Government of the	20
District of Columbia	20

## **17 SCHEDULE I SUB**

Additions to and Subtractions from



11

Federal Adjusted Gross Income Make entries using black ink. Attach to your D-40.

Α		er Identification Number (TIN) 567879	SOF VEN	TWARE DEVELOPER USE ONLY DOR ID# 1234
1	Part-year DC resident - enter the portion of adjustments (from Federal Form 1040, 104	40A or 1040NR)	1	\$1234567.00
	that relate to the time you resided outside DC. For Lines 2 - 7 below include only the amounts			
2	Income distributions eligible for income averaging on your federal tax return (from federa	I Form 4972).	2	\$1234567.00
3	30% or 50% federal bonus depreciation and/or extra IRC § 179 expenses claimed on f	federal return.	3	\$1234567.00
4	Any part of a discrimination award subject to income averaging.		4	\$1234567.00
5	Deductions for S Corporations from Schedule K-1, form 1120 S.		5	\$1234567.00
6	Other pass through losses from DC unincorporated businesses that exceed the \$12,00 (reported as a loss on federal 1040 return)	0 threshold	6	\$1234567.00
7	Other (see instructions)		7	\$1234567.00
8	Total additions Add entries on Lines 1-7. Enter the total here and on D-40, Line 5.		8	\$1234567.00
Cal	Iculation B Subtractions from federal adjusted gross income. Fill in only those that   Taxable interest from US Treasury bonds and other obligations. (See instructions.) Image: Comparison of the second	at apply.	1	\$1234567.00
2	Disability income exclusion from DC Form D-2440, Line 10 (See instructions.)		2	\$1234567.00
3	Interest and dividend income of a child from Federal Form 8814*.		3	\$1234567.00
4	Awards, other than front and back pay, received due to unlawful employment discrimir	nation.	4	\$1234567.00
5	Excess of DC allowable depreciation over federal allowable depreciation. See instructions	L	5	\$1234567.00
6	Amount paid (or carried over) to DC College Savings plan in 2017 (maximum \$4,000	per person, \$8,000	6	\$1234567.00
7a	for joint filers if each is an account owner). <i>Part year residents, see instructions.</i> Exclusion of up to \$10,000 for DC residents (certified by the Social Security Admin. as with adjusted annual household income of less than \$100,000. <i>See instructions.</i>		7a	\$1234567.00
7b	Annual household adjusted gross income. See instructions. 7b	\$1234567.00		
8	Expenditures by DC teachers for necessary classroom teaching materials, \$500 annua	l limit per person. See instructions.	8	\$1234567.00
9	Expenditures by DC teachers for certain tuition and fees, \$1,500 annual limit per pers	on. See instructions.	9	\$1234567.00
10	Loan repayment awards received by health-care professionals from DC government. Se	ee instructions.	10	\$1234567.00
11	Health-care insurance premiums paid by an employer for an employee's registered don Make no entry if the premium was deducted on your federal return, see instructions	nestic partner or same sex spouse.	11	\$1234567.00
12	DC Poverty Lawyer Loan Assistance. See instructions.		12	\$1234567.00
13	Other (see instructions)		13	\$1234567.00
14	Military Spouse Residency Relief Act. See instructions.		14	\$1234567.00
15	RESERVED		15	\$1234567.00
16	Total subtractions. Add entries on Lines 1-7a and 8-15. Enter the total here and on D- since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and include		16 sub-	\$1234567.00
	tracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.			

82 83 84 85 18 19 20 21 22 70 71 72 73 74