Government of the District of Columbia	2024 SCHEDULE I SUB
	Additions to and Subtractions from
	Federal Adjusted Gross Income



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Important: Print in CAPITAL letters using black ink. Attach to your D-40.

		payer Identification Number (TIN)		VENDOR ID#	9999
XX	99	999999999			
al	culation A Additions to federal adjusted gross income. Fill in only those that apply				not add cents.
1	Part-year DC resident - enter the portion of adjustments (from Federal Form 1040	,1040-SR or 1040-NR)	1	999999	999.00
_	that relate to the time you resided outside DC. For Lines 2 - 7 below include only the amo				
2	Income distributions eligible for income averaging on your federal tax return (from f	ederal Form 4972).	2	999999	999.00
3	100% federal bonus depreciation and/or extra IRC § 179 expenses claimed on fed	eral return.	3	9999999	999.00
4	Any part of a discrimination award subject to income averaging.		4	999999	999.00
5	Deductions for S Corporations from Schedule K-1, form 1120-S.		5	9999999	999.00
5	Pass-through losses from DC unincorporated businesses that exceed the \$12,000	threshold	6	999999	999.00
7	(reported as a loss on federal 1040 or 1040-SR return). Other (see instructions)		7	9999999	999.00
3	Capital gains deferred on federal return due to investment in Qualified Opportunity	Fund	8	9999999	999.00
9	Total additions Add entries on Lines 1-8. Enter the total here and on D-40, Line 6		9	999999	999.00
Cal	culation B Subtractions from federal adjusted gross income. Fill in only those that			000000	
	Taxable interest and dividends from US Treasury bonds and other obligations. See	instructions.	1	999999	999.00
2	Disability income exclusion from DC Form D-2440, Line 10. See instructions.		2	9999999	999.00
3	Interest and dividend income of a child from Federal Form 8814.*		3	9999999	999.00
4	Awards, other than front and back pay, received due to unlawful employment dis	crimination.	4	9999999	999.00
5	Excess of DC allowable depreciation over federal allowable depreciation. See instr	uctions.		9999999	
6	Amount paid (or carried over) to DC College Savings Plan in 2024 (maximum \$40 person, \$8000 for joint filers if each is an account owner). <i>Part-year residents se</i>		6	9999999	999.00
7a	Exclusion of up to \$10,000 for DC residents (certified by the Social Security Adm. with adjusted annual household income of less than \$100,000. See instructions.	as disabled)	7a	9999999	999.00
		vb 999999999.00			
3	Expenditures by DC teachers for necessary classroom teaching materials, 500 ann per person. See <i>instructions</i> .	ual limit	8	9999999	999.00
9	Expenditures by DC teachers for certain tuition and fees, 1500 annual limit per pe	erson. See instructions.	9	9999999	999.00
0	Loan repayment awards received by health-care professionals from DC governmen	t. See instructions.	10	9999999	999.00
.1	Health-care insurance premiums paid by an employer for an employee's registered of Make no entry if the premium was deducted on your federal return. See instructions	domestic partner or same sex spouse	. 11	9999999	999.00
2	DC Poverty Lawyer Loan Assistance. See instructions.		12	999999	999.00
3	Other. (See instructions.)		13	999999	999.00
4	Military Spouse Residency Relief Act. See instructions.		14	9999999	999.00
5	Capital gains deferred due to DC approved investment in DC Qualified Opportunity	Fund	15	999999	999.00
.6	Total subtractions. Add entries on Lines 1–7a and 8-15. Enter the total here and	on D-40, Line 14.	16	999999	999.00
	* <u>Note</u> : Since income reported on Federal Form 8814, Parents' Election to Report Child's federal return income is subtracted above on Line 3 of Calculation B, the child must file Revised 07/2024			rents'	

5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 66 2 3 80 81 82 83 84 85