

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



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

Enter your last name

ABCDEFGHIJKLMN

Social Security Number

1234567879

SOFTWARE DEVELOPER USE ONLY

VENDOR ID# 1234

Calculation A Additions to federal adjusted gross income. *Enter amounts for only those that apply.*

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. For Lines 2 - 7 below include only the amounts related to the time you resided in DC.	1	\$1234567.00
2	Income distributions eligible for income averaging on your federal tax return (from Federal Form 4972).	2	\$1234567.00
3	30% or 50% federal bonus depreciation and/or extra IRC § 179 expenses claimed on 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 (see instructions)	6	\$1234567.00
7	RESERVED	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

Calculation B Subtractions from federal adjusted gross income. *Enter amounts for only those that apply.*

1	Taxable interest from US Treasury bonds and other obligations. (See instructions.)	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 discrimination.	4	\$1234567.00
5	Excess of DC allowance depreciation over federal allowable depreciation. See instructions and Note below.	5	\$1234567.00
6	Long-term care insurance premiums paid in 2013, \$500 annual limit per person.	6	\$1234567.00
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	\$1234567.00
8	Exclusion of up to \$10,000 for DC residents (certified by the Social Security Admin. as disabled) with adjusted annual household income of less than \$100,000. See instructions.	8	\$1234567.00
9	Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. See instructions.	9	\$1234567.00
10	Expenditures by DC teachers for certain tuition and fees, \$1,500 annual limit per person. See instructions.	10	\$1234567.00
11	Loan repayment awards received by health-care professionals from DC government. See instructions.	11	\$1234567.00
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 instructions	12	\$1234567.00
13	DC Poverty Lawyer Loan Assistance. See instructions.	13	\$1234567.00
14	Other (see instructions)	14	\$1234567.00
15	Military Spouse Residency Relief Act. See instructions.	15	\$1234567.00
16	Total subtractions. Add entries on Lines 1-15. Enter the total here and on D-40, Line 13.	16	\$1234567.00

* 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.