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Government of the District of Columbia

2023 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

2 3 0 4 0 0 1 8 0 0 0 2

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

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 Federal Form 1040, 1040-SR or 1040-NR) 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	$ .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
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 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 2023 (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.