



250104AD19999

DR 0104AD (09/15/25)

COLORADO DEPARTMENT OF REVENUE

Tax.Colorado.gov

Page 1 of 3

2025 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 taxes from Federal Form 1040, Schedule 1, line 1..... | • 1 | <div>00</div> |
| 2. U.S. Government Interest..... | • 2 | <div>00</div> |
| 3. Primary Taxpayer Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions)..... | • 3 | <div>00</div> |
| 4. Primary Taxpayer Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions)..... | • 4 | <div>00</div> |
| • Deceased SSN or ITIN | | |
| 5. Spouse Social Security Benefits (including SSDI) received that were included in Federal Taxable Income (see instructions)..... | • 5 | <div>00</div> |
| 6. Spouse Pension, Annuity, IRA, or Disability Income (not including SSDI) (see instructions)..... | • 6 | <div>00</div> |
| • Deceased SSN or ITIN | | |



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Name (match page 1)

SSN or ITIN (match page 1)

7. Primary Taxpayer Military Retirement Benefits
(under age 55), you must submit copies of all 1099R
statements with your return (see instructions)..... • 7
8. Spouse Military Retirement Benefits (under age 55), you
must submit copies of all 1099R statements with your
return (see instructions)..... • 8
9. Colorado Agricultural Land Capital Gain Subtraction. You
must submit a DR 1316 with your return to qualify for
this subtraction..... • 9
10. CollegeInvest Contribution: (see instructions)..... • 10
• Owner's SSN or ITIN • Total Contribution • Owner's Name
11. Colorado ABLE Contribution: (see instructions)..... • 11
• Owner's SSN or ITIN • Total Contribution • Owner's Name
12. Qualifying Charitable Contribution..... • 12

Total Contribution..... • \$
13. Qualified Reservation Income..... • 13
14. PERA/DPSRS Subtraction, for PERA contributions made in
1984–1986 or DPSRS contributions made in 1986..... • 14
15. Railroad Benefit Subtraction..... • 15
16. Colorado Marijuana and Natural Medicine
Business Deduction..... • 16
17. Reacquisition of Colorado Residency During Active Duty
Military Service Subtraction..... • 17

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Name (match page 1)

SSN or ITIN (match page 1)

18. Employee Subtraction for Employer Contribution to Home Savings Account..... • 18

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19. FAMILI benefits received and included in federal taxable income..... • 19

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20. Other Subtractions, explain below..... • 20

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Explain

21. Carryforward Subtractions Allowed Under HB21-1002 (see instructions)..... • 21

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22. Subtotal, sum of lines 1 through 21, transfer the amount to line 11 on the DR 0104..... • 22

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