

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income



Enter amounts using black ink. Attach this schedule to your return.

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 Line 36, Form 1040 or Line 20, Form 1040A) that applies to the time you resided outside DC <i>For Lines 2 – 5 include only the amounts that apply to the time you resided in DC.</i>	1 \$	<input type="text"/>	00									
2 Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8 and enter here.</i>	2 \$	<input type="text"/>	00									
3 30% or 50% federal bonus depreciation or additional IRC Section 179 expenses claimed for <i>federal tax purposes</i>	3 \$	<input type="text"/>	00									
4 Any part of a discrimination award subject to income averaging	4 \$	<input type="text"/>	00									
5 Deductions for S Corporations from Schedule K-1, Form 1120 S	5 \$	<input type="text"/>	00									
6 Total additions <i>Add Lines 1– 5, enter here and on D-40, Line 5.</i>	6 \$	<input type="text"/>	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 <i>See instructions on page 2 of Schedule I.</i>	1 \$	<input type="text"/>	00									
2 Disability income exclusion from DC Form D-2440, Line 10 <i>See instructions on page 2 of Schedule I.</i>	2 \$	<input type="text"/>	00									
3 Interest and dividend income of a child from federal Form 8814* <i>Attach a copy of your federal Form 8814 to your D-40.</i>	3 \$	<input type="text"/>	00									
4 Awards, other than front pay and back pay, received because of unlawful employment discrimination.	4 \$	<input type="text"/>	00									
5 Excess of DC allowable depreciation over federal allowable depreciation.	5 \$	<input type="text"/>	00									
6 Long-term health-care insurance premiums paid in 2007, total annual deduction limited to \$500 per person	6 \$	<input type="text"/>	00									
7 Amount paid (or carried over) to DC College Savings plan in 2007 (maximum \$3000 per person, \$6,000 for joint filers if each is an account owner) <i>Part-year residents see page 10.</i>	7 \$	<input type="text"/>	00									
8 Exclusion of \$10,000 for DC residents (certified as disabled by the Social Security Adm.) with adjusted annual household income of less than \$100,000 <i>See page 12.</i>	8 \$	<input type="text"/>	00									
9 Expenditures by DC teachers for necessary classroom teaching materials – \$500 annual limit per person <i>See page 12.</i>	9 \$	<input type="text"/>	00									
10 Expenditures by DC teachers for certain tuition and fees – \$1500 annually per person.	10 \$	<input type="text"/>	00									
11 Loan repayment awards received by certain health-care professionals from DC government <i>See page 12.</i>	11 \$	<input type="text"/>	00									
12 Health-care insurance premiums paid by an employer for a non-employee registered domestic partner	12 \$	<input type="text"/>	00									
13 DC Poverty Lawyer Loan Assistance <i>See instructions on page 2 of Schedule I.</i>	13 \$	<input type="text"/>	00									
14 Total subtractions <i>Add Lines 1–13. Enter the amount here and on D-40, Line 13.</i>	14 \$	<input type="text"/>	00									

*Note: Since income reported on Federal Form 8814, Parent's Election to Report Child's Interest, and included in the parent's federal return income is subtracted in Line 3, the child must file a separate DC return reporting this income. Attach a copy of your Form 8814 to the D-40.



Last name

Social Security Number

Calculation B Instructions Subtractions from federal adjusted gross income

- Line 1 Taxable interest from US Treasury bonds and other obligations.** This interest is included in the amount on your federal forms 1040 or 1040A, Line 8a or 1040EZ, Line 2. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099INT, Line 3.
- Line 2 Disability income exclusion from DC Form D-2440, Line 10.** Attach a completed DC D-2440. On your federal return, a disability income exclusion is a refundable credit; however, DC treats it as a subtraction from income. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.
- Line 13 DC Poverty Lawyer Loan Assistance.** Attach a copy of your Form 1099C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.