

Calculation F

Full-Year Residents - D.C. Itemized deductions

a	Total itemized deductions from Form 1040, Form 1040SR, Form 1040NR.	a	<u>40,000.</u>
b	Total state and local tax deductions. Enter the amount from your Form 1040, 1040SR, Schedule A, Line 7, or Form 1040 NR, Schedule A, Line 1b.	b	<u>0.</u>
c	Subtract line b from line a.	c	<u>40,000.</u>
d	State and local real estate tax from Form 1040 or 1040SR, Schedule A, Line 5b.	d	<u>0.</u>
e	Other taxes from Form 1040 or 1040SR, Schedule A, Line 6.	e	<u>0.</u>
f	DC itemized deductions. Add Lines c, d, and e. If your District Adjusted Gross Income is equal to or less than \$200,000 (\$100,000 if married filing separately) Stop here and enter this amount on Line 18, of the D-40 form.	f	<u>40,000.</u>

If your District AGI is greater than \$200,000 (\$100,000 if Married filing separately) continue below to determine the allowable itemized deductions.

g	Enter the sum of Form 1040 or 1040SR, Schedule A, Lines 4, 9, and 15.	g	<u>0.</u>
h	Subtract amount on Line g from Line f.	h	<u>40,000.</u>
i	Enter the amount of DC adjusted gross income	i	<u>400,000.</u>
j	Enter \$200,000 (or \$100,000 if MFS)	j	<u>200,000.</u>
k	Subtract amount on Line j from Line i	k	<u>200,000.</u>
l	Multiply amount on Line k by 5%.	l	<u>10,000.</u>
m	Subtract amount on Line l from amount on Line h. (If < 0, enter 0)	m	<u>30,000.</u>
n	Add the amounts on Lines g and m. (enter this on line 18 of the D-40)	n	<u>30,000.</u>

Calculation D

Part-Year Residents - D.C. Itemized deductions

a	Total Itemized Deductions from Form 1040, Schedule A, Line 17 or 1040NR, Line 8.	a	<u>0.</u>
b	Portion of Line a amount that applies to the time you were a DC resident	b	<u>0.</u>
c	Portion of your state and local tax deduction reported on Form 1040 Schedule A, Line 7 or Form 1040NR or 1040NR-EZ, Line 1b that was paid to DC.	c	<u>0.</u>
d	Subtract Line c from Line b.	d	<u>0.</u>
e	Portion of your state and local real estate tax deduction reported on Form 1040, Schedule A, Line 5b, that was paid to DC	e	<u>0.</u>
f	Portion of your other taxes deduction reported on Form 1040, Schedule A, Line 6, that was paid to DC	f	<u>0.</u>
g	DC itemized deductions. Add Lines d, e, and f. If you District AGI is equal to or less than \$200,000 (\$100,000 if married filing separately) stop here and enter	g	<u>0.</u>

this amount on Line 18 of the D-40.

If you District AGI is greater than \$200,000 (\$100,000 if married filing separately) continue below to determine the allowable itemized deductions.

h	Enter the sum of Form 1040, Schedule A, Lines 4, 9, and 15 allocable to the time you were a DC resident	h	<u>0.</u>
i	Subtract line h from line g.	i	<u>0.</u>
j	Enter the amount of DC adjusted gross income.	j	<u>0.</u>
k	Enter \$200,000 (or \$100,000 if MFS)	k	<u>0.</u>
l	Subtract amount on Line k from Line j.	l	<u>0.</u>
m	Multiply amount on Line l by 5%	m	<u>0.</u>
n	Subtract amount on Line m from amount on Line i (If < 0, enter 0)	n	<u>0.</u>
o	Add the amounts on Line h and Line n (enter this on line 18 of the D-40)	o	<u>0.</u>

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