

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

Last name	Social Security Number
<input type="text"/>	<input type="text"/>

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 Federal Form 1040; 1040A; or 1040NR) that relate to the time you resided outside DC.(Not Supported) <i>For Lines 2 – 7 below include only the amounts related to the time you resided in DC.</i>	\$.00
2	Income distributions eligible for income averaging on your federal tax return from Federal Form 4972).	\$.00
3	30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on federal return	\$.00
4	Any part of a discrimination award subject to income averaging.	\$.00
5	Deductions for S Corporations from Schedule K-1, Form 1120 S.	\$.00
6	Other (see instructions).	\$.00
7	RESERVED	\$.00
8	Total additions Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.	\$.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. <i>See instructions.</i>	1	\$									00
2	Disability income exclusion from DC Form D-2440, Line 10. <i>See instructions.</i>	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. <i>See instructions.</i>	5	\$									00
6	Long-term care insurance premiums paid in 2013, \$500 annual limit per person.	6	\$									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). <i>Part-year residents see instructions.</i>	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. <i>See instructions.</i>	8	\$									00
9	Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. <i>See instructions.</i>	9	\$									00
10	Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. <i>See instructions.</i>	10	\$									00
11	Loan repayment awards received by health-care professionals from DC government. <i>See instructions.</i>	11	\$									00
12	Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. <i>Make no entry if the premium was deducted on your federal return, see instructions.</i>	12	\$									00
13	DC Poverty Lawyer Loan Assistance. <i>See instructions.</i>	13	\$									00
14	Other <i>See instructions.</i>	14	\$									00
15	Military Spouse Residency Relief Act. <i>See instructions.</i>	15	\$									00
16	Total subtractions. <i>Add entries on Lines 1–15. Enter the total here and on D-40, Line 13.</i>	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.