Government of the District of Columbia

2013 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

Make entries using black ink. Attach to your D-40.

Last name | Social Security Number

Calculation A Additions to federal adjusted gross income. Fill in only those that apply. **Dollars only, do not enter cents**

1 Part-year DC resident – enter the portion of adjustments (from Federal Form 1040; 1040A; or 1040NR) that relate to the time you resided outside DC. (Not Supported) *For Lines 2 – 7 below include only the amounts related to the time you resided in DC.*	1 $	.00
2 Income distributions eligible for income averaging on your federal tax return from Federal Form 4972).	2 $	.00
3 30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on *federal return*	3 $	.00
4 Any part of a discrimination award subject to income averaging.	4 $	.00
5 Deductions for S Corporations from Schedule K-I, Form 1120 S.	5 $	.00
6 Other (see instructions).	6 $	.00
7 RESERVED	7 $	.00
8 Total additions *Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.*	8 $	.00

Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.

1 Taxable interest from US Treasury bonds and other obligations. *See instructions.*	1 $	.00
2 Disability income exclusion from DC Form D-2440, Line 10. *See instructions.*	2 $	.00
3 Interest and dividend income of a child from Federal Form 8814*.	3 $	.00
4 Awards, other than front and back pay, received due to unlawful employment discrimination.	4 $	.00
5 Excess of DC allowable depreciation over federal allowable depreciation. *See instructions.*	5 $	.00
6 Long-term care insurance premiums paid in 2013, $500 annual limit per person.	6 $	.00
7 Amount paid (or carried over) to DC College Savings plan in 2013 (maximum $4,000 per person, $8,000 for joint filers if each is an account owner). *Part-year residents see instructions.*	7 $	.00
8 Exclusion of up to $10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than $100,000. *See instructions.*	8 $	.00
9 Expenditures by DC teachers for necessary classroom teaching materials, $500 annual limit per person. *See instructions.*	9 $	.00
10 Expenditures by DC teachers for certain tuition and fees, $1500 annual limit per person. *See instructions.*	10 $	.00
11 Loan repayment awards received by health-care professionals from DC government. *See instructions.*	11 $	.00
12 Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. *Make no entry if the premium was deducted on your federal return, see instructions.*	12 $	.00
13 DC Poverty Lawyer Loan Assistance. *See instructions.*	13 $	.00
14 Other *See instructions.* _____	14 $	.00
15 Military Spouse Residency Relief Act. *See instructions.* RESERVED	15 $	.00
16 Total subtractions. *Add entries on Lines 1–15. Enter the total here and on D-40, Line 13.*	16 $	.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.