Government of the District of Columbia

2008 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

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

Last name	Social Security Number	OFFICIAL USE ONLY

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. *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, Lines 6 and 8 *Add Lines 6 and 8 and enter here.*	2 $	.00
3. 30 or 50% federal bonus depreciation 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 on other side). _____	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 other side.)*	1 $	.00
2. Disability income exclusion from DC Form D-2440, Line 10. *(See other side.)*	2 $	.00
3. Interest and dividend income of a child from federal Form 8814*.	3 $	.00
4. Awards, other than front pay and back pay, received because of unlawful employment discrimination.	4 $	.00
5. Excess of DC allowable depreciation over federal allowable depreciation. *See page 13 "Note."*	5 $	.00
6. Long-term care insurance premiums paid in 2008, $500 annual limit per person.	6 $	.00
7. Amount paid (or carried over) to DC College Savings plan in 2008 (maximum $4000 per person, $8,000 for joint filers if each is an account owner). *Part-year residents see page 11.*	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 page 12.*	8 $	.00
9. Expenditures by DC teachers for necessary classroom teaching materials, $500 annual limit per person. *See page 12.*	9 $	.00
10. Expenditures by DC teachers for certain tuition and fees, $1500 annual limit per person. *See page 12.*	10 $	.00
11. Loan repayment awards received by health-care professionals from DC government. *See page 13.*	11 $	.00
12. Health-care insurance premiums paid by an employer for an employee's registered domestic partner. *Make no entry if the premium was claimed on your federal return, see page 13.*	12 $	.00
13. DC Poverty Lawyer Loan Assistance. *(See other side.)*	13 $	.00
14. Other (see instructions on other side). _____	14 $	.00
15. 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.