



230104AD19999

2023 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	
Subtractions from Federal Taxable Income		
1. Taxable refunds, credits, and offsets of state and local taxes from Federal Form 1040, Schedule 1. ● 1		00
2. U.S. Government Interest ● 2		00
3. Primary Taxpayer Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions) ● 3		00
4. Primary Taxpayer Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions) ● 4	● Deceased SSN or ITIN	00
5. Spouse Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (See instructions) ● 5		00
6. Spouse Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions) ● 6	● Deceased SSN or ITIN	00
7. Primary Taxpayer Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions) ● 7		00
8. Spouse Military Retirement Benefits (under age 55), you must submit copies of all 1099R statements with your return (see instructions) ● 8		00
9. Colorado Agricultural Land Capital Gain Subtraction. You must submit a DR 1316 with your return to qualify for this subtraction. ● 9		00
10. ColleagueInvest Contribution: (see instructions) ● 10	● Owner's SSN or ITIN	00
● Total Contribution	● Owner's Name	



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Name		SSN or ITIN	
11. Colorado ABLE Contribution: (see instructions)	● Owner's SSN or ITIN	● 11	00
● Total Contribution	● Owner's Name		
12. Qualifying Charitable Contribution	● Total Contribution	● 12	00
	\$		
13. Qualified Reservation Income	● 13		00
14. PERA/DPSRS Subtraction, for PERA contributions made in 1984–1986 or DPSRS contributions made in 1986	● 14		00
15. Railroad Benefit Subtraction	● 15		00
16. Wildfire Mitigation Measures Subtraction	● 16		00
17. Colorado Marijuana Business Deduction	● 17		00
18. Non-Resident Disaster Relief Worker Subtraction	● 18		00
● Natural Disaster: Enter the executive order number(s) from the Colorado governor's office that declared the state disaster emergency "D YYYY-###" (see instructions)			
19. Reacquisition of Colorado Residency During Active Duty Military Service Subtraction	● 19		00
20. First Time Home Buyer Savings Account Interest Deduction, you must submit form DR 0350(s) with your return	● 20		00
21. Other Subtractions, explain below	● 21		00
Explain			
22. Carryforward Subtractions Allowed Under HB21-1002 (see instructions)	● 22		00
23. Subtotal, sum of lines 1 through 22, transfer the amount to line 9 on the DR 0104	● 23		00