Government of the	
District of Columbia	

2014 SCHEDULE I SUB

Additions to and Subtractions from

Federal Adjusted Gross Income



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

IVIC			SOF	TWARE DEVELOPER USE ONLY		
Enter your last name Social Security Number				VENDOR ID# 1234		
A	BCDEFGHIJKLABCDEFGH 123	34567879				
Ca	Iculation 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, 1	1040A or 1040NR)	1	\$1234567.00		
	that relate to the time you resided outside DC. For Lines 2 - 7 below include only the amoun	nts related to the time you resided in DC.				
2	Income distributions eligible for income averaging on your federal tax return (from Fed	leral Form 4972).	2	\$1234567.00		
3	30% or 50% federal bonus depreciation and/or extra IRC § 179 expenses claimed of	n 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 pass through losses from DC unincorporated businesses that exceed the \$12, (reported as a loss on federal 1040 form)	000 threshold	6	\$1234567.00		
7	Other (see instructions)		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		
	Iculation B Subtractions from federal adjusted gross income. <i>Enter amounts for only</i>	tnose that apply.		\$1004507.00		
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 discrir	nination.	4	\$1234567.00		
5	Excess of DC allowance depreciation over federal allowable depreciation. See instructi	ons and Note below.	5	\$1234567.00		
6	Long-term care insurance premiums paid in 2014, \$500 annual limit per person.		6	\$1234567.00		
7	Amount paid (or carried over) to DC College Savings plan in 2014 (maximum \$4,00 for joint filers if each is an account owner). <i>Part year residents, see instructions.</i>	00 per person, \$8,000	7	\$1234567.00		
8		as disabled)	8	\$1234567.00		
9	Expenditures by DC teachers for necessary classroom teaching materials, \$500 ann	ual limit per person. See instructions.	9	\$1234567.00		
10	Expenditures by DC teachers for certain tuition and fees, \$1,500 annual limit per pe	erson. 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 c Make no entry if the premium was claimed on your federal return, see instructions	lomestic partner.	12	\$1234567.00		
13			13	\$1234567.00		
14	Other (see instructions)		14	\$1234567.00		
15	Military Spouse Residency Relief Act. See instructions.		15	\$1234567.00		
	Total subtractions. Add entries on Lines 1-15. <i>Enter the total here and on D-40, Line</i>		16	\$1234567.00		
NUCE	Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and in tracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.		· U-			
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