



Important: Print in CAPITAL letters using black ink. Attach to your D-40.

Last name	Taxpayer Identification Number (TIN)	OFFICIAL USE ONLY Vendor ID#0002
<input style="width:100%" type="text"/>	<input style="width:100%" type="text"/>	

<b>Calculation A</b> Additions to federal adjusted gross income. Fill in only those that apply.		<b>Dollars only, do not enter cents</b>	
1 Part-year DC resident – enter the portion of adjustments (from Federal Form 1040, 1040-SR or 1040-NR) that relate to the time you <u>resided outside</u> DC. For Lines 2 – 7 below include only the amounts related to the time you <u>resided in</u> DC.	1	\$	.00
2 Income distributions eligible for income averaging on your federal tax return (from federal Form 4972).	2	\$	.00
3 100% federal bonus depreciation and/or extra IRC §179 expenses claimed on fed. 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 Pass through losses from DC unincorporated businesses that exceed the \$12,000 threshold (reported as a loss on federal 1040 or 1040-SR return).	6	\$	.00
7 Other. See instructions on other side.	7	\$	.00
8 Capital gains deferred on federal return due to investment in Qualified Opportunity Fund	8	\$	.00
9 Total additions. Add entries on Lines 1-8. Enter the total here and on D-40, Line 6.	9	\$	.00

<b>Calculation B</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 on other side.	1	\$	.00
2 Disability income exclusion from DC Form D-2440, Line 10. See instructions on other side.	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 Amount paid (or carried over) to DC College Savings plan in 2022 (maximum \$4,000 per person, \$8,000 for joint filers if each is an account owner). Part-year residents see instructions.	6	\$	.00
7a 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.	7a	\$	.00
7b Annual household adjusted gross income. 7b \$			.00
8 Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. See instructions on other side.	8	\$	.00
9 Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. See instructions on other side.	9	\$	.00
10 Loan repayment awards received by health-care professionals from DC government. See instructions on other side.	10	\$	.00
11 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 on other side.	11	\$	.00
12 DC Poverty Lawyer Loan Assistance. See instructions on other side.	12	\$	.00
13 Other. See instructions on other side. _____	13	\$	.00
14 Military Spouse Residency Relief Act. See instructions on other side.	14	\$	.00
15 Capital gains deferred due to DC approved investment in DC Qualified Opportunity Fund	15	\$	.00
16 Total subtractions. Add entries on Lines 1–7a and 8-15. Enter the total here and on D-40, Line 14.	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.