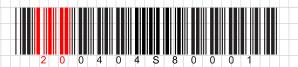
Government of the District of Columbia 2020SCHEDULE I SUB

Additions to and Subtractions from Federal Adjusted Gross Income



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

			s	OFTWARE D	EVELOPER U	JSE ONLY
Enter your la	st name	Taxpayer Identification Number (TIN) 999999999	V	ENDOR ID#	999	99
			Doll	ars only	do not add	cents
	ear DC resident - enter the portion of adjustments (from Federal Form				99999.	
	late to the time you resided outside DC. For Lines 2 - 7 below include on					
	e distributions eligible for income averaging on your federal tax retur		2	99999	99999.	.00
3 100%	federal bonus depreciation and/or extra IRC § 179 expenses claime	d on federal return.	3	99999	99999.	.00
4 Any pa	rt of a discrimination award subject to income averaging.		4	99999	99999.	.00
5 Deduc	tions for S Corporations from Schedule K-1, form 1120 S.		5	99999	99999.	.00
	nrough losses from DC unincorporated businesses that exceed the \$ ed as a loss on federal 1040 or 1040-SR return).	12,000 threshold	6	99999	99999.	.00
7 Other ((see instructions)		7	99999	99999.	.00
8 Capita	gains deferred on federal return due to investment in Qualified Opp	portunity Fund	8	99999	99999.	.00
9 Total a	dditions Add entries on Lines 1-8. Enter the total here and on D-40), Line 6.	9	99999	99999.	.00
Calculation	B Subtractions from federal adjusted gross income. Fill in only th	ose that apply.				
1 Taxabl	e interest from US Treasury bonds and other obligations. See instru	ctions.	1	99999	99999.	.00
2 Disabil	ity income exclusion from DC Form D-2440, Line 10. See instruction	ions.	2	99999	99999.	.00
3 Interes	t and dividend income of a child from Federal Form 8814*.		3	99999	99999.	.00
4 Award:	s, other than front and back pay, received due to unlawful_employr	nent discrimination.	4	99999	99999.	.00
5 Excess	of DC allowable depreciation over federal allowable depreciation. S	See instructions.	5	99999	99999.	.00
	nt paid (or carried over) to DC College Savings Plan in 2020 (maxim, \$8000 for joint filers if each is an account owner). <i>Part-year resi</i>		6	99999	99999.	.00
	on of up to \$10,000 for DC residents (certified by the Social Secur abled) with adjusted annual household income of less than \$100,00		7a	99999	99999.	.00
7b Annua	household adjusted gross income.	7b 99999999.00				
8 Expend per per	ditures by DC teachers for necessary classroom teaching materials, rson. See instructions.	\$500 annual limit per	8	9999	99999.	.00
9 Expend	ditures by DC teachers for certain tuition and fees, \$1500 annual lii	mit per person. See instructions.	9	9999	99999	.00
10 Loan re	epayment awards received by health-care professionals from DC go	vernment. See instructions.	10	99999	99999.	.00
	care insurance premiums paid by an employer for an employee's regovertry if the premium was deducted on your federal return, see instructions	gistered domestic partner or same sex spouse.	11	99999	99999.	.00
12 DC Pov	verty Lawyer Loan Assistance. See instructions.		12	99999	99999.	.00
13 Other.	(See instructions.)		13	99999	99999.	.00
14 Militar	y Spouse Residency Relief Act. See instructions.		14	99999	99999.	.00
15 Capital	gains deferred due to DC approved investment in DC Qualified Opp	portunity Fund	15	99999	99999.	.00
16 Total su	obtractions. Add entries on Lines 1–7a and 8-15. Enter the total he	ere and on D-40, Line 13.	16	99999	99999.	.00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

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