.

To calculate this deduction, you must create pro forma federal schedule(s) for Business Profit or Loss as if the federal government would have allowed the expenditures from the marijuana business. The Colorado deduction shall be the difference between the profit/loss as calculated on the ACTUAL schedule(s) filed with the federal return and the pro forma schedule(s) described above.

 You must submit both the pro forma federal schedule(s) and the actual federal schedule(s) with your Colorado return when claiming this deduction. Submit using Revenue Online or submit with your paper return.

## Line 15 Nonresident Disaster Relief Worker Subtraction

For nonresident individuals, enter the amount of compensation earned for performing disaster-related work in the state during a declared state disaster emergency and for the 60 days thereafter. Disaster-related work includes repairing, renovating, installing, building, or rendering services that relate to infrastructure that has been damaged, impaired, or destroyed by a declared state disaster emergency or providing emergency medical, firefighting, law enforcement, hazardous material, search and rescue, or other emergency service related to a state declared disaster emergency.



**This subtraction is only available to nonresident individuals. If you are a full-year resident of Colorado, you are not eligible for this subtraction.**

## Line 16 FYI Recquisition of Colorado Residency During Active Duty Military Service Subtraction

This subtraction is only allowed to military servicepersons who meet several requirements. In order to qualify for the subtraction the serviceperson must (1) have Colorado as his or her home of record, (2) after enlisting in the military, have acquired legal residency in a state other than Colorado and, (3) on or after January 1, 2016, have reacquired Colorado residency. A military serviceperson who meets these three requirements can claim a subtraction for any compensation included in his or her federal taxable income that he or she received for active duty service after reacquiring Colorado residency.

In order to have acquired residency in another state, you must have:

1. been physically present in that state,
2. intended to make that state your permanent home, and
3. intended to abandon your previous state of legal residence.

In order to reacquire residency in Colorado, you need not be physically present in Colorado, but you must intend to both make Colorado your permanent home and to abandon your previous state of legal residence.

In order to claim this subtraction, a taxpayer must include with his or her return: (1) a military form showing Colorado as his or her home of record, (2) evidence of acquiring residency in another state, and (3) evidence of reacquiring residency in

Colorado during the tax year. Evidence of acquiring residency in another state and reacquiring residency in Colorado must come in one of the following forms:

1. voter registration;
2. records reflecting the purchase of residential property or an unimproved residential lot;
3. motor vehicle titling and registration;
4. notification to your prior state of legal residence of your intention to change your state of legal residence;
5. preparation of a new last will and testament reflecting your state of legal residence.

If you qualify for this subtraction, enter the amount of compensation received for active duty military service on line 16 and submit all required evidence of residency with your return.

## Line 17 Agricultural Asset Lease Deduction

Enter the certificate number (YY-###) for the deduction certificate that was provided by the Colorado Agricultural Development Authority (CADA). If you received more than one certificate you must file electronically. Enter the amount of the deduction on this line. The amount of deduction allowed to a qualified taxpayer may not exceed \$25,000. You must submit a copy of each certificate with your return.

## Line 18 First-time Home Buyer Savings Account Interest Deduction

You must complete the DR 0350 and submit with your return if you are claiming this deduction. You may only deduct the amount of taxable interest and/or earnings on the qualified account in the tax year claimed. This deduction is subject to recapture.

## Line 19 Other Subtractions from Federal Taxable Income

Enter the sum of all other allowable subtractions. For more information about what to enter on this line, see the Income Tax – Subtractions page on *Colorado.gov/Tax*.



*Colorado.gov/Tax/Income-Tax-Subtractions*. **Do not** include amounts that were earned outside Colorado, net operating losses, K-1 adjustments, military income, wage adjustments or donations made to the Military Family Relief Fund on this line. Include a clear explanation of the subtraction being claimed on your return.

## Line 20 Subtotal

Enter the sum of lines 1 through 19.



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DR 0104AD (10/15/19)  
COLORADO DEPARTMENT OF REVENUE  
Colorado.gov/Tax

## 2019 DR 0104AD – Subtractions from Income Schedule

If claiming a subtraction and filing by paper, 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 or ITIN	
<b>Subtractions from Federal Taxable Income</b>			
1. State Income Tax Refund from federal income tax form 1040 or 1040 SR, Schedule 1 line 1.	• 1		00
2. U.S. Government Interest	• 2		00
3. Primary Taxpayer Pension, Annuity, IRA, Social Security, or Disability Income (see instructions)	• Deceased SSN or ITIN	• 3	00
4. Spouse Pension, Annuity, IRA, Social Security, or Disability Income (see instructions)	• Deceased SSN or ITIN	• 4	00
5. Primary Taxpayer Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return. (see instructions)	• 5		00
6. Spouse Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return. (see instructions)	• 6		00
7. Colorado Capital Gain Subtraction	• 7		00
8. CollegenInvest Contribution: (see instructions)	• Owner's SSN or ITIN	• 8	00
• Total Contribution	• Owner's Name		
	• Total Contribution		
9. Qualifying Charitable Contribution	\$	• 9	00
10. Qualified Reservation Income	• 10		00
11. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986	• 11		00



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Name		SSN or ITIN
<b>12. Railroad Benefit Subtraction</b>	● 12	00
<b>13. Wildfire Mitigation Measures Subtraction</b>	● 13	00
<b>14. Colorado Marijuana Business Deduction</b>	● 14	00
<b>15. Non-Resident Disaster Relief Worker Subtraction</b>	● 15	00
<b>16. Reacquisition of Colorado Residency During Active Duty Military Service Subtraction</b>	● 16	00
<b>17. Agricultural Asset Lease Deduction.</b> Enter CADA certificate number and submit a copy of your certificate with your return	● CADA Certificate Number  ● 17	00
<b>18. First Time Home Buyer Savings Account Interest Deduction, you must submit form DR 0350(s) with your return</b>	● 18	00
<b>19. Other Subtractions, explain below</b>	● 19	00
Explain		
<b>20. Subtotal, sum of lines 1 through 19, transfer the amount to line 5 on the DR 0104</b>	● 20	00

