



**GOVERNMENT OF THE DISTRICT OF COLUMBIA Office  
of the Chief Financial Officer  
Office of Tax and Revenue**

**2014  
PACKAGE  
X**

**INDIVIDUAL AND BUSINESS TAX FORMS AND INSTRUCTIONS  
INCLUDING SCHEDULES AND WORKSHEETS**

**D-40EZ/D-40 D-41 D-20 D-30**

**MISCELLANEOUS FORMS**

**D-4 D-4A D-40B D-2440 D-2441**

**D-65 FR-147 FR-164 FR-329**

**Alternative Fuel Vehicle Infrastructure and  
Conversion Residential and Commercial Forms**

**— ALSO INCLUDED —**

**REQUEST FOR CERTIFIED COPY FORM**

**POWER OF ATTORNEY FORM**

**TAX FORMS ORDER SHEET**

# 2014 PACKAGE X

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GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER



**Message from CFO Jeffrey DeWitt**

Dear Taxpayer:

Last summer, I released the Strategic Plan for the Office of the Chief Financial Officer (OCFO), which includes several initiatives to improve service delivery to taxpayers, such as an upgraded telephone system, customer service training and new integrated tax system.

While the new tax system will be completed in phases over several years, the first phase of the project, the new individual income tax portion of the system, is expected to be operational in time for the 2016 filing season. The new system will improve taxpayer service, transparency, reduce processing time, improve notices of account, and enhance fraud detection activities.

I encourage you to take a few moments to review the plan, which can be found at [www.cfo.dc.gov](http://www.cfo.dc.gov), and provide us with your suggestions.

In tax year 2014, the Office of Tax and Revenue (OTR) provided a prepaid Visa card as an alternative to paper checks and direct deposit for individuals requesting a refund. More than 18,000 individuals took advantage of this option. This year, OTR is expanding the prepaid Visa card program to include refunds up to \$3,000.

I encourage you to continue to take advantage of the prepaid cards, which are available at no cost to you. No bank account or credit check is required to enroll. You can use the card to make purchases and cash withdrawals at most banks, and pay bills conveniently and securely. You may also elect to have your refund deposited directly into your savings or checking account or receive a paper check, via U.S. mail, by simply checking the "Refund Option" box at the bottom of your D.C. income tax return.

To learn more about the prepaid cards and what's new this filing season or to request assistance, visit OTR's walk-in center at 1101 4th Street, SW, Suite W270, from 8:15 am to 5:30 pm Monday through Friday, call (202) 727-4TAX (4829), or visit OTR's Web site at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

Sincerely,

A handwritten signature in black ink that reads "Jeffrey S. DeWitt".

Jeffrey S. DeWitt

## Need assistance?

**File or pay online:** [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

### Get tax forms

Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**  
1101 4th St SW 2nd Floor  
8:15 am–5:30 pm

**Reeves Center**  
2000 14th St NW Lobby  
7 am–7 pm

**Municipal Center**  
300 Indiana Av NW Lobby  
6:30 am–8 pm

**One Judiciary Square**  
441 4th St NW Lobby  
7 am–7 pm

**Wilson Building**  
1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**MLK Jr Memorial Library**  
901 G St NW  
Business Information Center  
during regular library hours

### Ask tax questions; get tax forms preparation help free

Contact our Customer Service Administration: 202-727-4TAX(4829)

Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

**Regular hours:** 8:15 am–5:30 pm, Monday–Friday

**Are you unable to hear or speak?** Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የነፃ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。

# 2014 District of Columbia (DC) Individual Income Tax Forms and Instructions

D-40EZ **Single and Joint Filers with No Dependents**  
D-40 **All other Individual Income Tax Filers**

Secure - Accurate - Faster Refunds ...

**DCfreefile**  
fillable forms

**DCfreefile**



**File Electronically Today! [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)**

- **You may use eTSC to file and pay online for Forms D-40ES (estimated tax) and FR-127 (extension of time to file).**
- **Payments can be made by e-check, credit card, money order (US dollars) or check. Direct deposit, tax refund card or paper check refund options are available.**

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New for 2014 Income Tax Returns:

- **Standard Deduction and Exemption**

Married filing separately or registered domestic partners filing separately are allowed a standard deduction amount of \$2,075. All other filing statuses are allowed a standard deduction of \$4,150. The exemption amount is \$1,725.

- **Schedule H**

One claimant per "tax filing unit" can claim the property tax credit and the claimant must have lived in the property during all of 2014, unless the claimant moved to a new address within the District of Columbia during 2014. A tax filing unit is defined as an individual or married couple that would –were their income above the federal filing threshold— file one individual income tax return. The tax filing unit also includes any persons who would be claimed as dependents on that tax return. The total 2014 federal adjusted gross income (AGI) of your "tax filing unit" cannot exceed \$40,000 (under age 70) or \$60,000 (age 70 or older). The maximum property tax credit limit is \$1,000 per tax filing unit. The rent paid on the property is now .20.

- **Alternative Fuel Vehicle Conversion and Infrastructure**

There are two non-refundable credits for alternative fuel vehicle conversion and infrastructure. A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed \$1,000 per vehicle charging station for a private residence and \$10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two future years.

A credit, not to exceed \$19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of the listed acceptable operating fuels:

- a. At least 85% Ethanol,
- b. Natural gas,
- c. Compressed natural gas,
- d. Liquefied natural gas,
- e. Liquefied petroleum gas,
- f. Biodiesel (excluding kerosene),
- g. Electricity from a vehicle charging station, or
- h. Hydrogen.

- **Underpayment Penalty, Line 44; D-40**

## The District of Columbia Tax Refund Visa® Prepaid Card

The DC Office of Tax and Revenue (OTR) has implemented a significant addition to the way individual income tax refunds are issued, and we want to make sure you have the information you need to choose the best way to receive your 2014 refund.

There will be three options on 2014 returns for receiving individual income tax refunds – direct deposit, a new tax refund card, or paper check. All individual income tax returns will require that an option be selected. **If you do not select an option, you will receive a tax refund card.** However, refunds under \$2 or greater than \$3,000 do not qualify for the tax refund card and will be issued by check. The following information will help you understand the new refund card.

The DC OTR issues over 50% of income tax refunds via paper checks each year. The switch to the tax refund cards saves the District money by reducing check printing and mailing costs. The Office of Finance and Treasury has partnered with Citi® Prepaid Services to administer the tax refund card program at no cost to the taxpayer.

**What are the benefits of each option for District of Columbia taxpayers?** Direct deposit is still the fastest and recommended method for receiving a refund, provided accurate bank account information is entered on the return. So be sure to check your bank information carefully before filing your return. In addition to entering your bank information, you must also select the direct deposit option. For individuals who prefer not to use direct deposit, the tax refund card offers a more secure and convenient alternative to paper checks that also eliminates check-cashing fees.

**How can I be sure the DC Tax Refund Visa® Prepaid Card is secure?** The DC Tax Refund Visa® Prepaid Card is covered by Visa's Zero Liability protection; cardholders are not responsible for fraudulent or unauthorized transactions (terms and conditions apply). The card itself can be activated only by using the recipient's identifying information, including social security number. For additional security, many transactions require a personal identification number (PIN) chosen by the recipient.

**How and where can the tax refund card be used?** The card can be used to withdraw cash at any Visa® member bank, or it can be used at retail stores and ATMs or to make transactions online wherever Visa® debit cards are accepted. The DC Tax Refund Visa® Prepaid Card is valid only until the refund amount has been exhausted. The card cannot be reloaded.

**Are there fees associated with using the tax refund card?** Many transactions are free, including retail purchases, in-network ATM withdrawals, "cash back" at participating merchants and one-time withdrawal of funds at a Visa® member bank, but there may be fees for some transactions. A complete fee schedule is available on our website, [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

**How will tax refund cards work for a joint refund?** In the case of a joint return, a single tax refund card will be issued in the name of both spouses/domestic partners. The refund itself cannot be divided into separate cards between the spouses/domestic partners.

**Where can I get more information about the DC Tax Refund Visa® Prepaid Card?** On the OTR website, [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

Cards are issued by Citibank, N.A. pursuant to a license from Visa® U.S.A. Inc. and managed by Citi Prepaid Services. This card can be used everywhere Visa® debit cards are accepted.



The DCfreefile fillable forms e-File program provides an online version of the D-40/D-40EZ and related schedules. The DCfreefile fillable forms program allows you to complete your return online by entering your DC state tax information as if you were filling out a paper return. Once the form is completed, you can e-File your return at no charge or print it for mailing. The DCfreefile fillable forms option is available only to DC residents, but there are no income or age restrictions. The DCfreefile fillable forms program also performs basic calculations. If you usually file on paper forms, the DCfreefile fillable forms e-File program may be a good choice for you.



DCfreefile is a free federal and state income tax preparation and electronic filing program for eligible taxpayers, developed through a partnership between groups of private sector tax software companies. Eligible taxpayers may prepare and e-File both your 2014 federal and DC income tax returns using one of our DCfreefile vendors. Each participating vendor sets its own eligibility requirements and not all taxpayers will qualify for all companies.

For more information on either option, please visit our website, [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

# General Instructions for D-40EZ/D-40

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## Who must file a DC Income tax return?

### You must file a 2014 DC Individual Income tax return if –

- You were a District of Columbia (DC) resident in 2014 and were required to file a federal income tax return. (A resident is an individual whose permanent legal residence is within the District during the taxable year); or
- You maintained a place of residence in DC for a total of 183 days or more during 2014 even if your permanent residence was outside DC; or
- You were a member of the United States (US) armed forces and DC was your legal residence for tax purposes for all or part of 2014.

Note that even if you are the spouse/registered partner of someone not required to file, such as a non-resident Congressional appointee, and you meet any of the above requirements, you yourself must file.

### You do not need to file a 2014 DC Individual Income tax return if:

- You were not required to file a 2014 federal income tax return.
- You were not considered a resident of DC during 2014.
- You were an elected member of the US government who was not domiciled in DC.
- You were an employee on the personal staff of an elected member of the US Congress and you and the elected member were bona fide residents of the same state.
- You were a member of the US Executive Branch appointed by the President, subject to US Senate confirmation, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2014.
- You were a justice of the US Supreme Court and were not domiciled in DC during any part of 2014.

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## Which form should you file?

### D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

You may use this simpler form if you meet all of the following:

- Your filing status is single or filing jointly with a spouse or a registered domestic partner. (Domestic partners are registered with the Vital Records Division of the DC Department of Health);
- You were a DC resident from January 1 through December 31, 2014;
- Your taxable income is \$100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends (\$1500 maximum);
- You did not make estimated income tax payments;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You have no federal adjustments to income;
- You do not itemize deductions;
- You do not file DC Schedules S, H, U, I or N;
- You do not claim a deduction for a payment to the DC college savings plan; and
- You do not claim a long-term care insurance premium deduction.

### D-40 Individual Tax Return

Use this form if you cannot use the D-40EZ.

### D-41 Fiduciary Income Tax Return

Use the D-41 if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1,725 or more for the year; or
- The gross income for the trust is \$100 or more for the year.

### D-40B Nonresident Request for Refund

If you are not a DC resident and you had DC taxes withheld, file Form D-40B, Nonresident Request for Refund.

### FR-329 Consumer Use Tax on Purchases and Rentals

You should file this form if during the tax year you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically you do not pay sales tax on (a) merchandise you ordered through catalogs; (b) merchandise shipped to DC that you bought or rented outside of DC; and (c) merchandise taxed in DC but not in the state where purchased.

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## When are your taxes due?

April 15, 2015, is the due date for filing your return and paying any taxes due. If the due date falls on a Saturday, Sunday, or legal holiday, the return is timely if filed on the next business day.

### FR-127 Extension of Time to File Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, a FR-127 Extension of Time to File form is due by April 15, 2015. If the due date falls on a Saturday, Sunday, or legal holiday, the request for extension of time is timely if filed on the next business day. The submission of the extension of time to file is subject to the following considerations:

1. If you expect to have a balance due when you file your D-40, you must pay with your timely filed extension.
2. If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127, if you have:
  - a. Reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment; and
  - b. Filed a request to extend the time to file your federal individual income tax return with the IRS. The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-127 with DC.
3. If you do not expect to have a balance due and you have not filed an extension of time to file for your federal individual income tax return and wish to request an extension for your DC income tax return, you should submit a Form FR-127.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.

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## Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

### Substitute forms

You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean

that the substitute form has been approved for use. Call or check with the software developer to determine if their form is a DC OTR approved form.

- **By mail**

- If mailing a return with a payment, send it to:  
Office of Tax and Revenue  
PO Box 96169  
Washington, DC 20090-6169
- If mailing a refund request return or a 'no money due' return, send it to:  
Office of Tax and Revenue  
PO Box 96145  
Washington, DC 20090-6145

There are two adhesive mailing labels on the back flap of your return envelope. If you are sending a payment with your return, use the PO Box 96169 mailing label on your return envelope.

If you are filing a no money due or a refund request return, use the PO Box 96145 mail label on your return envelope.

Do not include more than one return per envelope.

- **By DC electronic filing (e-File)**

e-File offers most DC individual income taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

1. Through an authorized software provider listed on the Internal Revenue Service (IRS) website;
2. Through a tax practitioner who is an authorized e-File provider; or
3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.



The DCfreefile fillable forms e-File program provides an online version of the D-40/D-40EZ and related schedules. The DCfreefile fillable forms program allows the taxpayer to complete the return online by entering the DC state tax information as if the taxpayer were filling out a paper return. The DCfreefile fillable forms option is available only to DC residents, but there are no income or age restrictions. Once the return is completed, it can be e-Filed at no charge or printed for mailing. The DCfreefile fillable forms program also performs basic calculations. If you usually file on paper forms, the DCfreefile fillable forms e-File program may be a good choice for you.



DCfreefile is a free federal and state income tax preparation and electronic filing program for eligible taxpayers, based on the IRS Free File Alliance program. Eligible taxpayers may prepare and e-File their federal and state income tax returns for free using commercial online software provided by specific Free File vendors. Each participating vendor set its own eligibility requirements and not all taxpayers will qualify for all companies. Please select a product from our Free File page to assure yourself the opportunity to e-File both your federal and District returns.

DCfreefile fillable forms and DCfreefile will be available at the same time as the IRS.

If you use one of the e-File options to file your DC return, you also have three options to receive your refund:

1. Direct Deposit;
2. DC Tax Refund Visa® Prepaid Card; or
3. Paper Check.

Be sure to make a selection on the return for the refund option that you want. If no choice is made, and your refund is within the threshold of a refund card, you will receive a refund card. However, refund cards will not be mailed to a foreign address. Please review the information at the front of the book. Instructions for direct deposit can be found on pages 10 and 11.

### **Electronic Filing Instructions**

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the "on screen" instructions. If you need further explanations, review the instructions in this booklet.

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## **Payment Options**

### **Check or money order**

Include a check or money order (US dollars), payable to the DC Treasurer, with your completed return. Write your social security number, daytime telephone number, "2014" and the type of form filed ("D-40" or "D-40EZ") on your payment. **Attach your payment to the Form D-40P voucher provided in this booklet. Do not attach either to your return.**

### **Form D-40P, Payment Voucher**

Use this form when sending a check or money order. Do not staple the voucher to the D-40 or D-40EZ. Include the D-40P with your D-40 or D-40EZ in the return envelope provided. Use the PO Box 96169 mail label from the back flap of the return envelope.

### **By Phone**

1. Dial 1-800-272-9829 (available 7 days a week, 24 hours a day)
2. Enter code 6000 (District of Columbia's Jurisdiction Code)
3. Complete the telephone transaction directly with the credit card processing vendor or electronic check processing vendor, Official Payments Corporation. You will be given a confirmation number, please keep it with your records.

### **Electronic Check (e-check)**

e-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for e-check payments.

### **Credit/Debit Card**

The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.

### **Direct Debit**

**Electronic filers** have the ability to pay their tax due by direct debit. Enter your banking information, including the routing and account numbers, checking or savings account and the date of withdrawal. If you file and pay before the April 15<sup>th</sup> due date, you may enter any date. After the due date, you can only choose the current date, except for estimated payments.

Visit the website <http://www.taxpayerservicecenter.com> for Credit/Debit Card Payment or Electronic Check (e-check) Payment Information.

**Note:** Dishonored payments. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

**Note:** International ACH Transaction (IAT). If you request a refund to be direct deposited into an account outside of the United States, you will receive a paper check. Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead.

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## Penalties and Interest

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the collection fee are first applied to the collection fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Penalties and interest accrued may be reported on Line 17 of the D-40EZ or Lines 37, 43a and/or 43b of the D-40. For Estimated Tax Underpayment Penalty, Form D-2210, use Line 44. The form can also be located at <http://www.taxpayerservicecenter.com>. File the Form D-2210 with your return.

### Criminal Penalties

You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; or willfully make fraudulent and false statements or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC.

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## Enforcement Actions

OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

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## Special filing circumstances

### Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years from date of filing) has changed on the D-40 or D-40EZ for the year you are amending. To file an amended return for the current year, complete another 2014 DC individual income return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the return filed for that year. You can download forms from [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or call 202-442-6546 to request forms by mail.

If the IRS adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

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## Getting Started

To complete the paper Forms D-40 or D-40EZ, in general you will need:

- A copy of your completed 2014 federal return, as applicable (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and any additional forms or worksheets related to the return. You can copy many entries directly from federal forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. Please be careful since the line numbers may differ from the District Forms D-40 or D-40EZ line numbers;
- A copy of your completed state returns if you filed an income tax return with another state;
- Your W-2 and applicable 1099 forms with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.

Do not enter cents. Round to the nearest dollar. Examples:

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

### Taxpayer Identification Number(s) (TIN)

You must have a TIN, whether it is a SSN or FEIN.

- **A SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213;
- **A FEIN is a valid number issued by the Internal Revenue Service (IRS).** To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your dependents or other qualifying person TIN's are missing, incorrect or invalid.

If you are filing a joint return, or filing separately on the same return, enter the name and SSN shown first on your return, then enter the name and SSN shown second on your return. Incomplete information or failure to follow these instructions will delay processing of your return.

## Filling out the form

To aid us in processing your return please follow these rules.

*Do not print outside the boxes.*

Use black ink.  
Print in CAPITAL letters.

ROBERTS

Leave a space between  
words and between  
words and numbers.

8 ELM

Write 3s with a rounded  
top, not a flat top.

3.7 ~~37~~

Write 7s without a  
middle bar.

● ~~7~~

Fill in ovals completely.  
Do not "✓" or "x" ovals.

Do not enter cents. Round  
cents to the nearest dollar.

57204.00

Note: Your social security number is used for tax purposes only.

## Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including using a space between address fields. Please write clearly, as this can delay processing your return.

## Wages, tips and salaries

Enter the amount from your federal 1040, 1040A, or 1040EZ, or 1040NR, or 1040NR-EZ, plus any unemployment compensation received on Line 1 of the D-40EZ or Line a, Income Information on the D-40.

## DC income tax withheld

Add the DC income tax withheld as shown on your 2014 federal Forms W-2 and applicable Forms 1099. Attach all copies of your Forms W-2 and 1099 that show DC tax withheld to the Forms D-40 or D-40EZ.

## Filing Status

More than one filing status may apply to you. Use the one that will give you the lowest tax. Please ensure the oval to the left of the filing status is filled in.

Generally, you will use the same filing status on your DC return as that used on your federal return. However, if you used married filing jointly on your federal return, it may be better for you to file your DC return using either *married filing separately* or *filing separately on the same return*. If both have income, figure the tax both ways.

## Single (D-40 and D-40EZ)

You were unmarried, divorced or legally separated as of December 31, 2014, or were widowed prior to January 1, 2014, and did not remarry before January 1, 2015.

## Filing Jointly (D-40 and D-40EZ)

You were married or have a registered domestic partner and both spouses/domestic partners were DC residents as of December 31, 2014, or your spouse/domestic partner died in 2014 and you did not remarry/register in 2014. If legally separated, do not file jointly. If your spouse died during the year, you are considered married for the

whole year for filing status purposes. If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse.

If you are filing a joint return or filing separately on the same return, enter the name and SSN shown first on your previous year return, then enter the name and SSN shown second on your previous year return.

## Registered domestic partners (D-40 and D-40EZ)

To be considered as a domestic partner for DC tax purposes, the parties must be registered with the Vital Record Division of the DC Department of Health. If you have registered your relationship you may either file a joint return (D-40 or D-40EZ) or file separately on the same return (D-40). You may also file as single.

**Domestic partners or other similar relationship registered in other jurisdictions.** If you have registered your relationship in another jurisdiction, you may file a joint return, or file separately on the same return, or file a separate return using the single status.

If you are visiting the DC OTR for assistance in preparing your DC Income Tax Return, registered domestic partners must first prepare a "not to be filed" (mock) joint federal return.

- If filing jointly is chosen, enter the spouse/domestic partner's total federal AGI on Line 1 of the Form D-40EZ or Line 3, of the Form D-40.
- If you are same-sex spouses, you may file either a joint return or file separately on the same return. If filing jointly is chosen, enter the total federal adjusted gross income of both spouses/partners on Line 3, Form D-40.
- If filing separately on the same return is chosen, follow the instructions under Married or Registered Domestic Partners filing separately on the same return.

## Married filing separately or domestic partner filing separately (D-40)

You are married or have a registered domestic partner and both spouses/partners had income. Include your spouse/domestic partner's name and social security number in the Personal Information section.

You will each report only your own income, exemptions, deductions, and credits. You will each report one-half of the income from any securities, bank accounts, real estate, etc., that are registered or titled in both names.

You must use this filing status if:

- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2014;
- You were a DC resident and your spouse/domestic partner was one of the following:
  - A member of the US armed forces and not considered a DC resident, but you are required to report income in DC;
  - A member of the US Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
  - An officer of the US Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the US Senate and serves at the pleasure of the President; or
  - A justice of the US Supreme Court whose primary residence was not in DC.

### **Dependent claimed by someone else**

If you are claimed as a dependent on someone else's return, fill in the 'dependent claimed' oval on the D-40 or D-40EZ return.

### **Married or registered domestic partners filing separately on the same return (D-40)**

If you claim either status, you and your spouse/domestic partner must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You may also claim a credit for child and dependent care expenses, which you are not allowed to claim if you file separate returns. Using this filing status may reduce the amount of tax you owe by allowing each spouse/domestic partner to take advantage of lower tax brackets. Before completing Calculation J, and the Form D-40, you will need to figure the following for you and your spouse/domestic partner:

- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income;
- Each person's deductions; and
- Each person's exemptions.

**NOTE: If you and your spouse/domestic partner were part-year residents of DC during different periods of 2014, you cannot file separately on the same return. You must file separate returns.**

### **Head of Household (D-40)**

You may claim this status if you were unmarried or legally separated as of December 31, 2014, and paid over half of the costs of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from the spouse/domestic partner for the last six (6) months of 2014 may also be able to use this filing status. Use the appropriate section of Schedule S to enter the full name, SSN, relationship and Date of Birth (DOB) of the qualifying person whether that person is a dependent or the non-qualifying dependent. Failure to provide a Schedule S can delay processing and exclude any exemptions claimed for dependents. All the information must be complete, i.e., name, SSN, relationship and DOB.

### **Standard Deduction and Exemption Amounts (D-40 and D-40EZ)**

You are not entitled to the standard deduction if you itemize on your federal return. You are entitled to the itemized deductions excluding the state and local taxes and subject to the DC 5 percent limitation.

District Code §47-1803.03 (c) states "Every individual who claims the standard deduction on his or her federal income tax return shall claim the applicable standard deduction specified in District Code §47-1801.04 (44). Every individual who itemizes the deductions on his or her federal income tax return shall itemize the deductions permissible under this chapter. If a husband and wife or domestic partners file separate returns, the applicable standard deduction shall not be allowed to either spouse or domestic partner if the net income of one of the spouses/domestic partners is determined by itemizing deductions." Each spouse/domestic partner can claim only his/her own itemized deduction.

### **Standard Deduction**

Married filing separately or registered domestic partners filing separately are allowed a standard deduction of \$2,075. All other filing statuses are allowed a standard deduction of \$4,150.

### **Number of Exemptions**

If you are a 'dependent claimed by someone else', **do not claim any exemptions.** Leave Lines 18 and 19 blank on the D-40.

If you are filing:

- single and claiming more than one exemption;
- married or registered domestic partners filing jointly, and claiming more than two exemptions; or
- Head of household and claiming more than one exemption

Complete Calculation G on page 2 of the Schedule S and attach the schedule to the return, Form D-40.

### **Exemption Amount**

Multiply \$1,725 by Line 18 of the D-40 number of exemptions. If you do not have exemptions, leave Line 19 blank on the D-40.

See D-40EZ form for standard deduction and exemption amounts.

### **DC Low Income Credit (LIC) and DC Earned Income Tax Credit**

The LIC is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund. The EITC is a refundable credit. If the IRS is calculating your federal EITC, wait until they notify you of that amount before you determine your DC EITC.

If you take the federal earned income credit, it may be better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. **You cannot take both DC credits.**

### **DC Low Income Credit (LIC)**

To qualify for this credit:

- You cannot have computed your federal income tax using the Alternative Minimum Tax (AMT) calculation;
- The amount of DC taxable income on Line 21 of your D-40 or Line 5 of the D-40EZ is more than zero; and
- Your DC Adjusted Gross Income (AGI) D-40, Line 15 or D-40EZ, Line 3; is greater than the sum of DC personal exemptions and DC standard deduction and is less than or equal to the sum of your federal personal exemptions and your federal standard deduction.

## Calculation of Eligibility

If your DC taxable income is greater than zero, complete this chart to determine if you are eligible for the low income credit.

Line 1	DC AGI	\$ _____
Line 2	Federal personal exemptions Amount	\$ _____
	("Dependents claimed by someone else", enter 0)	
Line 3	Federal standard deduction Amount	\$ _____
Line 4	Sum of Line 2 and Line 3	\$ _____
Line 5	If Line 1 is greater than Line 4 You do not qualify	
Line 6	DC personal exemption Amount	\$ _____
Line 7	DC Standard deduction Amount	\$ _____
Line 8	Sum of Line 6 and Line 7	\$ _____
Line 9	If Line 1 is greater than Line 8 continue.	

To determine the low income credit, see the Low Income Credit Table on page 13.

Dependents claimed by someone else should use the calculation at the bottom of page 13 to determine the low income credit available.

Complete Calculation LIC/EITC for D-40EZ or Calculation L on page 23 for D-40 taxpayers to determine which DC credit is better for you.

**You must enter the number of federal exemptions to claim the LIC, Forms D-40EZ, Line 7a, or D-40, Line 25a.**

### DC Earned Income Tax Credit (EITC)

If your filing status is "**Married or registered domestic partner filing separately**" or "**Dependent claimed by someone else**", you cannot claim the DC EITC.

Taxpayers who claim the federal EITC may also claim a DC EITC of 40% of the federal credit. Taxpayers who claim the DC LIC credit may not claim the EITC. You may take only one of these DC credits. Complete the calculation on the back of the D-40EZ or Calculation L on page 23 of the D-40.

If you are not entitled to claim a federal EITC, you cannot claim a DC EITC other than the exception below.

*DC Law also allows the same 40% of federal EITC to those who are not allowed to claim the EITC at the federal level but who meet other DC requirements, such as a non-custodial parent who is a District resident between the ages of 18 and 30, and paying child support under a court order for a minor child. The taxpayer must have paid the child support of at least the amount due for the year through a government sponsored support collection unit and the order must have been in effect for a least one-half of the year. **You must file a D-40***

**form to use this exception.** Complete Schedule N, DC Non-Custodial Parent EITC Claim, and attach to the D-40. Also enter the amount to be claimed on the Schedule U, Part 1B, Line 1.

Please enter the number of qualified EITC dependents on Line 13a of the D-40EZ, or Line 28a of the D-40.

### Qualifying Child for EITC Purposes

A qualifying child as defined by the IRS for the EITC is a child who is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew) and was:

- Under age 19 at the end of 2014; or
- Under age 24 at the end of 2014 and a full-time student; or
- Any age and permanently and totally disabled.

In addition, they must have lived with you in the US for more than half of 2014, unless you are claiming the EITC as a non-custodial parent (see D-40 instructions for Schedule N).

If your child was married at the end of the year, the child is not a qualifying child unless you can claim the child's exemption or you have been given the right to claim the exemption in an agreement signed by the child's custodial parent releasing the dependency exemption.

### Contributions

There are three (3) DC contributions. Contributions will be deducted from the refund due or added to the tax due. You can contribute as much as you would like, however the smallest contribution you can make to any one fund is \$1.00.

### DC Statehood Delegation Fund

Enter in Line 9B of the D-40EZ, or Part II Contribution, Line 1 of the Schedule U, and attach to the D-40.

### Public Fund for Drug Prevention and Children at Risk

Enter in Line 9a of the D40-EZ, or Part II Contribution, Line 2 of the Schedule U, and attach to the D-40.

### Anacostia River Cleanup and Protection Fund

Enter in Line 9c of the D-40EZ, or Part II Contribution, Line 3 of the Schedule U, and attach to the D-40.

### Tax tables

If your taxable income is \$100,000 or less, use the tax tables on pages 55 - 64 to find the tax on the Line 6 amount of the Form D-40EZ or Line 22 of the D-40.

If your taxable income is greater than \$100,000, for D-40EZ filers, use the Form D-40. D-40 filers use Calculation I on page 23 to determine your tax.

### Tax paid with extensions

Report tax paid with extension of time to file or with original return if this is an amended return on Line 12 of the D-40EZ or Line 33 of the D-40.

### Refund Options

There will be three refund options offered for individual income tax returns. All individual income tax returns require that one of three refund options be selected.

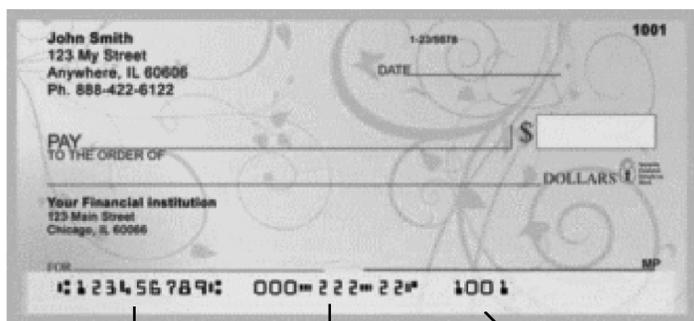
#### 1. Direct deposit of refund

Direct Deposit Facts:

1. It's simple. You don't have to go to the bank to cash your check.
2. It's safe. No more lost, stolen or misplaced checks.
3. It's fast. Your money will be available the morning of the payment.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information above the signature line on the D40 or D-40EZ. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



ABA  
Routing  
Number

Bank  
Account  
Number

Check Number  
DO NOT INCLUDE  
CHECK NUMBER

**NOTE:** Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:

- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:

- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 17 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

**Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.**

**If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.**

In the event of a rejection of direct deposit, refunds greater than or equal to \$2 but less than or equal to \$3,000 will re-issued on a prepaid card.

## Refund direct deposit to a foreign account – International ACH Transaction (IAT)

If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

## 2. DC Tax Refund Visa® Prepaid Card

If you do not select direct deposit, your income tax refund will be issued on a tax refund card unless you choose another option. However, refunds under \$2 or greater than \$3,000 do not qualify for the refund card. Non-qualified refunds will receive a paper check if direct deposit is not selected.

## 3. Paper Check

A paper check will be issued if the taxpayer selects this option, or direct deposit is not selected, or tax refund card is beyond the threshold.

## Refund status inquiry

To check the status of your refund visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). You will need to enter your SSN and the refund amount you requested on your return.

## Third Party Designee

If you want to authorize another person to discuss your 2014 tax return with the OTR, check the oval in the Third Party Designee block on page 2 of the D-40, or page 1 of the D-40EZ, and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block. If you are filing a joint return, checking the third party designee block oval constitutes authorization by both filers.

Checking the oval also gives the designee authorization to:

- Give OTR any information missing from your return;
- Contact OTR for information about processing your return and the status of any refund or payment; and
- Request, receive and/or respond to OTR notices related to your return.

The authorization does not:

- Give the designee the right to receive your refund;
- Bind you to any additional tax liability related to your return; or
- Otherwise represent you before OTR.

This authorization automatically ends on April 15, 2015 (without regard to extensions).

## Signature

Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses/registered domestic partners must sign. If the return is not signed, it will be sent back to you. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification (PTIN) and telephone number. You, the taxpayer(s) is/are responsible for the information prepared and submitted by a paid preparer.

*Send in your original return and attachments, if applicable; please keep a copy for your records.*

## Do not understate your taxes

There may be a penalty if an understatement of the tax required to be shown on your return exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- \$2,000

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

### Preparer Tax Identification Number (PTIN)

If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. Although you may use a paid preparer, **you** the taxpayer(s) are responsible for the filing and payment of your tax return. A PTIN is a number issued and authorized by the IRS to file a return on your behalf. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

### Paid preparers must pay a penalty for understating taxes where:

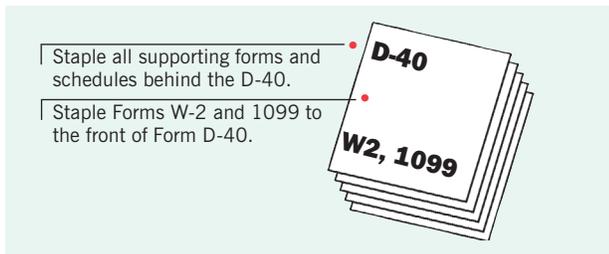
- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

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## Assembling your D-40EZ or D-40 return

- **Do not staple or otherwise damage the Bar Code located in the upper right hand corner of the form or schedule being attached;**
- **Do not cross out the tax year on the 2014 return.** If you are not filing a 2014 individual income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit



our Customer Service Administration (CSA) at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at <http://www.taxpayerservicecenter.com> for prior year(s) individual income tax booklets/returns;

- **Staple check or money order to the D-40P, Payment Voucher;**
- Staple Forms W-2 and applicable 1099 to the front of your return;
- Staple any of the other required documents listed on this page in the upper left corner behind the return;
- Send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return once and use the return envelope provided;
- There are two adhesive mail labels on the back flap of the return envelope. If you are sending a payment with your return, use the PO Box 96169 label on the return envelope. If you are filing a return with no payment due or refund return, use the PO Box 96145 label.
- Copies of the federal return and schedules are not required to be filed with DC.

### List of other required documents for D-40 filers.

Staple these behind the D-40 return in file order. (File order numbers can be found at the bottom of the forms)

- DC Schedule S (if claiming exemptions other than yourself);
- DC Schedule H
- DC Schedule U;

- DC Schedule I;
- DC Schedule N;
- DC Form D-2210, Underpayment of Estimated Income Tax by Individuals
- DC Form FR-147, Refund Claim for Deceased Taxpayer, with letters of administration and a copy of the death certificate;
- DC Form D-2440, Disability Income Exclusion (and any certification);
- DC Form D-2441, Child and Dependent Care Credit for Part-Year Residents.

If any of the following forms are needed, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). Click "Tax Forms and Publications", "Individual Income Forms", and select form needed.

You may also contact our Forms Center at (202) 442-6546.

# Low Income Credit Table

**(This is not a tax table)**

Use this table to determine the DC low income credit amount that you can claim. This is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund.

	Personal exemptions claimed on your federal return									
	1	2	3	4	5	6	7	8	9	10
<b>Single</b>										
Under 65 and not blind	171	261	349	459	591	726	858	993	1125	1260
Under 65 and blind	165	253	343	447	582	714	849	981	1116	1248
65 or over and not blind	165	253	343	447	582	714	849	981	1116	1248
65 or over and blind	157	247	335	438	570	705	837	972	1077	1239
<b>Married or registered domestic partners filing jointly</b>										
Both spouses/partners are under 65 and not blind		355	447	582	714	849	981	1116	1248	1383
Both spouses/partners are under 65 and one is blind		321	417	549	684	816	951	1083	1218	1350
Both spouses/partners are under 65 and both are blind		301	389	519	651	786	918	1053	1185	1320
One spouse/partner is 65 or over and neither is blind		321	417	549	684	816	951	1083	1218	1350
One spouse/partner is 65 or over and one is blind		301	389	519	651	786	918	1053	1185	1320
One spouse/partner is 65 or over and both are blind		279	368	486	621	753	888	1020	1155	1287
Both spouses/partners are 65 or over and not blind		301	389	519	651	786	918	1053	1185	1320
Both spouses/partners are 65 or over and one is blind		279	368	486	621	753	888	1020	1155	1287
Both spouses/partners are 65 or over and both are blind		258	347	456	588	723	855	990	1122	1257
<b>Married or registered domestic partners filing separately on the same return</b>										
Under 65 and not blind	255	344	439	582	715	849	984	1116	1251	1383
Under 65 and blind	248	336	438	573	705	840	972	1107	1239	1374
65 or over and not blind	248	336	438	573	705	840	972	1107	1239	1374
65 or over and blind	241	329	429	561	696	828	963	1095	1230	1362
<b>Head of household</b>										
Under 65 and not blind	219	307	397	528	663	795	930	1062	1197	1329
Under 65 and blind	211	301	389	519	651	786	918	1053	1185	1320
65 or over and not blind	211	301	389	519	651	786	918	1053	1185	1320
65 or over and blind	205	293	383	507	642	774	909	1041	1176	1308

<b>Low Income credit for dependent claimed by someone else</b>	
a Your federal standard deduction from 1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5.	a \$ <input type="text"/>
b DC standard deduction	b \$ - 4,150
c Subtract Line b from Line a	c \$ <input type="text"/>
d <b>Low Income Credit</b> <i>Using line c, refer to the tax tables on pages 55-64 to find the corresponding tax amount. Enter it here and on D-40, Line 25.</i>	d \$ <input type="text"/>





2014 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK
STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information section including filing status, telephone number, SSN, date of birth, and address fields.

OFFICIAL USE ONLY Vendor ID#0000

Table with 19 rows for tax calculations, including wages, deductions, credits, and total amount due.

Refund Options: For information on the tax refund card and program limitations, visit our website otr.dc.gov/refundprepaidcards.

Refund choice section with radio buttons for Direct deposit, Tax refund card, and Paper check, plus routing and account number fields.

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions.

Signature section for filer and preparer, including fields for signatures, dates, and PTIN.

# Instructions for the D-40EZ

## Personal information (SSN, name, address, telephone number)

Refer to page 8 of the General Instructions to prepare personal information.

## Filing status

Refer to page 8 of the General Instructions regarding filing status, and fill in the appropriate filing status.

**Line 1** Total wages, salaries, tips, unemployment compensation, etc.  
Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

**Line 2** Taxable interest and ordinary dividends. **If more than \$1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099-INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

**Foreign accounts.** If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2014 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was \$10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than \$10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099-DIV or substitute statements. You may refer to the General Instructions for Schedule B – Interest and Ordinary Dividends from

<http://www.irs.gov>.

**Line 3** DC Adjusted Gross Income. Add Lines 1 and 2.

**Line 4** Standard deduction plus exemption. Refer to page 9 of the General Instructions regarding standard deduction and personal exemptions.

**Line 5** DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000, file the Form D-40. Refer to page 10 of the General Instructions.

**Line 6** Tax. Refer to page 10 of the General Instructions.

**Line 7** DC Low Income Credit. Refer to page 9 of the General Instructions.

**Line 7a** Number of exemptions claimed on federal return. Enter the number of federal exemptions.

**Line 8** Net Tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

**Lines 9a, 9b and 9c** Refer to page 10 of the General Instructions.

**Line 9d RESERVED**

**Line 10** Tax and/or contributions. Add Lines 8, 9a, 9b, 9c, and 9d (if applicable)

**Line 11** Total DC income tax withheld. Refer to page 8 of the General Instructions.

**Line 12** Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 10 of the General Instructions.

**Line 13** DC Earned Income Tax Credit. Refer to page 10 of the General Instructions.

**Line 13a** Number of Qualified EITC Children. Enter the number of qualified children as defined on page 10 of the General Instructions.

**Line 14** Total tax payments and credits. Add lines 11-13.

**Line 15** Refund. If Line 14 is the larger, subtract Line 10 from Line 14. Include contributions. Answer the IAT question; refer to page 11 of the General Instructions.

**Line 16** Amount Owed. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to payment options on page 6 of the General Instructions.

**Line 17** Penalty and interest. Enter any underestimated penalty and interest owed in the appropriate boxes. Refer to page 7 of the General Instructions.

**Line 18** Total amount due. Add lines 16 and 17.

**Line 19** Total refund. Subtract Line 17 (results) from Line 15.

**Refund Options.** Refer to page 10 of the General Instructions.

**Third Party Designee.** Refer to page 11 of the General Instructions.

**Signature.** Refer to page 11 of the General Instructions.

**PTIN.** Refer to page 12 of the General Instructions.

## DC Low Income Credit or DC Earned Income Tax Credit

**Calculation LIC/EITC** *Take only one of these credits.*

*(Use this calculation to determine which is better for you to claim)*

a	Tax from D-40EZ, Line 6	a	
b	Low income credit	b	
c	Enter the lesser of Line a or Line b	c	
d	Federal Earned Income Credit claimed on 1040, 1040A, 1040EZ.	d	
e	DC Earned Income Tax Credit rate	e	x .40
f	DC Earned Income Tax Credit Multiply Line d by Line e (round to the nearest dollar).	f	

*Compare Line c to Line f.*

*If Line c amount is greater than or equal to Line f, enter it on D-40EZ, Line 7.*

*If Line f amount is greater than line c, enter it on D-40EZ, Line 13.*

2014 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK
STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information section including filing status, telephone number, SSN, date of birth, and address.

OFFICIAL USE ONLY Vendor ID#0000

Table with 19 rows for tax calculations, including wages, deductions, credits, and total amount due.

Refund Options: For information on the tax refund card and program limitations, visit our website otr.dc.gov/refundprepaidcards.

Mark one refund choice: Direct deposit, Tax refund card, Paper check. Includes routing and account numbers.

Third party designee section for authorizing another person to discuss the return.

Signature section for the filer and preparer, including dates and PTIN information.

# Instructions for the D-40EZ

## Personal information (SSN, name, address, telephone number)

Refer to page 8 of the General Instructions to prepare personal information.

## Filing status

Refer to page 8 of the General Instructions regarding filing status, and fill in the appropriate filing status.

**Line 1** Total wages, salaries, tips, unemployment compensation, etc.  
Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

**Line 2** Taxable interest and ordinary dividends. **If more than \$1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099-INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

**Foreign accounts.** If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2014 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was \$10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than \$10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099-DIV or substitute statements. You may refer to the General Instructions for Schedule B – Interest and Ordinary Dividends from

<http://www.irs.gov>.

**Line 3** DC Adjusted Gross Income. Add Lines 1 and 2.

**Line 4** Standard deduction plus exemption. Refer to page 9 of the General Instructions regarding standard deduction and personal exemptions.

**Line 5** DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000, file the Form D-40. Refer to page 10 of the General Instructions.

**Line 6** Tax. Refer to page 10 of the General Instructions.

**Line 7** DC Low Income Credit. Refer to page 9 of the General Instructions.

**Line 7a** Number of exemptions claimed on federal return. Enter the number of federal exemptions.

**Line 8** Net Tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

**Lines 9a, 9b and 9c** Refer to page 10 of the General Instructions.

**Line 9d RESERVED**

**Line 10** Tax and/or contributions. Add Lines 8, 9a, 9b, 9c, and 9d (if applicable)

**Line 11** Total DC income tax withheld. Refer to page 8 of the General Instructions.

**Line 12** Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 10 of the General Instructions.

**Line 13** DC Earned Income Tax Credit. Refer to page 10 of the General Instructions.

**Line 13a** Number of Qualified EITC Children. Enter the number of qualified children as defined on page 10 of the General Instructions.

**Line 14** Total tax payments and credits. Add lines 11-13.

**Line 15** Refund. If Line 14 is the larger, subtract Line 10 from Line 14. Include contributions. Answer the IAT question; refer to page 11 of the General Instructions.

**Line 16** Amount Owed. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to payment options on page 6 of the General Instructions.

**Line 17** Penalty and interest. Enter any underestimated penalty and interest owed in the appropriate boxes. Refer to page 7 of the General Instructions.

**Line 18** Total amount due. Add lines 16 and 17.

**Line 19** Total refund. Subtract Line 17 (results) from Line 15.

**Refund Options.** Refer to page 10 of the General Instructions.

**Third Party Designee.** Refer to page 11 of the General Instructions.

**Signature.** Refer to page 11 of the General Instructions.

**PTIN.** Refer to page 12 of the General Instructions.

## DC Low Income Credit or DC Earned Income Tax Credit

**Calculation LIC/EITC** *Take only one of these credits.*

*(Use this calculation to determine which is better for you to claim)*

a	Tax from D-40EZ, Line 6	a	
b	Low income credit	b	
c	Enter the lesser of Line a or Line b	c	
d	Federal Earned Income Credit claimed on 1040, 1040A, 1040EZ.	d	
e	DC Earned Income Tax Credit rate	e	x .40
f	DC Earned Income Tax Credit Multiply Line d by Line e (round to the nearest dollar).	f	

*Compare Line c to Line f.*

*If Line c amount is greater than or equal to Line f, enter it on D-40EZ, Line 7.*

*If Line f amount is greater than line c, enter it on D-40EZ, Line 13.*

# Instructions for the D-40

To complete your D-40 return, you will need to do a series of calculations contained in these instructions and copy many of the line items and totals on your D-40. You may also need to attach DC schedules, forms and worksheets to your D-40 if you complete any of the DC forms. Unless instructed otherwise, if you complete any part of any Schedules H, I, N, S, or U, attach it to your return, in the order defined in General Instructions, page 12.

## Schedule H, Homeowners and Renter Property Tax Credit.

This schedule allows eligible residents to claim a property tax credit against their DC income tax liability. The total 2014 federal adjusted gross income (AGI) of your "tax filing unit" cannot exceed \$40,000 (under age 70) or \$60,000 (age 70 or older). **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization.** See Schedule H in this booklet.

Note: If you are filing a D-40, you must file DC Schedule H with it. If you are not required to file a D-40 (or D-40EZ), the DC Schedule H can be filed by itself.

## Schedule I, Additions to and Subtractions from Federal AGI.

This schedule contains two calculations, one for additions and another for subtractions from federal AGI. See Schedule I in this booklet.

If you took the 30% or 50% federal bonus depreciation and/or the additional Internal Revenue Code (IRC) Section 179 expenses on your federal return, enter the total on Schedule I, Calculation A, Line 3.

## Schedule N. DC Non-Custodial Parent EITC Claim.

Use this schedule to determine whether a non-custodial parent making court-ordered child support payments may claim the DC EITC. See Schedule N in this booklet.

## Schedule S, Supplemental Information and Dependents.

If claiming dependents, use Schedule S to list each dependent's name, social security number (SSN), relationship and date of birth (DOB). If filing head of household use Schedule S to report dependents or other qualifying non-dependent person. Do not include an exemption for the qualifying non-dependent person. Calculation G is used to determine the number of exemptions you may claim. Calculation J is used to determine the DC tax amount for married or registered domestic partners filing separately on the same return. You may also use Schedule S to claim an exemption for yourself or your spouse/registered domestic partner for being blind and/or over 65.

Schedule U also includes the amount DC taxpayers may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state and that income would be taxable in DC is of a kind taxed by DC. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your Form W-2.) The credit is limited to the rate of tax charged in the District.

## Schedule U, Additional Miscellaneous Credits and Contributions.

This schedule lists certain additional non-refundable and refundable credits you may be able to claim. It also lists several contributions funds to which you may wish to contribute. See Schedule U in this booklet.

### Credit for certain DC Government employees who are DC residents and first-time DC homebuyers.

This \$2,000 credit is available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emergency medical technician, public school teacher or a teacher at a DC public charter school. Except for DC police officers, the tax credit is limited to those employees who purchased their first principal residence in DC on or after October 1, 2007, and who are enrolled in the **Employer Assisted Housing Program (EAHP)** offered by the DC Department of Housing and Community Development. The credit is available for a 5-year period. Enter \$2,000 on Schedule U, Part 1a, Line 1.

Schedule U also includes the amount DC taxpayers may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state and is of a kind taxed by DC. If tax paid to a state is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your Form W-2.)

Complete Calculation K on page 19, to determine your out of state credit. Enter the credit amount on Schedule U, Part 1a, Line 3. If you paid tax to more than one state, enter the respective amounts and other state codes in the spaces provided.

No DC credit is allowed for any other tax imposed by a state, including the following:

- Corporate franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

Beginning in 2014, there are two non-refundable credits for alternative fuel vehicle conversion and infrastructure. See D.C. Code Sections 47-1806.12 and 47-1806.13. A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed \$1,000 per vehicle charging station for a private residence and \$10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two future years.

## Calculation K Out-of-state income tax credit

a	Amount of income tax paid to other state(s), enter from the other state(s) return(s).	a	
b	Income subject to income tax in other states and received while a resident of DC.	b	
c	DC adjusted gross income from D-40, Line 15.	c	
d	Divide Line b by Line c. (Enter the percent.)	d	
e	DC Tax from D-40, Line 22.	e	
f	Maximum out-of-state credit. Multiply Line e by Line d.	f	
g	Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 3.	g	

A credit, not to exceed \$19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of the listed acceptable operating fuels:

- a. At least 85% Ethanol,
- b. Natural gas,
- c. Compressed natural gas,
- d. Liquefied natural gas,
- e. Liquefied petroleum gas,
- f. Biodiesel (excluding kerosene),
- g. Electricity from a vehicle charging station, or
- h. Hydrogen.

If you are claiming one of these credits, complete the residential form, Alternative Fuel Vehicle Conversion and Infrastructure Credits available online only. Retrieve this form at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), by clicking on 'Forms', 'Alternative Fuel Vehicle Infrastructure and Conversion Residential Form' under Individual Income and Fiduciary Tax Forms and Publications; attach it to the D40, Schedule U.

If gross income derived from the operation of an alternate fuel dispensing or charging station exceeds \$12,000, you must file a DC Form D-30, Unincorporated Franchise Tax Return.

**Personal Information.** Refer to General Instructions page 8.

**Filing for a deceased taxpayer.** Fill in the oval for a deceased taxpayer at the top of the page of the D-40.

If a taxpayer died in 2014 or 2015 before filing a return, a return must be filed for that person. Complete a D-40 on the correct year's tax return and provide the deceased person's information, not your own. Do not adjust the deceased's income, exemptions or deductions to reflect the date of death, unless a D-41 is being filed for the remainder of the year after the date of death. Tax preparers, other than the surviving spouse/registered domestic partner, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, all tax preparers must attach a completed FR-147, Statement of Persons Claiming Refund Due a Deceased Taxpayer, found on [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) and a copy of the death certificate. Do not use the federal form to request a DC refund.

### Filing Status

Refer to General Instructions, page 8.

**(Note: Calculations A and B are on Schedule I)**

<b>Calculation C</b> Standard deduction for part-year DC residents	
a Your standard deduction. <i>Married or registered domestic partner filing separately enter \$2,075. All others enter \$4,150.</i>	a <input type="text"/>
b Number of months you lived in DC from D-40, Line 2.	b <input type="text"/>
c Divide Line a by the number 12.	c <input type="text"/>
d Part-year DC standard deduction. <i>Multiply Line c by Line b, enter here and on D-40, Line 17.</i>	d <input type="text"/>
<b>Calculation D</b> DC Itemized deductions for part-year DC residents.	
a Total Itemized Deductions from Schedule A, Forms 1040 or 1040NR.	a <input type="text"/>
b Portion of Line a that applies to the time you were a DC resident.	b <input type="text"/>
c Portion of your state and local tax or state and local sales tax deduction from Schedule A, Line 5; or 1040NR, Schedule A, Line 1, that was paid to DC.	c <input type="text"/>
d DC itemized deductions <i>Subtract Line c from Line b. If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately) stop here and enter this amount on Line 17 of the D-40.</i>	d <input type="text"/>

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

e Enter the sum of Form 1040 Schedule A Lines 4, 14&20 allocable to the time you were a DC resident	e <input type="text"/>
f Subtract amount on Line e from the amount on Line d	f <input type="text"/>
g Enter the amount of DC AGI	g <input type="text"/>
h Enter \$200,000 (or \$100,000 if MFS)	h <input type="text"/>
i Subtract Line h entry from Line g entry	i <input type="text"/>
j Multiply Line i entry by 5%	j <input type="text"/>
k Subtract amount on Line j from amount on Line f ( <i>If &lt; 0, enter 0</i> )	k <input type="text"/>
l Add the amounts on Lines e and k ( <i>enter this on Line 17 of the D-40</i> )	l <input type="text"/>

## Part-Year Residents

**NOTE:** A temporary absence (even a lengthy one) from your permanent home does not make you a part-year resident. If filing as a part-year resident, you will be given guidance for completing your D-40 throughout these instructions.

You are a part-year DC resident if, during the year, you moved out of DC with the intent to permanently leave or moved into DC with the intent to permanently stay.

A DC taxpayer domiciled in DC during the tax year, is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part-year resident for the period not domiciled in DC.

A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year is a part-time resident for the period present in DC. Number of months of DC residency. Divide the number of days lived in DC by 30 to determine the number of months of residency. Any remainder over 15 days counts as a full month.

Example: 196 days of residency in DC divided by 30 = 7 months (6 months plus one month due to the 16 day remainder).

"Domicile" is where a person has his or her permanent home. To change domicile, you have to abandon the previous domicile and establish a new one in another state with the intent to remain. If you resided in DC for only part of 2014, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

If DC was your home or permanent residence for less than a year, fill in the oval on Line 2 of the D-40, complete the applicable months in the "from" and "to" boxes, and enter the number of months in DC. Complete Calculation C for standard deduction and Calculation D for DC itemized deductions showing the type and amount of income received:

- During the time you resided in DC;
- During the time you were a non-resident; and
- The total income reported on your federal return.

Before completing the D-40, calculate the following:

- Income received when you were a resident of DC, and when you resided outside of DC; and
- Deductible expenses paid when you resided in DC and when you resided outside of DC. The same allocation is required for exemptions, credits, and other deductions.

If you received a state income tax refund while not a resident of DC; do not include it in DC income.

If you claimed itemized deductions on your federal income tax return, include, for DC purposes, only those relating to the time you were a DC resident. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculation D (if applicable). Keep a copy of your worksheet, a copy of your tax return and all calculations.

If you resided in DC for only part of 2014, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

**Standard deduction for part-year DC residents.** Adjust your standard deduction to reflect the number of months you were a DC resident. Complete Calculation C on page 20.

**Itemized deductions for part-year DC residents.** If your DC AGI is \$200,000 or less and you were a part-year resident, complete Calculation D on page 20.

## Calculation E DC exemption amount for part-year DC residents

a	Number of exemptions from D-40 Line 18.	<input type="text"/>
b	Exemption amount per month (\$1,725 divided by 12).	x \$143.75
c	Multiply Line b by Line a.	<input type="text"/>
d	Number of months you lived in DC from D-40, Line 2.	<input type="text"/>
e	Exemption amount Multiply Line c by Line d. Enter here and on D-40, Line 19.	<input type="text"/>

Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited and you were a part-year DC resident, complete Calculation D on page 20.

**Number of exemptions for part-year DC residents.** Reduce the full exemption amount to reflect the number of months you were a DC resident. Complete Calculation E on page 21.

**NOTE: Calculation G - Number of exemptions is on Schedule S - Supplemental Information and Dependents.**

Credit for child and dependent care expenses for part-year DC residents. Complete the DC Form D-2441 and enter the amount from Line 5 on Line 23 of the D-40. Attach a copy of your DC Form D-2441.

Do not include income tax withheld for other states in the DC tax withheld, Line 31, D-40.

## Income Information Section

- Copy Line a through d from the appropriate federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 6, 15 or 21, fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets in the boxes.

**Line a Wages, salaries, unemployment compensation, and/or tips**  
Enter the amount from your federal 1040, 1040a, 1040EZ, 1040NR, or 1040NREZ, plus any unemployment compensation received.

All unemployment compensation received in 2014 is taxable.

### Line b Business income or loss

Enter the amount from your 1040 or 1040NR.

### Line c Capital gains or losses

Enter the amount from your 1040 or 1040NR. The maximum allowable annual capital loss claim is \$3000 (\$1500 if married or registered domestic partner filing separately).

**Calculation F** DC Itemized deductions for full-year DC residents

a	Total itemized deductions from Form 1040, 1040NR, 1040NR-EZ.	a	<input type="text"/>
b	State and local income tax <u>or</u> state and local general sales tax deduction from 1040, or 1040NR.	b	<input type="text"/>
c	DC itemized deductions. Subtract Line b from Line a. If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately), stop here and enter this amount on Line 17 of the D-40.	c	<input type="text"/>

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

d	Enter the sum of Form 1040 Schedule A Lines 4, 14&20	d	<input type="text"/>
e	Subtract amount on Line d from the amount on Line c	e	<input type="text"/>
f	Enter the amount of DC AGI	f	<input type="text"/>
g	Enter \$200,000 (or \$100,000 if MFS)	g	<input type="text"/>
h	Subtract Line g entry from Line f entry	h	<input type="text"/>
i	Multiply Line h entry by 5%	i	<input type="text"/>
j	Subtract amount on Line i from amount on Line e (if < 0, enter 0)	j	<input type="text"/>
k	Add the amounts on Lines d and j (enter this on Line 17 of the D-40)	k	<input type="text"/>

**Note: Calculation G – Number of exemptions is on Schedule S – Supplemental Information and Dependents.**

If you had farm income or loss, enter on Line c the amount on Line 18 of your 1040 or Line 19 of your 1040NR in the amount entered on Line c. If a loss, fill in the oval.

For DC tax purposes, upon disposing of an asset not fully depreciated, compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

**Line d Rental real estate, royalties, S corporations, trusts, etc**  
Enter the amount from your 1040 or 1040NR.

If you had gross income, from DC sources, of more than \$12,000 from a non-incorporated business or business activity, including rents and royalties, do not include on D-40. You are required to file a D-30 return. File a DC Form D-30, Unincorporated Franchise Tax Return if capital is a material income producing factor. An S Corporation must file a D-20, Corporate Franchise Tax Return.

## Computation of DC Gross and Adjusted Gross Income

**Line 3 Federal adjusted gross income**  
Enter the amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR. Include your taxable portion of pension/annuity in your federal adjusted gross income.

NOTE: Any grants and stipends received by certain DC public or charter school teachers under the Housing Support for Teachers Act of 2007 are subject to both federal and DC income tax.

## Additions to DC Income

### Line 4 Franchise Tax

Enter any franchise tax deducted on a federal business tax return, from federal Forms 1065 or 1120S.

### Line 5 Other additions from DC Schedule I

Enter the amount from Line 8 of Calculation A, Schedule I.

### Line 6 Add Lines 3, 4 and 5

Add federal adjusted gross income, franchise tax deducted and additions to DC income. Fill in oval if loss.

## Subtractions from DC Income

### Line 7 Income received during period of non-residence

For each type of income reported on your federal 1040, determine the amount you received when you resided in DC. Subtract that amount from your total income and enter the results on Line 7.

### Line 8 Taxable refunds, credits or offset of state and local income tax

Enter the amount from your 1040, or 1040NR.

### Line 9 Taxable amount of social security and tier 1 railroad retirement

Enter the amount from 1040 or 1040A.

### Line 10 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)

If the income reported on your 1040 included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Provide

## Calculation I/Tax Rate Schedule

If your taxable income from D-40, Line 21 is:

Not over \$10,000	4% of the taxable income
Over \$10,000 but not over \$40,000	\$400, plus 6% of the excess over \$10,000
Over \$40,000 but not over \$350,000	\$2,200, plus 8.5% of the excess over \$40,000
Over \$350,000	\$28,550, plus 8.95% of the excess above \$350,000

the, FEIN or SSN, and your share of the income reported. Refer to General Instructions, page 7 regarding TINs. Include the FEIN/SSN on page 2 of the Schedule S.

### Line 11 DC and federal government pension and annuity limited exclusion

You must be 62 years of age or older as of December 31, 2014, to claim this exclusion. Enter the lesser of \$3,000 or the taxable income you received from military retired pay, pension income or annuity income from the DC or federal government during the year. The maximum annual exclusion is \$3,000 per person. The remaining amount of the pension/annuity is taxable and must be reported on your return. Attach a copy of your federal Form 1099R.

### Line 12 DC and federal government survivor benefits

If you are an annuitant's survivor and 62 years of age or older as of December 31, 2014, enter the total survivor benefits (do not include Social Security survivor benefits).

### Line 13 Other subtractions from DC Schedule I

### Line 14 Total subtractions from DC Income

Add Lines 7-13

## DC Adjusted Gross Income

### Line 15 DC adjusted gross income

Line 6 minus Line 14.

## DC Taxable Income

### Line 16 Deduction type

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return.

### Line 17 DC deduction amount

Do not copy the amount from your federal return. DC amounts are different from those allowed on your federal return.

Standard deduction. Reference page 9 of the General Instructions. Part-year DC residents, reference page 21.

Itemized deductions. Do not copy the amount from your federal return. DC amounts are different from those allowed on your federal return.

Clarification: To the extent that a taxpayer's itemized deductions are limited at the federal level because IRS Form 1040 Line 38 is greater than \$150,000, only the pro rata amount of the state and local tax deduction that was actually allowed after the limitation, should be subtracted from the federal Schedule A Line 29 amount. The only time 100% of the state and local taxes should be subtracted from the federal itemized deductions allowed is when the amount on Line 38 of the Form 1040 is equal to or less than \$150,000.

If your DC AGI is \$200,000 or less, complete Calculation F on page 22. DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes before entering the total on your DC return.

Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited, complete Calculation F on page 22.

### Calculation L - comparison of DC Low Income Credit and the DC Earned Income Tax Credit. DO NOT TAKE BOTH

a Child and dependent care credit from D-40, Line 23.	a		
b DC Schedule U, Line 7 (nonrefundable credits).	b		
c Add Line a and Line b.	c		
d Tax from D-40, Line 22.	d		
e Subtract Line c amount from Line d amount.	e		
f DC Low Income Credit from table on page 13.	f		
g Enter the lesser of Line e or Line f amounts.	g		
h Federal Earned Income Credit from Federal Form 1040, 1040A, or 1040EZ.	h		
i DC Earned Income Tax Credit Rate – 40% of Federal credit.	i	x	.40
j DC Earned Income Tax Credit. Multiply Line h by Line i.	j		

If Line g amount exceeds Line j amount, enter it on D-40, Line 25.

If Line j amount exceeds Line g amount, enter it on D-40, Line 28.

Note: Part-year residents may not take the full amount of either credit. See page 20 of the instructions to determine the reduced amount.

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**Line 18 Number of exemptions**

Reference page 9 of the General Instructions.

**Line 19 Exemption amount**

Reference page 9 of the General Instructions.

**Line 20**

Add Line 17 and 19.

**Line 21 DC taxable income**

Subtract Line 20 from Line 15. Enter the result, if it is a minus, fill in the oval.

**Line 22 Tax**

If Line 21 is \$100,000 or less, use the tax tables on pages 55-64 to determine your tax. If Line 21 is more than \$100,000, use Calculation I on page 23 to determine your tax.

Married or registered domestic partners filing separately on the same return  
Before completing Calculation J, the tax computation, on Schedule S, you must determine each person's separate federal AGI, additions to income, subtractions from income, deductions and exemptions. You must combine the separate amounts for each person before making entries on Lines 23-33 of the D-40.

---

**DC tax, credits, and payments**

The credits claimed on Lines 23, 24 and 25 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 28, 29 and 30 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

**Line 23 Credit for child and dependent care expenses**

Do not claim this credit if your filing status is married filing separately. If your status is married or registered domestic partner filing separately on the same return, you may claim the credit and divide it between spouses/domestic partners any way you wish.

If you were a full-year DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 9. Enter the result on Line 23 of the D-40. (Do not use the DC Form D-2441.)

If you were eligible for the Child and Dependent Care Credit but did not claim it for federal purposes, complete the Federal Form 2441, multiply the result by .32 and claim the DC credit for child and dependent care expenses.

**Line 24 Non-refundable credits from DC Schedule U**

This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 7.

**Line 25 DC Low Income Credit**

Refer to General Instructions, page 9.

**Line 26 Total non-refundable credits**

Add Lines 23, 24 and 25.

**Line 27 Total tax**

Subtract Line 26 from Line 22. If Line 22 is less than Line 26, leave Line 27 blank.

**Line 28 DC EITC**

Refer to General Instructions, page 10.

**Line 28a Qualified EITC children**

Refer to General Instructions, page 10.

**Line 29 Property tax credit**

If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (5 or 9). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H, attach Schedule H to your D-40.

**Line 30 Refundable credits from DC Schedule U**

Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

**Line 31 DC income tax withheld**

Add the amount of DC income tax withheld as shown on your 2014 federal forms W-2 and applicable 1099 that show DC tax withheld.

**Line 32 2014 Estimated income tax payments and amount applied from 2013 return**

Enter the total of your 2014 DC estimated income tax payments and any amount applied from your 2013 return as a carry forward. If you are filing separate returns and paid estimated income tax payments, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate the estimated payments between you.

**Line 33 Payment made with an extension of time to file or with original return**

If you filed Form FR-127, Extension of Time to file a DC Income Tax Return, enter the amount you paid with the FR-127 or with the original return, if filing an amended return.

**Line 34 Total payments and refundable credits**

Add Lines 28, 29-33. If Line 34 is more than Line 27, go to Line 35 in the *-Refund* section. If Line 34 is equal to or less than Line 27, go to Line 41 in the Amount owed section.

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**Refund****Line 35 Amount you overpaid**

Subtract Line 27 from Line 34.

**Line 36 Amount to be applied to your 2015 estimated tax**

Enter the amount of overpayment, if any, you want credited to your 2015 estimated tax. This amount will not be refunded.

**Line 37 Penalty**

Enter any penalty for non-payment and for underpayment of one's estimated tax.

**D-2210: Underpayment of Estimated Income Tax By Individuals**

You may use this form to calculate your penalty, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and add the penalty and any interest to the amount you calculate for Line 37 or 44 of the D-40. If you do not wish to calculate the penalty and interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due. You may also complete this form if you believe the penalty assessed by OTR for an underpayment of estimated income tax is incorrect.

**Line 39 Contribution amount from Schedule U, Part II**

Reference General Instructions, page 10.

**Line 40 Net Refund**

Subtract Line 39 from Line 38.

Be sure to use the PO Box 96145 mail label from the back flap of the return envelope when mailing your return.

If you answer yes to the question, "will the refund you requested go to an account outside of the US", you will be issued a paper check in lieu of direct deposit. See page 11 of the General Instructions.

---

**Amount Owed****Line 41 Tax due**

Subtract Line 35 from Line 27.

**Line 42 Contribution amount from Schedule U, Part II**

Reference General Instructions, page 10.

**Line 43a Penalty**

Enter any penalty for non-payment.

**Line 43b Interest**

Enter any interest amount due.

**Line 43 Enter total penalty and interest****D-2210: Underpayment of Estimated Income Tax By Individuals**

You may use this form to calculate your penalty, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and add the penalty and any interest to the amount you calculate for Line 37 or 44 of the D-40. If you do not wish to calculate the penalty and interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due. You may also complete this form if you believe the penalty assessed by OTR for an underpayment of estimated income tax is incorrect.

**Line 44 Underpayment Penalty****Line 45 Underpayment Owed**

Add Lines 41 - 44.

You must pay this amount in full with your return. See page 6 for payment options under General Instructions.

If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 42. Make your payment payable to the DC Treasurer and include it with your return. Designate the specific contributions on Schedule U. Attach Schedule U to your return.

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## Key website resources

### **DC Official Code**

<http://www.lexisnexis.com/hottopics/dccode/>

### **DC Regulations**

<http://www.dcregs.dc.gov/>

### **US Department of State Tax Exemption Cards**

[www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)

### **DC Tax Forms/Publications**

<http://otr.cfo.dc.gov/page/tax-forms-and-publications>

### **Mailing Address for Returns**

<http://otr.cfo.dc.gov/node/392882>

### **Electronic Funds Transfer (EFT) Guide**

<http://otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft>

### **NACHA Guidelines**

<http://www.nacha.org/>

### **Social Security Administration**

<http://ssa.gov/>

### **Internal Revenue Service**

<http://www.irs.gov>



Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Your telephone number

Fill in if: Filing an amended return. See instructions.
Fill in if: Filing for a deceased taxpayer See instructions.

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Your social security number (SSN) and Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's SSN and Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable)

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

Single, Married filing jointly, Married filing separately, Dependent claimed by someone else

- 1 Fill in only one: Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions.
Registered domestic partners filing jointly or filing separately on same return
Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.
2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months in DC See instructions.

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income Information

Round cents to nearest dollar. If zero, leave the line blank.

Table with 4 rows: a Wages, salaries, unemployment compensation and/or tips; b Business income or loss; c Capital gain (or loss); d Rental real estate, royalties, partnerships, etc.

Computation of DC Gross and Adjusted Gross Income

3 Federal adjusted gross income. From adjusted gross income lines on Federal Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ

Additions to DC Income

- 4 Franchise tax deducted on federal forms, see instructions.
5 Other additions from DC Schedule I, Calculation A, Line 8.
6 Add Lines 3, 4 and 5.

Subtractions from DC Income

- 7 Part year residents, enter income received during period of nonresidence, see instructions.
8 Taxable refunds, credits or offsets of state and local income tax.
9 Taxable amount of social security and tier 1 railroad retirement From Federal Forms 1040 or 1040A.
10 Income reported and taxed this year on a DC franchise or fiduciary return.
11 DC and federal government pension and annuity limited exclusion, see instructions.
12 DC and federal government survivor benefits, see instructions.
13 Other subtractions from DC Schedule I, Calculation B, Line 16.
14 Total subtractions from DC income, Lines 7-13.
15 DC adjusted gross income, Line 6 minus Line 14.





Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Your telephone number

Fill in if: Filing an amended return. See instructions.
Fill in if: Filing for a deceased taxpayer See instructions.

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Your social security number (SSN) and Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's SSN and Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable)

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

Single, Married filing jointly, Married filing separately, Dependent claimed by someone else

- 1 Fill in only one: Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions.
Registered domestic partners filing jointly or filing separately on same return
Head of household Enter qualifying dependent and/or non-dependent information on Schedule S.
2 Fill in if you are: Part-year resident in DC from (month) to (month); number of months in DC See instructions.

Complete your federal return first - Enter your dependents' information on DC Schedule S

Income Information

Round cents to nearest dollar. If zero, leave the line blank.

Table with 4 rows (a-d) for income types: Wages, salaries, unemployment compensation; Business income or loss; Capital gain (or loss); Rental real estate, royalties, partnerships, etc. Each row includes a description, a 'Fill in if loss' checkbox, and a dollar amount field.

Computation of DC Gross and Adjusted Gross Income

3 Federal adjusted gross income. From adjusted gross income lines on Federal Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ

Additions to DC Income

- 4 Franchise tax deducted on federal forms, see instructions.
5 Other additions from DC Schedule I, Calculation A, Line 8.
6 Add Lines 3, 4 and 5.

Subtractions from DC Income

- 7 Part year residents, enter income received during period of nonresidence, see instructions.
8 Taxable refunds, credits or offsets of state and local income tax.
9 Taxable amount of social security and tier 1 railroad retirement From Federal Forms 1040 or 1040A.
10 Income reported and taxed this year on a DC franchise or fiduciary return.
11 DC and federal government pension and annuity limited exclusion, see instructions.
12 DC and federal government survivor benefits, see instructions.
13 Other subtractions from DC Schedule I, Calculation B, Line 16.
14 Total subtractions from DC income, Lines 7-13.
15 DC adjusted gross income, Line 6 minus Line 14.

Enter your last name.

Text input field for last name

Enter your SSN.

Text input field for SSN



Lines 16-21: Deduction type, DC deduction amount, Number of exemptions, Exemption amount, Add Lines 17 and 19, DC taxable income.

DC tax, credits and payments

Lines 22-34: Tax, Credit for child and dependent care expenses, Non-refundable credits from DC Schedule U, DC Low Income Credit, Total non-refundable credits, Total tax, DC Earned Income Tax Credit, Property Tax Credit, Refundable credits from DC Schedule U, DC income tax withheld, 2014 estimated income tax payments, Tax paid with extension of time to file, Total payments and refundable credits.

Refund - Complete if Line 34 is more than Line 27

Lines 35-40: Amount you overpaid, Amount to be applied to your 2015 estimated tax, Penalty, Refund, Contribution amount, Net refund.

Amount owed - Complete if Line 34 is equal to or less than Line 27

Lines 41-45: Tax due, Contribution amount, Penalty, Interest, Underpayment Penalty, Total amount due.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website otr.dc.gov/refundprepaidcards.

Mark one refund choice: Direct deposit, Tax refund card, Paper check

Direct Deposit. To have your refund deposited to your checking OR savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number and Account Number input fields

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions.

Designee's name and Phone number input fields

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Signature, Date, Preparer's signature, Date, Spouse's/domestic partner's signature, Date, Preparer's Tax Identification Number (PTIN), PTIN telephone number



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Unless instructed otherwise - If you fill in any part of this schedule, attach it to your D-40. Print in CAPITAL letters using black ink.

Enter your last name. [ ] Enter your social security number. [ ]

Dependents If you have more than 8 dependents, list them on an attachment.

Grid for listing dependents with fields for First name, M.I., Last Name, Social security number, Relationship, and Date of Birth (MMDDYYYY).

Head of household filers Do not enter your information SSN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY) First name of qualifying non-dependent person M.I. Last Name



Last name and SSN

**Calculation G Number of exemptions.**  
*Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i and have not filled in any other section of Schedule S.*

a	Enter 1 for yourself and	a	<input type="text"/>
b	Enter 1 if you are filing as a head of household and	b	<input type="text"/>
c	Enter 1 if you are age 65 or over and	c	<input type="text"/>
d	Enter 1 if you are blind	d	<input type="text"/>
e	Enter number of dependents	e	<input type="text"/>
f	Enter 1 for your spouse or registered domestic partner if filing jointly or filing separately on same return	f	<input type="text"/>
g	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is 65 or over	g	<input type="text"/>
h	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is blind	h	<input type="text"/>
i	Total number of exemptions <i>Add Lines a–h, enter here and on D-40, Line 18.</i>	i	<input type="text"/>

**Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.**  
*Enter separate amounts in each column. Combine amounts on line k.*

		You	Your spouse/domestic partner
a	Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>	a \$ <input type="text"/> 00	\$ <input type="text"/> 00
b	Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	b \$ <input type="text"/> 00	\$ <input type="text"/> 00
c	Add Lines a and b.	c \$ <input type="text"/> 00	\$ <input type="text"/> 00
d	Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	d \$ <input type="text"/> 00	\$ <input type="text"/> 00
e	DC adjusted gross income. <i>Subtract Line d from Line c.</i>	e \$ <input type="text"/> 00	\$ <input type="text"/> 00
f	Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount as you wish.)</i>	f \$ <input type="text"/> 00	\$ <input type="text"/> 00
g	Exemption amount. <i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>	g \$ <input type="text"/> 00	\$ <input type="text"/> 00
h	Add Lines f and g.	h \$ <input type="text"/> 00	\$ <input type="text"/> 00
i	Taxable income. <i>Subtract Line h from Line e.</i> <span style="float: right;">Fill in if loss <input type="radio"/></span>	i \$ <input type="text"/> 00	\$ <input type="text"/> 00
j	Tax. <i>If Line i is \$100,000 or less, use tax tables. If more than \$100,000, use Calculation I in instructions.</i>	j \$ <input type="text"/> 00	\$ <input type="text"/> 00
k	Add the amounts on Line j, enter here and on D-40, Line 22.	k \$ <input type="text"/> 00	00 Total tax

**EINs associated with Income reported and taxed on Franchise and Fiduciary Returns for the amount listed on D-40, Line 10.**

a	<input type="text"/>	b	<input type="text"/>	c	<input type="text"/>
d	<input type="text"/>	e	<input type="text"/>	f	<input type="text"/>
g	<input type="text"/>	h	<input type="text"/>	i	<input type="text"/>



Unless instructed otherwise – If you fill in any part of this schedule, attach it to your D-40. Print in CAPITAL letters using black ink.

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Enter your last name. [ ] Enter your social security number. [ ]

Dependents If you have more than 8 dependents, list them on an attachment.

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

First name [ ] M.I. [ ] Last Name [ ]

Social security number [ ] Relationship [ ] Date of Birth (MMDDYYYY) [ ]

Head of household filers Do not enter your information SSN of qualifying non-dependent person [ ] Date of Birth of qualifying non-dependent person (MMDDYYYY) [ ]

First name of qualifying non-dependent person [ ] M.I. [ ] Last Name [ ]





Last name and SSN

**Calculation G Number of exemptions.**

Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i and have not filled in any other section of Schedule S.

a	Enter 1 for yourself and	a	<input type="text"/>
b	Enter 1 if you are filing as a head of household and	b	<input type="text"/>
c	Enter 1 if you are age 65 or over and	c	<input type="text"/>
d	Enter 1 if you are blind	d	<input type="text"/>
e	Enter number of dependents	e	<input type="text"/>
f	Enter 1 for your spouse or registered domestic partner if filing jointly or filing separately on same return	f	<input type="text"/>
g	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is 65 or over	g	<input type="text"/>
h	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is blind	h	<input type="text"/>
i	Total number of exemptions Add Lines a–h, enter here and on D-40, Line 18.	i	<input type="text"/>

**Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.**

Enter separate amounts in each column. Combine amounts on line k.

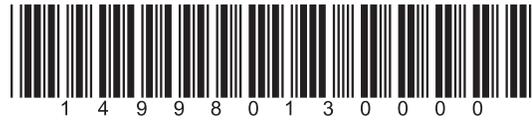
		You	Your spouse/domestic partner
a	Federal adjusted gross income. <i>If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
b	Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
c	Add Lines a and b.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
d	Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
e	DC adjusted gross income. Subtract Line d from Line c.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
f	Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount as you wish.)</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
g	Exemption amount. <i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
h	Add Lines f and g.	\$ <input type="text"/> 00	\$ <input type="text"/> 00
i	Taxable income. Subtract Line h from Line e. <span style="float: right;">Fill in if loss <input type="radio"/></span>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
j	Tax. <i>If Line i is \$100,000 or less, use tax tables. If more than \$100,000, use Calculation I in instructions.</i>	\$ <input type="text"/> 00	\$ <input type="text"/> 00
k	Add the amounts on Line j, enter here and on D-40, Line 22.	k \$ <input type="text"/> 00 Total tax	

**EINs associated with Income reported and taxed on Franchise and Fiduciary Returns for the amount listed on D-40, Line 10.**

a	<input type="text"/>	b	<input type="text"/>	c	<input type="text"/>
d	<input type="text"/>	e	<input type="text"/>	f	<input type="text"/>
g	<input type="text"/>	h	<input type="text"/>	i	<input type="text"/>







Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. See following page to add additional dependents.

		COLUMN D (DEPENDENT #2)	COLUMN E (DEPENDENT #3)	COLUMN F (DEPENDENT #4)
Name (Last, First)				
Social Security Number (SSN)				
Date of Birth (MMDDYYYY)				
INCOME	1 Wages, salaries, tips, etc.	1 \$	\$	\$
	2 Taxable interest	2		
	3 Ordinary Dividends	3		
	4 Taxable refunds, credits, or offsets of state and local income taxes	4		
	5 Alimony received	5		
	6 Business Income <span style="float:right">Fill in if minus <input type="radio"/></span>	6	<input type="radio"/>	<input type="radio"/>
	7 Capital gain <span style="float:right">Fill in if minus <input type="radio"/></span>	7	<input type="radio"/>	<input type="radio"/>
	8 Other gains <span style="float:right">Fill in if minus <input type="radio"/></span>	8	<input type="radio"/>	<input type="radio"/>
	9 IRA distributions: Taxable amount	9		
	10 Pensions and annuities: Taxable amount	10		
	11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. <span style="float:right">Fill in if minus <input type="radio"/></span>	11	<input type="radio"/>	<input type="radio"/>
	12 Farm income <span style="float:right">Fill in if minus <input type="radio"/></span>	12	<input type="radio"/>	<input type="radio"/>
	13 Unemployment compensation	13		
	14 Social security benefits: Taxable amount	14		
	15 Other income. Attach separate sheet(s) <span style="float:right">Fill in if minus <input type="radio"/></span>	15	<input type="radio"/>	<input type="radio"/>
	<b>16 Add Lines 1 through 15 in each column.</b> <span style="float:right">Fill in if minus <input type="radio"/></span>	<b>16</b>	<input type="radio"/>	<input type="radio"/>
ADJUSTMENTS	17 Educator expenses	17		
	18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18		
	19 Health savings account deduction	19		
	20 Moving expenses	20		
	21 Deductible part of self-employment tax	21		
	22 Self-employed SEP, SIMPLE, and qualified plans	22		
	23 Self-employed health insurance deduction	23		
	24 Penalty on early withdrawal of savings	24		
	25 Alimony paid	25		
	26 IRA deduction	26		
	27 Student loan interest deduction	27		
	28 Tuition and fees per Federal form 8917	28		
	29 Domestic production activities deduction	29		
	<b>30 Add Lines 17 through 29 in each column</b>	<b>30</b>		
	31 Subtract Line 30 from Line 16 <span style="float:right">Fill in if minus <input type="radio"/></span>	31	<input type="radio"/>	<input type="radio"/>



Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. If you have more than 7 dependents, list them on an attachment.

		COLUMN G (DEPENDENT #5)	COLUMN H (DEPENDENT #6)	COLUMN I (DEPENDENT #7)
Name (Last, First)				
Social Security Number (SSN)				
Date of Birth (MMDDYYYY)				
INCOME	1 Wages, salaries, tips, etc.	1 \$	\$	\$
	2 Taxable interest	2		
	3 Ordinary Dividends	3		
	4 Taxable refunds, credits, or offsets of state and local income taxes	4		
	5 Alimony received	5		
	6 Business Income <span style="float:right">Fill in if minus <input type="radio"/></span>	6	<input type="radio"/>	<input type="radio"/>
	7 Capital gain <span style="float:right">Fill in if minus <input type="radio"/></span>	7	<input type="radio"/>	<input type="radio"/>
	8 Other gains <span style="float:right">Fill in if minus <input type="radio"/></span>	8	<input type="radio"/>	<input type="radio"/>
	9 IRA distributions: Taxable amount	9		
	10 Pensions and annuities: Taxable amount	10		
	11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. <span style="float:right">Fill in if minus <input type="radio"/></span>	11	<input type="radio"/>	<input type="radio"/>
	12 Farm income <span style="float:right">Fill in if minus <input type="radio"/></span>	12	<input type="radio"/>	<input type="radio"/>
	13 Unemployment compensation	13		
	14 Social security benefits: Taxable amount	14		
	15 Other income. Attach separate sheet(s) <span style="float:right">Fill in if minus <input type="radio"/></span>	15	<input type="radio"/>	<input type="radio"/>
	<b>16 Add Lines 1 through 15 in each column.</b> <span style="float:right">Fill in if minus <input type="radio"/></span>	<b>16</b>	<input type="radio"/>	<input type="radio"/>
ADJUSTMENTS	17 Educator expenses	17		
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	19 Health savings account deduction	19		
	20 Moving expenses	20		
	21 Deductible part of self-employment tax	21		
	22 Self-employed SEP, SIMPLE, and qualified plans	22		
	23 Self-employed health insurance deduction	23		
	24 Penalty on early withdrawal of savings	24		
	25 Alimony paid	25		
	26 IRA deduction	26		
	27 Student loan interest deduction	27		
	28 Tuition and fees per Federal form 8917	28		
	29 Domestic production activities deduction	29		
	<b>30 Add Lines 17 through 29 in each column</b>	<b>30</b>		
31 Subtract Line 30 from Line 16 <span style="float:right">Fill in if minus <input type="radio"/></span>	31	<input type="radio"/>	<input type="radio"/>	

# COMPUTING YOUR PROPERTY TAX CREDIT WORKSHEET

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid or the portion of the rent paid that is equivalent to property taxes (20% of rent paid) *in excess* of the applicable percentage of the total federal adjusted gross income of the tax filing unit. The maximum credit amount is \$1000.

If you are under age 70 and the

Federal AGI of your tax filing unit is:

\$0 - \$24,999

\$25,000 - \$40,000

Percentage -

The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

The amount of property tax that exceeds 4.0% of the adjusted gross income of the tax filing unit

If you are age 70 or older and the

Federal AGI of your tax filing unit is:

\$0 - \$60,000

Percentage -

The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

1. Enter federal AGI of tax filing unit (Line 1, Section A, Schedule H or Line 7, Section B, Schedule H).

1. \_\_\_\_\_

2. Enter property taxes paid in 2014 or 20% of rent paid in 2014.

2. \_\_\_\_\_

3. Multiply Line 1 by the applicable percentage (.03 or .04).

3. \_\_\_\_\_

4. Balance (Subtract Line 3 from Line 2).

4. \_\_\_\_\_

5. Property Tax Credit Limit.

5.                     \$1000.00

6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 3 of Schedule H, Section A for credit based on rent paid, or Line 9 of Schedule H, Section B for credit based on property tax paid. Round to the nearest whole dollar.

6. \_\_\_\_\_

# Instructions for Schedule H

(Note: These instructions are for tax year 2014 only.)

## Homeowner and Renter Property Tax Credit

### Home Defined

The term “home” refers to houses, apartments, rooming houses, and condominiums.

### Eligibility

You must meet the following requirements to claim this credit:

- You were a District of Columbia (DC) resident from Jan 1. through Dec. 31, 2014;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in your home, apartment, rooming house, or condominium in DC during all of 2014;
- The total 2014 federal adjusted gross income (AGI) of your “tax filing unit” was \$40,000 or less (\$60,000 or less if you are age 70 or older);
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- You must not be claimed as a dependent on someone else’s federal, state, or DC income tax return unless you reached age 65 on or before December 31, 2014.

### Additional Information:

- Only one claimant per “tax filing unit” can claim the property tax credit and the claimant must have lived in the property during all of 2014, unless the claimant moved to a new address within the District of Columbia during 2014. (See instructions for “Line 2: Rent paid on property”).
- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2014.

### Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would –were their income above the federal filing threshold— file one individual income tax return. The tax filing unit also includes any persons who would be claimed as dependents on that tax return. Refer to the federal Forms 1040, 1040A or

1040EZ and use the Schedule H pages 2, 3 and 4 to determine the federal adjusted gross income of each person included in your tax filing unit. If any individual did not file a federal income tax return, enter amounts based on the federal instructions. Combine the federal adjusted gross incomes of all persons in the tax filing unit to determine the total federal adjusted gross income of the tax filing unit. If you are required to file a DC individual income tax return attach Schedule H to your D-40 return. If you are not required to file an individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return.

A tax filing unit can consist of the following combinations:

1. An individual, including a registered domestic partner, who files an individual income tax return using the single status, (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual tax return, or who would be claimed as dependents on an individual tax return if that claimant had income above the filing threshold to file an income tax return;
2. A married couple, whether filing jointly, separately on the same return, or who lived together and file separately on separate returns, who files (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual income tax return, or who would be claimed as dependents on an individual income tax return if that claimant had income above the filing threshold to file an income tax return;
3. Registered domestic partners filing jointly or separately on the same return, who file (or would file if their income was above the federal filing threshold). Also included would be all other persons who are claimed as dependents on the individual income tax return, or who would be claimed as dependents on an individual income tax return if that claimant had income above the filing threshold to file an income tax return.

In the case of spouses or domestic partners who, during the entire calendar year for which this claim is filed, maintain separate homes, apartments, rooming houses or condominiums, each spouse or registered domestic partner is considered to be in a separate tax filing unit for the purpose of claiming the credit on each respective home that spouse or partner lived in and maintained. In such cases, if each claimant has income above the filing threshold, each spouse or registered domestic partner must file a separate income tax return to claim the credit for their respective tax filing unit. Any claimant below the filing threshold can file a Standalone Schedule H.

An individual who is claimed as a dependent on someone else's individual income tax return is eligible to file the claim for his/her tax filing unit only if the individual is 65 years of age or older.

There can be more than one tax filing unit in a home, apartment, rooming house or condominium.

#### When is Schedule H due?

The Schedule H is due by April 15, 2015.

#### Where to Mail Schedule H

If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Whether mailing a DC income tax return with Schedule H attached, or mailing Schedule H as a standalone return only, send it to:

Office of Tax and Revenue  
PO Box 96145  
Washington, DC 20090-6145

#### Do I Use Section A or Section B?

If you **rent** your home, apartment, rooming house or condominium, use Section A.

If you **own** your home, apartment, rooming house or condominium, use Section B.

### Section A—Credit claim based on rent paid

#### Line 1 Total federal AGI of the tax filing unit

Report the federal AGI of every member of your tax filing unit including income subject to federal but not DC income tax. Use pages 2, 3 and 4 to determine the federal AGI of the tax filing unit. To help you complete the page, refer to the federal Forms 1040, 1040A or 1040EZ. **If the federal AGI of the tax filing unit is more than \$40,000, (\$60,000 if you are age 70 or older) do not claim the property tax credit, you are not eligible.**

On the Schedule H pages 2, 3 and 4, list the name, social security number, and date of birth of all persons whose income is included in the federal AGI of the tax filing unit.

#### Line 2 Rent paid on the property in 2014

Enter the total rent you paid for the property during the year and multiply it by .20. If you sublet part of your home to another person, the rent that you received is gross income and must be reported on your D-40, or D-30 if gross rental income is greater than \$12,000.

**Note:** If a claimant rents more than one home in the District in the same calendar year, rent paid by the claimant during the year is determined by dividing the rent paid pursuant to the last rental agreement in force during the year by the number of months during the year for which this rent was paid and by multiplying the result by 12. Multiply the rent entered by .20.

### Line 3 Property tax credit

Using the amounts entered on Lines 1 and 2, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

#### Line 4 Rent supplements received in 2014 by you or your landlord on your behalf

Enter the amount of any federal or state rental housing subsidies you received, or any received on your behalf by your landlord during the year. If the rental housing subsidy is \$1,000 or more, do not claim the property tax credit. If no subsidies were received, leave the line blank.

### Section B—Credit claim based on real property tax paid

#### Line 7 Total federal AGI of the tax filing unit

Report the federal AGI of every member of your tax filing unit including income subject to federal but not subject to DC income tax. Use pages 2, 3 and 4 to determine the federal AGI of the tax filing unit. To help you complete those pages, refer to the federal Forms 1040, 1040A or 1040EZ.

If the federal AGI of the tax filing unit is more than \$40,000, (\$60,000 for a claimant age 70 or older) do not claim the property tax credit.

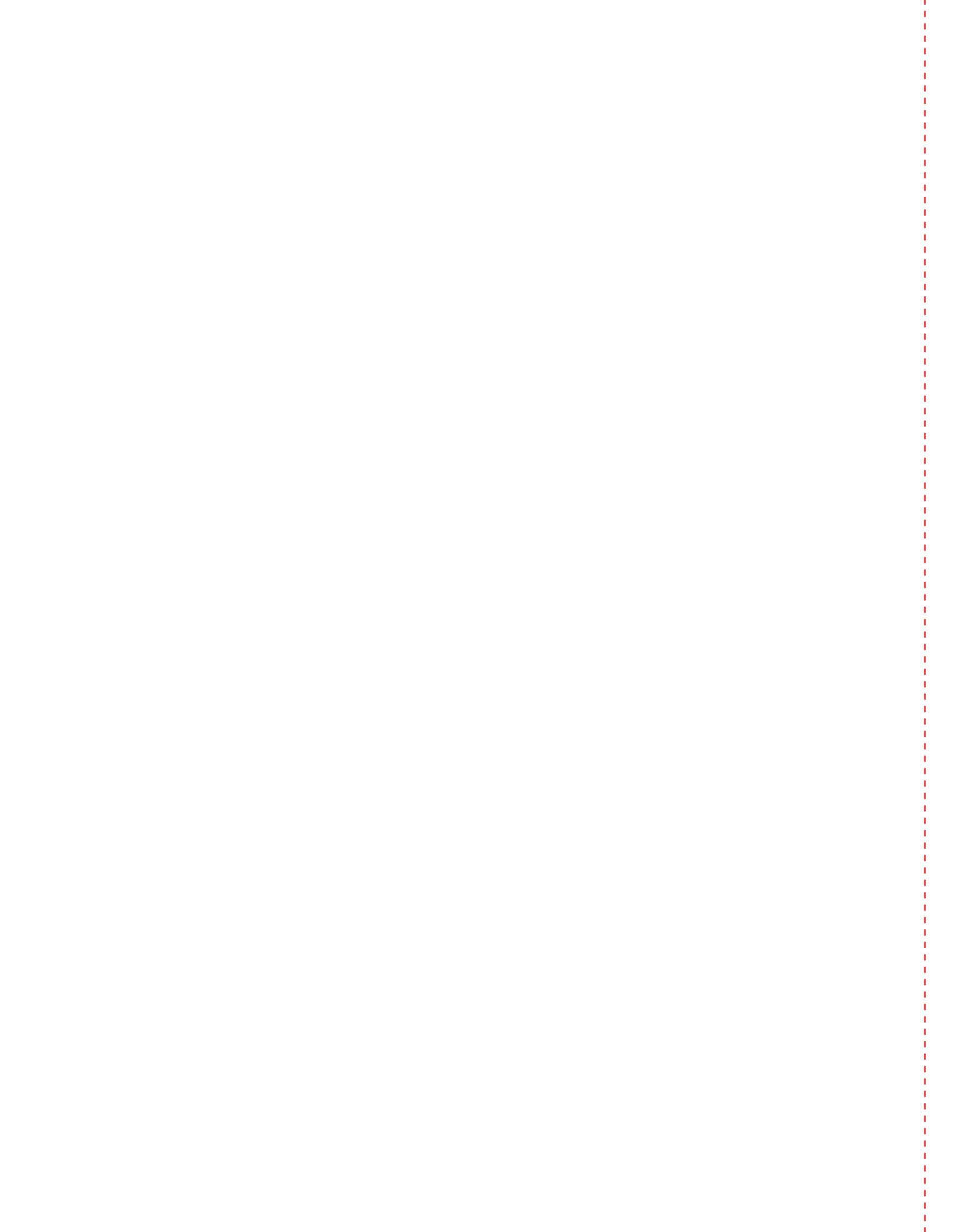
#### Line 8 DC real property tax paid by you in 2014

Enter the amount of DC real property tax you paid on the property in 2014 (refer to your real property tax bills). Do not include interest or penalties paid and do not include taxes paid for earlier tax periods. In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid. If a home is an integral part of a larger unit such as a multi-purpose building or a multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

REMINDER: If you rent out part of your residence to another person, the rent you receive is gross income and needs to be reported on your federal and DC tax returns. If gross rental income is greater than \$12,000, you will need to file a DC Form D-30.

#### Line 9 Property tax credit

Using the amounts entered on Lines 7 and 8, find your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".



SCHEDULE U Additional Miscellaneous Credits and Contributions



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**Important:** Print in CAPITAL letters using black ink. Attach to D-40.  
**NOTE:** Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).

Enter your last name

Social Security Number

**Part I Credits**

**a. Nonrefundable Credits**

1 DC Government Employee first-time DC homebuyer credit, see instructions. Dependents cannot claim this credit. 1 \$ .00

2 Enter state income tax credit. List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state tax credits on Line 3 below.)

State (a) \$ .00 (b) \$ .00

State (c) \$ .00 (d) \$ .00

3 Total of Line 2 state tax credits and any additional tax credits from the attachments. 3 \$ .00

4 Enter alternative fuel credits, see instructions. \$ .00

4(a) Alternative fuel infrastructure - private residence. # of stations

4(b) Alternative fuel infrastructure - public use. # of stations \$ .00

4(c) Alternative fuel vehicle conversion. # of vehicles \$ .00

5 Total of Line 4 alternative fuel credits. Add Lines 4(a) - 4(c) only and enter here. 5 \$ .00

6 RESERVED 6 \$ .00

7 Total your nonrefundable credits, enter here and on Form D-40, Line 24. 7 \$ .00

**b. Refundable Credits**

1 DC Non-custodial parent EITC (see Schedule N). 1 \$ .00

2 RESERVED 2 \$ .00

3 Total your refundable credits, enter here and on Form D-40, Line 30. 3 \$ .00

**Part II Contributions** (The minimum contribution is \$1.00.)

1 DC Statehood Delegation Fund. 1 \$ .00

2 Public Fund for Drug Prevention and Children at Risk. 2 \$ .00

3 Anacostia River Cleanup and Protection Fund. 3 \$ .00

4 RESERVED 4 \$ .00

5 If due a refund, total your contribution(s), enter here and on Form D-40, Line 39. 5 \$ .00

6 If you owe tax, total your contribution(s), enter here and on Form D-40, Line 42. 6 \$ .00

If you are not due a refund and do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 42.  
If you owe tax, make the payment plus any contribution(s), payable to the DC Treasurer and mail it with your return.

Attach this schedule to your D-40 Return.





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

## Calculation A Instructions

### Additions to federal adjusted gross income

**Line 6 Other** is for pass through losses from DC unincorporated businesses that exceed the \$12,000 threshold (reported as a loss on federal 1040 return).

**Line 7 Other** is for those items not subject to federal tax but subject to DC tax. Please attach a list.

## Calculation B Instructions

### Subtractions from federal adjusted gross income

**Line 1 Taxable interest from US Treasury bonds and other obligations.** This interest is included on your federal Forms 1040 or 1040A, Line 8a or 1040EZ, Line 2. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

**Line 2 Disability income exclusion from DC Form D-2440.** Enter the amount from Form D-2440, Line 10. Attach a completed D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

**Line 5 Excess of DC allowable depreciation over federal allowable depreciation.** If you claimed the federal bonus depreciation (30% or 50%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use this line to subtract the excess depreciation from the federal AGI to show the proper DC depreciation allowable.

**Line 6 Long-term care insurance premiums.** Long-term care insurance premiums paid in 2014 are entered on Line 6, Calculation B, Schedule I. The deduction may not exceed \$500 per year, per person.

**Line 7 DC College Savings Plan payments.** Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to \$4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/domestic partner may deduct up to \$4,000 for contributions made to all accounts for which that spouse/domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable \$4,000 (\$8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

**Line 8 Exclusions for DC residents.** Income not to exceed \$10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than \$100,000.

Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income.

Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value.

**Lines 9 and 10 Expenditures by DC teachers.** An individual who:

- 1) has been approved by the DC public schools; and
- 2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct:
  - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to \$500 per person whether filing individually or jointly.

- the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to \$1,500 per person whether filing individually or jointly.

### **Interaction between DC deductions and similar federal deductions.**

To prevent a "double deduction" situation – if a DC classroom teacher claims a deduction on his/her federal return for personal expenses, the federal tax deduction claimed **reduces** the amount that may be claimed for those same expenses on the DC return. **For example:** a DC classroom teacher who claims \$1,500 or more for tuition and fees on the federal return (Form 1040, Line 34) **may not** take any deduction for these same expenses on the DC return.

**Line 11 Loan repayment awards.** "Loan repayment awards" of up to \$120,000 paid over four years by DC to healthcare professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)

**Line 12 Healthcare insurance premiums.** Any healthcare insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) or same sex spouse is deductible, unless on your federal return the employee's registered domestic partner or same sex spouse is considered a dependent pursuant to IRC §152 and a deduction from income was taken for the premium on the employee's federal tax return.

**Line 13 DC Poverty Lawyer Loan Assistance.** Attach a copy of your Form 1099C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

**Line 14 Other** is for those items not subject to DC tax but subject to federal tax. Please list.

### **Line 15 Military Spouse Residency Relief Act**

If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

- (1) If a servicemember's legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 15. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.
- (2) If a servicemember's legal residence for taxes is not in DC but the service member resides in DC due to military orders and subsequently marries a DC resident, the servicemember's military compensation should be deducted on Schedule I, Line 15. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred servicemember. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes should be kept with your tax records in case it is subsequently needed.
- (3) If a servicemember's legal residence for taxes is in DC and the servicemember and spouse reside in DC in compliance with the servicemember's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.



**Important:** Print in CAPITAL letters using black ink.  
Attach to Schedule U. File Schedules N and U with your D-40.

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First name of non-custodial parent	M.I.	Last name
[Grid for name entry]		
Address (number, street and apartment)		
[Grid for address entry]		
City	State	Zip Code + 4
[Grid for city, state, and zip code entry]		
Social Security Number	Date of birth (MMDDYYYY)	
[Grid for SSN and date of birth entry]		

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit.

**DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N. You may claim the DC Non-Custodial Parent EITC only if you can answer “Yes” to the following questions.**

	YES	NO
1 Is your Federal Adjusted Gross Income for 2014 less than: \$38,511 (\$43,941 married filing jointly) with one qualifying child \$43,756 (\$49,186 married filing jointly) with two qualifying children \$46,997 (\$52,427 married filing jointly) with three or more qualifying children	<input type="radio"/>	<input type="radio"/>
2 Were you a DC resident taxpayer during the year?	<input type="radio"/>	<input type="radio"/>
3 Were you between the ages of 18 and 30 as of December 31, 2014?	<input type="radio"/>	<input type="radio"/>
4 Are you a parent of a minor child(ren) with whom you do not reside?	<input type="radio"/>	<input type="radio"/>
5 Are you under a court order requiring you to make child support payments?	<input type="radio"/>	<input type="radio"/>
6 Was the effective date of the child support payment order on or before 6/30/2014?	<input type="radio"/>	<input type="radio"/>
7 Did you make child support payment(s) through a government sponsored support collection unit?	<input type="radio"/>	<input type="radio"/>
8 Did you pay all of the court ordered child support due for 2014 by December 31, 2014?	<input type="radio"/>	<input type="radio"/>

If you answered “Yes” to the above questions, you may claim the DC Non-Custodial Parent EITC. Complete Schedule N and attach it, and Schedule U, to your D-40.



**Qualifying Child Information**

	First Name	M.I.	Last Name
1. Child's name, #1			
Child's name, #2			
Child's name, #3			

If you have more than three qualifying children, you only need to list three to get the maximum credit.

	#1	#2	#3
2. Child's SSN			

	#1	#2	#3
3. Child's date of birth			

	First Name	M.I.	Last Name
4. Custodian's name			

5. Custodian's address	Number, street and apartment number											
	City				State		Zip Code + 4					

6. Custodian's SSN	
--------------------	--

7. Location of the court that ordered support payments for:	#1	
	#2	

8. Case or Docket number for:	9. Name of government agency to which you make payments for:
#1	#1
#2	#2
#3	#3

10. Address of the government agency for:	#1	
	#2	
	#3	

11. Amount of court ordered payment	#1 \$		.00 per month	#3 \$		.00 per month
	#2 \$		.00 per month			

12. Date payments were ordered to start	#1 (MMDDYYYY)	#2 (MMDDYYYY)	#3 (MMDDYYYY)

13. Total payments made during 2014	#1	#2	#3
	\$	\$	\$

14. Computation: Using the amount on Line 3 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer, see part-year resident instructions in the D-40 booklet on prorating the credit to be claimed.



1 4 9 9 9 0 1 1 0 0 0 0

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Important: Read the instructions before completing this schedule. Print in CAPITAL letters, using black ink.

Property Owner's Information

Eligible resident owner social security number, Eligible resident co-owner social security number, Daytime phone number, Eligible resident owner first name, M.I., Last name, Eligible resident co-owner first name, M.I., Last name, Mailing address (number and street), City, State, Zip Code +4, Square, Suffix, Lot, Enter information from your real property tax bill or assessment. If a section is blank on your bill or assessment, leave it blank here. Property address, fill in if different from above (number and street), City, State, Zip Code +4

Section A

- 1 Do you own the property? Yes No If you are a housing cooperative shareholder or member, see instructions.
2 Is your property receiving the DC homestead deduction? Yes No
3 Have you lived in the property as your principal place of residence for at least seven consecutive years immediately prior to the last day of the tax year? Yes No
If you answered no to 1, 2, or 3, you are not eligible for the credit. Continue only if you answered yes to 1, 2, and 3.

Section B Credit Calculation

4 Number of Household Members
5 Household income limit, enter the amount from Section D (page 2)
6 Total Household Federal Adjusted Gross Income from Section C (page 2) If Line 6 is greater than Line 5, stop here, you cannot claim the credit. Continue only if Line 6 is equal to or less than Line 5.
7 DC real property tax for Tax Year 2014
8 DC real property tax for Tax Year 2013
9 Multiply the amount on Line 8 by 1.05 and enter the result here
10 Allowable credit (Line 7 minus Line 9)

Signature Under penalties of law, I declare that I have examined this schedule and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on all information available to the preparer.

Eligible resident owner signature, Date, Eligible resident co-owner signature, Date

Send your signed and completed original schedule to: Office of Tax and Revenue 1101 4th Street, SW FL4 Washington, DC 20024 Preparer's Tax Identification Number (PTIN), Preparer's Phone Number

## Section C Members of your household

List the income (the federal adjusted gross income) of each member of your household (attach a continuation sheet if necessary).

First name, middle initial, last name	Social security number	Household federal adjusted gross income
		\$ 00
		\$ 00
		\$ 00
		\$ 00
		\$ 00
		\$ 00
Total Household Federal Adjusted Gross Income enter here and on Line 6		\$ 00

## Section D Household Income Limit Table<sup>1</sup>

Number of household members	Household income limit	Number of household members	Household income limit
1	\$37,450	5	\$58,850
2	\$42,800	6	\$64,200
3	\$48,150	7	\$69,550
4	\$53,500	8 or more	\$74,900

<sup>1</sup>Source: U.S. Department of HUD, "HUD Program Income Limits," available at [www.huduser.org](http://www.huduser.org).

# Lower Income Long-Term Homeowner Credit

## What is the Lower Income Long-Term Homeowner Credit?

This credit gives you a refund (if you have no outstanding DC government liabilities) from DC individual income tax for certain DC real property taxes imposed. Subtract the amount that equals 1.05 of the real property tax imposed for tax year 2013 from the real property tax imposed for tax year 2014. The difference is your potential refund.

## Who is eligible?

A person claiming the credit must own, and have had real property taxes imposed on, a DC residence in which he/she has lived as a principal residence for at least seven consecutive years immediately prior to the last day of the tax year. Do not file Schedule L if your household income is more than the limit shown in the Section D Household Income table for the number of members of your household.

- Note: The credit is available only for real property or a unit in a cooperative housing association receiving the homestead deduction. There is only one credit allowed per household.
- If you are a member of or a shareholder in a housing cooperative which is receiving the homestead deduction for your unit fill in the "Yes" ovals on Lines 1 and 2, Section A. If your answer is "Yes" to Line 3 in Section A, contact your housing cooperative's manager to determine the correct entries for Section B, Lines 7 and 8 based on your portion of the real property tax imposed on the entire housing cooperative property.

Keep in your records any documentation given to you by your housing cooperative's manager.

## What is total household federal adjusted gross income?

In Section B, you must report the federal adjusted gross income of every member of your household, including any income not subject to DC income tax. To help you complete this calculation, obtain the federal adjusted gross income figure from all members of the household and total it in Section C. Household members are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with one or more persons, they are household members. If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's federal adjusted gross income as part of the total household income.

## When is Schedule L due?

- The 2014 Schedule L must be filed by December 31, 2015.

## How do you claim the credit?

- Complete the property owner's information and Sections A, B and C.
- Report the federal adjusted gross income of every member of your household.
- Mail this schedule to the Office of Tax and Revenue, 1101 4th Street, SW FL4, Washington, DC 20024.



**IMPORTANT: Please read the instructions on the reverse before completing this form.**

Your First name, M.I., Last name	SSN
Spouse's/domestic partner's First name, M.I., Last name	Spouse's/domestic partner's SSN
	Daytime telephone number

**No penalty is due and this form should not be filed if:**

- A. Your tax liability on taxable income after deducting your District of Columbia withholding tax and applicable credits is less than \$100, or
- B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

**Computation of Underpayment**

1	2014 DC Tax Liability "total tax" from your DC Individual Income Tax Return.	\$	
2	Multiply the amount on Line 1 by 90% (.90)	\$	
3	2013 DC Tax Liability "total tax" from your DC Individual Income Tax Return X 110%.	\$	
4	Minimum withholding and estimated tax payment required for tax year 2014 (lesser of Line 2 or 3).	\$	
5	Multiply Line 4 amount by 25% (.25) for amount required for each periodic payment	\$	

Note: If your income was not evenly divided over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.

Due date of Payments

	1st Period	2nd Period	3rd Period	4th Period
	04/15/14	06/15/14	09/15/14	01/15/15
6 Enter Line 5 amount or the annualized income amount in each period (The 2 <sup>nd</sup> period includes the 1 <sup>st</sup> period amount, 3 <sup>rd</sup> period includes the 1 <sup>st</sup> and 2 <sup>nd</sup> period amounts, the 4 <sup>th</sup> period includes all period amounts).				

Check here  if you are using the "Annualized Income" method.

7 DC withholding and estimated tax paid each period (The 2 <sup>nd</sup> period includes the 1 <sup>st</sup> period amount, 3 <sup>rd</sup> period includes the 1 <sup>st</sup> and 2 <sup>nd</sup> period amounts, the 4 <sup>th</sup> period includes all period amounts).				
8 Underpayment each period (Line 6 minus Line 7)				
9 Penalty Factors	.0175	.0265	.0351	.0259
10 Line 8 multiplied by Line 9				
11 Penalty – Total of amounts from Line 10. Pay this amount. (See instructions on reverse)			\$	

Make check or money order payable to: DC Treasurer

# Instructions for Underpayment of Estimated Income Tax by Individuals

## Estimated Tax Penalty

DC law requires every individual or couple filing jointly, to pay estimated tax if they:

- receive taxable income which is not subject to DC withholding; or
- receive wages with insufficient withholding; or
- the tax on this taxable income is expected to be more than \$100.

The law states that anyone required to file and pay estimated tax who fails to pay the amount required by the periodic payment due date is subject to penalty and interest on the underpayment of estimated income tax.

### When is a penalty assessed for underpayment of estimated income tax?

A penalty is assessed if your total DC estimated income tax payments (and withheld amounts) compared to your DC tax liability do not equal at least the smaller of:

- 90% of the tax due shown on your 2014 DC return; or
- 110% of the tax due shown on your 2013 DC tax return. You must have been a DC resident during all of 2013 to use the 110% exception.

### Are there any exceptions to imposition of the penalty?

You are not subject to the penalty for underpayment of estimated tax if:

- You had no DC income tax liability for the tax year 2013 and in that year, you lived in DC the entire 12 months;
- The tax due for 2014 minus income tax withheld and/or estimated tax payments is less than \$100;
- Your DC estimated tax payments plus any DC income tax withheld equals at least 110% of your 2013 DC income tax liability; or
- Your remaining tax due after totalling all credits, estimated tax payments and withholding, is less than 10% of your total DC tax liability for the year.

### When may you use this form?

- You may use this form to calculate your penalty, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and add the penalty and any interest to the amount you calculate for Line 37 or 43a of the D-40. If you do not wish to calculate the penalty and interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the penalty assessed by OTR for an underpayment of estimated income tax is incorrect.

### How do you file this form?

Attach this form D-2210 to your return D-40, if you complete it before filing your D-40 return. If you complete this form after filing and/or receiving a notice of a penalty assessment, send it to:

Office of Tax and Revenue  
Attn: Customer Service Administration  
1101 4th St SW, 2nd Floor  
Washington DC 20024

## Completing this form

### Line 1

Enter the amount from your D-40, Line 27.

### Line 2

Multiply the amount on Line 1 by 90% (.90). Your withheld taxes and/or estimated tax payments must be equal to or greater than this amount.

### Line 3

Enter 110% of the amount from your 2013 DC Form D-40, Line 27. If your 2013 return was amended or corrected, multiply 110% times the corrected amount. You must have been a DC resident during all of 2013 to use this exception.

### Line 4

Enter the lesser of the amounts on Line 2 or Line 3. If you did not file a DC return for 2013, use only the Line 2 amount.

### Line 5

Multiply the amount on Line 4 by 25% (.25). This gives you an even distribution of your liability, payable over four periods.

### Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is \$2000, you would enter \$2000 for the 1st period, \$4000 for the 2nd period, \$6000 for the 3rd period and \$8000 for the 4th period.

**Annualized Income method:** If your income was different for each period, you may want to determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts as shown above. Check the "Annualized Income" method box.

### Line 7

Enter the amounts withheld and estimated tax payments made for each period. Include the amounts from the previous period in with the 2nd, 3rd and 4th periods. For example, if your withheld and estimated tax payment amount is \$1000 in each period, you would enter \$1000 in the 1st Period, \$2000 in the 2nd Period, \$3000 in the 3rd Period and \$4000 in the 4th Period.

### Line 8 Underpayment each period

For each column, subtract Line 7 from Line 6. If Line 7 exceeds Line 6, you have no penalty. If there is an amount remaining, this is your periodic underpayment amount.

**Line 9 Penalty factors** These are the penalty factors by period.

### Line 10

For each column, multiply the amount on Line 8 by the penalty factor on Line 9. This is your penalty amount by period.

### Line 11 Penalty

Add the amounts from each period on Line 10. This is your total underpayment of estimated tax penalty.

- If you are filing the D-2210 with your D-40 return, include the penalty and any interest on the applicable lines on page 2 of the D-40 and the amount you owe and pay it with the return.
- If you are filing the D-2210 separately, pay the amount you owe. Attach payment to Form D-40P, Payment Voucher.

Make the check or money order (US dollars) payable to the **DC Treasurer** and mail the D-2210 and D-40P with payment to:

Office of Tax and Revenue  
PO Box 96169  
Washington DC 20090-6169

**D-40P PAYMENT VOUCHER**  
**See instructions on back**

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.



**2014 D-40P** Payment Voucher



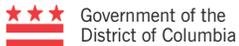
Important: Print in CAPITAL letters using black ink. If filing jointly, or filing separately on same return, see instructions.

STAPLE CHECK OR MONEY ORDER HERE ▲

Your first name	M.I.	Last name	Official Use Only Vendor ID# 0000
<input type="text"/>			
Spouse's/registered domestic partner's first name	M.I.	Last name	
<input type="text"/>			
Your social security number (SSN)	Spouse's/registered domestic partner's SSN	Daytime telephone number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Home address (number, street and apartment)			
<input type="text"/>			
City		State	Zip Code + 4
<input type="text"/>		<input type="text"/>	<input type="text"/>
Amount of payment \$	<input type="text"/>	00	<i>Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 15, 2015.</i>

Revised 05/14

D-40P P1  
Payment Voucher



**2014 D-40P** Payment Voucher



Important: Print in CAPITAL letters using black ink. If filing jointly, or filing separately on same return, see instructions.

STAPLE CHECK OR MONEY ORDER HERE ▲

Your first name	M.I.	Last name	Official Use Only Vendor ID# 0000
<input type="text"/>			
Spouse's/registered domestic partner's first name	M.I.	Last name	
<input type="text"/>			
Your social security number (SSN)	Spouse's/registered domestic partner's SSN	Daytime telephone number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Home address (number, street and apartment)			
<input type="text"/>			
City		State	Zip Code + 4
<input type="text"/>		<input type="text"/>	<input type="text"/>
Amount of payment \$	<input type="text"/>	00	<i>Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than April 15, 2015.</i>

Revised 05/14

D-40P P1  
Payment Voucher

**Instructions for D-40P PAYMENT VOUCHER** - Please print clearly.

Use the D-40P Payment Voucher to make any payment due on your **D-40/D-40EZ** return.

- Do not use this voucher to make estimated tax payments.
- Enter your name, social security number (SSN) and address. If you are filing a joint return or filing separately on the same return, enter the name and SSN shown first on your return, then enter the name and SSN shown second on your return.
- Enter the amount of your payment.
- Make check or money order payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Enter your SSN, the tax period and the form filed – D-40 or D-40EZ – on your payment.
- To avoid penalties and interest, pay in full by April 15, 2015.
- Staple your payment to the D-40P voucher. Do not attach your payment to your D-40 or D-40EZ return.
- Mail the D-40P **with**, but not attached to, your D-40 or D-40EZ tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.



# Instructions for Form FR-127

## Why file Form FR-127?

Use this form if you cannot file your DC individual income tax return by the April 15, 2015 due date. By filing this form, you can receive an extension of time to file until October 15, 2015.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2015.

If filing jointly, or filing separately on same the return, enter the social security number (SSN) and name shown first on your D-40/D-40EZ return, then enter the SSN and name shown second on your return.

## Additional extension.

In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must file for the first 6-month extension by the April 15, 2015 due date before applying for the additional extension of time to file.

## When to file.

You must submit your request for an extension along with full payment of any tax due by April 15, 2015.

## How to avoid penalties and interest.

You will be charged interest of 10% per year, compounded daily, for any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

You will be charged a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

## Dishonored Checks.

***Make sure your check will clear.*** You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.

# Tax tables for income of \$100,000 or less

If more than \$100,000, use Calculation I instructions on page 23.

Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	Taxable income	Amount of tax	
<b>\$1 - \$2,499</b>		<b>\$2,500 - 4,999</b>		<b>\$5,000 - 7,499</b>		<b>\$7,500 - 9,999</b>		
\$1 -	49	1	\$2,500 - 2,549	\$101	\$5,000 - 5,049	\$201	\$7,500 - 7,549	\$301
50 -	99	3	2,550 - 2,599	103	5,050 - 5,099	203	7,550 - 7,599	303
100 -	149	5	2,600 - 2,649	105	5,100 - 5,149	205	7,600 - 7,649	305
150 -	199	7	2,650 - 2,699	107	5,150 - 5,199	207	7,650 - 7,699	307
200 -	249	9	2,700 - 2,749	109	5,200 - 5,249	209	7,700 - 7,749	309
250 -	299	11	2,750 - 2,799	111	5,250 - 5,299	211	7,750 - 7,799	311
300 -	349	13	2,800 - 2,849	113	5,300 - 5,349	213	7,800 - 7,849	313
350 -	399	15	2,850 - 2,899	115	5,350 - 5,399	215	7,850 - 7,899	315
400 -	449	17	2,900 - 2,949	117	5,400 - 5,449	217	7,900 - 7,949	317
450 -	499	19	2,950 - 2,999	119	5,450 - 5,499	219	7,950 - 7,999	319
500 -	549	21	<b>\$3,000 - 3,049</b>	<b>\$121</b>	5,500 - 5,549	221	<b>\$8,000 - 8,049</b>	<b>\$321</b>
550 -	599	23	3,050 - 3,099	123	5,550 - 5,599	223	8,050 - 8,099	323
600 -	649	25	3,100 - 3,149	125	5,600 - 5,649	225	8,100 - 8,149	325
650 -	699	27	3,150 - 3,199	127	5,650 - 5,699	227	8,150 - 8,199	327
700 -	749	29	3,200 - 3,249	129	5,700 - 5,749	229	8,200 - 8,249	329
750 -	799	31	3,250 - 3,299	131	5,750 - 5,799	231	8,250 - 8,299	331
800 -	849	33	3,300 - 3,349	133	5,800 - 5,849	233	8,300 - 8,349	333
850 -	899	35	3,350 - 3,399	135	5,850 - 5,899	235	8,350 - 8,399	335
900 -	949	37	3,400 - 3,449	137	5,900 - 5,949	237	8,400 - 8,449	337
950 -	999	39	3,450 - 3,499	139	5,950 - 5,999	239	8,450 - 8,499	339
<b>\$1,000 - 1,049</b>	<b>\$41</b>		3,500 - 3,549	141	<b>\$6,000 - 6,049</b>	<b>\$241</b>	8,500 - 8,549	341
1,050 -	1,099	43	3,550 - 3,599	143	6,050 - 6,099	243	8,550 - 8,599	343
1,100 -	1,149	45	3,600 - 3,649	145	6,100 - 6,149	245	8,600 - 8,649	345
1,150 -	1,199	47	3,650 - 3,699	147	6,150 - 6,199	247	8,650 - 8,699	347
1,200 -	1,249	49	3,700 - 3,749	149	6,200 - 6,249	249	8,700 - 8,749	349
1,250 -	1,299	51	3,750 - 3,799	151	6,250 - 6,299	251	8,750 - 8,799	351
1,300 -	1,349	53	3,800 - 3,849	153	6,300 - 6,349	253	8,800 - 8,849	353
1,350 -	1,399	55	3,850 - 3,899	155	6,350 - 6,399	255	8,850 - 8,899	355
1,400 -	1,449	57	3,900 - 3,949	157	6,400 - 6,449	257	8,900 - 8,949	357
1,450 -	1,499	59	3,950 - 3,999	159	6,450 - 6,499	259	8,950 - 8,999	359
1,500 -	1,549	61	<b>\$4,000 - 4,049</b>	<b>\$161</b>	6,500 - 6,549	261	<b>\$9,000 - 9,049</b>	<b>\$361</b>
1,550 -	1,599	63	4,050 - 4,099	163	6,550 - 6,599	263	9,050 - 9,099	363
1,600 -	1,649	65	4,100 - 4,149	165	6,600 - 6,649	265	9,100 - 9,149	365
1,650 -	1,699	67	4,150 - 4,199	167	6,650 - 6,699	267	9,150 - 9,199	367
1,700 -	1,749	69	4,200 - 4,249	169	6,700 - 6,749	269	9,200 - 9,249	369
1,750 -	1,799	71	4,250 - 4,299	171	6,750 - 6,799	271	9,250 - 9,299	371
1,800 -	1,849	73	4,300 - 4,349	173	6,800 - 6,849	273	9,300 - 9,349	373
1,850 -	1,899	75	4,350 - 4,399	175	6,850 - 6,899	275	9,350 - 9,399	375
1,900 -	1,949	77	4,400 - 4,449	177	6,900 - 6,949	277	9,400 - 9,449	377
1,950 -	1,999	79	4,450 - 4,499	179	6,950 - 6,999	279	9,450 - 9,499	379
<b>\$2,000 - 2,049</b>	<b>\$81</b>		4,500 - 4,549	181	<b>\$7,000 - 7,049</b>	<b>281</b>	9,500 - 9,549	381
2,050 -	2,099	83	4,550 - 4,599	183	7,050 - 7,099	283	9,550 - 9,599	383
2,100 -	2,149	85	4,600 - 4,649	185	7,100 - 7,149	285	9,600 - 9,649	385
2,150 -	2,199	87	4,650 - 4,699	187	7,150 - 7,199	287	9,650 - 9,699	387
2,200 -	2,249	89	4,700 - 4,749	189	7,200 - 7,249	289	9,700 - 9,749	389
2,250 -	2,299	91	4,750 - 4,799	191	7,250 - 7,299	291	9,750 - 9,799	391
2,300 -	2,349	93	4,800 - 4,849	193	7,300 - 7,349	293	9,800 - 9,849	393
2,350 -	2,399	95	4,850 - 4,899	195	7,350 - 7,399	295	9,850 - 9,899	395
2,400 -	2,449	97	4,900 - 4,949	197	7,400 - 7,449	297	9,900 - 9,949	397
2,450 -	2,499	99	4,950 - 4,999	199	7,450 - 7,499	299	9,950 - 9,999	399

**Tax tables for Income of \$100,000 or less continued**

<i>Taxable income</i>	<i>Amount of tax</i>						
<b>\$10,000 - 12,499</b>		<b>\$12,500 - 14,999</b>		<b>\$15,000 - 17,499</b>		<b>\$17,500 - 19,999</b>	
\$10,000 - 10,049	402	\$12,500 - 12,549	\$552	\$15,000 - 15,049	\$702	\$17,500 - 17,549	\$852
10,050 - 10,099	405	12,550 - 12,599	555	15,050 - 15,099	705	17,550 - 17,599	855
10,100 - 10,149	408	12,600 - 12,649	558	15,100 - 15,149	708	17,600 - 17,649	858
10,150 - 10,199	411	12,650 - 12,699	561	15,150 - 15,199	711	17,650 - 17,699	861
10,200 - 10,249	414	12,700 - 12,749	564	15,200 - 15,249	714	17,700 - 17,749	864
10,250 - 10,299	417	12,750 - 12,799	567	15,250 - 15,299	717	17,750 - 17,799	867
10,300 - 10,349	420	12,800 - 12,849	570	15,300 - 15,349	720	17,800 - 17,849	870
10,350 - 10,399	423	12,850 - 12,899	573	15,350 - 15,399	723	17,850 - 17,899	873
10,400 - 10,449	426	12,900 - 12,949	576	15,400 - 15,449	726	17,900 - 17,949	876
10,450 - 10,499	429	12,950 - 12,999	579	15,450 - 15,499	729	17,950 - 17,999	879
10,500 - 10,549	432	<b>\$13,000 - 13,049</b>	<b>\$582</b>	15,500 - 15,549	732	<b>\$18,000 - 18,049</b>	<b>\$882</b>
10,550 - 10,599	435	13,050 - 13,099	585	15,550 - 15,599	735	18,050 - 18,099	885
10,600 - 10,649	438	13,100 - 13,149	588	15,600 - 15,649	738	18,100 - 18,149	888
10,650 - 10,699	441	13,150 - 13,199	591	15,650 - 15,699	741	18,150 - 18,199	891
10,700 - 10,749	444	13,200 - 13,249	594	15,700 - 15,749	744	18,200 - 18,249	894
10,750 - 10,799	447	13,250 - 13,299	597	15,750 - 15,799	747	18,250 - 18,299	897
10,800 - 10,849	450	13,300 - 13,349	600	15,800 - 15,849	750	18,300 - 18,349	900
10,850 - 10,899	453	13,350 - 13,399	603	15,850 - 15,899	753	18,350 - 18,399	903
10,900 - 10,949	456	13,400 - 13,449	606	15,900 - 15,949	756	18,400 - 18,449	906
10,950 - 10,999	459	13,450 - 13,499	609	15,950 - 15,999	759	18,450 - 18,499	909
<b>\$11,000 - 11,049</b>	<b>\$462</b>	13,500 - 13,549	612	<b>\$16,000 - 16,049</b>	<b>\$762</b>	18,500 - 18,549	912
11,050 - 11,099	465	13,550 - 13,599	615	16,050 - 16,099	765	18,550 - 18,599	915
11,100 - 11,149	468	13,600 - 13,649	618	16,100 - 16,149	768	18,600 - 18,649	918
11,150 - 11,199	471	13,650 - 13,699	621	16,150 - 16,199	771	18,650 - 18,699	921
11,200 - 11,249	474	13,700 - 13,749	624	16,200 - 16,249	774	18,700 - 18,749	924
11,250 - 11,299	477	13,750 - 13,799	627	16,250 - 16,299	777	18,750 - 18,799	927
11,300 - 11,349	480	13,800 - 13,849	630	16,300 - 16,349	780	18,800 - 18,849	930
11,350 - 11,399	483	13,850 - 13,899	633	16,350 - 16,399	783	18,850 - 18,899	933
11,400 - 11,449	486	13,900 - 13,949	636	16,400 - 16,449	786	18,900 - 18,949	936
11,450 - 11,499	489	13,950 - 13,999	639	16,450 - 16,499	789	18,950 - 18,999	939
11,500 - 11,549	492	<b>\$14,000 - 14,049</b>	<b>\$642</b>	16,500 - 16,549	792	<b>\$19,000 - 19,049</b>	<b>\$942</b>
11,550 - 11,599	495	14,050 - 14,099	645	16,550 - 16,599	795	19,050 - 19,099	945
11,600 - 11,649	498	14,100 - 14,149	648	16,600 - 16,649	798	19,100 - 19,149	948
11,650 - 11,699	501	14,150 - 14,199	651	16,650 - 16,699	801	19,150 - 19,199	951
11,700 - 11,749	504	14,200 - 14,249	654	16,700 - 16,749	804	19,200 - 19,249	954
11,750 - 11,799	507	14,250 - 14,299	657	16,750 - 16,799	807	19,250 - 19,299	957
11,800 - 11,849	510	14,300 - 14,349	660	16,800 - 16,849	810	19,300 - 19,349	960
11,850 - 11,899	513	14,350 - 14,399	663	16,850 - 16,899	813	19,350 - 19,399	963
11,900 - 11,949	516	14,400 - 14,449	666	16,900 - 16,949	816	19,400 - 19,449	966
11,950 - 11,999	519	14,450 - 14,499	669	16,950 - 16,999	819	19,450 - 19,499	969
<b>\$12,000 - 12,049</b>	<b>\$522</b>	14,500 - 14,549	672	<b>\$17,000 - 17,049</b>	<b>822</b>	19,500 - 19,549	972
12,050 - 12,099	525	14,550 - 14,599	675	17,050 - 17,099	825	19,550 - 19,599	975
12,100 - 12,149	528	14,600 - 14,649	678	17,100 - 17,149	828	19,600 - 19,649	978
12,150 - 12,199	531	14,650 - 14,699	681	17,150 - 17,199	831	19,650 - 19,699	981
12,200 - 12,249	534	14,700 - 14,749	684	17,200 - 17,249	834	19,700 - 19,749	984
12,250 - 12,299	537	14,750 - 14,799	687	17,250 - 17,299	837	19,750 - 19,799	987
12,300 - 12,349	540	14,800 - 14,849	690	17,300 - 17,349	840	19,800 - 19,849	990
12,350 - 12,399	543	14,850 - 14,899	693	17,350 - 17,399	843	19,850 - 19,899	993
12,400 - 12,449	546	14,900 - 14,949	696	17,400 - 17,449	846	19,900 - 19,949	996
12,450 - 12,499	549	14,950 - 14,999	699	17,450 - 17,499	849	19,950 - 19,999	999

<i>Taxable income</i>	<i>Amount of tax</i>						
<b>\$20,000 - 22,499</b>		<b>\$22,500 - 24,999</b>		<b>\$25,000 - 27,499</b>		<b>\$27,500 - 29,999</b>	
\$20,000 - 20,049	1,002	\$22,500 - 22,549	\$1,152	\$25,000 - 25,049	\$1,302	\$27,500 - 27,549	\$1,452
20,050 - 20,099	1,005	22,550 - 22,599	1,155	25,050 - 25,099	1,305	27,550 - 27,599	1,455
20,100 - 20,149	1,008	22,600 - 22,649	1,158	25,100 - 25,149	1,308	27,600 - 27,649	1,458
20,150 - 20,199	1,011	22,650 - 22,699	1,161	25,150 - 25,199	1,311	27,650 - 27,699	1,461
20,200 - 20,249	1,014	22,700 - 22,749	1,164	25,200 - 25,249	1,314	27,700 - 27,749	1,464
20,250 - 20,299	1,017	22,750 - 22,799	1,167	25,250 - 25,299	1,317	27,750 - 27,799	1,467
20,300 - 20,349	1,020	22,800 - 22,849	1,170	25,300 - 25,349	1,320	27,800 - 27,849	1,470
20,350 - 20,399	1,023	22,850 - 22,899	1,173	25,350 - 25,399	1,323	27,850 - 27,899	1,473
20,400 - 20,449	1,026	22,900 - 22,949	1,176	25,400 - 25,449	1,326	27,900 - 27,949	1,476
20,450 - 20,499	1,029	22,950 - 22,999	1,179	25,450 - 25,499	1,329	27,950 - 27,999	1,479
20,500 - 20,549	1,032	<b>\$23,000 - 23,049</b>	\$1,182	25,500 - 25,549	1,332	<b>\$28,000 - 28,049</b>	\$1,482
20,550 - 20,599	1,035	23,050 - 23,099	1,185	25,550 - 25,599	1,335	28,050 - 28,099	1,485
20,600 - 20,649	1,038	23,100 - 23,149	1,188	25,600 - 25,649	1,338	28,100 - 28,149	1,488
20,650 - 20,699	1,041	23,150 - 23,199	1,191	25,650 - 25,699	1,341	28,150 - 28,199	1,491
20,700 - 20,749	1,044	23,200 - 23,249	1,194	25,700 - 25,749	1,344	28,200 - 28,249	1,494
20,750 - 20,799	1,047	23,250 - 23,299	1,197	25,750 - 25,799	1,347	28,250 - 28,299	1,497
20,800 - 20,849	1,050	23,300 - 23,349	1,200	25,800 - 25,849	1,350	28,300 - 28,349	1,500
20,850 - 20,899	1,053	23,350 - 23,399	1,203	25,850 - 25,899	1,353	28,350 - 28,399	1,503
20,900 - 20,949	1,056	23,400 - 23,449	1,206	25,900 - 25,949	1,356	28,400 - 28,449	1,506
20,950 - 20,999	1,059	23,450 - 23,499	1,209	25,950 - 25,999	1,359	28,450 - 28,499	1,509
<b>\$21,000 - 21,049</b>	\$1,062	23,500 - 23,549	1,212	<b>\$26,000 - 26,049</b>	\$1,362	28,500 - 28,549	1,512
21,050 - 21,099	1,065	23,550 - 23,599	1,215	26,050 - 26,099	1,365	28,550 - 28,599	1,515
21,100 - 21,149	1,068	23,600 - 23,649	1,218	26,100 - 26,149	1,368	28,600 - 28,649	1,518
21,150 - 21,199	1,071	23,650 - 23,699	1,221	26,150 - 26,199	1,371	28,650 - 28,699	1,521
21,200 - 21,249	1,074	23,700 - 23,749	1,224	26,200 - 26,249	1,374	28,700 - 28,749	1,524
21,250 - 21,299	1,077	23,750 - 23,799	1,227	26,250 - 26,299	1,377	28,750 - 28,799	1,527
21,300 - 21,349	1,080	23,800 - 23,849	1,230	26,300 - 26,349	1,380	28,800 - 28,849	1,530
21,350 - 21,399	1,083	23,850 - 23,899	1,233	26,350 - 26,399	1,383	28,850 - 28,899	1,533
21,400 - 21,449	1,086	23,900 - 23,949	1,236	26,400 - 26,449	1,386	28,900 - 28,949	1,536
21,450 - 21,499	1,089	23,950 - 23,999	1,239	26,450 - 26,499	1,389	28,950 - 28,999	1,539
21,500 - 21,549	1,092	<b>\$24,000 - 24,049</b>	\$1,242	26,500 - 26,549	1,392	<b>\$29,000 - 29,049</b>	\$1,542
21,550 - 21,599	1,095	24,050 - 24,099	1,245	26,550 - 26,599	1,395	29,050 - 29,099	1,545
21,600 - 21,649	1,098	24,100 - 24,149	1,248	26,600 - 26,649	1,398	29,100 - 29,149	1,548
21,650 - 21,699	1,101	24,150 - 24,199	1,251	26,650 - 26,699	1,401	29,150 - 29,199	1,551
21,700 - 21,749	1,104	24,200 - 24,249	1,254	26,700 - 26,749	1,404	29,200 - 29,249	1,554
21,750 - 21,799	1,107	24,250 - 24,299	1,257	26,750 - 26,799	1,407	29,250 - 29,299	1,557
21,800 - 21,849	1,110	24,300 - 24,349	1,260	26,800 - 26,849	1,410	29,300 - 29,349	1,560
21,850 - 21,899	1,113	24,350 - 24,399	1,263	26,850 - 26,899	1,413	29,350 - 29,399	1,563
21,900 - 21,949	1,116	24,400 - 24,449	1,266	26,900 - 26,949	1,416	29,400 - 29,449	1,566
21,950 - 21,999	1,119	24,450 - 24,499	1,269	26,950 - 26,999	1,419	29,450 - 29,499	1,569
<b>\$22,000 - 22,049</b>	\$1,122	24,500 - 24,549	1,272	<b>\$27,000 - 27,049</b>	\$1,422	29,500 - 29,549	1,572
22,050 - 22,099	1,125	24,550 - 24,599	1,275	27,050 - 27,099	1,425	29,550 - 29,599	1,575
22,100 - 22,149	1,128	24,600 - 24,649	1,278	27,100 - 27,149	1,428	29,600 - 29,649	1,578
22,150 - 22,199	1,131	24,650 - 24,699	1,281	27,150 - 27,199	1,431	29,650 - 29,699	1,581
22,200 - 22,249	1,134	24,700 - 24,749	1,284	27,200 - 27,249	1,434	29,700 - 29,749	1,584
22,250 - 22,299	1,137	24,750 - 24,799	1,287	27,250 - 27,299	1,437	29,750 - 29,799	1,587
22,300 - 22,349	1,140	24,800 - 24,849	1,290	27,300 - 27,349	1,440	29,800 - 29,849	1,590
22,350 - 22,399	1,143	24,850 - 24,899	1,293	27,350 - 27,399	1,443	29,850 - 29,899	1,593
22,400 - 22,449	1,146	24,900 - 24,949	1,296	27,400 - 27,449	1,446	29,900 - 29,949	1,596
22,450 - 22,499	1,149	24,950 - 24,999	1,299	27,450 - 27,499	1,449	29,950 - 29,999	1,599

**Tax tables for income of \$100,000 or less continued**

<i>Taxable income</i>	<i>Amount of tax</i>										
<b>\$30,000 - 32,499</b>			<b>\$32,500 - 34,999</b>			<b>\$35,000 - 37,499</b>			<b>\$37,500 - 39,999</b>		
\$30,000 - 30,049	1,602		\$32,500 - 32,549	1,752		\$35,000 - 35,049	1,902		\$37,500 - 37,549	2,052	
30,050 - 30,099	1,605		32,550 - 32,599	1,755		35,050 - 35,099	1,905		37,550 - 37,599	2,055	
30,100 - 30,149	1,608		32,600 - 32,649	1,758		35,100 - 35,149	1,908		37,600 - 37,649	2,058	
30,150 - 30,199	1,611		32,650 - 32,699	1,761		35,150 - 35,199	1,911		37,650 - 37,699	2,061	
30,200 - 30,249	1,614		32,700 - 32,749	1,764		35,200 - 35,249	1,914		37,700 - 37,749	2,064	
30,250 - 30,299	1,617		32,750 - 32,799	1,767		35,250 - 35,299	1,917		37,750 - 37,799	2,067	
30,300 - 30,349	1,620		32,800 - 32,849	1,770		35,300 - 35,349	1,920		37,800 - 37,849	2,070	
30,350 - 30,399	1,623		32,850 - 32,899	1,773		35,350 - 35,399	1,923		37,850 - 37,899	2,073	
30,400 - 30,449	1,626		32,900 - 32,949	1,776		35,400 - 35,449	1,926		37,900 - 37,949	2,076	
30,450 - 30,499	1,629		32,950 - 32,999	1,779		35,450 - 35,499	1,929		37,950 - 37,999	2,079	
30,500 - 30,549	1,632		<b>\$33,000 - 33,049</b>	<b>\$1,782</b>		35,500 - 35,549	1,932		<b>\$38,000 - 38,049</b>	<b>\$2,082</b>	
30,550 - 30,599	1,635		33,050 - 33,099	1,785		35,550 - 35,599	1,935		38,050 - 38,099	2,085	
30,600 - 30,649	1,638		33,100 - 33,149	1,788		35,600 - 35,649	1,938		38,100 - 38,149	2,088	
30,650 - 30,699	1,641		33,150 - 33,199	1,791		35,650 - 35,699	1,941		38,150 - 38,199	2,091	
30,700 - 30,749	1,644		33,200 - 33,249	1,794		35,700 - 35,749	1,944		38,200 - 38,249	2,094	
30,750 - 30,799	1,647		33,250 - 33,299	1,797		35,750 - 35,799	1,947		38,250 - 38,299	2,097	
30,800 - 30,849	1,650		33,300 - 33,349	1,800		35,800 - 35,849	1,950		38,300 - 38,349	2,100	
30,850 - 30,899	1,653		33,350 - 33,399	1,803		35,850 - 35,899	1,953		38,350 - 38,399	2,103	
30,900 - 30,949	1,656		33,400 - 33,449	1,806		35,900 - 35,949	1,956		38,400 - 38,449	2,106	
30,950 - 30,999	1,659		33,450 - 33,499	1,809		35,950 - 35,999	1,959		38,450 - 38,499	2,109	
<b>\$31,000 - 31,049</b>	<b>\$1,662</b>		33,500 - 33,549	1,812		<b>\$36,000 - 36,049</b>	<b>\$1,962</b>		38,500 - 38,549	2,112	
31,050 - 31,099	1,665		33,550 - 33,599	1,815		36,050 - 36,099	1,965		38,550 - 38,599	2,115	
31,100 - 31,149	1,668		33,600 - 33,649	1,818		36,100 - 36,149	1,968		38,600 - 38,649	2,118	
31,150 - 31,199	1,671		33,650 - 33,699	1,821		36,150 - 36,199	1,971		38,650 - 38,699	2,121	
31,200 - 31,249	1,674		33,700 - 33,749	1,824		36,200 - 36,249	1,974		38,700 - 38,749	2,124	
31,250 - 31,299	1,677		33,750 - 33,799	1,827		36,250 - 36,299	1,977		38,750 - 38,799	2,127	
31,300 - 31,349	1,680		33,800 - 33,849	1,830		36,300 - 36,349	1,980		38,800 - 38,849	2,130	
31,350 - 31,399	1,683		33,850 - 33,899	1,833		36,350 - 36,399	1,983		38,850 - 38,899	2,133	
31,400 - 31,449	1,686		33,900 - 33,949	1,836		36,400 - 36,449	1,986		38,900 - 38,949	2,136	
31,450 - 31,499	1,689		33,950 - 33,999	1,839		36,450 - 36,499	1,989		38,950 - 38,999	2,139	
31,500 - 31,549	1,692		<b>\$34,000 - 34,049</b>	<b>\$1,842</b>		36,500 - 36,549	1,992		<b>\$39,000 - 39,049</b>	<b>\$2,142</b>	
31,550 - 31,599	1,695		34,050 - 34,099	1,845		36,550 - 36,599	1,995		39,050 - 39,099	2,145	
31,600 - 31,649	1,698		34,100 - 34,149	1,848		36,600 - 36,649	1,998		39,100 - 39,149	2,148	
31,650 - 31,699	1,701		34,150 - 34,199	1,851		36,650 - 36,699	2,001		39,150 - 39,199	2,151	
31,700 - 31,749	1,704		34,200 - 34,249	1,854		36,700 - 36,749	2,004		39,200 - 39,249	2,154	
31,750 - 31,799	1,707		34,250 - 34,299	1,857		36,750 - 36,799	2,007		39,250 - 39,299	2,157	
31,800 - 31,849	1,710		34,300 - 34,349	1,860		36,800 - 36,849	2,010		39,300 - 39,349	2,160	
31,850 - 31,899	1,713		34,350 - 34,399	1,863		36,850 - 36,899	2,013		39,350 - 39,399	2,163	
31,900 - 31,949	1,716		34,400 - 34,449	1,866		36,900 - 36,949	2,016		39,400 - 39,449	2,166	
31,950 - 31,999	1,719		34,450 - 34,499	1,869		36,950 - 36,999	2,019		39,450 - 39,499	2,169	
<b>\$32,000 - 32,049</b>	<b>\$1,722</b>		34,500 - 34,549	1,872		<b>\$37,000 - 37,049</b>	<b>2,022</b>		39,500 - 39,549	2,172	
32,050 - 32,099	1,725		34,550 - 34,599	1,875		37,050 - 37,099	2,025		39,550 - 39,599	2,175	
32,100 - 32,149	1,728		34,600 - 34,649	1,878		37,100 - 37,149	2,028		39,600 - 39,649	2,178	
32,150 - 32,199	1,731		34,650 - 34,699	1,881		37,150 - 37,199	2,031		39,650 - 39,699	2,181	
32,200 - 32,249	1,734		34,700 - 34,749	1,884		37,200 - 37,249	2,034		39,700 - 39,749	2,184	
32,250 - 32,299	1,737		34,750 - 34,799	1,887		37,250 - 37,299	2,037		39,750 - 39,799	2,187	
32,300 - 32,349	1,740		34,800 - 34,849	1,890		37,300 - 37,349	2,040		39,800 - 39,849	2,190	
32,350 - 32,399	1,743		34,850 - 34,899	1,893		37,350 - 37,399	2,043		39,850 - 39,899	2,193	
32,400 - 32,449	1,746		34,900 - 34,949	1,896		37,400 - 37,449	2,046		39,900 - 39,949	2,196	
32,450 - 32,499	1,749		34,950 - 34,999	1,899		37,450 - 37,499	2,049		39,950 - 39,999	2,199	

<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>		<i>Taxable income</i>	<i>Amount of tax</i>	
<b>\$40,000 - 42,499</b>			<b>\$42,500 - 44,999</b>			<b>\$45,000 - 47,499</b>			<b>\$47,500 - 49,999</b>		
\$40,000 - 40,049	2,202		\$42,500 - 42,549	\$2,415		\$45,000 - 45,049	\$2,627		\$47,500 - 47,549	\$2,840	
40,050 - 40,099	2,206		42,550 - 42,599	2,419		45,050 - 45,099	2,631		47,550 - 47,599	2,844	
40,100 - 40,149	2,211		42,600 - 42,649	2,423		45,100 - 45,149	2,636		47,600 - 47,649	2,848	
40,150 - 40,199	2,215		42,650 - 42,699	2,427		45,150 - 45,199	2,640		47,650 - 47,699	2,852	
40,200 - 40,249	2,219		42,700 - 42,749	2,432		45,200 - 45,249	2,644		47,700 - 47,749	2,857	
40,250 - 40,299	2,223		42,750 - 42,799	2,436		45,250 - 45,299	2,648		47,750 - 47,799	2,861	
40,300 - 40,349	2,228		42,800 - 42,849	2,440		45,300 - 45,349	2,653		47,800 - 47,849	2,865	
40,350 - 40,399	2,232		42,850 - 42,899	2,444		45,350 - 45,399	2,657		47,850 - 47,899	2,869	
40,400 - 40,449	2,236		42,900 - 42,949	2,449		45,400 - 45,449	2,661		47,900 - 47,949	2,874	
40,450 - 40,499	2,240		42,950 - 42,999	2,453		45,450 - 45,499	2,665		47,950 - 47,999	2,878	
40,500 - 40,549	2,245		<b>\$43,000 - 43,049</b>	\$2,457		45,500 - 45,549	2,670		<b>\$48,000 - 48,049</b>	\$2,882	
40,550 - 40,599	2,249		43,050 - 43,099	2,461		45,550 - 45,599	2,674		48,050 - 48,099	2,886	
40,600 - 40,649	2,253		43,100 - 43,149	2,466		45,600 - 45,649	2,678		48,100 - 48,149	2,891	
40,650 - 40,699	2,257		43,150 - 43,199	2,470		45,650 - 45,699	2,682		48,150 - 48,199	2,895	
40,700 - 40,749	2,262		43,200 - 43,249	2,474		45,700 - 45,749	2,687		48,200 - 48,249	2,899	
40,750 - 40,799	2,266		43,250 - 43,299	2,478		45,750 - 45,799	2,691		48,250 - 48,299	2,903	
40,800 - 40,849	2,270		43,300 - 43,349	2,483		45,800 - 45,849	2,695		48,300 - 48,349	2,908	
40,850 - 40,899	2,274		43,350 - 43,399	2,487		45,850 - 45,899	2,699		48,350 - 48,399	2,912	
40,900 - 40,949	2,279		43,400 - 43,449	2,491		45,900 - 45,949	2,704		48,400 - 48,449	2,916	
40,950 - 40,999	2,283		43,450 - 43,499	2,495		45,950 - 45,999	2,708		48,450 - 48,499	2,920	
<b>\$41,000 - 41,049</b>	\$2,287		43,500 - 43,549	2,500		<b>\$46,000 - 46,049</b>	\$2,712		48,500 - 48,549	2,925	
41,050 - 41,099	2,291		43,550 - 43,599	2,504		46,050 - 46,099	2,716		48,550 - 48,599	2,929	
41,100 - 41,149	2,296		43,600 - 43,649	2,508		46,100 - 46,149	2,721		48,600 - 48,649	2,933	
41,150 - 41,199	2,300		43,650 - 43,699	2,512		46,150 - 46,199	2,725		48,650 - 48,699	2,937	
41,200 - 41,249	2,304		43,700 - 43,749	2,517		46,200 - 46,249	2,729		48,700 - 48,749	2,942	
41,250 - 41,299	2,308		43,750 - 43,799	2,521		46,250 - 46,299	2,733		48,750 - 48,799	2,946	
41,300 - 41,349	2,313		43,800 - 43,849	2,525		46,300 - 46,349	2,738		48,800 - 48,849	2,950	
41,350 - 41,399	2,317		43,850 - 43,899	2,529		46,350 - 46,399	2,742		48,850 - 48,899	2,954	
41,400 - 41,449	2,321		43,900 - 43,949	2,534		46,400 - 46,449	2,746		48,900 - 48,949	2,959	
41,450 - 41,499	2,325		43,950 - 43,999	2,538		46,450 - 46,499	2,750		48,950 - 48,999	2,963	
41,500 - 41,549	2,330		<b>\$44,000 - 44,049</b>	\$2,542		46,500 - 46,549	2,755		<b>\$49,000 - 49,049</b>	\$2,967	
41,550 - 41,599	2,334		44,050 - 44,099	2,546		46,550 - 46,599	2,759		49,050 - 49,099	2,971	
41,600 - 41,649	2,338		44,100 - 44,149	2,551		46,600 - 46,649	2,763		49,100 - 49,149	2,976	
41,650 - 41,699	2,342		44,150 - 44,199	2,555		46,650 - 46,699	2,767		49,150 - 49,199	2,980	
41,700 - 41,749	2,347		44,200 - 44,249	2,559		46,700 - 46,749	2,772		49,200 - 49,249	2,984	
41,750 - 41,799	2,351		44,250 - 44,299	2,563		46,750 - 46,799	2,776		49,250 - 49,299	2,988	
41,800 - 41,849	2,355		44,300 - 44,349	2,568		46,800 - 46,849	2,780		49,300 - 49,349	2,993	
41,850 - 41,899	2,359		44,350 - 44,399	2,572		46,850 - 46,899	2,784		49,350 - 49,399	2,997	
41,900 - 41,949	2,364		44,400 - 44,449	2,576		46,900 - 46,949	2,789		49,400 - 49,449	3,001	
41,950 - 41,999	2,368		44,450 - 44,499	2,580		46,950 - 46,999	2,793		49,450 - 49,499	3,005	
<b>\$42,000 - 42,049</b>	\$2,372		44,500 - 44,549	2,585		<b>\$47,000 - 47,049</b>	\$2,797		49,500 - 49,549	3,010	
42,050 - 42,099	2,376		44,550 - 44,599	2,589		47,050 - 47,099	2,801		49,550 - 49,599	3,014	
42,100 - 42,149	2,381		44,600 - 44,649	2,593		47,100 - 47,149	2,806		49,600 - 49,649	3,018	
42,150 - 42,199	2,385		44,650 - 44,699	2,597		47,150 - 47,199	2,810		49,650 - 49,699	3,022	
42,200 - 42,249	2,389		44,700 - 44,749	2,602		47,200 - 47,249	2,814		49,700 - 49,749	3,027	
42,250 - 42,299	2,393		44,750 - 44,799	2,606		47,250 - 47,299	2,818		49,750 - 49,799	3,031	
42,300 - 42,349	2,398		44,800 - 44,849	2,610		47,300 - 47,349	2,823		49,800 - 49,849	3,035	
42,350 - 42,399	2,402		44,850 - 44,899	2,614		47,350 - 47,399	2,827		49,850 - 49,899	3,039	
42,400 - 42,449	2,406		44,900 - 44,949	2,619		47,400 - 47,449	2,831		49,900 - 49,949	3,044	
42,450 - 42,499	2,410		44,950 - 44,999	2,623		47,450 - 47,499	2,835		49,950 - 49,999	3,048	

**Tax tables for income of \$100,000 or less continued**

<i>Taxable income</i>	<i>Amount of tax</i>						
<b>\$50,000 - 52,499</b>		<b>\$52,500 - 54,999</b>		<b>\$55,000 - 57,499</b>		<b>\$57,500 - 59,999</b>	
\$50,000 - 50,049	3,052	\$52,500 - 52,549	\$3,265	\$55,000 - 55,049	\$3,477	\$57,500 - 57,549	\$3,690
50,050 - 50,099	3,056	52,550 - 52,599	3,269	55,050 - 55,099	3,481	57,550 - 57,599	3,694
50,100 - 50,149	3,061	52,600 - 52,649	3,273	55,100 - 55,149	3,486	57,600 - 57,649	3,698
50,150 - 50,199	3,065	52,650 - 52,699	3,277	55,150 - 55,199	3,490	57,650 - 57,699	3,702
50,200 - 50,249	3,069	52,700 - 52,749	3,282	55,200 - 55,249	3,494	57,700 - 57,749	3,707
50,250 - 50,299	3,073	52,750 - 52,799	3,286	55,250 - 55,299	3,498	57,750 - 57,799	3,711
50,300 - 50,349	3,078	52,800 - 52,849	3,290	55,300 - 55,349	3,503	57,800 - 57,849	3,715
50,350 - 50,399	3,082	52,850 - 52,899	3,294	55,350 - 55,399	3,507	57,850 - 57,899	3,719
50,400 - 50,449	3,086	52,900 - 52,949	3,299	55,400 - 55,449	3,511	57,900 - 57,949	3,724
50,450 - 50,499	3,090	52,950 - 52,999	3,303	55,450 - 55,499	3,515	57,950 - 57,999	3,728
50,500 - 50,549	3,095	<b>\$53,000 - 53,049</b>	<b>\$3,307</b>	55,500 - 55,549	3,520	<b>\$58,000 - 58,049</b>	<b>\$3,732</b>
50,550 - 50,599	3,099	53,050 - 53,099	3,311	55,550 - 55,599	3,524	58,050 - 58,099	3,736
50,600 - 50,649	3,103	53,100 - 53,149	3,316	55,600 - 55,649	3,528	58,100 - 58,149	3,741
50,650 - 50,699	3,107	53,150 - 53,199	3,320	55,650 - 55,699	3,532	58,150 - 58,199	3,745
50,700 - 50,749	3,112	53,200 - 53,249	3,324	55,700 - 55,749	3,537	58,200 - 58,249	3,749
50,750 - 50,799	3,116	53,250 - 53,299	3,328	55,750 - 55,799	3,541	58,250 - 58,299	3,753
50,800 - 50,849	3,120	53,300 - 53,349	3,333	55,800 - 55,849	3,545	58,300 - 58,349	3,758
50,850 - 50,899	3,124	53,350 - 53,399	3,337	55,850 - 55,899	3,549	58,350 - 58,399	3,762
50,900 - 50,949	3,129	53,400 - 53,449	3,341	55,900 - 55,949	3,554	58,400 - 58,449	3,766
50,950 - 50,999	3,133	53,450 - 53,499	3,345	55,950 - 55,999	3,558	58,450 - 58,499	3,770
<b>\$51,000 - 51,049</b>	<b>\$3,137</b>	53,500 - 53,549	3,350	<b>\$56,000 - 56,049</b>	<b>\$3,562</b>	58,500 - 58,549	3,775
51,050 - 51,099	3,141	53,550 - 53,599	3,354	56,050 - 56,099	3,566	58,550 - 58,599	3,779
51,100 - 51,149	3,146	53,600 - 53,649	3,358	56,100 - 56,149	3,571	58,600 - 58,649	3,783
51,150 - 51,199	3,150	53,650 - 53,699	3,362	56,150 - 56,199	3,575	58,650 - 58,699	3,787
51,200 - 51,249	3,154	53,700 - 53,749	3,367	56,200 - 56,249	3,579	58,700 - 58,749	3,792
51,250 - 51,299	3,158	53,750 - 53,799	3,371	56,250 - 56,299	3,583	58,750 - 58,799	3,796
51,300 - 51,349	3,163	53,800 - 53,849	3,375	56,300 - 56,349	3,588	58,800 - 58,849	3,800
51,350 - 51,399	3,167	53,850 - 53,899	3,379	56,350 - 56,399	3,592	58,850 - 58,899	3,804
51,400 - 51,449	3,171	53,900 - 53,949	3,384	56,400 - 56,449	3,596	58,900 - 58,949	3,809
51,450 - 51,499	3,175	53,950 - 53,999	3,388	56,450 - 56,499	3,600	58,950 - 58,999	3,813
51,500 - 51,549	3,180	<b>\$54,000 - 54,049</b>	<b>\$3,392</b>	56,500 - 56,549	3,605	<b>\$59,000 - 59,049</b>	<b>\$3,817</b>
51,550 - 51,599	3,184	54,050 - 54,099	3,396	56,550 - 56,599	3,609	59,050 - 59,099	3,821
51,600 - 51,649	3,188	54,100 - 54,149	3,401	56,600 - 56,649	3,613	59,100 - 59,149	3,826
51,650 - 51,699	3,192	54,150 - 54,199	3,405	56,650 - 56,699	3,617	59,150 - 59,199	3,830
51,700 - 51,749	3,197	54,200 - 54,249	3,409	56,700 - 56,749	3,622	59,200 - 59,249	3,834
51,750 - 51,799	3,201	54,250 - 54,299	3,413	56,750 - 56,799	3,626	59,250 - 59,299	3,838
51,800 - 51,849	3,205	54,300 - 54,349	3,418	56,800 - 56,849	3,630	59,300 - 59,349	3,843
51,850 - 51,899	3,209	54,350 - 54,399	3,422	56,850 - 56,899	3,634	59,350 - 59,399	3,847
51,900 - 51,949	3,214	54,400 - 54,449	3,426	56,900 - 56,949	3,639	59,400 - 59,449	3,851
51,950 - 51,999	3,218	54,450 - 54,499	3,430	56,950 - 56,999	3,643	59,450 - 59,499	3,855
<b>\$52,000 - 52,049</b>	<b>\$3,222</b>	54,500 - 54,549	3,435	<b>\$57,000 - 57,049</b>	<b>\$3,647</b>	59,500 - 59,549	3,860
52,050 - 52,099	3,226	54,550 - 54,599	3,439	57,050 - 57,099	3,651	59,550 - 59,599	3,864
52,100 - 52,149	3,231	54,600 - 54,649	3,443	57,100 - 57,149	3,656	59,600 - 59,649	3,868
52,150 - 52,199	3,235	54,650 - 54,699	3,447	57,150 - 57,199	3,660	59,650 - 59,699	3,872
52,200 - 52,249	3,239	54,700 - 54,749	3,452	57,200 - 57,249	3,664	59,700 - 59,749	3,877
52,250 - 52,299	3,243	54,750 - 54,799	3,456	57,250 - 57,299	3,668	59,750 - 59,799	3,881
52,300 - 52,349	3,248	54,800 - 54,849	3,460	57,300 - 57,349	3,673	59,800 - 59,849	3,885
52,350 - 52,399	3,252	54,850 - 54,899	3,464	57,350 - 57,399	3,677	59,850 - 59,899	3,889
52,400 - 52,449	3,256	54,900 - 54,949	3,469	57,400 - 57,449	3,681	59,900 - 59,949	3,894
52,450 - 52,499	3,260	54,950 - 54,999	3,473	57,450 - 57,499	3,685	59,950 - 59,999	3,898

<i>Taxable income</i>	<i>Amount of tax</i>						
<b>\$60,000 - 62,499</b>		<b>\$62,500 - 64,999</b>		<b>\$65,000 - 67,499</b>		<b>\$67,500 - 69,999</b>	
\$60,000 - 60,049	3,902	\$62,500 - 62,549	\$4,115	\$65,000 - 65,049	\$4,327	\$67,500 - 67,549	\$4,540
60,050 - 60,099	3,906	62,550 - 62,599	4,119	65,050 - 65,099	4,331	67,550 - 67,599	4,544
60,100 - 60,149	3,911	62,600 - 62,649	4,123	65,100 - 65,149	4,336	67,600 - 67,649	4,548
60,150 - 60,199	3,915	62,650 - 62,699	4,127	65,150 - 65,199	4,340	67,650 - 67,699	4,552
60,200 - 60,249	3,919	62,700 - 62,749	4,132	65,200 - 65,249	4,344	67,700 - 67,749	4,557
60,250 - 60,299	3,923	62,750 - 62,799	4,136	65,250 - 65,299	4,348	67,750 - 67,799	4,561
60,300 - 60,349	3,928	62,800 - 62,849	4,140	65,300 - 65,349	4,353	67,800 - 67,849	4,565
60,350 - 60,399	3,932	62,850 - 62,899	4,144	65,350 - 65,399	4,357	67,850 - 67,899	4,569
60,400 - 60,449	3,936	62,900 - 62,949	4,149	65,400 - 65,449	4,361	67,900 - 67,949	4,574
60,450 - 60,499	3,940	62,950 - 62,999	4,153	65,450 - 65,499	4,365	67,950 - 67,999	4,578
60,500 - 60,549	3,945	<b>\$63,000 - 63,049</b>	\$4,157	65,500 - 65,549	4,370	<b>\$68,000 - 68,049</b>	\$4,582
60,550 - 60,599	3,949	63,050 - 63,099	4,161	65,550 - 65,599	4,374	68,050 - 68,099	4,586
60,600 - 60,649	3,953	63,100 - 63,149	4,166	65,600 - 65,649	4,378	68,100 - 68,149	4,591
60,650 - 60,699	3,957	63,150 - 63,199	4,170	65,650 - 65,699	4,382	68,150 - 68,199	4,595
60,700 - 60,749	3,962	63,200 - 63,249	4,174	65,700 - 65,749	4,387	68,200 - 68,249	4,599
60,750 - 60,799	3,966	63,250 - 63,299	4,178	65,750 - 65,799	4,391	68,250 - 68,299	4,603
60,800 - 60,849	3,970	63,300 - 63,349	4,183	65,800 - 65,849	4,395	68,300 - 68,349	4,608
60,850 - 60,899	3,974	63,350 - 63,399	4,187	65,850 - 65,899	4,399	68,350 - 68,399	4,612
60,900 - 60,949	3,979	63,400 - 63,449	4,191	65,900 - 65,949	4,404	68,400 - 68,449	4,616
60,950 - 60,999	3,983	63,450 - 63,499	4,195	65,950 - 65,999	4,408	68,450 - 68,499	4,620
<b>\$61,000 - 61,049</b>	\$3,987	63,500 - 63,549	4,200	<b>\$66,000 - 66,049</b>	\$4,412	68,500 - 68,549	4,625
61,050 - 61,099	3,991	63,550 - 63,599	4,204	66,050 - 66,099	4,416	68,550 - 68,599	4,629
61,100 - 61,149	3,996	63,600 - 63,649	4,208	66,100 - 66,149	4,421	68,600 - 68,649	4,633
61,150 - 61,199	4,000	63,650 - 63,699	4,212	66,150 - 66,199	4,425	68,650 - 68,699	4,637
61,200 - 61,249	4,004	63,700 - 63,749	4,217	66,200 - 66,249	4,429	68,700 - 68,749	4,642
61,250 - 61,299	4,008	63,750 - 63,799	4,221	66,250 - 66,299	4,433	68,750 - 68,799	4,646
61,300 - 61,349	4,013	63,800 - 63,849	4,225	66,300 - 66,349	4,438	68,800 - 68,849	4,650
61,350 - 61,399	4,017	63,850 - 63,899	4,229	66,350 - 66,399	4,442	68,850 - 68,899	4,654
61,400 - 61,449	4,021	63,900 - 63,949	4,234	66,400 - 66,449	4,446	68,900 - 68,949	4,659
61,450 - 61,499	4,025	63,950 - 63,999	4,238	66,450 - 66,499	4,450	68,950 - 68,999	4,663
61,500 - 61,549	4,030	<b>\$64,000 - 64,049</b>	\$4,242	66,500 - 66,549	4,455	<b>\$69,000 - 69,049</b>	\$4,667
61,550 - 61,599	4,034	64,050 - 64,099	4,246	66,550 - 66,599	4,459	69,050 - 69,099	4,671
61,600 - 61,649	4,038	64,100 - 64,149	4,251	66,600 - 66,649	4,463	69,100 - 69,149	4,676
61,650 - 61,699	4,042	64,150 - 64,199	4,255	66,650 - 66,699	4,467	69,150 - 69,199	4,680
61,700 - 61,749	4,047	64,200 - 64,249	4,259	66,700 - 66,749	4,472	69,200 - 69,249	4,684
61,750 - 61,799	4,051	64,250 - 64,299	4,263	66,750 - 66,799	4,476	69,250 - 69,299	4,688
61,800 - 61,849	4,055	64,300 - 64,349	4,268	66,800 - 66,849	4,480	69,300 - 69,349	4,693
61,850 - 61,899	4,059	64,350 - 64,399	4,272	66,850 - 66,899	4,484	69,350 - 69,399	4,697
61,900 - 61,949	4,064	64,400 - 64,449	4,276	66,900 - 66,949	4,489	69,400 - 69,449	4,701
61,950 - 61,999	4,068	64,450 - 64,499	4,280	66,950 - 66,999	4,493	69,450 - 69,499	4,705
<b>\$62,000 - 62,049</b>	\$4,072	64,500 - 64,549	4,285	<b>\$67,000 - 67,049</b>	4,497	69,500 - 69,549	4,710
62,050 - 62,099	4,076	64,550 - 64,599	4,289	67,050 - 67,099	4,501	69,550 - 69,599	4,714
62,100 - 62,149	4,081	64,600 - 64,649	4,293	67,100 - 67,149	4,506	69,600 - 69,649	4,718
62,150 - 62,199	4,085	64,650 - 64,699	4,297	67,150 - 67,199	4,510	69,650 - 69,699	4,722
62,200 - 62,249	4,089	64,700 - 64,749	4,302	67,200 - 67,249	4,514	69,700 - 69,749	4,727
62,250 - 62,299	4,093	64,750 - 64,799	4,306	67,250 - 67,299	4,518	69,750 - 69,799	4,731
62,300 - 62,349	4,098	64,800 - 64,849	4,310	67,300 - 67,349	4,523	69,800 - 69,849	4,735
62,350 - 62,399	4,102	64,850 - 64,899	4,314	67,350 - 67,399	4,527	69,850 - 69,899	4,739
62,400 - 62,449	4,106	64,900 - 64,949	4,319	67,400 - 67,449	4,531	69,900 - 69,949	4,744
62,450 - 62,499	4,110	64,950 - 64,999	4,323	67,450 - 67,499	4,535	69,950 - 69,999	4,748

**Tax tables for income of \$100,000 or less continued**

<i>Taxable income</i>	<i>Amount of tax</i>										
<b>\$70,000 - 72,499</b>			<b>\$72,500 - 74,999</b>			<b>\$75,000 - 77,499</b>			<b>\$77,500 - 79,999</b>		
\$70,000 - 70,049	4,752		\$72,500 - 72,549	\$4,965		\$75,000 - 75,049	5,177		\$77,500 - 77,549	\$5,390	
70,050 - 70,099	4,756		72,550 - 72,599	4,969		75,050 - 75,099	5,181		77,550 - 77,599	5,394	
70,100 - 70,149	4,761		72,600 - 72,649	4,973		75,100 - 75,149	5,186		77,600 - 77,649	5,398	
70,150 - 70,199	4,765		72,650 - 72,699	4,977		75,150 - 75,199	5,190		77,650 - 77,699	5,402	
70,200 - 70,249	4,769		72,700 - 72,749	4,982		75,200 - 75,249	5,194		77,700 - 77,749	5,407	
70,250 - 70,299	4,773		72,750 - 72,799	4,986		75,250 - 75,299	5,198		77,750 - 77,799	5,411	
70,300 - 70,349	4,778		72,800 - 72,849	4,990		75,300 - 75,349	5,203		77,800 - 77,849	5,415	
70,350 - 70,399	4,782		72,850 - 72,899	4,994		75,350 - 75,399	5,207		77,850 - 77,899	5,419	
70,400 - 70,449	4,786		72,900 - 72,949	4,999		75,400 - 75,449	5,211		77,900 - 77,949	5,424	
70,450 - 70,499	4,790		72,950 - 72,999	5,003		75,450 - 75,499	5,215		77,950 - 77,999	5,428	
70,500 - 70,549	4,795		<b>\$73,000 - 73,049</b>	<b>\$5,007</b>		75,500 - 75,549	5,220		<b>\$78,000 - 78,049</b>	<b>\$5,432</b>	
70,550 - 70,599	4,799		73,050 - 73,099	5,011		75,550 - 75,599	5,224		78,050 - 78,099	5,436	
70,600 - 70,649	4,803		73,100 - 73,149	5,016		75,600 - 75,649	5,228		78,100 - 78,149	5,441	
70,650 - 70,699	4,807		73,150 - 73,199	5,020		75,650 - 75,699	5,232		78,150 - 78,199	5,445	
70,700 - 70,749	4,812		73,200 - 73,249	5,024		75,700 - 75,749	5,237		78,200 - 78,249	5,449	
70,750 - 70,799	4,816		73,250 - 73,299	5,028		75,750 - 75,799	5,241		78,250 - 78,299	5,453	
70,800 - 70,849	4,820		73,300 - 73,349	5,033		75,800 - 75,849	5,245		78,300 - 78,349	5,458	
70,850 - 70,899	4,824		73,350 - 73,399	5,037		75,850 - 75,899	5,249		78,350 - 78,399	5,462	
70,900 - 70,949	4,829		73,400 - 73,449	5,041		75,900 - 75,949	5,254		78,400 - 78,449	5,466	
70,950 - 70,999	4,833		73,450 - 73,499	5,045		75,950 - 75,999	5,258		78,450 - 78,499	5,470	
<b>\$71,000 - 71,049</b>	<b>\$4,837</b>		73,500 - 73,549	5,050		<b>\$76,000 - 76,049</b>	<b>\$5,262</b>		78,500 - 78,549	5,475	
71,050 - 71,099	4,841		73,550 - 73,599	5,054		76,050 - 76,099	5,266		78,550 - 78,599	5,479	
71,100 - 71,149	4,846		73,600 - 73,649	5,058		76,100 - 76,149	5,271		78,600 - 78,649	5,483	
71,150 - 71,199	4,850		73,650 - 73,699	5,062		76,150 - 76,199	5,275		78,650 - 78,699	5,487	
71,200 - 71,249	4,854		73,700 - 73,749	5,067		76,200 - 76,249	5,279		78,700 - 78,749	5,492	
71,250 - 71,299	4,858		73,750 - 73,799	5,071		76,250 - 76,299	5,283		78,750 - 78,799	5,496	
71,300 - 71,349	4,863		73,800 - 73,849	5,075		76,300 - 76,349	5,288		78,800 - 78,849	5,500	
71,350 - 71,399	4,867		73,850 - 73,899	5,079		76,350 - 76,399	5,292		78,850 - 78,899	5,504	
71,400 - 71,449	4,871		73,900 - 73,949	5,084		76,400 - 76,449	5,296		78,900 - 78,949	5,509	
71,450 - 71,499	4,875		73,950 - 73,999	5,088		76,450 - 76,499	5,300		78,950 - 78,999	5,513	
71,500 - 71,549	4,880		<b>\$74,000 - 74,049</b>	<b>\$5,092</b>		76,500 - 76,549	5,305		<b>\$79,000 - 79,049</b>	<b>\$5,517</b>	
71,550 - 71,599	4,884		74,050 - 74,099	5,096		76,550 - 76,599	5,309		79,050 - 79,099	5,521	
71,600 - 71,649	4,888		74,100 - 74,149	5,101		76,600 - 76,649	5,313		79,100 - 79,149	5,526	
71,650 - 71,699	4,892		74,150 - 74,199	5,105		76,650 - 76,699	5,317		79,150 - 79,199	5,530	
71,700 - 71,749	4,897		74,200 - 74,249	5,109		76,700 - 76,749	5,322		79,200 - 79,249	5,534	
71,750 - 71,799	4,901		74,250 - 74,299	5,113		76,750 - 76,799	5,326		79,250 - 79,299	5,538	
71,800 - 71,849	4,905		74,300 - 74,349	5,118		76,800 - 76,849	5,330		79,300 - 79,349	5,543	
71,850 - 71,899	4,909		74,350 - 74,399	5,122		76,850 - 76,899	5,334		79,350 - 79,399	5,547	
71,900 - 71,949	4,914		74,400 - 74,449	5,126		76,900 - 76,949	5,339		79,400 - 79,449	5,551	
71,950 - 71,999	4,918		74,450 - 74,499	5,130		76,950 - 76,999	5,343		79,450 - 79,499	5,555	
<b>\$72,000 - 72,049</b>	<b>\$4,922</b>		74,500 - 74,549	5,135		<b>\$77,000 - 77,049</b>	<b>5,347</b>		79,500 - 79,549	5,560	
72,050 - 72,099	4,926		74,550 - 74,599	5,139		77,050 - 77,099	5,351		79,550 - 79,599	5,564	
72,100 - 72,149	4,931		74,600 - 74,649	5,143		77,100 - 77,149	5,356		79,600 - 79,649	5,568	
72,150 - 72,199	4,935		74,650 - 74,699	5,147		77,150 - 77,199	5,360		79,650 - 79,699	5,572	
72,200 - 72,249	4,939		74,700 - 74,749	5,152		77,200 - 77,249	5,364		79,700 - 79,749	5,577	
72,250 - 72,299	4,943		74,750 - 74,799	5,156		77,250 - 77,299	5,368		79,750 - 79,799	5,581	
72,300 - 72,349	4,948		74,800 - 74,849	5,160		77,300 - 77,349	5,373		79,800 - 79,849	5,585	
72,350 - 72,399	4,952		74,850 - 74,899	5,164		77,350 - 77,399	5,377		79,850 - 79,899	5,589	
72,400 - 72,449	4,956		74,900 - 74,949	5,169		77,400 - 77,449	5,381		79,900 - 79,949	5,594	
72,450 - 72,499	4,960		74,950 - 74,999	5,173		77,450 - 77,499	5,385		79,950 - 79,999	5,598	

<i>Taxable income</i>	<i>Amount of tax</i>						
<b>\$80,000 - 82,499</b>		<b>\$82,500 - 84,999</b>		<b>\$85,000 - 87,499</b>		<b>\$87,500 - 89,999</b>	
\$80,000 - 80,049	5,602	\$82,500 - 82,549	\$5,815	\$85,000 - 85,049	\$6,027	\$87,500 - 87,549	\$6,240
80,050 - 80,099	5,606	82,550 - 82,599	5,819	85,050 - 85,099	6,031	87,550 - 87,599	6,244
80,100 - 80,149	5,611	82,600 - 82,649	5,823	85,100 - 85,149	6,036	87,600 - 87,649	6,248
80,150 - 80,199	5,615	82,650 - 82,699	5,827	85,150 - 85,199	6,040	87,650 - 87,699	6,252
80,200 - 80,249	5,619	82,700 - 82,749	5,832	85,200 - 85,249	6,044	87,700 - 87,749	6,257
80,250 - 80,299	5,623	82,750 - 82,799	5,836	85,250 - 85,299	6,048	87,750 - 87,799	6,261
80,300 - 80,349	5,628	82,800 - 82,849	5,840	85,300 - 85,349	6,053	87,800 - 87,849	6,265
80,350 - 80,399	5,632	82,850 - 82,899	5,844	85,350 - 85,399	6,057	87,850 - 87,899	6,269
80,400 - 80,449	5,636	82,900 - 82,949	5,849	85,400 - 85,449	6,061	87,900 - 87,949	6,274
80,450 - 80,499	5,640	82,950 - 82,999	5,853	85,450 - 85,499	6,065	87,950 - 87,999	6,278
80,500 - 80,549	5,645	<b>\$83,000 - 83,049</b>	\$5,857	85,500 - 85,549	6,070	<b>\$88,000 - 88,049</b>	\$6,282
80,550 - 80,599	5,649	83,050 - 83,099	5,861	85,550 - 85,599	6,074	88,050 - 88,099	6,286
80,600 - 80,649	5,653	83,100 - 83,149	5,866	85,600 - 85,649	6,078	88,100 - 88,149	6,291
80,650 - 80,699	5,657	83,150 - 83,199	5,870	85,650 - 85,699	6,082	88,150 - 88,199	6,295
80,700 - 80,749	5,662	83,200 - 83,249	5,874	85,700 - 85,749	6,087	88,200 - 88,249	6,299
80,750 - 80,799	5,666	83,250 - 83,299	5,878	85,750 - 85,799	6,091	88,250 - 88,299	6,303
80,800 - 80,849	5,670	83,300 - 83,349	5,883	85,800 - 85,849	6,095	88,300 - 88,349	6,308
80,850 - 80,899	5,674	83,350 - 83,399	5,887	85,850 - 85,899	6,099	88,350 - 88,399	6,312
80,900 - 80,949	5,679	83,400 - 83,449	5,891	85,900 - 85,949	6,104	88,400 - 88,449	6,316
80,950 - 80,999	5,683	83,450 - 83,499	5,895	85,950 - 85,999	6,108	88,450 - 88,499	6,320
<b>\$81,000 - 81,049</b>	\$5,687	83,500 - 83,549	5,900	<b>\$86,000 - 86,049</b>	\$6,112	88,500 - 88,549	6,325
81,050 - 81,099	5,691	83,550 - 83,599	5,904	86,050 - 86,099	6,116	88,550 - 88,599	6,329
81,100 - 81,149	5,696	83,600 - 83,649	5,908	86,100 - 86,149	6,121	88,600 - 88,649	6,333
81,150 - 81,199	5,700	83,650 - 83,699	5,912	86,150 - 86,199	6,125	88,650 - 88,699	6,337
81,200 - 81,249	5,704	83,700 - 83,749	5,917	86,200 - 86,249	6,129	88,700 - 88,749	6,342
81,250 - 81,299	5,708	83,750 - 83,799	5,921	86,250 - 86,299	6,133	88,750 - 88,799	6,346
81,300 - 81,349	5,713	83,800 - 83,849	5,925	86,300 - 86,349	6,138	88,800 - 88,849	6,350
81,350 - 81,399	5,717	83,850 - 83,899	5,929	86,350 - 86,399	6,142	88,850 - 88,899	6,354
81,400 - 81,449	5,721	83,900 - 83,949	5,934	86,400 - 86,449	6,146	88,900 - 88,949	6,359
81,450 - 81,499	5,725	83,950 - 83,999	5,938	86,450 - 86,499	6,150	88,950 - 88,999	6,363
81,500 - 81,549	5,730	<b>\$84,000 - 84,049</b>	\$5,942	86,500 - 86,549	6,155	<b>\$89,000 - 89,049</b>	\$6,367
81,550 - 81,599	5,734	84,050 - 84,099	5,946	86,550 - 86,599	6,159	89,050 - 89,099	6,371
81,600 - 81,649	5,738	84,100 - 84,149	5,951	86,600 - 86,649	6,163	89,100 - 89,149	6,376
81,650 - 81,699	5,742	84,150 - 84,199	5,955	86,650 - 86,699	6,167	89,150 - 89,199	6,380
81,700 - 81,749	5,747	84,200 - 84,249	5,959	86,700 - 86,749	6,172	89,200 - 89,249	6,384
81,750 - 81,799	5,751	84,250 - 84,299	5,963	86,750 - 86,799	6,176	89,250 - 89,299	6,388
81,800 - 81,849	5,755	84,300 - 84,349	5,968	86,800 - 86,849	6,180	89,300 - 89,349	6,393
81,850 - 81,899	5,759	84,350 - 84,399	5,972	86,850 - 86,899	6,184	89,350 - 89,399	6,397
81,900 - 81,949	5,764	84,400 - 84,449	5,976	86,900 - 86,949	6,189	89,400 - 89,449	6,401
81,950 - 81,999	5,768	84,450 - 84,499	5,980	86,950 - 86,999	6,193	89,450 - 89,499	6,405
<b>\$82,000 - 82,049</b>	\$5,772	84,500 - 84,549	5,985	<b>\$87,000 - 87,049</b>	6,197	89,500 - 89,549	6,410
82,050 - 82,099	5,776	84,550 - 84,599	5,989	87,050 - 87,099	6,201	89,550 - 89,599	6,414
82,100 - 82,149	5,781	84,600 - 84,649	5,993	87,100 - 87,149	6,206	89,600 - 89,649	6,418
82,150 - 82,199	5,785	84,650 - 84,699	5,997	87,150 - 87,199	6,210	89,650 - 89,699	6,422
82,200 - 82,249	5,789	84,700 - 84,749	6,002	87,200 - 87,249	6,214	89,700 - 89,749	6,427
82,250 - 82,299	5,793	84,750 - 84,799	6,006	87,250 - 87,299	6,218	89,750 - 89,799	6,431
82,300 - 82,349	5,798	84,800 - 84,849	6,010	87,300 - 87,349	6,223	89,800 - 89,849	6,435
82,350 - 82,399	5,802	84,850 - 84,899	6,014	87,350 - 87,399	6,227	89,850 - 89,899	6,439
82,400 - 82,449	5,806	84,900 - 84,949	6,019	87,400 - 87,449	6,231	89,900 - 89,949	6,444
82,450 - 82,499	5,810	84,950 - 84,999	6,023	87,450 - 87,499	6,235	89,950 - 89,999	6,448

**Tax tables for income of \$100,000 or less continued**

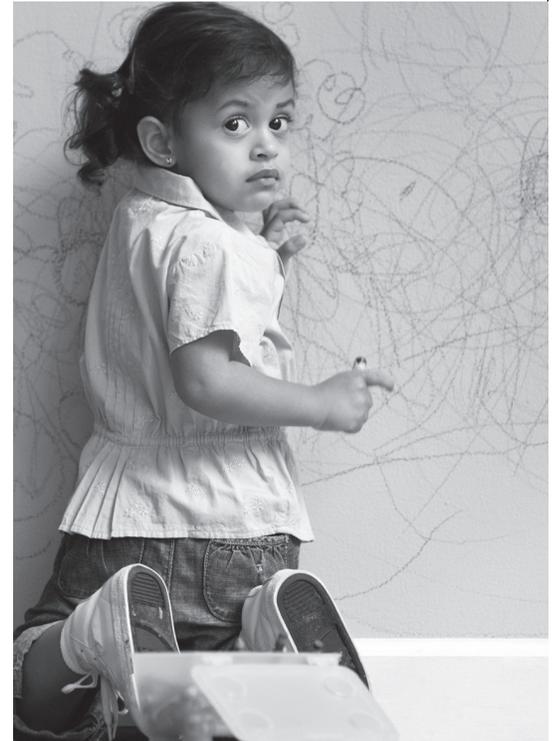
<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>	<i>Taxable income</i>	<i>Amount of tax</i>
<b>\$90,000 - 92,499</b>		<b>\$92,500 - 94,999</b>		<b>\$95,000 - 97,499</b>		<b>\$97,500 - 100,000</b>	
\$90,000 - 90,049	6,452	\$92,500 - 92,549	\$6,665	\$95,000 - 95,049	\$6,877	\$97,500 - 97,549	\$7,090
90,050 - 90,099	6,456	92,550 - 92,599	6,669	95,050 - 95,099	6,881	97,550 - 97,599	7,094
90,100 - 90,149	6,461	92,600 - 92,649	6,673	95,100 - 95,149	6,886	97,600 - 97,649	7,098
90,150 - 90,199	6,465	92,650 - 92,699	6,677	95,150 - 95,199	6,890	97,650 - 97,699	7,102
90,200 - 90,249	6,469	92,700 - 92,749	6,682	95,200 - 95,249	6,894	97,700 - 97,749	7,107
90,250 - 90,299	6,473	92,750 - 92,799	6,686	95,250 - 95,299	6,898	97,750 - 97,799	7,111
90,300 - 90,349	6,478	92,800 - 92,849	6,690	95,300 - 95,349	6,903	97,800 - 97,849	7,115
90,350 - 90,399	6,482	92,850 - 92,899	6,694	95,350 - 95,399	6,907	97,850 - 97,899	7,119
90,400 - 90,449	6,486	92,900 - 92,949	6,699	95,400 - 95,449	6,911	97,900 - 97,949	7,124
90,450 - 90,499	6,490	92,950 - 92,999	6,703	95,450 - 95,499	6,915	97,950 - 97,999	7,128
90,500 - 90,549	6,495	<b>\$93,000 - 93,049</b>	<b>\$6,707</b>	95,500 - 95,549	6,920	<b>\$98,000 - 98,049</b>	<b>\$7,132</b>
90,550 - 90,599	6,499	93,050 - 93,099	6,711	95,550 - 95,599	6,924	98,050 - 98,099	7,136
90,600 - 90,649	6,503	93,100 - 93,149	6,716	95,600 - 95,649	6,928	98,100 - 98,149	7,141
90,650 - 90,699	6,507	93,150 - 93,199	6,720	95,650 - 95,699	6,932	98,150 - 98,199	7,145
90,700 - 90,749	6,512	93,200 - 93,249	6,724	95,700 - 95,749	6,937	98,200 - 98,249	7,149
90,750 - 90,799	6,516	93,250 - 93,299	6,728	95,750 - 95,799	6,941	98,250 - 98,299	7,153
90,800 - 90,849	6,520	93,300 - 93,349	6,733	95,800 - 95,849	6,945	98,300 - 98,349	7,158
90,850 - 90,899	6,524	93,350 - 93,399	6,737	95,850 - 95,899	6,949	98,350 - 98,399	7,162
90,900 - 90,949	6,529	93,400 - 93,449	6,741	95,900 - 95,949	6,954	98,400 - 98,449	7,166
90,950 - 90,999	6,533	93,450 - 93,499	6,745	95,950 - 95,999	6,958	98,450 - 98,499	7,170
<b>\$91,000 - 91,049</b>	<b>\$6,537</b>	93,500 - 93,549	6,750	<b>\$96,000 - 96,049</b>	<b>\$6,962</b>	98,500 - 98,549	7,175
91,050 - 91,099	6,541	93,550 - 93,599	6,754	96,050 - 96,099	6,966	98,550 - 98,599	7,179
91,100 - 91,149	6,546	93,600 - 93,649	6,758	96,100 - 96,149	6,971	98,600 - 98,649	7,183
91,150 - 91,199	6,550	93,650 - 93,699	6,762	96,150 - 96,199	6,975	98,650 - 98,699	7,187
91,200 - 91,249	6,554	93,700 - 93,749	6,767	96,200 - 96,249	6,979	98,700 - 98,749	7,192
91,250 - 91,299	6,558	93,750 - 93,799	6,771	96,250 - 96,299	6,983	98,750 - 98,799	7,196
91,300 - 91,349	6,563	93,800 - 93,849	6,775	96,300 - 96,349	6,988	98,800 - 98,849	7,200
91,350 - 91,399	6,567	93,850 - 93,899	6,779	96,350 - 96,399	6,992	98,850 - 98,899	7,204
91,400 - 91,449	6,571	93,900 - 93,949	6,784	96,400 - 96,449	6,996	98,900 - 98,949	7,209
91,450 - 91,499	6,575	93,950 - 93,999	6,788	96,450 - 96,499	7,000	98,950 - 98,999	7,213
91,500 - 91,549	6,580	<b>\$94,000 - 94,049</b>	<b>\$6,792</b>	96,500 - 96,549	7,005	<b>\$99,000 - 99,049</b>	<b>\$7,217</b>
91,550 - 91,599	6,584	94,050 - 94,099	6,796	96,550 - 96,599	7,009	99,050 - 99,099	7,221
91,600 - 91,649	6,588	94,100 - 94,149	6,801	96,600 - 96,649	7,013	99,100 - 99,149	7,226
91,650 - 91,699	6,592	94,150 - 94,199	6,805	96,650 - 96,699	7,017	99,150 - 99,199	7,230
91,700 - 91,749	6,597	94,200 - 94,249	6,809	96,700 - 96,749	7,022	99,200 - 99,249	7,234
91,750 - 91,799	6,601	94,250 - 94,299	6,813	96,750 - 96,799	7,026	99,250 - 99,299	7,238
91,800 - 91,849	6,605	94,300 - 94,349	6,818	96,800 - 96,849	7,030	99,300 - 99,349	7,243
91,850 - 91,899	6,609	94,350 - 94,399	6,822	96,850 - 96,899	7,034	99,350 - 99,399	7,247
91,900 - 91,949	6,614	94,400 - 94,449	6,826	96,900 - 96,949	7,039	99,400 - 99,449	7,251
91,950 - 91,999	6,618	94,450 - 94,499	6,830	96,950 - 96,999	7,043	99,450 - 99,499	7,255
<b>\$92,000 - 92,049</b>	<b>\$6,622</b>	94,500 - 94,549	6,835	<b>\$97,000 - 97,049</b>	<b>7,047</b>	99,500 - 99,549	7,260
92,050 - 92,099	6,626	94,550 - 94,599	6,839	97,050 - 97,099	7,051	99,550 - 99,599	7,264
92,100 - 92,149	6,631	94,600 - 94,649	6,843	97,100 - 97,149	7,056	99,600 - 99,649	7,268
92,150 - 92,199	6,635	94,650 - 94,699	6,847	97,150 - 97,199	7,060	99,650 - 99,699	7,272
92,200 - 92,249	6,639	94,700 - 94,749	6,852	97,200 - 97,249	7,064	99,700 - 99,749	7,277
92,250 - 92,299	6,643	94,750 - 94,799	6,856	97,250 - 97,299	7,068	99,750 - 99,799	7,281
92,300 - 92,349	6,648	94,800 - 94,849	6,860	97,300 - 97,349	7,073	99,800 - 99,849	7,285
92,350 - 92,399	6,652	94,850 - 94,899	6,864	97,350 - 97,399	7,077	99,850 - 99,899	7,289
92,400 - 92,449	6,656	94,900 - 94,949	6,869	97,400 - 97,449	7,081	99,900 - 99,949	7,294
92,450 - 92,499	6,660	94,950 - 94,999	6,873	97,450 - 97,499	7,085	99,950 - 99,999	7,298
						<b>\$100,000</b>	<b>\$7,300</b>

To determine the tax on taxable income of over \$100,000, use Calculation I instructions on page 23.

# Raising Kids is Complicated. Saving for College is Not.

The **DC College Savings Plan** is a great way to save for a child's education, or even your own. *And*, it's a great way to save on taxes.

- The earnings potential on every penny you contribute is enhanced by federal and District<sup>1</sup> tax-free growth.
- Deduct up to \$4,000 annually in plan contributions from your federal adjusted gross income on your D.C. tax return (up to \$8,000 for married couples filing jointly if both own accounts).<sup>2</sup> (If you contributed in 2013, don't forget to claim your current deduction.)<sup>3</sup>
- Earnings won't be subject to federal or D.C. income tax when withdrawn for qualifying higher education expenses: tuition, room and board, and supplies.
- Amounts greater than \$4,000 contributed to accounts in any one tax year may be carried forward, subject to the annual limit, as a deduction in subsequent tax years, up to five years from the contribution date.
- A change of the designated beneficiary is not a taxable event if the new beneficiary is a member of the family of the former beneficiary.
- Once the account has been in existence for two years, the account owner may roll over any part of the account balance to another state-sponsored college savings plan, with no tax consequences.<sup>4</sup>



To enroll or learn more, please visit [www.dccollegesavings.com](http://www.dccollegesavings.com) or call 800.987.4859.

<sup>1</sup> For D.C. taxpayers. <sup>2</sup> Rollovers are not considered contributions for D.C. tax purposes. <sup>3</sup> To be eligible for the 2013 tax-year deduction, contributions must have been postmarked by December 31, 2013. <sup>4</sup> The tax deduction is subject to recapture if, within two years of establishing the account, the account is rolled over into another state's qualified tuition program.

A Program Disclosure Booklet that describes specific terms and conditions will be mailed to you on request. The Government of the District of Columbia does not guarantee investments in the program. Investment involves risk, including possible loss of principal.

For more information on the DC College Savings Plan, please visit [www.dccollegesavings.com](http://www.dccollegesavings.com), call 800.987.4859 (800.368.2745 for non-District residents, or 800.541.1524 for Telecommunications Device for the Deaf), or contact your financial advisor. An investor should consider the investment objectives, risks, charges, and expenses of an investment carefully before investing. The District of Columbia College Savings Trust Program Disclosure Booklet contains this and other information. Read it carefully before you invest or send money.

The DC College Savings Plan is underwritten and distributed by Calvert Investment Distributors, Inc., member FINRA/SIPC, a subsidiary of Calvert Investments, Inc. AD10032-201309



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DC College Savings Plan

**Calvert**  
INVESTMENTS

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**Office of Tax and Revenue**  
1101 4th St SW 2nd Floor  
8:15 am–5:30 pm

**Reeves Center**  
2000 14th St NW Lobby  
7 am–7 pm

**Municipal Center**  
300 Indiana Av NW Lobby  
6:30 am–8 pm

**One Judiciary Square**  
441 4th St NW Lobby  
7 am–7 pm

**Wilson Building**  
1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**MLK Jr Memorial Library**  
901 G St NW  
Business Information Center  
during regular library hours

### Ask tax questions; get tax forms preparation help free

Contact our Customer Service Administration: 202-727-4TAX(4829)

Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

**Regular hours:** 8:15 am–5:30 pm, Monday–Friday

**Are you unable to hear or speak?** Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የነፃ አስተርጓሚ ይመደብዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。

## Residential Form Alternative Fuel Vehicle Conversion and Infrastructure Credits

Please complete this form and return with the form D-40 if claiming the credit.

### A. Personal information

First name M.I. Last name Social Security Number (SSN)

Telephone number Email

### B. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station - Private residence

Equipment Manufacturer Invoice Number

**(B1)** Equipment cost      **(B2)** Labor cost      **(B3)** Total cost **(B1+B2)**      **(B4)** Multiply **B3** by 0.50      **(B5)** Credit amount (not to exceed \$1,000 per station or **B4**)

Private residence address Suite/Apt/Bldg

City State Zip code + 4

### C. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station - Public use

Equipment Manufacturer Invoice Number

**(C1)** Equipment cost      **(C2)** Labor cost      **(C3)** Total cost **(C1+C2)**      **(C4)** Multiply **C3** by 0.50      **(C5)** Credit amount (not to exceed \$10,000 per station or **C4**)

Installation address (no PO Boxes) Suite/Apt/Bldg

City State Zip code +4

Access Hours of operation Accepted payment methods

### D. Alternative fuel vehicle (AFV) - Conversion

AFV Manufacturer AFV Model

**(D1)** Equipment cost      **(D2)** Labor cost      **(D3)** Total cost **(D1+D2)**      **(D4)** Multiply **D3** by 0.50      **(D5)** Credit amount (not to exceed \$19,000 per vehicle or **D4**)

**Retain your original documents. Attach photocopies of the following document(s) to this form. Failure to do so will result in any credit claim denials. The credit claimed in any one tax year cannot exceed the income tax liability.**

1. A paid invoice, receipt or equivalent proof of payment for modifying the existing petroleum derived gasoline or diesel fuel vehicle
2. A paid invoice, receipt or equivalent proof of payment for purchases and installation of qualified alternative fuel storage and dispensing or charging equipment
3. An electrical permit

**Signature** I solemnly affirm under penalties of law, that to the best of my knowledge, the information that is the subject of this form is in accordance with all applicable laws, regulations and permitting requirements and is operational, that there are no false statements on this form or other materials submitted to the District of Columbia (DC), Office of Tax and Revenue, and that no false statements have been made in order to influence any action by DC on this form.

Print name

Date signed

Signature \_\_\_\_\_





Detach and give the top portion to your employer. Keep the bottom portion for your records.

---

**Who must file a Form D-4?**

Every new employee who resides in DC and is required to have DC income taxes withheld, must fill out Form D-4 and file it with his/her employer.

If you are not liable for DC income taxes because you are a nonresident or military spouse, you must file Form D-4A, Certificate of Nonresidence in the District of Columbia, with your employer.

**When should you file?**

File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until you file a new certificate. You may file a new withholding allowance certificate any time the number of withholding allowances you are entitled to increases. You must file a new certificate within 10 days if the number of withholding allowances you claimed decreases.

**How many withholding allowances should you claim?**

Use the worksheet on the front of this form to figure the number of withholding allowances you should claim. If you want less money withheld from your paycheck, you may claim additional allowances by completing Section B of the worksheet, Lines j through o. However, if you claim too many allowances, you may owe additional taxes at the end of the year.

**Should I have an additional amount deducted from my paycheck?**

In some instances, even if you claim zero withholding allowances, you may not have enough tax withheld. You may, upon agreement with your employer, have more tax withheld by entering on Line 3, a dollar amount of your choosing.

**What to file**

After completing Form D-4, detach the top portion and file it with your employer. Keep the bottom portion for your records.



---

## Instructions

### **Who must file a Form D-4A?**

If you are not a resident of DC you must file a Form D-4A with your employer to establish that you are not subject to DC income tax withholding. You qualify as a nonresident if:

- our permanent residence is outside DC during all of the tax year **and** you do not reside in DC for 183 days or more in the tax year.

- ou are a service member s spouse.

Employees who are residents of DC should file a Form D-4, Employee Withholding Allowance Certificate.

### **What if your resident status changes?**

If you become a DC resident any time after you have filed a Form D-4A with your employer, you must file a Form D-4 promptly so that the proper amount of DC income tax can be withheld from your wages.

### **How do you file the Form D-4?**

After completing this form, give it to your employer to keep on file.

2014 D-40B Nonresident Request for Refund



OFFICIAL USE ONLY  
Vendor ID#0000

Important: Print in CAPITAL letters using black ink.

STAPLE W-2s AND OTHER WITHHOLDING STATEMENTS HERE

Personal information

Your first name  M.I.  Last name

Your social security number  Your date of birth (MMDDYYYY)  Daytime phone number

Current mailing address

City  State  Zip Code + 4

Country or U.S. commonwealth/U.S. territory

FILL IN if you filed one of these DC forms in the previous year:  D-40  D-40EZ  D-40B If you did not file, give the reason.

Refund request attach a signed copy of your state return(s)

Round cents to nearest dollar. If amount is zero, leave line blank.

- 1 Total gross income
- 2 DC gross income
- 3 DC income tax withheld *Attach your W-2s, 1099s and any other nonwage payment forms that show DC withholding.*
- 4 2014 DC estimated income tax payments
- 5 Refund request *Add Lines 3 and 4.*

1	\$	<input type="text"/>	00							
2	\$	<input type="text"/>	00							
3	\$	<input type="text"/>	00							
4	\$	<input type="text"/>	00							
5	\$	<input type="text"/>	00							

Will the refund go to an account outside the US?  Yes  No See instructions.

Refund Options For information on the tax refund card and program limitations, visit our website [otr.dc.gov/refundprepaidcards](http://otr.dc.gov/refundprepaidcards).

Mark one refund choice:  Direct Deposit  Refund Card  Paper Check  
 Direct Deposit *If you want your refund deposited in your bank account, fill in type of account  checking  savings and enter the routing number and account number below.*

Routing Number  Account Number

Residence information

6 2014 DC residence From  (MMDD) To  (MMDD)  
 DC address (number, street and zip code)  Zip Code + 4

7 2014 permanent residence State  or Country or U.S. commonwealth/U.S. territory  Zip Code + 4

Did you return or do you intend to return to this permanent residence?  Yes  No

If yes, enter date you returned or intend to return  (MMDDYY)

Reason you lived in DC during 2014

Reason you moved to or intend to move out of DC

8 List the states where you resided during the last 3 years, beginning with your present residence.

State	From (MMYY)	To (MMYY)	State	From (MMYY)	To (MMYY)
a <input type="text"/>	<input type="text"/>	<input type="text"/>	c <input type="text"/>	<input type="text"/>	<input type="text"/>
b <input type="text"/>	<input type="text"/>	<input type="text"/>	d <input type="text"/>	<input type="text"/>	<input type="text"/>

If jurisdiction is other than a state, please list it on an attachment.



Enter your last name. [ ] Enter your social security number. [ ]

Other information

9 Place of birth, City [ ] State [ ] Date of birth (MMDDYY) [ ]
10 State where you last voted [ ] Date you voted [ ] Are you registered to vote in DC? Yes No
11 Complete only if you were in military service during 2014.
State of domicile declared on DD Form 2058 [ ]
Legal residence for tax purposes
State or Country or U.S. commonwealth/U.S. territory [ ]

Employment history

12 Current employer [ ] From (MMDDYY) [ ]
Current employer's address (number and street) [ ] City [ ] State [ ] Zip Code [ ]
Previous employer [ ] From (MMDDYY) [ ] To (MMDDYY) [ ]
Previous employer's address (number and street) [ ] City [ ] State [ ] Zip Code [ ]

Property information

13 List the type and location of any DC real property you own.
Type of property [ ]
Address (number, street and zip code) [ ]
Type of property [ ]
Address (number, street and zip code) [ ]

14 List amount of income tax and/or intangible personal property tax you paid in 2014 to the jurisdiction of your 2014 permanent residence listed on Line 7.
Tax type: Income tax Amount \$ [ ] 00
Intangible personal property tax \$ [ ] 00

Signature Under penalties of law, I declare that I have examined this request and any attached statements, and, to the best of my knowledge, it is correct.

Your signature [ ] Date [ ] Preparer's signature [ ]
Preparer's Tax Identification Number (PTIN) [ ]

Send the completed D-40B to: Office of Tax and Revenue, PO Box 96147, Washington DC 20090-6147

Who must file a Form D-40B?

Any nonresident of DC claiming a refund of DC income tax withheld or paid by estimated tax payments must file a D-40B. A nonresident is anyone whose permanent home was outside DC during all of 2014 and who did not live in DC for a total of 183 days or more during 2014. A joint request for refund is not permitted. Attach all statements showing DC withholding to the front of page 1. Be sure to include your date of birth on page 1.

How will we respond to your request?

- We will send you a refund for the amount you request if we determine you were not a resident of DC during 2014; or
Based on the information you provide, we may determine that you qualify as a DC resident. If so, we will require that you file either a DC Form D-40 or DC Form D-40EZ tax return.

Notice: In order to comply with banking rules, we will not issue a refund to or through a foreign financial institution. Instead, we will issue a tax refund card if the refund is greater than or equal to \$2.00 but less than or equal to \$3,000. If refund is outside the threshold, a paper check will be issued.



### **What is the purpose of Form D-2440?**

Form D-2440 is used to determine the amount of disability income you may exclude from the federal adjusted gross income you report on DC Form D-40. Enter the amount from Line 10 of this form on Line 2 of Calculation B of Schedule I. The maximum annual exclusion per disabled person is \$5,200.

### **Who may file a Form D-2440?**

You must meet **all** of the following requirements:

- You are not filing a Form D-40EZ;
- If you are married or registered domestic partners, you are filing a joint return;
- You received disability payments during 2014;
- You were under the age of 65 on December 31, 2014;
- You retired on disability and were permanently and totally disabled when you retired;
- On January 1, 2014, you had not reached the age required to retire under your employer's retirement program; and
- You have not notified the Office of Tax and Revenue that you have chosen to treat the disability income as a pension.

---

### **Personal information**

If you are filing a joint return, please provide the information requested for you and your spouse/domestic partner, even if your spouse/domestic partner is not disabled and is not claiming a disability exclusion.

---

### **Income and Limitation on Exclusion**

**Line 1** Total amount of disability payments received in 2014  
Enter the total amount of disability payments you received in 2014. Do not include any lump-sum payment received for accrued annual leave when you retired on disability. (The annual leave payment is included in your gross income for the year of receipt.) Payments from a retirement plan or profit-sharing plan that does not have a provision for disability retirement do not qualify for the exclusion.

#### **Line 2**

If you received disability payments for part of a week, follow the example below to determine the exclusion for that portion:

Divide \$100 by the number of days in a week you normally worked before you retired and multiply the result by the number of days you were paid for the partial week.

Example: \$100 divided by 5 days (number of days in typical work week) = \$20. \$20 x 3 (number of days you were paid for partial week) = \$60. Add this amount to the total amount you were paid for the full weeks.

#### **Line 8 Amount used to reduce disability income**

\$15,000 is the amount DC uses to reduce the disability income you can exclude.

#### **Line 10 Disability income exclusion**

This is the amount you may use to reduce your DC taxable income. \$5,200 is the maximum annual amount per disabled person that may be excluded.

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### **Physician's certification**

To claim an exclusion, your physician must certify that you are, according to the definition below, permanently disabled. If both you and your spouse/domestic partner are claiming the exclusion, each must file a certification. You do not have to file another certification if you have filed one in a previous year. Attach the certification(s) to your Form D-40.

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## **Instructions for the Physician**

### **Date taxpayer retired**

Please certify that the taxpayer ceased active employment because of his or her permanent disability and retired on the date that he or she became disabled.

### **Definition of permanent and total disability**

Permanent and total disability means that the taxpayer is unable to engage in any substantial gainful activity because of a physical or mental condition **and** this condition has lasted continuously for at least a year, will last continuously for at least a year, or is fatal.



Important: First calculate your federal return child and dependent care credit. Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

OFFICIAL USE ONLY Vendor ID# 0000

Name as shown on Form D-40

Your social security number

**Before you begin -**

You must meet the following requirements to use this form:

- You are a part-year resident of DC;
- You are filing a part-year DC D-40 return; and
- You were eligible to claim the child and dependent care credit on your federal return.

**Qualifying dependents** Complete for all qualifying individuals for whom you claimed expenses on your federal Form 2441.

First name  M.I.  Last name   
 Social security number  Relationship to you  Date of birth (MMDDYYYY)   
 Lived in your household from MMDDYY to MMDDYY

First name  M.I.  Last name   
 Social security number  Relationship to you  Date of birth (MMDDYYYY)   
 Lived in your household from MMDDYY to MMDDYY

First name  M.I.  Last name   
 Social security number  Relationship to you  Date of birth (MMDDYYYY)   
 Lived in your household from MMDDYY to MMDDYY

First name  M.I.  Last name   
 Social security number  Relationship to you  Date of birth (MMDDYYYY)   
 Lived in your household from MMDDYY to MMDDYY

If you need to list additional dependents, attach a statement with the same information for them.

DC credit		M M D D		M M D D		Round cents to the nearest dollar. If the amount is zero, leave the line blank.
Enter dates you were a DC resident in 2014.		From	<input type="text"/>	To	<input type="text"/>	
1	<b>Total 2014 employment-related dependent care expenses</b> From <u>federal</u> Form 2441, Line 3 <u>or</u> total expenses paid (page 2, Line 6 of this form).	1	\$	<input type="text"/>	<input type="text"/>	.00
2	<b>Employment-related dependent care expenses paid in 2014 while you were a DC resident</b>	2	\$	<input type="text"/>	<input type="text"/>	.00
3	Divide Line 2 amount by Line 1 amount. (The result will be a decimal, for example: 0.55)	3		<input type="text"/>	<input type="text"/>	0.
4	<b>DC full-year dependent care credit</b> Multiply your allowable federal credit (from <u>federal</u> Form 2441, Line 9 x .32	4	\$	<input type="text"/>	<input type="text"/>	.00
5	<b>DC part-year dependent care credit</b> Multiply Line 4 amount by the Line 3 decimal. Enter the amount on Line 23 of Form D-40.	5	\$	<input type="text"/>	<input type="text"/>	.00

ATTACH THIS FORM TO YOUR FORM D-40.





Important: Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID# 0000

Personal information

Deceased's First name, M.I., Last name, Deceased's social security number, Date of death (MMDDYY), Your First name, M.I., Last name, Your home address (number and street), City, State, Zip code +4

Statement of Claimant

Your relationship to the deceased

Fill in only one: Spouse/domestic partner, Administrator, Executor, Other Specify

Did the deceased leave a will? Yes No

Has an executor or administrator been appointed for the estate? Yes No

If no, will one be appointed? Yes No

Will you pay out the refund to beneficiaries according to the laws of the state where the deceased was a legal resident? Yes No

If no, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled, under DC law, to receive the refund.

If other than the deceased, who paid deceased's 2014 DC income tax?

Name, Relationship to deceased, Claimant's SSN

Signature I request a refund of DC income tax overpaid by or on behalf of the deceased. Under penalties of law, I declare that I have examined this claim and, to the best of my knowledge, it is correct.

Your signature, Date

Attach this form to the deceased's D-40 along with a copy of the death certificate or other proof of death. If you are filing as an administrator or executor, attach a copy of the court certificate of appointment.





# 2014 D-41

## District of Columbia (DC) Fiduciary Income Tax Forms and Instructions

**The following forms are provided in this booklet:**

- **D-41 Fiduciary income tax return**
- **D-41P Payment voucher**
- **FR-127F Extension of time to file a fiduciary tax return**
- **D-41ES Estimated payment voucher for fiduciary tax return**

## Contents

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**Note:** At the time this tax package was printed, line references to federal tax forms were correct.

# General Instructions for D-41

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## Who must file the Form D-41?

You must file a 2014 DC Fiduciary Income tax return if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1,725 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

**Do not file a D-41** if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

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## Which other DC tax forms may fiduciaries need to file?

### D-40 or D-40EZ (Individual Income Tax Return) for a living person

In addition to the Form D-41, a fiduciary who is responsible for the income of a DC resident, such as a minor or someone else unable to administer his or her own assets, must file an individual income tax return for that person if that person meets the income limits.

### D-40 for a deceased person

A fiduciary must file a D-40 for the tax year in which the person died unless a spouse/registered domestic partner has filed a joint return for the tax year.

### D-41ES Estimated Payments for Fiduciary Income Tax

If you wish to make estimated fiduciary income tax payments, use the D-41ES forms included in this booklet. Send the D-41ES to:

Office of Tax and Revenue  
PO Box 96150  
Washington, DC 20090-6150

### D-41P Payment Voucher

If you are sending a payment to the Office of Tax and Revenue (OTR), please staple the payment to the D-41P. Use the D-41P forms in this booklet. Send the D-41P to:

Office of Tax and Revenue  
PO Box 96153  
Washington, DC 20090-6153

### D-30 Unincorporated Business Franchise Tax Return

A D-30 must be filed by a trust located outside of DC which has gross income in excess of \$12,000 from DC rental property and/or from a taxable DC trade or business.

### FR-127F Extension of Time to File Fiduciary Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127F Extension of Time to File Fiduciary form is due by April 15, 2015. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. A request for an extension of time to file is subject to the following considerations:

- a. If you expect to have a balance due when you file your D-41, you must pay with your timely filed extension request. If you do not expect to have a balance due when you file your D-41, you are not required to file a Form FR-127F if you have reasonably estimated your D-41 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment; and
- b. You should submit a Form FR-127F if you do not expect to have a balance due and you have not filed a request for an extension of time to file for your federal individual income return but wish to request an extension for your DC income tax return.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.

An extension of time to file does not extend the due date for paying any tax you may owe. Before you file for an extension, estimate the tax owed and pay it in full with the FR-127F by the due date of the D-41 return. FR-127F forms are in this booklet. Send FR-127F to:

Office of Tax and Revenue  
PO Box 96161  
Washington, DC 20090-6161

### D-76 (D-76EZ) DC Estate Tax Return

A fiduciary must file a DC estate tax return if the gross estate is \$1,000,000 or more, even if the federal Estate Tax Return, Form 706 is not required to be filed.

### Federal Forms 1099 and 1096 for payees with DC addresses

Fiduciaries representing estates or trusts must file copies of Forms 1099 and 1096 for payees with DC addresses, if such payments are not covered by DC withholding tax statements. This includes estates or trusts that:

- Are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits; and
- Have earned income of \$600 or more in the taxable year.

---

## What income must grantors and beneficiaries report on their DC tax returns?

Grantors of a trust must report:

- Income distributed to the grantor;
- Income held or accumulated for future distributions;
- Income applied to the payment of premiums on insurance policies on the grantor; and
- Income received from a revocable trust when:
  - The title to any part of the trust is vested in the grantor; or
  - The power to re-vest in the grantor is vested. (The grantor takes back from his/her designated beneficiary/ies ownership of trust funds or property for himself/herself).

Beneficiaries who are DC residents must report income paid or payable from a resident or non-resident trust.

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## What period should the D-41 cover?

Your filing period may be a calendar year or a fiscal year. If you file a federal Form 1041, the income you report on the D-41 must be based on the same calendar or fiscal year as your Form 1041. A fiduciary may not change from reporting on a calendar year basis to a fiscal year basis or vice versa without written permission from the OTR. To request a period change, write to:

Office of Tax and Revenue, Audit Division  
PO Box 556  
Washington, DC 20024-0556

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## When are your taxes due?

April 15, 2015, is the due date for filing your return and paying any taxes due if you are a calendar filer. Fiscal year filers must file by the 15th day of the fourth month after the end of the fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

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## Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

- **Substitute forms**

You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if its form is approved by DC OTR.

- **By mail**

If mailing a return with a payment, no money due or a refund request, send it to:

Office of Tax and Revenue  
PO Box 96153  
Washington, DC 20090-6153

Do not include more than one return per envelope.

---

## Assembling your D-41

- **Do not staple or otherwise damage the Bar Code** located in the upper right hand corner of the form or schedule being attached;
- **Do not cross out the tax year on the 2014 return.** If you are not filing a 2014 fiduciary income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms

Center at (202) 442-6546, or visit our Customer Service Administration Center at **1101 4th Street, SW, Washington, DC 20024**. You may also visit our website at <http://www.taxpayerservicecenter.com> for prior year(s) fiduciary income tax booklets/returns;

- Do not staple check, money order or D-41P to the D-41;
  - Do staple check or money order to the D-41P, Payment Voucher;
  - Do staple Forms W-2 and applicable 1099 to the front of your return;
  - Do staple any of the other required documents listed on this page above behind the return;
  - Do send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return only once.
- 

## Payment Options

### Check or money order

Include a check or money order (US dollars), payable to "DC Treasurer", with your completed return. Write the applicable (decedent's or grantor's) social security number (SSN) or Federal Employer Identification Number (FEIN), daytime telephone number, "2014" and the type of form filed ("D-41") on your payment. Attach your payment to the Form D-41P voucher provided in this booklet. Do not attach either to your return.

### Form D-41P, Payment Voucher

Use this form when sending a check or money order (US dollars). Do not staple the voucher to the D-41. Include the D-41P with your D-41.

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## Electronic Payment Options

### By accessing the DC Electronic Taxpayer Service Center (eTSC)

In addition, we offer an easy way to pay your DC fiduciary income tax return on the Internet directly to OTR. This payment option is available to taxpayers who filed a D-41 return prior to submission of the payment. For more information, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions for electronic payments. eTSC does not allow the use of foreign bank accounts.

Payment options are as follows:

- **Electronic check (e-check).** E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments.

- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by the OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be eTSC registered to use this payment type, and does not need access to the website. **Note: When making ACH credit payments through your bank, please use the correct tax type code (00150) and tax period ending date (YYMMDD).**
- **ACH Debit.** ACH debit is for registered eTSC business taxpayers only. There is no fee. The taxpayer's bank routing and account numbers are stored within the online eTSC account. This account can be used to pay any existing liability. The taxpayer gives the OTR the right to debit the money from their bank account.
- **Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.

**Note:** Dishonored payments. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to the OTR.

**Note:** International ACH Transaction (IAT). If you request a refund to be direct deposited into an account outside of the United States, you will receive a paper check. Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead.

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## Penalties and Interest

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by the OTR on accounts subject to the fee are first applied to the fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

## Criminal Penalties

You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; willfully make fraudulent or false statements; or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes.

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## Enforcement Actions

The OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

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## Special filing circumstances

### Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years) has changed on the D-41 for the year you are amending. To file an amended return for the current year, complete another 2014 DC fiduciary individual income return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the return filed for that year. You can download forms from [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or call 202-442-6546 to request forms by mail.

If the Internal Revenue Service (IRS) adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

### Final return

If you are not required to continue filing a return for an entity, fill in the "final return" oval on the return. We will then cancel your filing requirement.

## Getting Started

To complete the paper Form D-41, in general you will need:

- A copy of your completed 2014 federal return, as applicable (Form 1041 and any additional forms or worksheets related to the return). You can copy many entries directly from federal Form 1041. Please be careful since the line numbers may differ from the District Form D-41;
- Your applicable 1099 form(s) with DC withholding tax or taxable income;
- The social security number of the owner/decedent if the trust/estate does not have an identification number;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.

Do not enter cents. Round to the nearest dollar.

Examples:

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

## Taxpayer Identification Number(s) (TIN)

You must have a TIN, whether it is a Social Security Number (SSN) or Federal Employer Identification Number (FEIN).

- A SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213;
- A FEIN is a valid number issued by the Internal Revenue Service (IRS). To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) by clicking on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your TIN is missing, incorrect or invalid.

## Filling out the form

Stay inside the boxes. Use black ink and print in CAPITAL letters. **ROBERTS**

Leave a space between words and between words and numbers. **2009 JOE**

Enter dollar amounts so single dollars are always in the right-most box. Do not enter cents. Round cents to nearest dollar. **\$ 57 204**

Write 3s with a rounded top, not a flat top. **37** ~~37~~

Write 7s without a middle bar. **7** ~~7~~

Fill in ovals completely. Do not  or "x" ovals. **●** ~~○~~ ~~○~~

### Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, as lack of clarity can delay processing of your return.

### Entity type

Fill in the oval that describes the entity for which you are filing.

### Trust type

Fill in the oval that describes the trust type as applicable.

### Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she must sign the return and provide their identification number.

### Attachments

Attach a copy of the will or trust agreement to this return in PDF format on a CD. Also, if you have not already done so, attach a statement listing the amounts of income of the estate or trust taxable to:

- The estate or trust;
- Its beneficiaries; and
- The grantor of the trust.

If you filed these documents before, do not file them again unless they have been amended. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change(s).

Send in your original return and attachments, if applicable; please keep a copy of the filed return for your records.

**Do not understate your taxes**

There may be a penalty if an understatement of the tax required to be shown on the D-41 return you file exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- \$2,000.

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

**Preparer Tax Identification Number (PTIN)**

If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. A PTIN is a number issued and authorized by the IRS to someone who can prepare or submit a return on your behalf. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

**Paid preparers must pay a penalty for understating taxes where:**

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or

- Relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

**Explanation of terms**

**Beneficiary:** Any person who is to receive profits or distributions from an estate or trust.

**Estate:** All the property and assets of one who has died. An estate comes into existence at the time of an individual's death and continues until the final distribution of its assets to the beneficiaries.

**Fiduciary:** A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

**Grantor:** The person who creates a trust and transfers the title of the property and assets to another. That person may also be called "trustor," "settlor," or "donor."

**Resident Estate:** If the deceased was a DC resident at the time of death, then his or her estate is a DC resident estate.

**Testamentary (created by will):** Created by a will and comes into existence at the time of the creator's death.

**Inter Vivos (living):** Comes into existence during the lifetime of the person who created it. Often the trust is for a

**Calculation A Additions to federal total income**

a Franchise tax deduction used to calculate business income or loss <i>The amount included on federal Form 1040 Schedule C, or Form 1040 Schedule C-EZ.</i>	a	<input type="text"/>
b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. <i>The amount included on federal Form 1065, or on federal Form 1041.</i>	b	<input type="text"/>
c Deductions for an S corporation from federal Form 1120S <i>Includes amounts entered on Lines 8–11 and 14 of Form 1120S. NOTE: IRC Sec. 179 expenses are, for DC purposes, deductible up to \$25,000. A QHTC may deduct up to \$40,000 of such expenses.</i>	c	<input type="text"/>
d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8, enter here.</i>	d	<input type="text"/>
e Any bonus depreciation claimed on the federal return <i>See "NOTE" below Line C.</i>	e	<input type="text"/>
f Total additions <i>Add Lines a–e, enter here and on D-41, Line 2.</i>	f	<input type="text"/>

**Calculation B Subtractions from federal total income**

a Taxable interest from U.S. Treasury bonds and other U.S. obligations <i>The amount included in your federal Form 1040, 1040A, or 1040EZ. Also see your federal Form 1099INT.</i>	a	<input type="text"/>
b Taxable amount of social security and tier 1 railroad retirement income <i>from federal Form 1040 or 1040A.</i>	b	<input type="text"/>
c Income reported and taxed on a DC franchise return <i>If the income reported on your federal Form 1040 included any income reported and taxed on a Form D-20 or D-30 (DC Franchise Tax Returns), enter it here.</i>	c	<input type="text"/>
d Total subtractions <i>Add Lines a–c; enter here and on D-41, Line 4.</i>	d	<input type="text"/>

minor or someone else who is unable to administer his or her own assets.

**Trust:** An entity created to hold assets for the benefit of certain people or entities.

**Simple Trust:** One which requires that all income be distributed each year rather than being accumulated.

**Complex Trust:** One that does not qualify as a simple trust.

**Resident Trust:** A trust is a resident trust if:

- The person who created the testamentary trust was a DC resident at the time of death; or
- The creator of an inter vivos trust was a DC resident at the time the trust was created; or
- The trust consists of property of a DC resident; or
- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not determine whether the trust is a resident or non-resident of DC.

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## Specific Line Instructions

### Income

**Line 1 Federal total income.** Enter the amount from your federal Form 1041.

**Line 2 Additions to federal total income.** This is income, if any, that is taxed by DC but not by the federal government. It also includes deductions taken on the federal return but not allowed by DC. You must add these items back to your federal total income to compute your DC tax. Complete **Calculation A** on page 5.

*Note: Unlike the federal government, DC does not allow the additional bonus depreciation under Internal Revenue Code (IRC) Section 168(K), nor the additional IRC Section 179 expenses. Therefore, any such amounts claimed on the federal return cannot be claimed on the DC return. Also, the Net Operating Loss Carry back allowed for federal tax purposes is not allowed for DC tax purposes.*

**Line 4 Subtractions from federal total income.** This is income, if any, that DC does not tax. Subtract it from your federal total income to determine your DC fiduciary income. Complete **Calculation B** on page 5.

### Deductions and Exemptions

**Line 9 Other deductions.** Add amounts on Lines 12, 13, 14, 15a, 15b, 15c and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate tax deductions and other miscellaneous deductions.

**Line 10 Exemption.** Enter \$1,725 for estates and \$100 for trusts.

If you are filing an estate return and it covers less than a year, you must prorate the exemption amount. Multiply the number of months the estate was active by \$143.75.

To calculate the number of months the estate was active, divide the number of days the estate was active by 30. Any remainder over 15 days counts as a full month.

**Example:** 196 days divided by 30 = 7 months (6 months plus a remainder of 16 days).

**Line 11 Total deductions and exemptions.** Add Lines 6-10

**Line 12 Taxable fiduciary income.** Subtract Line 11 from Line 5.

**Line 14 Credit for taxes paid to other states.** Add all tax amounts paid to other states that would be deductible for DC tax purposes. To be deductible, taxes paid to other states must be fiduciary income tax paid to another state while a DC resident. In addition, the tax paid must be on income that is of a kind taxable by DC.

**Line 15 Net tax on fiduciary income.** Line 13 minus Line 14.

**Line 16a Income tax withheld.** Income tax withheld from the W-2 or 1099 forms.

**Line 16b 2014 estimated fiduciary income tax payments.**

**Line 17 Payments made with extension of time to file** from FR-127F calculation, Line 3.

**Line 18** If this D-41 is an amended 2014 return, enter payments made with original D-41.

**Line 19 Total payments.** Add Lines 16a-18.

**Line 20 Amount of overpayment.** If Line 19 is more than Line 15, subtract Line 15 from Line 19.

**Line 21** Amount, if any, to be applied to 2015 estimated tax.

**Line 22 Refund.** Subtract Line 21 from Line 20.

**Line 23 Amount owed.** If Line 19 is less than Line 15, subtract Line 19 from Line 15.

## Key website resources

- **DC Official Code**  
<http://www.lexisnexis.com/hottopics/dccode/>
- **DC Regulations**  
<http://www.dcregs.dc.gov/>
- **US Department of State Tax Exemption Cards**  
[www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)
- **DC Tax Forms/Publications**  
<http://otr.cfo.dc.gov/page/tax-forms-and-publications>
- **Mailing Address for Returns**  
<http://otr.cfo.dc.gov/node/392882>
- **Electronic Funds Transfer (EFT) Guide**  
<http://otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft>
- **NACHA Guidelines**  
<http://www.nacha.org/>
- **Social Security Administration**  
<http://ssa.gov/>
- **Internal Revenue Service**  
<http://www.irs.gov>

Calculation C							
Tax calculation if Line 12 is a loss, go directly to Line 16a, leave Lines 13-15 blank							
If Line 12 is \$10,000 or less	If Line 12 is over \$10,000 but ≤ \$40,000		If Line 12 is over \$40,000 but ≤ \$350,000		If Line 12 is over \$350,000		
a. Enter amount from Line 12	<input type="text"/>	a. Enter amount from Line 12	<input type="text"/>	a. Enter amount from Line 12	<input type="text"/>	a. Enter amount from Line 12	<input type="text"/>
b. Tax rate	x 0.04	b. Income Subtractor	-10,000	b. Income Subtractor	-40,000	b. Income Subtractor	-350,000
c. Multiply Line a by Line b	<input type="text"/>	c. Subtract Line b from Line a	<input type="text"/>	c. Subtract Line b from Line a	<input type="text"/>	c. Subtract Line b from Line a	<input type="text"/>
d. Enter amount here and on Line 13	<input type="text"/>	d. Tax rate	x0.06	d. Tax rate	x0.085	d. Tax rate	x0.0895
		e. Multiply Line c by Line d	<input type="text"/>	e. Multiply Line c by Line d	<input type="text"/>	e. Multiply Line c by Line d	<input type="text"/>
		f. Add \$400	400	f. Add \$2,200	2,200	f. Add \$28,550	28,550
		g. Enter total here and on Line 13	<input type="text"/>	g. Enter total here and on Line 13	<input type="text"/>	g. Enter total here and on Line 13	<input type="text"/>





Name

SSN or FEIN



Tax and payments		<i>See instructions.</i>	
13	Tax on fiduciary income	\$	.00
14	Credit for taxes paid to other states <i>Credit may not exceed amount on Line 13. See instructions, page 6. Attach copy of state return.</i>	\$	.00
15	Net tax on fiduciary income <i>Line 13 minus Line 14.</i>	\$	.00
16a	Income tax withheld	\$	.00
16b	2014 estimated fiduciary income tax payments	\$	.00
17	Payments made with extension of time to file <i>from FR-127F calculation, Line 3</i>	\$	.00
18	If this is an amended 2014 return, payments made with original 2014 D-41	\$	.00
19	Total payments <i>Add Lines 16a-18.</i>	\$	.00

*If Line 19 is more than Line 15 subtract Line 15 from Line 19.*  
20 Amount of overpayment \$  .00

*If Line 19 is less than Line 15 subtract Line 19 from Line 15.*  
23 Amount owed \$  .00

21 Amount, if any, to be applied to 2015 estimated tax \$  .00

*Payment*  
Attach check or money order (US dollars) to the D-41P voucher only; make it payable to: DC Treasurer. Write the estate or trust's SSN, and/or trust's FEIN and "2014 D-41" on the payment.

22 Refund *Subtract Line 21 from Line 20* \$  .00

Will this refund you requested go to an account outside the U.S.?  Yes  No *See instructions*

**Signature** Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.  
Declaration of paid preparer is based on the information available to the preparer.

Signature of fiduciary or officer representing the fiduciary		Date	
<input type="text"/>		<input type="text"/>	
Signature of paid preparer		Preparer's Tax Identification Number (PTIN)	
<input type="text"/>		<input type="text"/>	
Preparer's address (number and street)		City	State      Zip Code
<input type="text"/>		<input type="text"/>	<input type="text"/> <input type="text"/>

Send your signed and completed original return to:  
Office of Tax and Revenue  
PO Box 96153  
Washington DC 20090-6153



Name

SSN or FEIN



Tax and payments		<i>See instructions.</i>	
13	Tax on fiduciary income	\$	.00
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*Payment*  
Attach check or money order (US dollars) to the D-41P voucher only; make it payable to: DC Treasurer. Write the estate or trust's SSN, and/or trust's FEIN and "2014 D-41" on the payment.

22 Refund *Subtract Line 21 from Line 20* \$  .00

Will this refund you requested go to an account outside the U.S.?  Yes  No *See instructions*

**Signature** Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Signature of fiduciary or officer representing the fiduciary	Date		
Signature of paid preparer	Preparer's Tax Identification Number (PTIN)		
Preparer's address (number and street)	City	State	Zip Code

Send your signed and completed original return to:  
Office of Tax and Revenue  
PO Box 96153  
Washington DC 20090-6153



## **Instructions for D-41P - please print clearly**

Use the D-41 Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN or SSN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order payable to: DC Treasurer;
- Write the estate or trust FEIN/SSN, tax period and D-41 on your payment;
- Staple the payment to the D-41P Payment Voucher – do not attach your payment to your return;
- Mail the D-41P with payment attached and D-41 return to the Office of Tax and Revenue, PO Box 96153, Washington, DC 20090-6153.

### **Notes:**

- If your liability exceeds \$5,000 in any period, **you must pay electronically**. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).
- **For electronic filers**, in order to comply with banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States?”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.



## **Instructions for D-41P - please print clearly**

Use the D-41 Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN or SSN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order payable to: DC Treasurer;
- Write the estate or trust FEIN/SSN, tax period and D-41 on your payment;
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## Instructions for Form FR-127F

### Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

### Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

### When is the Form FR-127F due?

- Calendar year filers: you must submit your request along with payment in full of any tax due by April 15, 2015.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of your fiscal year.

### If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

### Extension of time to file the D-41

- October 15, 2015 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

### Notes:

- If your liability exceeds \$5,000, **you must pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).
- **For electronic filers**, in order to comply with banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States?". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

### Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.



## Instructions for Form FR-127F

### Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

### Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

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### If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

### Extension of time to file the D-41

- October 15, 2015 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

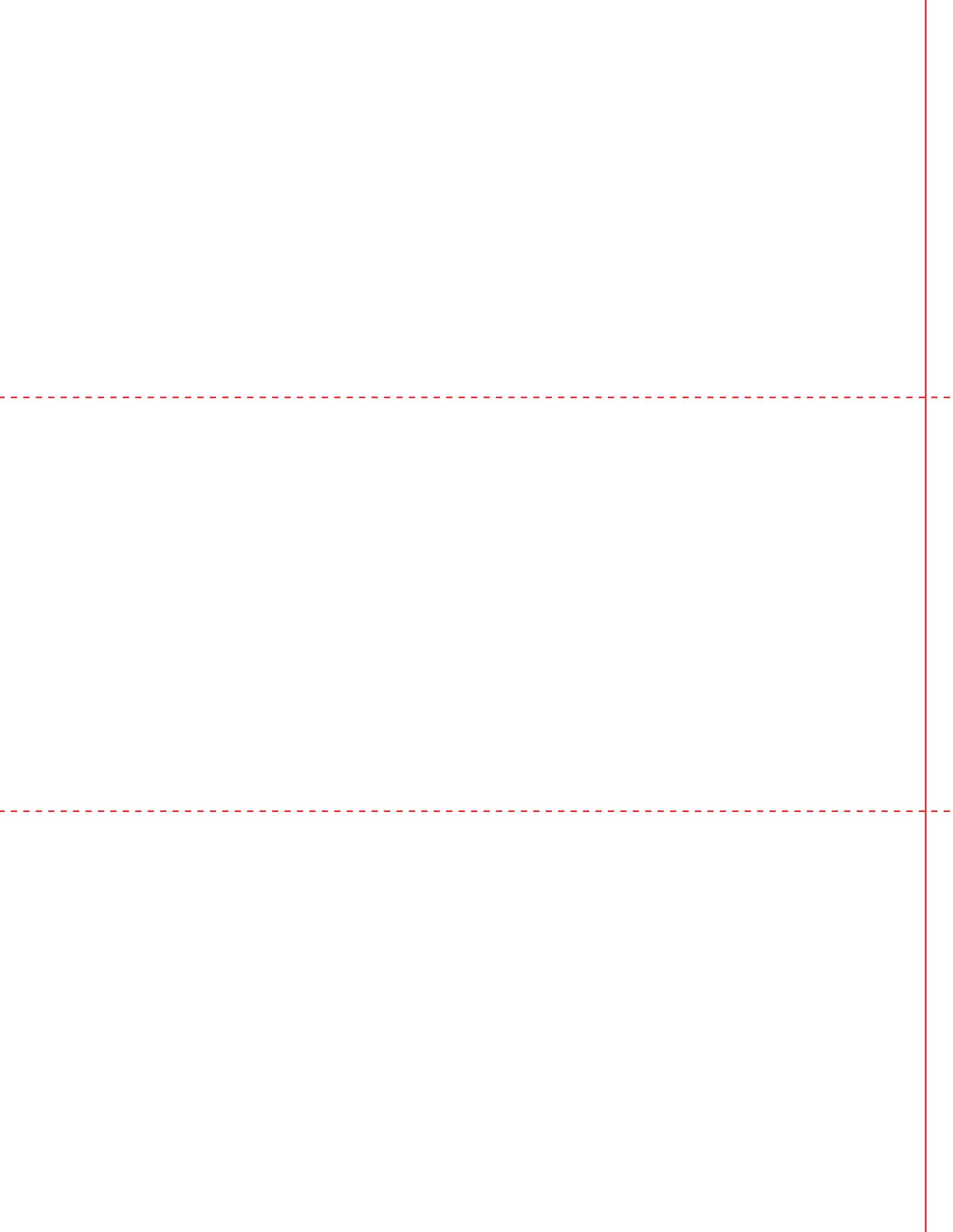
### Notes:

- If your liability exceeds \$5,000, **you must pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).
- **For electronic filers**, in order to comply with banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States?". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

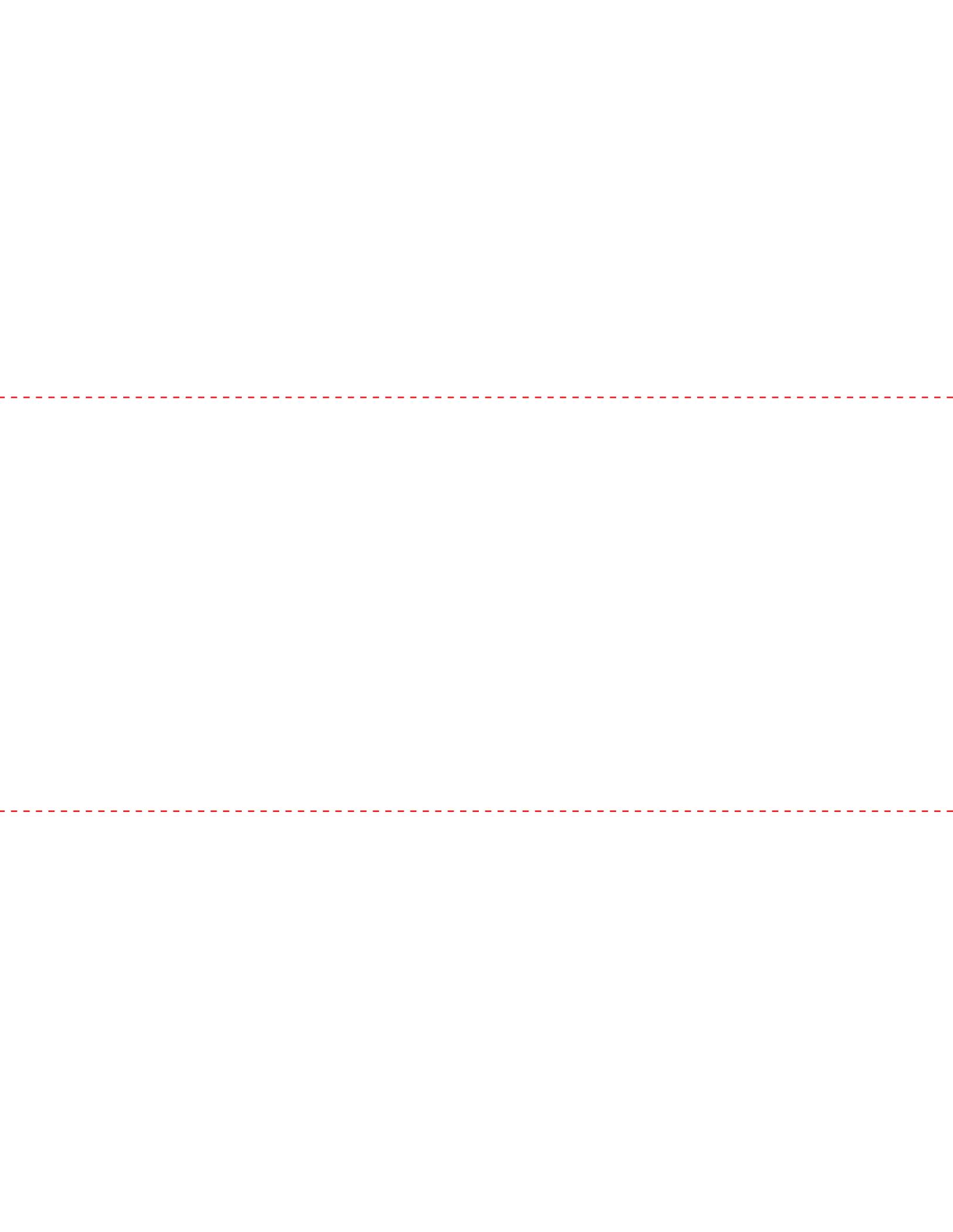
### Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.











## Need assistance?

**File or pay online:** [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

### Get tax forms

Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**

1101 4th St SW 2nd Floor  
8:15 am–5:30 pm

**Reeves Center**

2000 14th St NW Lobby  
7 am–7 pm

**Municipal Center**

300 Indiana Av NW Lobby  
6:30 am–8 pm

**One Judiciary Square**

441 4th St NW Lobby  
7 am–7 pm

**Wilson Building**

1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**MLK Jr Memorial Library**

901 G St NW  
Business Information Center  
during regular library hours

### Ask tax questions; get tax forms preparation help free

Contact our Customer Service Center: 202-727-4TAX(4829)

Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

**Regular hours:** 8:15 am–5:30 pm, Monday–Friday

**Are you unable to hear or speak?** Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የነፃ አስተርጓሚ ይመደብዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。

**2014**

**D-65**

**District of Columbia (DC)  
Partnership Return of Income  
Tax Forms and Instructions**

**The District allows Franchise (D-20), Unincorporated Franchise (D-30), Partnership (D-65), and Fiduciary (D-41) taxpayers to file returns with attachments using a CD. Include the following on a CD:**

- **A signed and dated return;**
- **Any DC schedules you are submitting;**
- **Any federal forms that must accompany the return;**
- **Indicate on the CD label, form number, FEIN and tax year being filed; and**
- **Images on the CD should be in PDF format**







Print in CAPITAL letters using black ink.

Form fields for Federal Employer Identification Number, Business name, Address line #1, Address line #2, City, State, Zip Code + 4, and Tax period ending (MMYY). Includes 'OFFICIAL USE ONLY Vendor ID # 0000' and instructions for amended and final returns.

Questions A through M regarding partnership organization, accounting method, number of partners, limited partnership status, limited liability company status, other partnerships, distribution of property, D-65 filing history, franchise tax, federal income tax, DC income tax withholding, and IRS adjustments.

- Instructions for filing: Attach a copy of the Form 1065 with the K-1 and any other schedules you filed. Attach a schedule showing the pass-through distribution of income to all members of the partnership. If you are filing Form D-65, instead of Form D-30, attach an explanation (See instruction A).



# GENERAL INSTRUCTIONS FOR THE D-65 PARTNERSHIP RETURN

## Who must file a DC Form D-65?

Except for partnerships required to file an unincorporated business franchise tax return, DC Form D-30, all partnerships engaged in any trade or business in DC or which received income from sources in DC, must file a Form D-65.

The term “partnership” includes a limited partner, group, syndicate, pool and joint venture through or by means of which any business, financial operation, or venture is carried on. The following are excluded by law: 1) a corporation; 2) a trust or estate; or 3) an unincorporated business. The term “partner” includes a member of a syndicate, pool or joint venture.

If the return is filed on behalf of a syndicate, pool, joint venture or similar group, attach to the D-65 a copy of the agreement and all amendments to the agreement.

A limited liability company is classified as a partnership. The only exception is if IRS has classified it differently. Use the same classification on your DC return as that used on your federal return.

DC law does not allow a partnership to report or file as a corporation, nor for a corporation to report or file as a partnership.

## Who must file DC Form D-30 instead of Form D-65?

Every partnership which, during the taxable year, engaged in an “unincorporated business” as defined in paragraph (1) below, and which met the gross income threshold as stated in paragraph (2) below, must file a Form D-30, rather than Form D-65. If Form D-65 is filed instead of Form D-30, attach an explanation to the D-65.

(1)(a) A partnership with gross income of more than \$12,000 which leases real or personal property in DC, regardless of whether services are performed, (including professional partnerships) must file a Form D-30 instead of Form D-65.

(b) “Unincorporated Business”. An unincorporated business is any trade or business, conducted or engaged in by any individual, whether resident or nonresident, statutory or common-law trust, estate, partnership, or limited or special partnership, society, association, executor, administrator, receiver, trustee, liquidator, conservator, committee, assignee, or by any other entity or fiduciary, other than a trade or business conducted or engaged in by any corporation. This includes any trade or business which, if conducted or engaged in by a corporation, would be taxable.

(c) Excluded is any trade or business which by law, custom, or ethics, cannot be incorporated or any trade or business deriving more than 80% of its gross income from personal services rendered by owners or members of the partnership or other entity in conducting or carrying on any trade or business in which capital is not a material income-producing factor.

(2) Gross income requirement for filing DC Form D-30. A return must be filed by an unincorporated business if its gross income from engaging in or carrying on any trade or business in DC plus any other gross income received from DC sources amounts to more than \$12,000 during the year, regardless of whether it had net income. For filing purposes, the words “gross income” mean gross revenue before deduction of cost of goods, expenses and other deductions allowable in the determination of net income.

**NOTE:** For District tax purposes, taxpayers are not permitted to claim the additional federal 30 or 50 percent bonus depreciation nor the additional Internal Revenue Code (IRC) Section 179 expenses. Taxpayers should keep a separate depreciation schedule for DC tax purposes.

## When is your return due?

You must file your return by:

- Calendar year filer – April 15; or
- Fiscal year filer – the fifteenth day of the fourth month following the ending of the taxable year you entered at the top of the DC Form D-65.

If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day.

If you are requesting an extension of time to file, submit DC Form FR-128, Extension of Time to File DC Franchise or Partnership Return, by the due date of your return. Do not use the federal extension of time to file form to request a DC extension. Ensure you have filled in the D-65 oval on the bottom left hand side of the Form FR-128.

## How to file your return

File your DC Form D-65 with the Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024.

Print, sign and date the return. Make a copy for yourself. If submitting the return with attachments, you must submit using a CD.

Include the following on the CD:

- The signed D-65 return;
- Any attachments and/or schedules (federal Form 1065, and Schedule K-1). Include copies of all the schedules and statements accompanying the Form 1065. Also attach a schedule showing the pass-through distribution of income for all members of the partnership, and copies of the completed federal K-1 schedule.
- Write on the CD label, “D-65”, your FEIN, tax year being filed, and statements accompanying the Form D-65 on the CD.

## Assembling your D-65 return

**Do not staple or otherwise damage the Bar Code** located in the upper right hand corner of this form or schedule(s) being attached.

## Substitute forms

You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if its form is approved by the DC OTR.

## Special filing circumstances

### Amended returns

You must use the Form D-65 of the year you are amending. Prior year forms can be obtained from [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). If the IRS adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days.

Mail the amended return and any attachments to the Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024.

### Final return

If you are not required to continue filing a return for an entity, fill in the “final return” oval on the return. We will then cancel your filing requirement.

## Items exempt from tax

All items of income received and claimed as exempt from tax must be explained in a copy of the Schedule K of the federal Form 1065. Attach the copy to your DC Form D-65. Some items of this type are:

- (1) Tax-Free Interest. Attach a statement reporting interest on:
- (a) obligations of a state, territory of the United States or any political subdivision thereof, or DC; and
  - (b) obligations of the United States, its agencies, or instrumentalities.

(2) Proceeds from life insurance policies. In general, the proceeds of life insurance policies paid to the partnership due to the death of a partner are exempt. However, if any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

## Information at source

Every partnership which in the course of its trade or business, during calendar year 2014, pays (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more, must submit copies of federal Forms 1095 and 1099 unless the payment is specifically exempted by District of Columbia Municipal Regulations (DCMR) Rule 9-111.

## Getting started

Do not cross out the tax year on the 2014 return. If you are not filing a 2014 D-65 Partnership Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Administration at 1101 4th Street, SW, FL2, Washington, DC 20024. You may also visit our website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for prior year partnership returns.

Use the same method of accounting on your DC Form D-65 as that used on your federal tax return.

To complete the paper Form D-65, in general you will need:

- Copies of your completed 2014 federal forms as applicable (1065, Schedule K-1, etc.)
- A pen with black ink
- A calculator

Not all items will apply. If an amount is zero, make no entry, leave the line blank.

The return must be filed for calendar year 2014, or other taxable year beginning in 2014, covering the same tax period reported on the return filed with the IRS. Fill in the tax period ending on page 1 as MMY.

All entries on the return and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar.

Examples:

- \$10,500.50 rounds to \$10,501
- \$10,500.49 rounds to \$10,500

## Taxpayer Identification Number (TIN)

You must have a TIN.

A Federal Employer Identification Number (FEIN) is a number issued by the IRS. To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at [www.irs.gov](http://www.irs.gov). Click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

## Filling out the form

To aid us in processing your return, please follow these rules:

*Do not print outside the boxes.*

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3 7 ~~3 7~~

Write 7s without a middle bar.

7 ~~7~~

Fill in ovals completely.

Do not "✓" or "x" ovals.

● ✓ x

Do not enter cents. Round cents to the nearest dollar.

57204.00

Note: Your social security number is used for tax purposes only.

## Personal information

Complete the personal information as instructed using **CAPITAL letters and black ink**. Use one block per letter, including using a space between address fields. Please write clearly, otherwise this can delay processing your return.

## Signature

The return must be signed by a partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business organization, they must sign the return.

When the return is prepared by someone (for compensation) other than a member or an employee of the partnership, they must sign as the preparer at the bottom of page 2 of the DC Form D-65.

## Preparer Tax Identification Number (PTIN)

If you are a paid preparer, you are required to have an IRS PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayer's behalf.

---

## Key Website Resources

### **DC Official Code**

<http://www.lexisnexis.com/hottopics/dccode/>

### **DC Regulations**

<http://www.dcregs.dc.gov/>

### **US Department of State Tax Exemption Cards**

[www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)

### **DC Tax Forms/Publications**

<http://otr.cfo.dc.gov/page/tax-forms-and-publications>

### **Mailing Address for Returns**

<http://otr.cfo.dc.gov/node/392882>

### **Electronic Funds Transfer (EFT) Guide**

<http://otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft>

### **NACHA Guidelines**

<http://www.nacha.org/>

### **Social Security Administration**

<http://ssa.gov/>

### **Internal Revenue Service**

<http://www.irs.gov>

## Need assistance?

**File or pay online:** [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

**Get tax forms**      Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)      Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**  
1101 4th St SW 2nd Floor  
8:15 am–5:30 pm

**Reeves Center**  
2000 14<sup>th</sup> St NW Lobby  
7 am–7 pm

**Municipal Center**  
300 Indiana Av NW Lobby  
6:30 am–8 pm

**Wilson Building**  
1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**One Judiciary Square**  
441 4th St NW Lobby  
7 am–7 pm

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#### Regular hours

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Monday–Friday

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[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:2027274829) 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 [\(202\) 727-4829](tel:2027274829) 將**免費**向您提供口譯員服務。

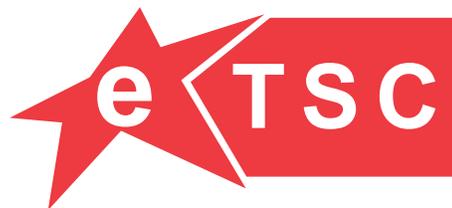
# 2014

# D-20

**District of Columbia (DC)  
Corporate Franchise Tax  
Forms and Instructions**

**Secure - Accurate - Convenient ...**

**DISTRICT OF COLUMBIA**



**ELECTRONIC TAXPAYER SERVICE CENTER**

- **Any payment that exceeds \$5,000 or more per period must be paid electronically.**
- **Make tax payments electronically with e-check, ACH Credit, ACH Debit and Credit Card. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)**
- **When making a payment with your D-20 please use the voucher (D-2030P) provided.**

What's New:

- **Alternative Fuel Infrastructure Installation and Alternative Fuel Vehicle Conversion Credits**  
There are two non-refundable business credits added to the Schedule UB for alternative infrastructure installation and alternative fuel vehicle conversion. See instructions pages 13, 14, and DC Code §47-1807.10 and §47-1807.11 for details.
- Lines 37, 38, and 39 on page 2 of the D-20 form have been re-arranged to better present the calculation for underpayment of estimated tax.
- Line 47 of the D-20 form has been changed. The FAS 109 Deduction has been removed. Line 47 is now "Underestimated penalty (Fill In Oval if D-2220 attached)".
- Schedule F on page 4 of the D-20 form has been modified to include sum of factors lines for Columns 1 and 2 of Schedule F.
- Supplemental Information - "Did you file an annual ballpark fee return?" question has been added to the Supplemental Information section of the D-20 form. (Page 6)

Clarification:

- Line 33 Clarification - Add the post-apportioned distributive share of the UB salary allowance attributable to the partner under DC Code §47-1803.03(a)(11) and the UB exemption amount attributable to the partner under DC Code §47-1808.04 on Line 33 of the D-20. If filing a combined report, this amount will be reflected as an addition under the partner's column on Line 33 of Schedule 1 of the combined report.

Also you must include a statement to reflect the specific amounts for each of the items listed below:

- Portion of Line 29(c) attributable to DC
- Portion of UB salary allowance attributable to DC
- Portion of UB exemption attributable to DC

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Need assistance?	<b>Back Cover</b>

Note: At the time this tax package went to print, line references to federal tax forms were correct.

## General Instructions for the D-20

### Who must file a Form D-20?

Generally, every corporation or financial institution must file a Form D-20 (including small businesses, professional and S corporations) if it is carrying on or engaging in any trade, business, or commercial activity in the District of Columbia (DC) and/or receiving income from DC sources including activities in DC that benefit an affiliated entity of the taxpayer.

If you perform services in DC for subsidiary corporations, you are carrying on a trade or business.

A corporation that engages an independent agent or a representative who solicits orders in DC for more than one principal and who holds himself/herself out as such must file a DC Form D-20.

Treat income from sales of tangible personal property or services to the United States Government as income from a DC source unless the:

- Corporation's principal place of business is outside DC;
- Property is delivered from outside DC; and
- Property is for use outside DC.

For District tax purposes, an S corporation is a C corporation. Therefore, it must file form D-20 and prepare all the schedules on the D-20. The fact that an S corporation does not have similar schedules on the federal form should not be considered as a relief for an S corporation from completing the schedules on the D-20.

You might not have to file a Form D-20 if the corporation has been granted an exemption by the DC Office of Tax and Revenue (OTR). If you are an exempt organization with unrelated business income, as defined in the Internal Revenue Code (IRC) §512, you must file a Form D-20, by the 15th day of the fifth month after the end of your tax year. You are required to pay at least the minimum tax even if your tax is less than the minimum tax.

### Minimum Tax

The minimum tax is \$250 if DC gross receipts are \$1M or less. Minimum tax is \$1,000 if DC gross receipts are greater than \$1M. DC Gross receipts for purposes of minimum tax includes District gross receipts that are derived from any activity such as sales, rents, services, commissions, etc., from any source within the District. Gross receipts are determined without deduction of any expenses.

See Minimum Tax Liability Gross Receipts Worksheet (MTLGR) below. You must complete Schedule F even if your operation is 100% in the District.

### Minimum Tax Liability Gross Receipts (MTLGR) Worksheet

**DC gross receipts for minimum tax due and only for minimum tax due is computed as follows:**

1	Amount from numerator of DC sales apportionment factor from Schedule F, Line 3, Column 2 of D-20 or D-30	1 \$	
2	Add the adjusted basis of any property sold for which the gain is included in Line 1	2 \$	
3	Add Non-Business income allocated to DC reported per D-20 Line 33 or D-30, Line 30	3 \$	
4	<b>Total DC Gross Receipts</b> (Add Lines 1, 2 and 3)	4 \$	

### Minimum Tax

*The minimum tax is \$250.00 if the amount on Line 4 above is \$1,000,000 or less*

*The minimum tax is \$1,000.00 if the amount on Line 4 above is greater than \$1,000,000*

## **Which other DC forms or Schedules may corporations need to file?**

To download DC tax forms, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) and click on [Tax Forms/Publications](#).

### **Business Non-Refundable and Refundable Credits, Schedule UB**

The various non-refundable and refundable credits available to businesses have been consolidated on Schedule UB. The total non-refundable credits from Schedule UB, Line 8 are reported on Line 38 of the D-20. The total refundable credits from Schedule UB, Line 11 are reported on Line 41(c).

### **FR-128, Extension of Time to File a DC Franchise or Partnership Return**

You may request an extension of time to file your return by filing DC Form FR-128 (copy included in this booklet) no later than the return due date. An extension of time to file is not an extension of time to pay. You must pay any tax liability with the extension request, otherwise the request will be denied and you may be subject to penalties for failure to file or failure to pay. Do not use the federal extension form for DC tax purposes. For combined report filers, the designated agent shall file.

### **D-20ES, Declaration of Estimated Franchise Tax for Corporations**

A corporation must file a declaration of estimated franchise tax if it expects its DC franchise tax liability to exceed \$1000 for the taxable year. See the Form D-20ES booklet, Declaration of Estimated Franchise Tax for Corporations, for payment vouchers and details. You will automatically be assessed a penalty for any underpayment of DC estimated tax.

**Note:** Electronic payment required. If your payment exceeds \$5,000 within a period, you must pay electronically. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

### **D-2220 Underpayment of Estimated Franchise Tax By Businesses**

You will be charged a penalty of 10 percent per year, compounded daily, on underpayments of estimated franchise tax installment payments. The charge is computed from the installment payment due date to the date the tax is paid. It is in addition to the penalty imposed for false statements. The 10 percent penalty will be assessed automatically by OTR's integrated tax system. For additional information, see Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. Attach a completed Form D-2220 with your D-20.

### **FR-399 Qualified High Technology Companies (QHTC)**

If you are a QHTC, you may be eligible for certain tax credits. You must file certain forms to claim these credits. For forms and details, see Publication FR-399, QHTC. The FR-399 is available online at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) and at 1101 4th Street, SW, Suite W270, Washington, DC 20024. If you are a QHTC, fill in the QHTC oval on page 1 of the D-20 and attach the QHTC-CERT form from the FR-399 to the D-20.

### **FR-1500 Ballpark Fee**

If you have \$5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, with Form FR-1500, electronically. For details, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), click on 'Business Tax Service Center', and then click on 'Ballpark-Related Fees and Taxes'. Note: Each member of a combined group is responsible for filing and paying its own ballpark fee.

## **Combined Reporting**

The District of Columbia no longer permits consolidated filing for tax years beginning on and after January 1, 2011. For tax years beginning on and after January 1, 2011, a corporation or unincorporated business entity subject to tax in the District of Columbia, engaged in a unitary business with one or more corporations or unincorporated business entities, is required to file a combined report pursuant to D.C. Official Code §47-1805.02a.

Combined reporting is a tax reporting method where all of the members of a unitary group are required to determine their net income based on the activities of the unitary group as a whole. Unitary group members will calculate their taxable net income derived from the unitary business as its apportioned share of the income or loss of the combined group engaged in the unitary business.

A "Unitary business" means a single economic enterprise that is made up either of separate parts of a single business entity or of a commonly owned or controlled group of business entities that are sufficiently interdependent, integrated, and interrelated through their activities so as to provide synergy and mutual benefit that produces a sharing or exchange of value among them and a significant flow of value to the separate parts.

The combined reporting regulations are contained in DC Municipal Regulations (DCMR) Title 9, Taxation and Assessments, §§156 through 176. Examples and Schedules for combined reporting are located on our website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) under the "Combined Reporting for Business Entities" tab.

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### **When are your taxes due?**

Non-exempt organizations must file their return and pay any tax due by:

- Calendar year filer – March 15th; or
- Fiscal year filer – the 15th day of the third month after the tax year closes.

Exempt organizations must file their return by the 15th day of the fifth month after the end of their tax year.

If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day.

### **Taxable year**

Enter the taxable year ending date on page 1 of the D-20. It can be either a calendar year or a fiscal year. You must receive OTR approval to change your taxable year. Combined report filers shall use the designated agent's tax year.

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### **Filing your return**

#### **By mail**

- If mailing a return with a **payment**, make the check or money order payable to the DC Treasurer. Write your FEIN, D-20, and the tax year on the payment. Staple your payment to the voucher Form D-2030P and fill in the oval for D-20 return. Do not attach the D-2030P and payment to the D-20 return. Send your return and payment to:

Office of Tax and Revenue  
PO Box 96166  
Washington, DC 20090-6166

- If mailing a no payment due or refund return, send the return to:  
Office of Tax and Revenue  
PO Box 96148  
Washington, DC 20090-6148

Mail labels for these two post office boxes are on the back flap of the return envelope included in this booklet.

**Send in your original DC return with any schedules, not a copy. Fold your return once. Be sure to keep a copy for your records.**

### **By accessing the DC Electronic Taxpayer Service Center (eTSC)**

Corporate taxpayers may file the D-20ES, Declaration of Estimated Franchise Tax for Corporations, or the FR-128, Extension of Time to File a DC Franchise or Partnership Return by accessing the DC eTSC website. There is pre-registration required. Allow 5 - 7 business days for processing. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for information on completing an eTSC application.

### **Payment options**

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions for electronic payments.

Payment options are as follows:

- Electronic check (e-check).** E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments. eTSC does not allow the use of foreign bank accounts for business e-check.
- ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be eTSC registered to use this payment type, and does not need access to the website.

**Note: When making ACH Credit payments through your bank, please use the correct tax type code (00250) and tax period ending date (YYMMDD).**

- ACH Debit.** ACH debit is for registered eTSC business taxpayers only. There is no fee. Taxpayers' bank routing and account numbers are stored within their online eTSC account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account. eTSC does not allow use of foreign bank accounts for business ACH Debit.
- Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee equal to 2.5% of the tax payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- Check or money order.** Include a check or money order, payable to the DC Treasurer, with your completed return. Write your Federal Identification Number (FEIN), daytime telephone number, '2014', and 'D-20' on the check or money order. Attach your payment to the Form D-2030P Payment Voucher provided in this booklet. Mail the D-2030P **with**, but not attached to the D-20 tax return, to:

Office of Tax and Revenue  
PO Box 96166  
Washington, DC 20090-6166

**Note:** Dishonored payments. Make sure your check will clear. You will be charged a \$65 fee if your check is not honored by your financial institution and returned to OTR.

**Note:** International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. Pay by money order (US dollars) or credit card instead. If you request your refund to be direct deposited into an account outside of the United States, you will receive a paper check.

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### **Penalties and interest**

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payment received by OTR on accounts subject to a collection fee are applied first to the collection fee, then to penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

### **Special circumstances**

#### Office of Tax and Revenue (OTR) rulings

All rulings issued prior to December 31, 2002 were revoked. Taxpayers cannot rely on these rulings unless they were resubmitted to the OTR for review, and if approved, reissued. Direct any ruling questions to OTR, General Counsel at (202) 442-6500.

#### Special rules on depreciation and business expenses

For federal tax purposes, businesses may deduct additional bonus depreciation and additional IRC §179 expenses. DC does not allow the additional bonus depreciation deduction nor any additional IRC §179 expenses. Do not claim the 30 or 50 percent federal bonus depreciation deduction or the additional IRC §179 expenses on your DC return. DC limits the IRC §179 expense deductions to \$25,000 (\$40,000 for a Qualified High Technology Company (QHTC)).

#### Net operating loss (NOL) carry backs

For federal tax purposes, businesses are allowed to carry back a NOL. DC does not allow NOL carry backs. Therefore, you may not claim a NOL carry back for DC tax purposes.

#### Discharge of indebtedness

The District has decoupled from the section of the American Recovery and Reinvestment Act of 2009 which allows exclusion and deferral from gross income of a discharge of indebtedness. For District tax purposes, a discharge of indebtedness results in income that is includible in gross income.

### Amended returns

You must use the D-20 tax form of the year you are amending. If the return is for tax year 2001 or later, fill in the 'Amended Return' oval on Page 1 of the D-20 and complete the 'Tax Year Ending' box. Attach a detailed statement of the adjustment(s) and the amount of any refund received.

If the Internal Revenue Service (IRS) adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days of the IRS notice. If the federal adjustment makes you eligible for a DC tax refund, you must file for the DC refund within 180 days of the adjustment or filing the amended return.

Mail the amended return and any additional attachments to the:  
Office of Tax and Revenue  
PO Box 96166  
Washington, DC 20090-6166

### Final return

If you are not required to continue filing a return due to the ending of business operations, shade the 'fill in if final return' oval on the return. We will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

## Getting started

To complete the paper Form D-20, in general you will need:

- Copies of your completed 2014 federal forms, as applicable (1120, 1120S, 4797, 4562, etc.)
- A pen with black ink
- A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

All entries on the return and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar. *Examples:*

- \$10,500.50 rounds to \$10,501
- \$10,500.49 rounds to \$10,500

### Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Identification Number (FEIN) or Preparer Tax Identification Number (PTIN).

- A FEIN is a valid number issued by the IRS. To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on 'Employer Identification Number' (EIN) under 'Starting a Business'. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

### Corporate tax rate and minimum tax

The tax rate is 9.975 percent on your "Total District taxable income" on Line 36. The minimum tax is \$250 if your DC gross receipts are \$1 million or less. It is \$1,000 if your DC gross receipts are greater than \$1 million, even if you have a loss.

### Incomplete forms will delay processing

Complete all items on the D-20 and all applicable schedules including combined schedules, otherwise OTR will send the return back to you for completion and resubmission.

### Help us identify your forms and attachments

Write your FEIN, tax form number, tax period, business name and address on any statements submitted with the return or filed separately. The FEIN is used for tax administration purposes only.

For members filing under combined reporting, please ensure you place your EIN in the 'Federal Employer I.D. Number' field and the designated agent's FEIN in the 'Designated Agent FEIN' field. Fill in the oval for "Combined Report."

**Note:** The District will allow submission of the D-20 return using a CD. D-20 filers must print and submit pages 1-6, Schedule UB, Worldwide Combined Reporting Election Form and D-2220 if applicable. All other attachments must be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/EIN, tax year and tax type. Images on the CD should be submitted in PDF format.

### Filling out the form

To aid us in processing your return, please follow these rules:

*Do not print outside the boxes.*

Use black ink.  
Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3.7 ~~37~~

Write 7s without a middle bar.

● ~~7~~

Fill in ovals completely.  
Do not "✓" or "x" ovals.

Do not enter cents. Round cents to the nearest dollar.

57204.00

Note: Your social security number is used for tax purposes only.

### Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including using a space between address fields. Please write clearly; otherwise this can delay processing your return.

### Assembling your D-20 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form and schedule(s) being attached;
- Do not cross out the tax year on the 2014 return. If you are not filing a 2014 D-20 Corporate Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Center at 1101 4th Street, SW, 2nd floor, Washington, DC 20024. You also may visit our website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for prior year corporate franchise tax returns.
- Attach any other supporting forms or schedules as applicable:
  - o Worldwide Combined Reporting Election Form
  - o Other Combined Reporting Schedules as required

- o Federal Schedule M-3
- o Federal UTP
- o Any other forms or schedules necessary to process the return.
- Staple check or money order to the D-2030P, Payment Voucher, completing the oval for the D-20.
- Use the appropriate mailing label on the back flap of the return envelope.

### Signature and verification

An authorized officer or designated agent of the corporation must sign and date the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign, date and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

### Preparer Tax Identification Number (PTIN)

If you are a paid preparer, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

## Explanation of terms

### Business income

This is income from transactions and activities occurring in the regular course of the trade or business. It includes income from tangible and intangible property if the acquisition, management and disposition of the property are part of the taxpayer's regular trade or business operations. Income of any type — manufacturing income, compensation for services, sales income, interest, dividends, rents, royalties, gains, operating and non-operating income from any class or from any source — is business income if it is from transactions and activities occurring in the regular course of a trade or business. Whether income is business or non-business depends on the underlying transactions and activities — the elements of a particular trade or business. In general, transactions and activities that depend on or contribute to the operation of your enterprise constitute your trade or business.

### Commercial domicile

The principal place from which you direct or manage your trade or business.

### Compensation

Wages, salaries, commissions and other forms of remuneration paid or accrued to employees for personal services.

### Non-business income

All income except business income.

### Transportation company

Any business engaged in transporting persons, goods, or property of others for hire.

### Sales

All gross receipts which are not required to be allocated.

### Taxable in another state

For purposes of allocating and apportioning income among DC and another jurisdiction, you must be subject in that jurisdiction to:

- a net income tax,
- a franchise tax measured by net income,
- a franchise tax for the privilege of doing business, or
- a corporate stock tax, or
- that state has the jurisdiction to subject the taxpayer to a net income tax regardless of whether in fact, the state does or does not.

## Specific Instructions

### Negative amounts

If you enter a negative amount on a line, fill in the oval to the left of the entry where it states: "Fill in if minus", **do not enter a minus sign or parenthesis.**

### Allocation and apportionment required

You must complete Schedule F even if your operation is 100% in the District. Any corporation carrying on a trade or business in DC and other jurisdiction(s) must apportion its business income among DC and the other jurisdiction(s).

Apportion DC net income from trade or business activities using the appropriate apportionment factor. See D-20, page 4, Schedule F.

### Non-business income

All non-business income must be allocated.

### Allocating to DC

Allocate to DC items of non-business income from sources in DC. The following gains and losses from sales or other dispositions are allocated to DC:

- Real property located in DC (other than realty used in the trade or business whether held for sale or otherwise);
- Tangible personal property (other than any tangible personal property used in the trade or business whether held for sale or otherwise) if:
  - The property had a situs in DC at the time of sale; or
  - Your principal place of business is in DC and you are not taxable in the situs state; and
- Intangible personal property (other than intangible personal property of any kind used in the trade or business whether held for sale or otherwise) is allocable to DC if the taxpayer's principal place of business is in DC.

Allocate to DC net rents and royalties from real property located in DC.

Allocate to DC any non-business interest and dividends from sources in DC unless specifically excluded from tax and/or subject to apportionment as business income.

Allocate to DC, non-business rents and royalties from patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and other like property (if not used in the trade or business). These royalties are allocated according to the patent's location or use, or where the copyrighted material is published or used. If DC is the principal place of business of a corporate entity, not subject to tax anywhere else, then the rent or royalty income is allocable to DC.

Income from the sale of tangible personal property to the United States Government by a corporation that has its principal place of business outside DC is income from DC sources if the property is delivered from outside DC for use in DC.

All other non-business income derived from sources in DC is allocable to DC.

Where income is allocable among DC and other jurisdictions allocate all expenses, losses and other deductions incurred in the production of the income in the same way. Losses incurred in the production of non-business income are allowable only if profits from the transaction would be taxable.

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## Gross Income

**NOTE:** When OTR requests that a statement be attached, the statement should show the source of the items making up the entry.

### D-20, page 1, line-by-line

#### Line 1 Gross receipts, minus returns and allowances

Enter the total gross receipts from sales and operations, minus returns and allowances.

#### Line 2 Cost of goods sold and/or operations

Enter the figure from D-20, Schedule A, Line 7. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must take inventories of merchandise at the start and end of the tax year. You may value them at cost or market value, whichever is lower; or by another IRS-approved method. You must continue to use the method you choose until you get permission from the Office of Tax and Revenue to change. If the inventories do not agree with the balance sheet figures, attach a statement explaining any differences.

Cost of operations (where inventories are not an income-determining factor): If the amount entered on Line 2 includes an amount associated with the cost of operations, attach a detailed statement showing: (1) salaries and wages; and (2) other costs.

#### Line 3 Gross profit from sales and/or operations

Enter the result of Line 1 minus Line 2.

#### Line 4 Dividends

Enter the total of all dividends reported on D-20, page 3, Schedule B. Do not include Subpart F income (as defined in IRC §952); and dividends from wholly-owned subsidiaries.

Include on Line 29(a) all dividends from sources outside DC that are not trade or business income. Dividends received by corporations, financial institutions, or investment firms are business income not subject to allocation. Do not include dividends paid on securities issued by the United States or its instrumentalities, if it is non-business income.

Dividends received from the following corporations with their principal place of business in DC are non-business income:

- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank dividends were paid to a bank-holding company.

#### Line 5 Interest

Enter all the interest which the corporation received or is credited with during the tax year, including interest paid on obligations of a State, Territory of the United States, or any of their political subdivisions, except those of DC.

Exclude any interest income on obligations or securities issued by the United States or its instrumentalities which is included in income for federal tax purposes.

Interest received by a corporation not engaged in a trade or business in DC is not considered income from DC sources if it is from one of the following organizations with a principal place of business in DC:

- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank interest was paid to a bank-holding company.

Report this non-business interest income on Line 29(a). When interest income is related to trade or business activity, carried on or engaged in, in DC enter it on Line 5, do not enter it on Line 29(a). Attach a statement providing the detailed description and amount.

#### Line 6 Gross rental income

Enter from D-20, page 5, Schedule I the gross rental income you received from real or personal property rental. Enter expenses such as repairs, interest, taxes and depreciation on the Schedule I.

Enter rental income related to a trade or business on Line 6, do not enter it on line 29(a).

**Note:** DC does not allow the additional bonus depreciation allowed under federal law and limits the additional IRC §179 expenses. If you claimed bonus depreciation on your federal return, adjust the depreciation you claim on the D-20 by that amount. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the depreciated property for DC tax purposes has not been reduced by the additional federal bonus depreciation amount. DC allows a maximum of \$25,000 in IRC §179 expenses (\$40,000 for a QHTC). If you claimed these additional expenses on your federal return, reduce such expenses taken on your D-20 by that additional amount.

#### Line 7 Gross royalties

Report royalty income and related expenses on the D-20 in the same manner and detail as rental income and rental expenses. Royalties from patents you developed from the licensing of processes or a trade name and sales of know-how are business income.

#### Line 8(a) Net capital gain

Capital gains or losses are treated by DC in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on federal Schedule D, Form 1120, U.S. Corporation Income Tax Return.) IRC §1231 gains are business income.

**Note:** Since the additional federal bonus depreciation is not allowed for DC tax purposes, recalculate the capital gain/loss you reported on your federal return without taking into account the additional federal bonus depreciation. Attach a statement showing the adjustment.

**Note:** Depreciation recapture is considered ordinary income and is to be reported on the D-20.

**Line 8(b) Ordinary gain (loss)** from Part II, Federal Form 4797

Enter the total ordinary gain (or loss) from federal Form 4797 Sales of Business Property. Attach a copy of your Form 4797 to the D-20.

**Line 9 Other Income (loss)**

Enter the total income not reported elsewhere on the return; attach a detailed statement. Enter any International Banking Facility income on Lines 9 and 29(a); attach a detailed statement listing the source of this income. Do not enter other income related to a trade or business on Line 29(a); enter it on line 9. Attach a statement.

**Line 10 Total gross income**

Enter the total of Lines 3 - 9.

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## Deductions

**Line 11 Compensation of officers**

Enter the total compensation for all officers shown on D-20, page 3, Schedule C. Include compensation for services rendered in any capacity, other than salaries connected with the production of income from U.S. Treasury securities included on Line 29(b).

**Line 12 Salaries and wages**

Enter all salaries and wages not deducted elsewhere on the return, except salaries connected with the production of income from U.S. Treasury securities. Also, do not include wages connected with computing the Economic Development Zone incentives credit, QHTC wage credit, and Bone Marrow Credit.

**Line 13 Repairs**

Enter the cost of incidental repairs, including labor, supplies and other items that do not add to the value of, or appreciably prolong, the property's life. You may charge a capital account for new buildings, machinery, equipment and/or permanent improvements or betterments that increase the value or appreciably prolong the life of the property.

**Line 14 Bad debts**

Report bad debts in the same manner as you report them for federal tax purposes. Attach a copy of any information you submitted with your federal return.

**Line 15 Rent**

Enter rent paid or accrued for business property in which you have no equity. If property is leased from an affiliated corporation, or from one of the stockholders, attach a statement giving the lessor's name and address, rent paid and a description of the property.

**Line 16 Taxes**

Enter taxes reported on D-20, page 3, Schedule D. Note: Taxes reported on your federal Form 1120 must be reported on Schedule D. Do not deduct these taxes:

- Income and excess profit taxes;
- DC franchise tax; and
- Taxes assessed for local benefits of a kind tending to increase the value of the property assessed.

**Payments to related parties**

(Lines 17 and 22). DC legislation allows the deduction of certain interest and intangible expenses, including royalty expenses paid directly or indirectly to related parties if:

- the principal purpose of the payment was not the avoidance of tax;
- the payments were made at arm's length; and

- the related party paid income tax equal to or greater than 4.5 percent of the amount of interest or intangible expense in another jurisdiction.

You are allowed ordinary and necessary deductions if the income they are related to is subject to the DC corporation franchise tax and subject to IRC limitations either directly or through the inclusion of this income in the determination of the DC apportionment factor.

**Line 17(a) Interest**

Enter interest paid or accrued on business debt. If any interest income is not taxable, then the related interest expense is not deductible.

**Line 17(b) Minus nondeductible payments to related entities**

Subtract the nondeductible payments made to related parties. Refer to **Payments to Related Parties** instructions.

**Line 18 Contributions and/or gifts**

Enter contributions and/or gifts made in the tax year if no portion benefits any private stockholder or individual. The total amount claimed cannot be more than 15% of net income (Line 26) computed without regard to any deduction for contributions. Attach a statement with detailed information about contributions and gifts. Contribution and gift carry-overs are not allowed.

**Note:** a charitable expense incurred by a member of a combined group shall, to the extent allowable as a deduction pursuant to section 170 of the Internal Revenue Code of 1986, be subtracted first from the business income of the combined group, subject to the income limitations of that section applied to the entire business income of the group, and any remaining amount shall then be treated as a nonbusiness expense allocable to the member that incurred the expense, subject to the income limitations of that section applied to the nonbusiness income of that specific member.

**Line 19 Amortization**

Enter the amortization amount from your federal Form 4562 (or 4562FY), Depreciation and Amortization and attach a copy.

**Line 20 Depreciation**

Enter the depreciation amount from your federal Form 4562 subject to limits described herein on page 6 and in the note below.\* The depreciation allowance does not apply to inventories, stock-in-trade, or land. Use the same depreciation method on your DC return as that used on your federal return. Attach a copy of your Form 4562.

**\*Note:** If you claimed the additional federal bonus depreciation amount and/or the additional IRC §179 expenses above \$25,000 on your federal return, do not claim them on your D-20. In addition, do not reduce the basis of the depreciable property for DC tax purposes by the additional write off and/or federal bonus depreciation. Attach a statement showing your write off and/or of the depreciation amount.

A QHTC may deduct the lesser of \$40,000 **or** the actual cost of personal property, as described in IRC §179(d)(1).

**Line 21 Depletion**

Enter the depletion amount shown on your federal form. Attach an explanation of how you determined the depletion allowance.

**Line 22(a) Royalty payments**

Royalty payments are deductible only if paid to unrelated entities. See DC Code §47-1803.03(d)(7)(D)(v) for the definition of related entity. See DC Code §47-1803.03(d)(7)(B) for the limited exceptions to the general disallowance of such payments.

**Line 22(b) Minus nondeductible payments to related entities**

If you are the recipient of a related entity's royalty payments and you are filing a return and paying tax on these payments in the District, see the instructions for Line 24 to determine whether you can deduct any of the payment amount from your income.

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**D-20 page 2, line-by-line**


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**Line 23 Pension, profit-sharing plans**

Enter the contributions made to employees' pension, profit-sharing, stock bonus and annuity plans. These are deductible to the same extent as they are on your federal return.

**Line 24 Other deductions**

Enter advertising and other allowable deductions connected with the business of income production, subject to the DC corporation franchise tax. Enter deductions connected directly and indirectly with non-business income production, as well as International Banking Facility deductions, on Line 29(b). If you are the recipient of royalty, interest or other intangible payments from a related entity that has not deducted the payment amounts on their return and you are filing a return and paying tax on these payments in the District, enter expenses related to this income on Line 24.

**Note:** Relocation costs incurred by a QHTC are not deductible if the QHTC credits for relocation are taken.

**Line 25 Total deductions**

Enter the total of Lines 11-24.

**Line 26 Net income**

Subtract Line 25 from Line 10; enter the amount on Line 26.

**Line 27 Net operating loss deduction** (before year 2000)

Enter any DC net operating loss carried forward from a year before 2000. (DC does not allow net operating loss (NOL) carrybacks.) A form for claiming the NOL, D-20 NOL, is provided in this booklet. Complete NOL deduction form and attach with the return.

**Line 28 Net income after net operating loss deduction**

Subtract Line 27 from Line 26 and enter the result on Line 28. Also enter the amount on Line 35, if it is entirely from a DC trade or business.

**Line 29(a) Non-business income**

Enter non-business income on Line 29(a).

**Line 29(b) Expense related to non-business income**

Enter expenses related to non-business income. Include expenses related to the purchase or production of income from U.S. Treasury securities. Attach a detailed explanation of income and expense allocation.

**Lines 30-34**

Follow the instructions as stated on the form.

**Line 35 Apportioned NOL deduction** (for year 2000 and later)

Enter any DC apportioned net operating loss carry-forward occurring in the year 2000 or later. A form, D-20 NOL, for claiming the NOL

is provided in this booklet. Complete the NOL deduction form and submit with this return.

**Line 36 Total District taxable income**

Enter the result of subtracting Line 35 from Line 34.

**Line 37 Tax**

Calculate the tax by multiplying any positive amount on Line 36 (Total District taxable income) by .09975. Enter the result on Line 37.

**Line 38 Minus nonrefundable credits**

Subtract the nonrefundable credits entered from Schedule UB, Line 8. Employers who hire at least 10 DC residents after January 1, 2010, and continue to employ such DC employees for at least one year for any business project that encourages, promotes and stimulates economic development in key economic sectors, may qualify for an annual job growth tax credit. See instructions for Schedule UB Business Credits on page 13.

**Line 39 Total DC gross receipts**

From Line 4 of (MTLGR) worksheet.

**Line 40 Net tax**

Line 37 minus Line 38. Enter the result on Line 40, except:

1. If Line 39 is less than or equal to \$1M and Line 40 is less than \$250, enter \$250
2. If Line 39 is greater than \$1M and Line 40 is less than \$1,000, enter \$1,000

**Line 41 Payments and refundable credits**

Enter on Line 41(b) the total amount of estimated franchise tax payments made in 2014, including any credit carry forward brought forward from a prior year. Attach an explanation of detailed payments to the return.

**Note:** The credits cannot be shared among combined group members.

**Lines 42-45**

Follow the instructions on the form.

**Line 46 Amount to be refunded**

Subtract Line 45 amount from Line 44 amount and enter the result on Line 46.

**Line 47 Underestimated penalty**

If you are filing form D-2220, Underpayment of Estimated Franchise Tax By Businesses, with your D-20 return, include the penalty and any interest on the penalty in the amount you owe, enter the amount on Line 43, and pay the total amount with the return. Fill in the oval on Line 47 and attach the D-2220 to the return.

If attaching form D-2220, Underpayment of Estimated Franchise Tax By Business, fill in the oval and enter the amount due for underpayment of estimated franchise tax.

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**Other Form D-20 schedules**
**Schedule E – Reconciliation of the net income reported on Federal and DC Returns**

Complete this schedule to explain any differences between the net income reported on your federal return and that reported on your D-20.

### Schedule F – DC apportionment Factor

Corporations engaging in a trade or business both in and outside DC must use the property, payroll and sales factor formula to apportion their business income. Corporations domiciled in DC and not subject to tax elsewhere must report 100% of their net business income as DC income and allocate 100% of their non-business income to DC. Corporations carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the property factor plus the payroll factor plus the double weighted sales factor. The denominator is four, reduced by the number of factors without a denominator.

Financial institutions must use a two-factor formula, determined by multiplying the financial institution's base (net income for the tax year) by an apportionment fraction. The numerator is the sum of the payroll factor plus the gross income factor; the denominator is 2.

- **Property factor**

- The property factor is a fraction; the numerator is the average value of real and tangible personal property you owned or rented and used in DC during the tax year to produce business income. The denominator is the average value of real and tangible personal property you owned or rented everywhere and used during the tax year to produce business income. Do not include in the numerator or the denominator any property or portion of property, not used to produce business income.
- **Transportation companies**, in addition to that stated above, have a numerator which also includes the portion of the average value of their vehicles, rolling stock, aircraft, watercraft and other equipment used during the taxable period to transport persons and property both in and outside DC. This portion is determined by comparing the total miles per unit of their equipment traveled in DC with the total mileage traveled everywhere by each class of its property.
- **Railroad companies** – the classes of property are those you must report for DC personal property tax purposes (DC Code §47-1512).

For property used in any activities where the income from which is allocable or apportionable, you may use any method that properly reflects the portion of the average value used to arrive at the property factor. This is subject to the approval of OTR.

Property you own is valued at its original cost to you plus the cost of any additions and improvements you made. If you cannot determine your original cost or if the cost is zero, value the property at its market value when you acquired it.

Property rented to you is valued at eight times the net annual rental rate. This is the annual rental paid by you minus any annual rental received from sub-rentals, if the rental and sub-rental rates are reasonable. Net annual rental also includes the amounts paid or accrued for property use or rental of facilities of another. This applies whether paid as rent, as reasonable compensation for use or under any other designation, pursuant to statutory enactment, lease, or rental agreement of any kind, contract, or otherwise. Payments for leased property capitalized as rent for federal tax purposes are includible in this factor only to the extent of their capitalized value for federal tax purposes. If OTR determines that any net annual rental rate or sub-rental rate is unreasonable, or if a nominal or zero rate is charged, OTR may determine and apply a rate that reasonably reflects the property's rental value.

To determine the property's average value, average its value at the start and at the end of the tax period. You may use monthly or quarterly values during the tax period, if necessary, to properly reflect the average value of the property (subject to OTR approval).

- **Payroll factor**

- The payroll factor is a fraction: the numerator is the total compensation you paid to or accrued for persons performing services in DC during the tax year. The denominator is the total compensation you paid or accrued everywhere during the tax year. The value of compensation paid or accrued other than in cash is its fair market value on the date of payment or accrual. Do not include in either the numerator or denominator any compensation paid or accrued to employees for personal services rendered in the production of non-business income. Also, do not include payments to independent contractors.
- **Transportation companies** — the numerator of the payroll factor also includes the total compensation paid or accrued to employees employed on vehicles, rolling stock, aircraft, watercraft and other equipment you used during the taxable period to transport persons and property between DC and other jurisdictions. To determine this amount, apply the percentage computed (as described in the property factor) to the total compensation.

If compensation is paid or accrued for services the income from which can be allocated or apportioned, you may use any method that properly reflects the portion of the average value of the compensation used to arrive at the payroll factor. The method used is subject to OTR approval.

Compensation is paid or accrued in DC if:

- The individual's services are performed entirely in DC; or
- The individual's services are performed in DC and other jurisdictions, but the services performed outside DC are incidental to the individual's services in DC; or
- Some of the individual's services are performed in DC and:
  - (1) the base of operations is in DC or if there is no base of operations in DC, the place from which services are directed or controlled is in DC; or
  - (2) the base of operations or place from which services are directed or controlled is not in DC, or in any state where some part of the services are performed, but the individual's residence is in DC.

- **Financial institutions** — the payroll factor is a fraction: the numerator is the total the financial institution paid or accrued in DC as compensation. The denominator is the total compensation the financial institution paid or accrued everywhere during the tax year. Compensation is paid in DC if it is paid to an employee located or having a regular presence in DC. Any compensation paid to an employee located in a state where the financial institution is not taxable is treated as paid in DC, if the institution's principal office is in DC.

- **Sales factor**

- The sales factor, except for transportation companies, is a fraction: the numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year (using UDITPA rules).

- **Transportation companies** — the sales factor is a fraction: the numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total of revenue units the company discharged or unloaded at a point in DC, upon termination of the transportation movement or upon transfer to a connecting carrier. The denominator is twice the total revenue units originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transporting passengers, you may use the number of passengers loaded and discharged, in place of the originating and terminating tonnage.
- **Tangible personal property sales**, including sales to the U.S. Government, are considered as taking place in DC, regardless of where title is transferred, F.O.B. point, or other sales conditions, if the property:
  - Is delivered or shipped to a purchaser in DC; or
  - Has an ultimate destination in DC, after all transportation (including that of the purchaser's) is complete; or
  - Is delivered or shipped from an office, store, factory, warehouse or other storage place in DC to a purchaser in a jurisdiction outside DC — and you are not taxable in that jurisdiction.

Except for transportation companies, non-tangible personal property sales are considered to take place in DC if the income-producing activity or service is performed:

- In DC; or
  - The proportion of the income-producing activity or service performed in DC is greater than that performed in any other jurisdiction, based on performance cost.
- **Financial institutions** — the sales factor is a fraction: the numerator is the financial institution's gross income in DC during the tax year. The denominator is the financial institution's total gross income during the tax year.
    - A financial institution whose commercial domicile is in DC and which is subject to tax in another jurisdiction, includes in the numerator of the DC income factor, any income which the other jurisdiction does not require to be included in the numerator of its income factor.
    - If the predominant part of the secured property is or will be located in DC, treat all interest, loan placement fees, discount, net gain and other forms of gross income from each loan, secured primarily by real estate, as located in DC.
    - If the loan originated in DC, treat all interest, loan placement fees, discount and net gain from unsecured loans and loans secured primarily by tangible or intangible personal property, or any resulting interest, as located in DC.
    - For any financial institution whose commercial domicile is in DC, treat income from securities, investments, money market instruments, or any other source not required to be apportioned to outside DC, as located in DC. This income includes, but is not limited to, interest, dividends and net gains.

- Treat all fees, commissions, service charges and other forms of gross income from sales of depository or financial services as located in DC if the service is performed in DC. Include sales or services performed in two or more tax jurisdictions in the numerator of the jurisdiction where the most income-producing activity is performed, based on performance cost.
  - If the property is located in DC, treat gross income from leases of tangible property as located in DC.
  - If the financial institution's principal office is located in DC, then treat all income (previously described) that is located in a jurisdiction where the financial institution is not subject to tax as being located in DC.

## General

If your use of the income allocation and apportionment rules results in a tax that does not fairly represent your tax liability on income from your trade or business or from non-business sources in DC, you may petition for, or OTR may require, if reasonable:

- a separate accounting, unless the entity is conducting a unitary business;
- exclusion of one or more factors;
- inclusion of one or more factors that reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of income.

### Schedule G - Balance sheets (page 4 of Form D-20)

Submit balance sheets for the start and end of the tax year. Conform them to the corporation's books and records and your federal return. Attach an explanation of any variation.

### Schedule H-1 Reconciliation of income (Loss) per Books with income (Loss) per Return and H-2 Analysis of Unappropriated Retained Earnings per Books (page 5 of Form D-20)

Generally, these schedules must conform to the corresponding schedules on the federal form filed for the corporation.

**NOTE:** If you filed a federal Schedule M-3, Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More, with your Form 1120, attach a copy of it to your D-20.

*Remember, attach all requested statements to your D-20 return.*

### Supplemental Information (page 6 of Form D-20)

Provide all the information requested in this schedule.

### Worldwide Combined Reporting Election Form

If the Worldwide Combined Reporting Election Form is completed and submitted, ensure the "Fill in if Worldwide" oval is shaded on D-20, page 1. Submit this form with the initial year of election.

### Schedule UB, Business Credits

Use this schedule to claim: the Economic Development Zone Incentives Credit (see instructions); QHTC credit (see instructions); the Organ and Bone Marrow donor credit (see below); the Job Growth Incentive Act credit (see below); the Alternative Fuel Infrastructure Installation Credit; and the Alternative Fuel Vehicle Conversion Credit (see below).

The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate bone marrow. This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the required \$250 or \$1,000 minimum tax payment. An employer claiming this credit may not also deduct the salary paid the employee for the same leave period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

The 2011 Budget Support Act of 2010 authorized funds for the Job Growth Incentive Act tax credits. The credit must be approved by the Mayor in advance of starting the project. The process for applying for the credit is found in DC Official Code §47-1807.54. The approval will provide the amount of the allowable credit and the periods for which the credit can be claimed if the employer continues to qualify. The allowable approved amount of the credit can be claimed on Schedule UB, Business Credits, Line 4 for D-20 filers or Line 14 for D-30 filers.

In order to apply for the credit, the employer must be planning a project that:

- Will bring a net job growth to DC of at least 10 new jobs with an average yearly wage of at least 120% of the average yearly wage of DC residents;
- Will increase income tax and payroll revenue for DC;
- Will result in a retention of any new positions for at least one year; and
- Would not have occurred but for the job growth tax credit.

Beginning in 2014, through the taxable year ending December 31, 2026, there are 2 non-refundable credits allowed against DC Corporate Franchise Tax for: (1) alternative fuel infrastructure installation; and, (2) alternative fuel vehicle conversion. (See DC Code §47-1807.10 and §47-1807.11)

The alternative fuel infrastructure credit is a credit in the amount of 50% of the equipment and labor costs attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property. The equipment and labor costs for which this tax credit may be claimed may not include costs associated with the purchase of land, access to land, the purchase of an existing qualified alternative fuel vehicle refueling property, or construction or purchase of any structure.

If the amount of the tax credit exceeds the tax otherwise due, the amount of the credit not used may be carried forward for up to 2 tax years. If the alternative fuel storage and dispensing equipment or charging equipment on a qualified alternative fuel vehicle refueling property is no longer used to dispense or sell alternative fuel to the public, any unused tax credit is forfeited and the taxpayer may not claim a tax credit for the portion of the tax year after the date on which the alternative fuel storage and dispensing equipment was no longer used to dispense or sell alternative fuel to the public.

The alternative fuel vehicle conversion credit is a credit in the amount of 50% of the equipment and labor costs attributable to the cost of converting a motor vehicle licensed in the District that operates on petroleum diesel or petroleum derived gasoline to a motor vehicle that operates on an alternative fuel. This credit is limited to \$19,000 per vehicle.

The term "Alternative fuel" means a fuel used to power a motor vehicle that consists of one or more of the following:

- a. At least 85% ethanol;
- b. Natural gas;
- c. Compressed natural gas;
- d. Liquefied natural gas;
- e. Liquefied petroleum gas;
- f. Biodiesel, excluding kerosene;
- g. Electricity provided by a vehicle-charging station; or
- h. Hydrogen.

The term "Qualified alternative fuel vehicle refueling property" means a property in the District that contains equipment available for use by the public for storing and dispensing alternative fuel, including charging electrically.

If you are claiming one of these credits complete the Commercial Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits, available online at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) by clicking on 'Forms', '2014 Business Tax Forms and Publications'. Attach it to the D-20, Schedule UB.

## Economic Development Zone Incentives Credit

**Supporting Documentation Required** If you are claiming an Economic Development Zone Incentives (EDZI) credit against your DC franchise tax liability, you **MUST** attach to your return:

1. A copy of the DC Council resolution approving the qualification for any credits claimed;
2. A certification of eligible employees issued by the DC Department of Employment Services; and
3. A completed EDZI Credit Worksheet.

If you do not have items 1 and 2, you do not qualify for this credit.

The EDZI Amendment Act allows a qualified business, under certain circumstances, to take various credits against its franchise tax liability. (The maximum annual credit is \$7500.) A qualified business is one that is approved as qualified under Section 5 of EDZI by the DC Office of Economic Development. You **MUST** complete the worksheet below and include it with the other attachments to your return. The following credits are allowed under EDZI to qualified businesses:

1. A credit against the franchise tax in an amount equal to 50 percent of the wages of all certified employees who meet the requirements of Section 10(b) of EDZI;
2. A credit against the franchise tax in an amount equal to 50 percent of the insurance premiums attributable to all employees for whom it obtains employer liability insurance under the District of Columbia Workers Compensation Act of 1979; and
3. A rent credit for lessors against the franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI.

A credit carry forward for five years is available for any EDZI credit not used in a previous year. The maximum amount that may be claimed in any year is \$7500, including any carry forward.

<b>Economic Development Zone Incentives Credit Worksheet (maximum annual credit allowable is \$7,500)</b>			
Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages	Total Wages \$	50% of Wages Col. 2 x .50 =	\$
B. Certified (eligible employees) workers compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 x .50 =	\$
C. Child care center rent (lessor).....	Rental market value .....	\$ _____	
	Minus rent shown on lease agreement .....	\$ _____	
	Total child care center credit.....		\$
	Total of Column 4 (if more than \$7,500, enter \$7,500)		\$
	Add any EDZI credit carry forward from a previous year		\$
	Total EDZI credit (enter on Line 1, Schedule UB - maximum \$7500)		\$

### Key Website Resources

#### **DC Official Code**

<http://www.lexisnexis.com/hottopics/dccode/>

#### **DC Regulations**

<http://www.dcregs.dc.gov/>

#### **US Department of State Tax Exemption Cards**

[www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)

#### **DC Tax Forms/Publications**

<http://otr.cfo.dc.gov/page/tax-forms-and-publications>

#### **Mailing Address for Returns**

<http://otr.cfo.dc.gov/node/392882>

#### **Electronic Funds Transfer (EFT) Guide**

<http://otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft>

#### **NACHA Guidelines**

<http://www.nacha.org/>

#### **Social Security Administration**

<http://ssa.gov/>

#### **Internal Revenue Service**

<http://www.irs.gov>







Taxpayer Name: \_\_\_\_\_

Federal Employer I.D. Number: \_\_\_\_\_

		ENTER DOLLAR AMOUNTS ONLY										
DEDUCTIONS	23 Pension, profit-sharing plans. <small>Fill in if minus: <input type="radio"/></small>	23	\$									00
	24 Other deductions. <small>Attach statement.</small>	24	\$									00
	25 Total deductions. <small>Add Lines 11-24.</small>	25	\$									00
TAXABLE INCOME	26 Net income. <small>Line 10 minus Line 25. Fill in if minus: <input type="radio"/></small>	26	\$									00
	27 Net operating loss deduction. <small>(For years before 2000.)</small>	27	\$									00
	28 Net income after net operating loss deduction. <small>Line 26 minus Line 27. Fill in if minus: <input type="radio"/></small>	28	\$									00
	29 (a) Non-business income/state adjustment. <small>Attach statement. Fill in if minus: <input type="radio"/></small>	29a	\$									00
	(b) Expense related to non-business income. <small>Attach statement.</small>	29b	\$									00
	(c) 29(a) minus 29(b). <small>Fill in if minus: <input type="radio"/></small>	29c	\$									00
	30 Net income subject to apportionment. <small>Line 28 minus Line 29(c). Fill in if minus: <input type="radio"/></small>	30	\$									00
	31 DC apportionment factor <small>from Form D-20, Schedule F, col. 3, Line 6.</small>	31										
	32 Net income from trade or business apportioned to DC. <small>Line 30 amount multiplied by Line 31 factor. Fill in if minus: <input type="radio"/></small>	32	\$									00
	33 Other income/deductions attributable to DC. <small>Attach statement. Fill in if minus: <input type="radio"/></small>	33	\$									00
34 Total taxable income before apportioned NOL deduction. <small>Line 32 plus or minus Line 33. Fill in if minus: <input type="radio"/></small>	34	\$									00	
35 Apportioned NOL deduction. <small>(Losses occurring in year 2000 and later.)</small>	35	\$									00	
36 Total DC taxable income. <small>Line 34 minus Line 35. Fill in if minus: <input type="radio"/></small>	36	\$									00	
37 Tax 9.975% of Line 36	37	\$									00	
38 Minus nonrefundable credits from Schedule UB, Line 8	38	\$									00	
39 Total DC gross receipts <small>from Line '4' MTLGR Worksheet</small>		\$									00	
40 Net tax. <small>Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.</small>	40	\$									00	
TAX PAYMENTS AND CREDITS	41 Payments and refundable credits:	41a	\$									00
	(a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return.											
	(b) 2014 estimated franchise tax payments.	41b	\$									00
	(c) Refundable credits from Schedule UB, Line 11.	41c	\$									00
	42 Add lines 41(a), 41(b) and 41(c).	42	\$									00
	43 Tax due. <small>If Line 40 amount is larger, subtract Line 42 from Line 40. Will this payment come from an account outside the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.</small>	43	\$									00
	44 Overpayment. <small>If Line 42 amount is larger, subtract Line 40 from Line 42.</small>	44	\$									00
45 Amount you want to apply to your 2015 estimated franchise tax.	45	\$									00	
46 Amount to be refunded. <small>Line 44 minus Line 45. Will this refund go to an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.</small>	46	\$									00	
47 Underestimated penalty <small>(Fill in oval if D-2220 attached) <input type="radio"/></small>		\$									00	

PLEASE SIGN HERE Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

\_\_\_\_\_  
 Officer's signature Title Date Telephone number of person to contact

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) Date Firm name Firm address

Preparer's PTIN \_\_\_\_\_

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval.

Round cents to the nearest dollar. If an amount is zero, make no entry.

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)		Schedule B - Dividends (See specific instructions for Line 4.)	
1. Inventory at beginning of year.....	\$	NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
2. Merchandise bought for manufacture or sale.....			\$
3. Salaries and wages.....			
4. Other costs per books (attach statement)..... (Additional federal bonus depreciation is not allowable.)			
5. Total .....	\$		
6. Minus: Inventory at end of tax year.....			
7. Cost of goods sold (Enter here and on D-20 Line 2.)	\$		
<b>Method of inventory valuation:</b>			
		<b>Total Dividends</b>	\$
		Minus deduction for Subpart F Income.	
		Minus deduction for dividends received from wholly-owned subsidiary	
		<b>TOTAL (Enter here and on D-20, Line 4.)</b>	\$

Schedule C - Compensation of officers (See specific instructions for Line 11.)						
Col. 1 Name and Address of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col. 5 Preferred		
		%	%	%	\$	\$
		%	%	%		
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.)					\$	

Schedule D - Taxes (See specific instructions for Line 16.)			
EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	\$		\$
		TOTAL (Enter here and on D-20, Line 16.)	\$

Schedule E - Reconciliation of the net income reported on Federal and DC returns			
1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).	\$	7. Total DC taxable income reported (from D-20, Line 36).	\$
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for line 16).		8. Net income apportioned or allocated to outside DC.	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a) _____	
5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses).		(b) _____	
(a) _____			
(b) _____			
6. TOTAL of Lines 1-5.	\$	10. TOTAL of Lines 7, 8 and 9.	\$





**Supplemental Information**

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
--------------------------------------	-----------------------------	---------------------------------	---

4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –	5. LOCATED AT –
---	-----------------

6. During 2014, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES  NO

If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 under Amended returns.

If you have already provided OTR with a detailed statement, enter the date it was sent.  MM/DD/YYYY

7. Is this corporation unitary with a partnership or another corporation?  YES  NO If yes, explain:

8. Is this return made on the accrual basis?  YES  NO If no, indicate basis used:  Cash Basis  Other (specify)

9. Did you file a franchise tax return with DC for the year 2013?  YES  NO If no, state reason

10. Did you withhold DC income tax from wages paid to your DC resident employees during 2014?  YES  NO If no, state reason:

11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2014?  YES  NO

12. (a) Has the business been terminated?  YES  NO If yes, explain and give date:  
 (b) Have you moved out of DC?  YES  NO

12. Did you file an annual ballpark fee return?  YES  NO

Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in  if FEIN

Taxable Year YYYY

Worldwide

Input boxes for FEIN/SSN

Fill in  if SSN

Input boxes for Taxable Year

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

State

Zip code +4

Input boxes for City

Input boxes for State

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.





<b>Organ and Bone Marrow Donor Credit</b> — Computation —			
<b>Column 1</b> <b>Credit Category</b>	<b>Column 2</b> <b>Total Paid Leave</b>	<b>Column 3</b> <b>Leave Credit Calculation</b>	<b>Column 4</b> <b>Total Credit</b>
<b>Organ Donor(s)</b>	<b>Total Paid Leave</b> <b>Wages</b> \$ _____	<b>Col 2</b> _____ <b>amt.</b> × 25% _____ \$ _____	\$ _____
<b>Bone Marrow</b> <b>Donor(s)</b>	<b>Total Paid Leave</b> <b>Wages</b> \$ _____	<b>Col 2</b> _____ <b>amt.</b> × 25% _____ \$ _____	\$ _____
		<b>Total of Col. 4.</b> <b>Enter here and</b> <b>on Schedule UB.*</b>	

\*Line 3 of Schedule UB for D-20 filers  
 Line 13 of Schedule UB for D-30 filers





Taxpayer Name: \_\_\_\_\_

Federal Employer I.D. Number: \_\_\_\_\_

		ENTER DOLLAR AMOUNTS ONLY									
DEDUCTIONS	23 Pension, profit-sharing plans. <small>Fill in if minus: <input type="radio"/></small>	23	\$								00
	24 Other deductions. <small>Attach statement.</small>	24	\$								00
	25 Total deductions. <small>Add Lines 11-24.</small>	25	\$								00
TAXABLE INCOME	26 Net income. <small>Line 10 minus Line 25. Fill in if minus: <input type="radio"/></small>	26	\$								00
	27 Net operating loss deduction. <small>(For years before 2000.)</small>	27	\$								00
	28 Net income after net operating loss deduction. <small>Line 26 minus Line 27. Fill in if minus: <input type="radio"/></small>	28	\$								00
	29 (a) Non-business income/state adjustment. <small>Attach statement. Fill in if minus: <input type="radio"/></small>	29a	\$								00
	(b) Expense related to non-business income. <small>Attach statement.</small>	29b	\$								00
	(c) 29(a) minus 29(b). <small>Fill in if minus: <input type="radio"/></small>	29c	\$								00
	30 Net income subject to apportionment. <small>Line 28 minus Line 29(c). Fill in if minus: <input type="radio"/></small>	30	\$								00
	31 DC apportionment factor <small>from Form D-20, Schedule F, col. 3, Line 6.</small>	31									
	32 Net income from trade or business apportioned to DC. <small>Line 30 amount multiplied by Line 31 factor. Fill in if minus: <input type="radio"/></small>	32	\$								00
	33 Other income/deductions attributable to DC. <small>Attach statement. Fill in if minus: <input type="radio"/></small>	33	\$								00
34 Total taxable income before apportioned NOL deduction. <small>Line 32 plus or minus Line 33. Fill in if minus: <input type="radio"/></small>	34	\$								00	
35 Apportioned NOL deduction. <small>(Losses occurring in year 2000 and later.)</small>	35	\$								00	
36 Total DC taxable income. <small>Line 34 minus Line 35. Fill in if minus: <input type="radio"/></small>	36	\$								00	
37 Tax 9.975% of Line 36	37	\$								00	
38 Minus nonrefundable credits from Schedule UB, Line 8	38	\$								00	
39 Total DC gross receipts <small>from Line '4' MTLGR Worksheet</small>		\$								00	
40 Net tax. <small>Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.</small>	40	\$								00	
41 Payments and refundable credits:	41a	\$								00	
(a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return.											
(b) 2014 estimated franchise tax payments.	41b	\$								00	
(c) Refundable credits from Schedule UB, Line 11.	41c	\$								00	
42 Add lines 41(a), 41(b) and 41(c).	42	\$								00	
43 Tax due. <small>If Line 40 amount is larger, subtract Line 42 from Line 40. Will this payment come from an account outside the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.</small>	43	\$								00	
44 Overpayment. <small>If Line 42 amount is larger, subtract Line 40 from Line 42.</small>	44	\$								00	
45 Amount you want to apply to your 2015 estimated franchise tax.	45	\$								00	
46 Amount to be refunded. <small>Line 44 minus Line 45. Will this refund go to an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.</small>	46	\$								00	
47 Underestimated penalty <small>(Fill in oval if D-2220 attached) <input type="radio"/></small>		\$								00	

PLEASE SIGN HERE

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

\_\_\_\_\_  
 Officer's signature Title Date Telephone number of person to contact

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) Date Firm name Firm address

Preparer's PTIN \_\_\_\_\_

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval.

Round cents to the nearest dollar. If an amount is zero, make no entry.

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)		Schedule B - Dividends (See specific instructions for Line 4.)	
1. Inventory at beginning of year.....	\$	NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
2. Merchandise bought for manufacture or sale.....			\$
3. Salaries and wages.....			
4. Other costs per books (attach statement)..... (Additional federal bonus depreciation is not allowable.)			
5. Total .....	\$		
6. Minus: Inventory at end of tax year.....			
7. Cost of goods sold (Enter here and on D-20 Line 2.)	\$		
<b>Method of inventory valuation:</b>			
<b>Total Dividends</b>			\$
Minus deduction for Subpart F Income.			
Minus deduction for dividends received from wholly-owned subsidiary			
<b>TOTAL (Enter here and on D-20, Line 4.)</b>			\$

Schedule C - Compensation of officers (See specific instructions for Line 11.)						
Col. 1 Name and Address of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col. 5 Preferred		
		%	%	%	\$	\$
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.)					\$	

Schedule D - Taxes (See specific instructions for Line 16.)			
EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	\$		\$
		TOTAL (Enter here and on D-20, Line 16.)	\$

Schedule E - Reconciliation of the net income reported on Federal and DC returns			
1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).	\$	7. Total DC taxable income reported (from D-20, Line 36).	\$
<b>UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME</b>		<b>NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS</b>	
2. Income taxes (see specific instructions for line 16).		8. Net income apportioned or allocated to outside DC.	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a) _____	
5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses).		(b) _____	
(a) _____			
(b) _____			
6. TOTAL of Lines 1-5.	\$	10. TOTAL of Lines 7, 8 and 9.	\$





**Supplemental Information**

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –		5. LOCATED AT –	
<p>6. During 2014, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/></p> <p>If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 under Amended returns.</p> <p>If you have already provided OTR with a detailed statement, enter the date it was sent. <input type="text"/> MM/DD/YYYY</p>			
<p>7. Is this corporation unitary with a partnership or another corporation? <input type="radio"/> YES <input type="radio"/> NO If yes, explain:</p>			
<p>8. Is this return made on the accrual basis? <input type="radio"/> YES <input type="radio"/> NO If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify)</p>			
<p>9. Did you file a franchise tax return with DC for the year 2013? <input type="radio"/> YES <input type="radio"/> NO If no, state reason</p>			
<p>10. Did you withhold DC income tax from wages paid to your DC resident employees during 2014? <input type="radio"/> YES <input type="radio"/> NO If no, state reason:</p>			
<p>11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2014? <input type="radio"/> YES <input type="radio"/> NO</p>			
<p>12. (a) Has the business been terminated? <input type="radio"/> YES <input type="radio"/> NO If yes, explain and give date:          (b) Have you moved out of DC? <input type="radio"/> YES <input type="radio"/> NO</p>			
<p>12. Did you file an annual ballpark fee return? <input type="radio"/> YES <input type="radio"/> NO</p>			

Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in  if FEIN

Taxable Year YYYY

Worldwide

Input boxes for FEIN/SSN

Fill in  if SSN

Input boxes for Taxable Year

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

State

Zip code +4

Input boxes for City

Input boxes for State

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.





<b>Organ and Bone Marrow Donor Credit</b> — Computation —			
<b>Column 1</b> <b>Credit Category</b>	<b>Column 2</b> <b>Total Paid Leave</b>	<b>Column 3</b> <b>Leave Credit Calculation</b>	<b>Column 4</b> <b>Total Credit</b>
<b>Organ Donor(s)</b>	<b>Total Paid Leave</b> <b>Wages</b> \$ _____	<b>Col 2</b> _____ <b>amt.</b> × 25% _____ \$ _____	\$ _____
<b>Bone Marrow</b> <b>Donor(s)</b>	<b>Total Paid Leave</b> <b>Wages</b> \$ _____	<b>Col 2</b> _____ <b>amt.</b> × 25% _____ \$ _____	\$ _____
		<b>Total of Col. 4.</b> <b>Enter here and</b> <b>on Schedule UB.*</b>	

\*Line 3 of Schedule UB for D-20 filers  
 Line 13 of Schedule UB for D-30 filers



**IMPORTANT: Please read the instructions on the reverse before completing this form**

Business Name (from your D-20 or D-30 return)	Federal Employer Identification Number (FEIN)
<input type="text"/>	<input type="text"/> or
Person to contact if there are questions	Social Security Number (SSN)
<input type="text"/>	<input type="text"/>
	Daytime telephone number
	<input type="text"/>

**No penalty is due and this form should not be filed if:**

- A. Your tax liability on taxable income after deducting DC applicable credits and estimated tax payments is less than \$1001, or
- B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

**Computation of Underpayment**

1	2014 DC franchise tax liability from Forms D-20, or D-30.	\$	<input type="text"/>
2	Multiply the amount on Line 1 by 90% (.90).	\$	<input type="text"/>
3	2013 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	<input type="text"/>
4	Minimum estimated tax requirement for tax year 2014 (lesser of Lines 2 and 3).	\$	<input type="text"/>
5	Multiply the amount on Line 4 by 25% (.25). <i>Note: If your income was not evenly received over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.</i>	\$	<input type="text"/>

Due dates shown are for calendar year; for fiscal year, use the 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup> and 12<sup>th</sup> months after the end of the fiscal year.

**Due date of Payments**

1 <sup>st</sup> Period	2 <sup>nd</sup> Period	3 <sup>rd</sup> Period	4 <sup>th</sup> Period
04/15/14	06/15/14	09/15/14	12/15/14

6 Enter the amount from Line 5 or the annualized amount in each period (the 2<sup>nd</sup> period includes the 1<sup>st</sup> period amount, 3<sup>rd</sup> period includes the 1<sup>st</sup> and 2<sup>nd</sup> period amounts, the 4<sup>th</sup> period includes all period amounts).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

Check here  if you are using the "Annualized Income" method.

7 DC estimated taxes paid each period (the 2<sup>nd</sup> period includes the 1<sup>st</sup> period amount, 3<sup>rd</sup> period includes 1<sup>st</sup> and 2<sup>nd</sup> period amounts, the 4<sup>th</sup> period includes all period amounts).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

8 Underpayment each period (Line 6 minus Line 7).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

9 Penalty Factors.

.0175      .0265      .0262      .0348

10 Line 8 multiplied by Line 9.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

11 Penalty - Total of amounts from Line 10. Pay this amount. (See D-2220 instructions).

\$

# Instructions for Underpayment of Estimated Tax by D-20 or D-30 Filers

## Estimated Tax Penalty

DC law requires any business that expects its DC franchise tax liability to exceed \$1000 for the tax year to file a declaration of estimated franchise tax using the payment vouchers in:

- D-20ES – Declaration of Estimated Franchise Tax for Corporations; or
- D-30ES – Declaration of Estimated Franchise Tax for Unincorporated Businesses.

The law states that any business required to file and pay estimated tax that fails to pay the amount required by the due date is subject to an underpayment of estimated franchise tax penalty and interest.

### When is a penalty assessed for Underpayment of Estimated Franchise Tax?

A 10% penalty, compounded daily, is assessed if your total DC estimated franchise tax payments compared to your DC franchise tax liability do not equal at least the smaller of:

- 90% of the tax due (Line 37) on your 2014 DC franchise tax return; or
- 110% of the tax due (Line 38) on your 2013 DC franchise tax return (consisting of 12 months).

You must have filed a 2013 DC franchise tax return to use the 110% exception.

A penalty will be assessed if any statement made on an estimated tax payment voucher is not true and accurate to the best of the signatory's knowledge.

### Are there any exceptions?

You are not subject to the penalty for underpayment of estimated franchise tax if:

- You had no DC franchise tax liability for the tax year 2013 and in that year, you did business in DC for the entire 12 months;
- The franchise tax due for 2014, minus any estimated tax payments, is less than \$1001;
- Your total DC estimated franchise tax payments are equal to or greater than 110% of your 2013 DC franchise tax liability for the entire year; or
- Your remaining tax due after totaling all credits and estimated tax payments is less than 10% of your total DC franchise tax liability (Line 43 of the D-20 and D-30) for the year.

## When do you use this form?

- You may use this form to calculate your penalty. If you do, attach it to your tax return and add any penalty and interest you calculate to the amount on Line 47 of Forms D-20 or D-30. Fill-in the oval if the D-2220 is attached. If you do not wish to calculate the penalty and interest, OTR will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the penalty amount assessed by OTR for underpayment of estimated franchise tax is incorrect.

### How do you file this form?

Attach it to your return if you complete the form before filing your tax return. If you complete the D-2220 after filing and receiving a notice of penalty assessment, send it to:

Office of Tax and Revenue  
1101 4th St SW, 2nd Floor  
Washington DC 20024

## Completing this form

### Line 1

Enter the amount from your 2014 D-20 or D-30 (Line 37).

### Line 2

Multiply the amount on Line 1 by 90% (.90). Your estimated franchise tax payments must be equal to or greater than this amount.

### Line 3

Enter 110% of the amount from your 2013 DC Forms D-20 or D-30, Line 38. If your 2013 return was amended or corrected, multiply 110% times the corrected amount.

### Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC franchise tax return for 2013, you may only use Line 2. This is your minimum estimated franchise tax payment for 2014.

### Line 5

Multiply the amount on Line 4 by 25% (.25). This gives you an even distribution of your tax liability over the four periods of the tax year.

### Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is \$2000, you would enter \$2000 for the 1<sup>st</sup> period, \$4000 for the 2<sup>nd</sup> period, \$6,000 for the 3<sup>rd</sup> period and \$8,000 for the 4<sup>th</sup> period.

**Annualized income method:** If your income was different for each period, determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts earned by period on Line 6. Accumulate the periodic amounts as shown above. Check the "Annualized Income" box.

### Line 7

Enter the amount of estimated franchise tax payments made in each period. Include the amounts from the previous period with the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> periods. For example, if your estimated payment amount is \$1,000 in each period, you would enter \$1,000 in the 1<sup>st</sup> period, \$2,000 in the 2<sup>nd</sup> period, \$3,000 in the 3<sup>rd</sup> period and \$4,000 in the 4<sup>th</sup> period.

### Line 8 Underpayment each period

For each column, subtract Line 7 from Line 6. If Line 7 exceeds Line 6, you have no penalty. If there is an amount remaining, this is your periodic underpayment amount.

### Line 9 Penalty Factors

These are the penalty factors by period.

### Line 10

For each period, multiply the amount on Line 8 by the factor on Line 9. This is your penalty by period.

### Line 11 Penalty

Add the amounts on Line 10 for each period. This is your total underpayment of estimated franchise tax penalty.

- If you are filing the D-2220 with your D-20 or D-30 return, include the penalty and any interest on the penalty in the amount you owe, enter the amount on Line 43 and pay the total amount with the return. Fill in the oval on Line 47 and attach the D-2220 to the return.
- If you are filing the D-2220 form separately, pay the amount you owe and attach to the D-2030P Payment Voucher, using the applicable mailing address.

Make the check or money order payable to the **DC Treasurer.**

**D-2030P PAYMENT VOUCHER**  
**See instructions on back**

Detach at perforation and mail the voucher, with payment attached. See mailing address on back.



**2014** D-2030P Payment Voucher



Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Taxpayer Identification Number

Fill in  if FEIN    Fill in  if for a D-20 Return  
Fill in  if SSN    Fill in  if for a D-30 Return

OFFICIAL USE ONLY

Vendor ID# 0000

Business name or Designated Agent name

Tax period ending MMY

Business mailing address line #1

Business mailing address line #2

City

State

Zip Code + 4

Amount of payment \$

00

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Revised 09/14

2014 D-2030P  
Payment Voucher



**2014** D-2030P Payment Voucher



Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Taxpayer Identification Number

Fill in  if FEIN    Fill in  if for a D-20 Return  
Fill in  if SSN    Fill in  if for a D-30 Return

OFFICIAL USE ONLY

Vendor ID# 0000

Business name or Designated Agent name

Tax period ending MMY

Business mailing address line #1

Business mailing address line #2

City

State

Zip Code + 4

Amount of payment \$

00

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Revised 09/14

2014 D-2030P P1  
Payment Voucher

## **Instructions for D-2030P PAYMENT VOUCHER** – please print clearly

Use the D-2030P Payment Voucher to make any payment due on your **D-20** or **D-30** return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number. Fill in the oval indicating if this is your FEIN or SSN.
- Enter name and address exactly as they appear on your return.
- Enter the amount of your payment.
- Make the check or money order payable to the DC Treasurer.
- Write your FEIN/SSN, tax period and type of return filed (D-20 or D-30) on the payment.
- **Staple your check or money order to the D-2030P voucher only.** Do not attach your payment to your D-20 or D-30 return.
- Mail the D-2030P **with**, but not attached to, your D-20 or D-30 tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: for D-20, Office of Tax and Revenue PO Box 96166, Washington DC 20090-6166, for the D-30 to: Office of Tax and Revenue PO Box 96165 Washington, DC 20090-6165.

### **Notes:**

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).
- **For electronic filers**, in order to comply with banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

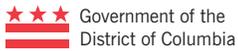
# FR-128 Extension of Time to File a DC Franchise or Partnership Return Worksheet

ENTER DOLLAR AMOUNTS ONLY

- 1 Total estimated franchise tax liability for the tax period.
- 2 Estimated franchise tax payments *(include any tax overpayment credit)*.
- 3 Other payments.
- 4 Total payments and credits *(add Lines 2 and 3)*.
- 5 Balance due *(Line 1 minus Line 4)*. Payment in full must be submitted with this form or your request will be denied. **(Note: you will be subject to the failure-to-pay penalty and interest on any tax due and not paid with this form.)**

1	\$		.00
2	\$		.00
3	\$		.00
4	\$		.00
5	\$		.00

*Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue. (See addresses on back)*



## 2014 FR-128 Extension of Time to File a DC Franchise or Partnership Return

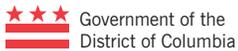


Important: Print in CAPITAL letters using black ink.

Taxpayer I.D. Number <input type="text"/>	Fill in <input type="radio"/> if FEIN Fill in <input type="radio"/> if SSN	OFFICIAL USE ONLY Vendor ID# 0000
Business Name or Designated Agent name <input type="text"/>		Tax period ending MMY <input type="text"/>
Business mailing address <input type="text"/>		
City <input type="text"/>	State <input type="text"/>	Zip Code +4 <input type="text"/>
A 6 or 7 month extension of time to file until _____ 15, 2015, for calendar year 2014, or until _____, _____, for fiscal year ending _____, is requested for the following return:		
(fill in one): <input type="radio"/> D-20 <input type="radio"/> D-30 <input type="radio"/> D-65		Payment submitted with this form \$ <input type="text"/> .00

Revised 09/14

2014 FR-128 P1  
Extension of Time to File a DC Franchise or Partnership Return



## 2014 FR-128 Extension of Time to File a DC Franchise or Partnership Return



Important: Print in CAPITAL letters using black ink.

Taxpayer I.D. Number <input type="text"/>	Fill in <input type="radio"/> if FEIN Fill in <input type="radio"/> if SSN	OFFICIAL USE ONLY Vendor ID# 0000
Business Name or Designated Agent name <input type="text"/>		Tax period ending MMY <input type="text"/>
Business mailing address <input type="text"/>		
City <input type="text"/>	State <input type="text"/>	Zip Code +4 <input type="text"/>
A 6 or 7 month extension of time to file until _____ 15, 2015, for calendar year 2014, or until _____, _____, for fiscal year ending _____, is requested for the following return:		
(fill in one): <input type="radio"/> D-20 <input type="radio"/> D-30 <input type="radio"/> D-65		Payment submitted with this form \$ <input type="text"/> .00

Revised 09/14

2014 FR-128 P1  
Extension of Time to File a DC Franchise or Partnership Return

# Instructions for Form FR-128

## Purpose

Use Form FR-128 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20), an Unincorporated Business Franchise Tax Return (Form D-30), a Partnership Return of Income (Form D-65), or a 7-month extension of time to file if you are a Combined Reporting filer.

## When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

## Where to submit your request

Mail the completed FR-128 with your payment in full of any tax due for D-20 to: Office of Tax and Revenue, PO Box 96019 Washington, DC 20090-6019. For D-30 to: Office of Tax and Revenue, PO Box 96020 Washington, DC 20090-6020. For D-65 to: Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024. Make your payment out to the DC Treasurer. Include your FEIN or SSN, FR-128 and the tax year on the payment.

**Note:** If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

## Extension of time to file

A 6-month extension of time to file (7-month extension for Combined Reporting filers) will be allowed if you complete this form properly, file it on time and PAY the full amount of any tax due shown on Line 5 of the Worksheet. When you file your return (D-20/D-30/D-65), attach a copy of the FR-128 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

## Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-128.**

## Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension up to 6 months may be granted, but in no case shall such extension be granted for more than one year.

## Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)
- **For electronic filers,** in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

## Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.



### D-20 NOL Net Operating Loss Deduction for Tax Years Before 2000

Complete a separate D-20 NOL for each business carrying forward a NOL.

Please attach this form to your D-20.

Name of corporation		FEIN	
		-	
Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed. \$	Total losses remaining (to be carried forward). \$

- Enter loss on D-20, Line 27.





### D-20 NOL Net Operating Loss Deduction for Tax Year 2000 and Later

Complete a separate D-20 NOL for each business carrying forward a NOL. Please attach this form to your D-20.

Name of corporation		FEIN	
<input type="text"/>		<input type="text"/>	<input type="text"/>
Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed. \$	Total losses remaining (to be carried forward). \$

- Enter loss on D-20, Line 35.



## Need assistance?

**File or pay online:** [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

**Get tax forms**      Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)      Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**

1101 4th St SW 2nd Floor  
8:15 am–5:30 pm

**Reeves Center**

2000 14<sup>th</sup> St NW Lobby  
7 am–7 pm

**Municipal Center**

300 Indiana Av NW Lobby  
6:30 am–8 pm

**Wilson Building**

1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**One Judiciary Square**

441 4th St NW Lobby  
7 am–7 pm

**Ask tax questions; get tax forms preparation help free**

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or

Contact our Customer Service Administration: 202-727-4TAX(4829)

**Regular hours**

8:15 am–5:30 pm  
Monday–Friday

## Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

**Are you unable to hear or speak?**

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:202-727-4829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:202-727-4829) để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le [\(202\) 727-4829](tel:202-727-4829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:202-727-4829) ይደውሉ። የጎጂ አስተርጓሚ ይመደብዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:202-727-4829) 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 [\(202\) 727-4829](tel:202-727-4829) 將**免費**向您提供口譯員服務。



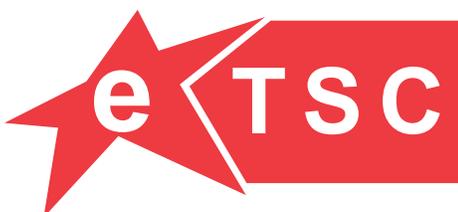
# 2014

# D-30

**District of Columbia (DC)  
Unincorporated Business Franchise  
Tax Forms and Instructions**

**Secure - Accurate - Convenient ...**

**DISTRICT OF COLUMBIA**



**ELECTRONIC TAXPAYER SERVICE CENTER**

- **Any payment that exceeds \$5,000 or more per period must be paid electronically.**
- **Make tax payments electronically with e-check, ACH Credit, ACH Debit and Credit Card. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)**
- **When making a payment with your D-30 please use the voucher (D-2030P) provided.**

What's New:

- **Alternative Fuel Infrastructure Installation and Alternative Fuel Vehicle Conversion Credits**  
There are two non-refundable business credits added to the Schedule UB for alternative infrastructure installation and alternative fuel vehicle conversion. See instructions pages 13, 14, and DC Code §47-1808.10 and §47-1808.11 for details.
- The “Fill in oval if Certified QHTC” has been removed from page 1 of the D-30 form because Unincorporated Businesses that are Qualified High Technology Companies (QHTCs) are no longer required to file a D-30 Unincorporated Business Franchise Tax Return. Unincorporated QHTCs are now required to file a D-65 Partnership Return, or a D-40 Individual Income Tax Return with a copy of Federal Schedule C attached.
- Line 41(c) “refundable credits” has been removed from the D-30 form because refundable credits are only available to QHTCs and unincorporated businesses that are QHTCs are no longer required to file the D-30 return.
- Lines 37, 38, and 39 on page 2 of the D-30 form have been re-arranged to better present the calculation for underpayment of estimated tax.
- Line 47 of the D-30 form has been changed. The FAS 109 Deduction has been removed. Line 47 is now “Underestimated penalty (Fill in oval if D-2220 attached)”.
- Schedule F on page 4 of the D-30 form has been modified to include sum of factor lines for Columns 1 and 2 of Schedule F.
- Supplemental Information - “Did you file an annual ballpark fee return?” question has been added to the Supplemental Information section of the D-30 form. (Page 6)

Clarification:

- Line 30 Clarification - Add the post-apportioned distributive share of the UB salary allowance attributable to the partner under DC Code §47-1803.03(a)(11) and the UB exemption amount attributable to the partner under DC Code §47-1808.04 on Line 30 of the D-30. If filing a combined report, this amount will be reflected as an addition under the partner's column on Line 33 of Schedule 1 of the combined report.

Also you must include a statement to reflect the specific amounts for each of the items listed below:

- Portion of line 26(c) attributable to DC
- Portion of UB salary allowance attributable to DC
- Portion of UB exemption attributable to DC

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Note: At the time this tax package went to print, line references to federal tax forms were correct.

## General Instructions for the D-30

### Who must file Form D-30?

Generally, an unincorporated business, with gross income (Line 10) more than \$12,000 from District sources, must file a D-30 (whether or not it has net income). This includes any business carrying on and/or engaging in any trade, business, or commercial activity in DC with income from DC sources.

- To determine if you need to file, please note that gross income includes revenue from all DC sources after deducting the cost of goods sold, but before taking expenses and other deductions allowed when calculating net income.
- The act of carrying on or engaging in a trade or business in DC is determined by the nature and extent of the unincorporated business' activities in DC conducted by: its owners; members; or through employees, consultants, agents or other representatives.

An unincorporated business with gross income in DC of over \$12,000 from any of (but not limited to) the activities listed below, must also file a D-30 return.

- Rental of real or tangible personal property; or
- Leasing of real or tangible personal property; or
- Any other similar arrangement.

If a business is terminated as the result of the sale of its assets, even if there is no tax due, the business is required to file a final D-30.

If the sale of a business' assets results in termination of the business – the owner(s) must report gain/loss on their individual return. (There may also be depreciation recapture to report on a D-30.)

**NOTE:** An unincorporated business with gross income of \$12,000 or less is not required to file a D-30 return nor pay the \$250 minimum franchise tax.

You may have to file other DC returns if you have other business activities with gross income of \$12,000 or less and you operated as:

- A partnership, you must file a Form D-65;
- A DC resident sole proprietor, you must file a Form D-40; or
- A DC resident trust, you must file a Form D-41.

### Multiple businesses

If an individual or group of individuals carries on two or more distinct unincorporated businesses in DC (none of which are exempt), they must be reported on one return. Include all income and expenses on that one return. You may provide separate computations to show the net income or loss of each business.

### Taxicab/Limo Drivers

Any non-resident taxicab/limo driver who operates a motor vehicle for hire in the District must file a Form D-30. The filing of the D-30 is a requirement for operating or continuing to operate a motor vehicle for hire in the District by a non-resident.

### Minimum Tax

The minimum tax is \$250 if DC gross receipts are \$1M or less. Minimum tax is \$1,000 if DC gross receipts are greater than \$1M. DC Gross receipts for purposes of minimum tax includes District gross receipts that are derived from any activity such as sales, rents, services, commissions, etc., from any source within the District. Gross receipts are determined without deduction of any expenses.

Use Minimum Tax Liability Gross Receipts Worksheet (MTLGR) below. You must complete Schedule F even if your operation is 100% in the District.

### Minimum Tax Liability Gross Receipts (MTLGR) Worksheet

**DC gross receipts for minimum tax due and only for minimum tax due is computed as follows:**

1	Amount from numerator of DC sales apportionment factor from Schedule F, Line 3, Column 2 of D-20 or D-30	1 \$	
2	Add the adjusted basis of any property sold for which the gain is included in Line 1	2 \$	
3	Add Non-Business income allocated to DC reported per D-20 Line 33 or D-30, Line 30	3 \$	
4	<b>Total DC Gross Receipts</b> (Add Lines 1, 2 and 3)	4 \$	

### Minimum Tax

*The minimum tax is \$250.00 if the amount on Line 4 above is \$1,000,000 or less*

*The minimum tax is \$1,000.00 if the amount on Line 4 above is greater than \$1,000,000*

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## Who does not have to file Form D-30?

You do not have to file if –

- Total gross income (Line 10) is \$12,000 or less; or
- The trade or business is by law, custom or ethics, unable to incorporate; or
- The trade or business is licensed by DC to a blind person, for operating a stand in a federal building; or
- It is a trade, business or professional organization where:
  - 80 percent or more of its gross income comes from personal services actually rendered by owners **and** members of the business; and
  - Capital is not a material income-producing factor; or
- You are:
  - An organization recognized as exempt from DC taxes and has unrelated business taxable income, as defined in Internal Revenue Code (IRC) §512, is subject to the DC franchise tax and a Form D-20, Corporation Franchise Tax Return, must be filed; or
  - A professional corporation, incorporated under the DC Professional Corporation Act and, therefore, file a Form D-20.
  - A Qualified High Technology Company (QHTC) business that is not incorporated. A QHTC business that is not a corporation is exempt from the unincorporated business franchise tax. However, you must file a D-65 Partnership Return, or a D-40 Individual Income Tax Return with a copy of Federal Schedule C attached.

**NOTE:** The 80 percent requirement is met if the activities of your employees, consultants and agents have or are presumed to have produced gross income for the business in an amount at least equal to the gross amount paid them. The 80 percent test is not satisfied if the amount paid these persons exceeded 20 percent of the business' gross income. If this test is not met, the business is not exempt from DC tax and must file a D-30 return.

**NOTE:** If an individual or group of individuals is engaged in two or more separate and distinct businesses during the tax year, each business is separate when determining tax-exempt status.

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## Which other DC forms or schedules may unincorporated franchise businesses need to file?

To download DC tax forms, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) and click on Tax Forms/Publications.

### Business Non-Refundable Credits, Schedule UB

The various non-refundable credits available to unincorporated businesses have been consolidated on Schedule UB. The total non-refundable credits from Schedule UB, Line 18 are reported on Line 38 of the D-30.

### FR-128, Extension of Time to File a DC Franchise or Partnership Return

You may request an extension of time to file your return by filing DC Form FR-128 (copy included in this booklet) no later than the return due date. An extension of time to file is not an extension of time to pay. You must pay any tax liability with the extension request, otherwise the request will be denied. Do not use the federal extension form for DC tax purposes. For combined report filers, the designated agent shall file.

### D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Business

An unincorporated business must file a declaration of estimated franchise tax if it expects its DC unincorporated business franchise tax liability to exceed \$1000 for the taxable year. See the Form D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Businesses booklet for payment vouchers and details. You will automatically be assessed a penalty for any underpayment of DC estimated tax.

**Note:** Electronic payment required. If your payment exceeds \$5,000 within a period, you must pay electronically. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

### D-2220, Underpayment of Estimated Tax Installments

You will be charged a penalty of 10 percent per year, compounded daily, on underpayments of estimated franchise tax installment payments. The charge is computed from the installment payment due date to the date the tax is paid. It is in addition to the penalty imposed for false statements. The 10 percent penalty will be assessed automatically by OTR's integrated tax system. For additional information, see Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. Attach a completed Form D-2220 with your D-30.

### FR-1500 Ballpark Fee

If you have \$5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, with Form FR-1500, electronically. For additional details, visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), click on 'Business Tax Service Center', and then click on 'Ballpark-Related Fees and Taxes'. Note: Each member of a combined group is responsible for filing and paying its own ballpark fee.

### Combined Reporting

The District of Columbia no longer permits consolidated filing for tax years beginning on and after January 1, 2011. For tax years beginning on and after January 1, 2011, a corporation or unincorporated business entity subject to tax in the District of Columbia, engaged in a unitary business with one or more corporations or unincorporated business entities, is required to file a combined report pursuant to D.C. Official Code §47-1805.02a.

Combined reporting is a tax reporting method where all of the members of unitary group are required to determine their net income based on the activities of the unitary group as a whole. Unitary group members will calculate their taxable net income derived from the unitary business as its apportioned share of the income or loss of the combined group engaged in the unitary business.

A "Unitary business" means a single economic enterprise that is made up either of separate parts of a single business entity or of a commonly owned or controlled group of business entities that are sufficiently interdependent, integrated, and interrelated through their activities so as to provide synergy and mutual benefit that produces a sharing or exchange of value among them and significant flow of value to the separate parts.

The combined reporting regulations are contained in DC Municipal Regulations (DCMR) Title 9, Taxation and Assessments, §§156 through 176. Examples and Schedules for combined reporting are located on our website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) under the "Combined Reporting for Business Entities" tab.

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## When are your taxes due?

If you are a calendar year filer, file your return and pay any tax due by April 15th. If you are a fiscal year filer, file your return and pay by the fifteenth day of the fourth month after your tax year closes. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

### Taxable year

Enter your taxable year ending date on page 1 of the D-30. It may be either a calendar year or fiscal year. You must receive OTR approval to change your taxable year. Combined report filers shall use the designated agent's tax year.

**NOTE:** The District has decoupled from the section of the American Recovery and Reinvestment Act of 2009 which allows an exclusion and deferral from gross income of a discharge of indebtedness. For District tax purposes, a discharge of indebtedness results in income that is includible in gross income.

## Filing your return

### By mail

- If mailing a return with a payment, make the check or money order payable to the DC Treasurer. Write your FEIN, D-30, and the tax year on the payment. Staple your payment to the voucher Form D-2030P and fill in the oval for D-30 return. Do not attach the D-2030P and payment to the D-30 return. Send your return and payment to:
 

Office of Tax and Revenue  
PO Box 96165  
Washington, DC 20090-6165
- If mailing a no payment due or refund return, send the return to:
 

Office of Tax and Revenue  
PO Box 96193  
Washington, DC 20090-6193

Mail labels for these two post office boxes are on the back flap of the return envelopes included in this booklet.

**Send in your original DC return with any schedules, not a copy. Fold your return once. Be sure to keep a copy for your records.**

### By accessing the DC Electronic Taxpayer Service Center (eTSC)

Unincorporated business taxpayers may file the D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Businesses, or the FR-128, Extension of Time to File a DC Franchise or Partnership Return by accessing the DC eTSC website. There is pre-registration required. Allow 5-7 days for processing. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for information on completing an eTSC application.

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## Payment Options

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions for electronic payments.

Payment options are as follows:

- **Electronic check (e-check).** E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of stor-

ing the information. There is no fee for business e-check payments. eTSC does not allow the use of foreign bank accounts for business e-check.

- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be eTSC registered to use this payment type, and does not need access to the website.

**Note: When making ACH Credit payments through your bank, please use the correct tax type code (00260) and tax period ending date (YYMMDD).**

- **ACH Debit.** ACH debit is for registered eTSC business taxpayers only. There is no fee. Taxpayers' bank routing and account numbers are stored within their online eTSC account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account. eTSC does not allow use of foreign bank accounts for business ACH Debit.
- **Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee equal to 2.5% of the tax payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- **Check or money order.** Include a check or money order, payable to the DC Treasurer, with your completed return. Write your Federal Identification Number (FEIN), daytime telephone number, '2014', and 'D-30' on the check or money order. Attach your payment to the Form D-2030P Payment Voucher provided in this booklet. Mail the D-2030P **with**, but not attached to the D-30 tax return to:

Office of Tax and Revenue  
PO Box 96165  
Washington, DC 20090-6165

**Note:** Dishonored payments. Make sure your check will clear. You will be charged a \$65 fee if your check is not honored by your financial institution and returned to OTR.

**Note:** International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. Pay by money order (US dollars) or credit card instead. If you request your refund to be direct deposited into an account outside of the United States, you will receive a paper check.

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## Penalties and interest

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance

due after 90 days. Payments received by OTR on accounts subject to the collection fee are first applied to the collection fee, then to penalty, interest and tax owed;

- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

## Special circumstances

### Special rules on depreciation and §179 property

For federal tax purposes, businesses are allowed to deduct additional bonus depreciation and additional Internal Revenue Code (IRC) §179 expenses. However, for DC tax purposes, you may not claim the 30 or 50 percent federal bonus depreciation or additional expenses allowed under IRC §179. Similarly, DC does not allow the acceleration of depreciation deductions currently allowed under the 2008 Economic Stimulus Act.

### Office of Tax and Revenue (OTR) rulings

All rulings issued prior to December 31, 2002 were revoked. Taxpayers cannot rely on these rulings unless they were re-submitted to the OTR for review, and if approved, reissued. Direct any ruling questions to OTR, General Counsel at (202) 442-6500.

### Amended returns

You must use the D-30 tax form of the year you are amending. If the return is for tax year 2001 or later, fill in the "Amended Return" oval on Page 1 of the D-30 and complete the "Tax Year Ending" box. Attach a detailed statement of the adjustment(s) and the amount of any refund received.

If the Internal Revenue Service (IRS) adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days of the date of the IRS notice. If the federal adjustment makes you eligible for a DC tax refund, you must file for the DC refund within 180 days of notice of the adjustment.

Mail the amended return with payment and any additional attachments to the

Office of Tax and Revenue  
PO Box 96165  
Washington, DC 20090-6165

Mail the amended return if no payment due or refund and any additional attachments to the

Office of Tax and Revenue  
PO Box 96193  
Washington, DC 20090-6193

### Final return

If you are not required to continue filing a return due to the ending of business operations, shade the 'fill in if final return' oval on the return. We will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

All entries on the return, combined schedules, and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar. Examples:

\$10,500.50 rounds to \$10,501  
\$10,500.49 rounds to \$10,500

## Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Preparer Tax Identification Number (PTIN).

- A FEIN is a number issued by the IRS. To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676);
- A SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for a SSN, get form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213;

## Franchise tax rate and minimum tax

The tax rate is 9.975 percent on your "Total District taxable income" on Line 36. The minimum tax is \$250, even if you have a loss. If your DC gross receipts are more than \$1,000,000, the minimum tax is \$1,000.

## Incomplete forms will delay processing

Complete all items on the D-30 and all applicable schedules including combined schedules, otherwise OTR will send the return back to you for completion and resubmission.

## Help us identify your forms and attachments

Write your FEIN/SSN, tax period, business name and address on any statements submitted with the return or filed separately. Your identification number is used for tax administration purposes only.

For members filing under combined reporting, please ensure you place your EIN in the 'Federal Employer I.D. Number' field and the designated agent's FEIN in the 'Designated Agent FEIN' field. Members must also complete the "Fill in if Combined Return" and the "Fill in if Final Return" ovals.

**Note:** The District will allow submission of the D-30 return using a CD. D-30 filers must print and submit pages 1-6, Schedule UB, Worldwide Combined Reporting Election Form and combined schedules, if applicable. All other attachments must be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/SSN. Images on the CD should be submitted in PDF format.

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## Getting started

To complete the paper Form D-30, in general you will need:

- A pen with black ink
- A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

### Filling out the form

To aid us in processing your return, please follow these rules:

*Do not print outside the boxes.*

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3.7 ~~3.7~~

Write 7s without a middle bar.

● ~~7~~

Fill in ovals completely.

Do not "✓" or "x" ovals.

Do not enter cents. Round cents to the nearest dollar.

57204.00

Note: Your social security number is used for tax purposes only.

### Personal Information

Complete the personal information as instructed, using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, otherwise, processing may be delayed.

### Assembling your D-30 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached;
- Do not cross out the tax year on the 2014 return. If you are not filing a 2014 D-30 Unincorporated Business Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Administration at 1101 4th Street, SW, 2nd Floor, Washington, DC 20024. You also may visit our website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for prior year unincorporated business franchise tax returns.
- Attach any other supporting forms or schedules as applicable:
  - o Worldwide Combined Reporting Election form
  - o Other Combined Reporting Schedules as required
  - o Federal Schedule M-3
  - o Federal UTP
  - o Any other forms or schedules
- Staple your check or money order to the D-2030P, Payment Voucher, completing the oval for the D-30.
- Use the appropriate mailing label on the back flap of the return envelope.

### Signature and verification

An authorized officer or designated agent of the corporation must sign and date the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign, date and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

### Preparer Tax Identification Number (PTIN)

If you are a paid preparer, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

### Explanation of terms

#### Business income

Income from transactions and activities in the regular course of the taxpayer's trade or business is business income. This includes income from tangible and intangible property if the acquisition, management and disposition of the property are part of the taxpayer's regular trade or business operations. Income of any type — manufacturing income, compensation for services, sales income, interest, dividends, rents, royalties, gains, operating and non-operating income from any class or from any source — is business income if it arises from transactions and activities occurring in the regular course of a trade or business. Whether income is business or non-business depends on the underlying transactions and activities which are the elements of a particular trade or business. In general, transactions and activities that depend on or contribute to the operation of your enterprise constitute your trade or business.

#### Commercial domicile

The principal place from which you direct or manage your trade or business.

#### Compensation

Wages, salaries, commissions and other forms of remuneration paid or accrued to employees for personal services.

#### Non-business income

All income except business income.

#### Transportation company

Any business engaged in transporting persons, goods or property of others for hire.

#### Sales

All gross receipts, including dividends, interest and royalties, considered to be business income which are not required to be allocated.

#### Taxable in another state

For purposes of allocating and apportioning income among DC and another jurisdiction, you must be subject in that jurisdiction to:

- a net income tax,
- a franchise tax measured by net income,
- a franchise tax for the privilege of doing business,
- a corporate stock tax in that state, or
- that state has the jurisdiction to subject the taxpayer to an income tax regardless of whether, in fact, the state does or does not.

### Specific Instructions

#### Negative amounts

If you enter a negative amount on a line, fill in the oval to the left of the entry where it states "Fill in if minus". **Do not enter a minus sign or parenthesis.**

#### Allocation and apportionment of income

You must complete Schedule F even if your operation is 100% in the District. Any unincorporated business carrying on a trade or business in DC and other jurisdictions must apportion its business income among DC and the other jurisdictions. Apportion the net income from trade or business activities using the appropriate apportionment factor. See Schedule F, page 4 of the D-30. You must allocate your non-business income.

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## Non-business income allocation

Allocate items of non-business income to DC. The following gains and losses from sales or other dispositions of property are allocated to DC:

- Real property located in DC (other than realty used in the trade or business whether held for sale or otherwise);
- Tangible personal property (other than any tangible personal property used in the trade or business whether held for sale or otherwise) if:
  - The property had a situs in DC at the time of sale or other disposition; or
  - Your principal place of business is in DC and you are not taxable in the situs state.
- Intangible personal property (other than intangible personal property of any kind used in the trade or business whether held for sale or otherwise) is allocable to DC if your principal place of business is in DC.

Allocate to DC net rents and royalties from real property located in DC.

Allocate to DC interest and dividends from sources in DC unless specifically excluded from taxation and/or subject to apportionment as business income.

Allocate to DC income from rents and royalties, patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and similar property (if not used in the trade or business). These royalties are allocated according to the patent's location or place of use, or where the copyrighted material is published or used. If DC is the principal place of business of a business entity, not subject to tax anywhere else, then the rent or royalty income is allocable to DC.

Income from the sale of tangible personal property to the United States Government by a business that has its principal place of business outside DC is income from DC sources if the property is delivered from outside DC for use in DC.

All other non-business income from DC sources is allocable to DC.

Where income is allocable among DC and other jurisdictions, you must allocate all expenses, losses and other deductions incurred in the production of the income in the same way. Losses incurred in the production of non-business income are allowable if any profit from the transaction would have been taxable.

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## Gross Income

**Note:** When OTR requests that a statement be attached, the statement should show the source of the items making up the entries.

### D-30, page 1, line-by-line

#### Line 1 Gross receipts, minus returns and allowances

Enter the total gross receipts from sales and operations, minus returns and allowances.

#### Line 2 Cost of goods sold and/or operations

Enter the figure from D-30, Schedule A, Line 8. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must inventory merchandise at the start and end of the tax year. You may value it at cost or market value, whichever is lower; or by another IRS-approved

method. You must continue to use the method chosen until you get permission from the Office of Tax and Revenue to change. If the inventories do not agree with the balance sheet figures, attach an explanation.

Cost of Operations (where inventories are not an income-determining factor). If the amount entered on Line 2, page 1, includes an amount applicable to the cost of operations, attach a statement showing in detail: (1) salaries and wages; and (2) other costs.

#### Line 3 Gross profit

Line 1 minus Line 2. Enter the result on Line 3.

#### Line 4 Dividends

Enter the total of all taxable dividends. You may deduct Subpart F income (as defined in IRC §952). Attach a detailed statement showing the calculation of the taxable amount.

#### Line 5 Interest

Enter interest the business received or is credited with during the tax year, including that paid on obligations of a State, Territory of the United States, or any of their political subdivisions, except those of DC.

Exclude interest income on obligations or securities issued by the United States or its instrumentalities which is included in federal gross income.

Expenses incurred in the purchase or production of income from U.S. Treasury securities are included on Line 26(b). (Attach a detailed statement.)

#### Line 6 Gross rental income

Enter the amount received from the rental of real or personal property.

**NOTE:** DC does not allow the additional federal bonus depreciation. If you claimed this additional depreciation on your federal return, you must adjust depreciation for DC tax purposes without claiming the bonus depreciation. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the property, for DC tax purposes, has not been reduced by any bonus depreciation amount claimed on your federal return. DC also does not allow the additional IRC §179 expenses above \$25,000. If you claimed these additional expenses on your federal return, reduce such expenses claimed on your D-30 by that amount.

#### Line 7 Gross royalties

Report royalty income in the same manner and detail as rental income. Royalties from patents you developed, from the licensing of processes or a trade name and sales of know-how are business income. Enter royalty income from line 4 of federal Form 1040, Schedule E, Supplemental Income and Loss. Please attach Schedule E.

#### Line 8(a) Net capital gain

Capital gains or losses are treated in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on Federal Schedule D, Form 1120, Corporation Income Tax Return.) Report IRC §1231, Property Used in the Trade or Business and Involuntary Conversions, gains as business income on Line 8(a).

**NOTE:** Since the 30 and 50 percent federal bonus depreciation are not allowed for DC tax purposes, recalculate the capital gain/loss reported on your federal return without taking into account the federal bonus depreciation amount. Attach a statement showing the adjustments.

**Line 8(b) Ordinary gain (loss)**

From Part II, Federal Form 4797. Enter the total ordinary gain (or loss) from your federal Form 4797, Sales of Business Property. Attach a copy of your Form 4797.

**Line 9 Other income**

Enter the total income (loss) not reported elsewhere on the return; attach a detailed statement. Do not enter on Line 26(a) other income related to a trade or business. Enter it on line 9. Attach a statement.

**Line 10 Total gross income**

Enter the total of lines 3 through 9.

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## Deductions

Deductions are allowed if they are ordinary and necessary and directly related to business income as explained in these instructions. Do not take deductions on this return for interest, taxes, contributions and other itemized deductions normally deductible on individual income tax returns filed by the owners or members of the business.

**Line 11 Salaries and wages**

Enter all salaries and wages not deducted elsewhere on the return.

- Do not include compensation of the owners/members of the unincorporated business.
- Do not include wages incurred in computing the Economic Development Zone Incentives credit, QHTC wage credits, and Bone Marrow Credit.

**Line 12 Repairs**

Enter the cost of incidental repairs, including labor, supplies and other items that do not add to the value or appreciably prolong the property's life. You may charge to a capital account, expenditures for new buildings, machinery, equipment and/or permanent improvements or betterments that increase the value or appreciably prolong the life of the property.

**Line 13 Bad debts**

Report bad debts in the same manner as you report them for federal tax purposes. Attach a copy of the information you submitted with your federal return.

**Payments to related parties**

(Lines 14 and 17). Recent DC legislation allows the deduction of certain interest and intangible expenses, including royalty expenses paid directly or indirectly to related parties if:

- the principal purpose of the payment was not the avoidance of tax;
- the payments were made at arm's length; and
- the related party paid income tax equal to or greater than 4.5 percent of the amount of interest or intangible expense in another jurisdiction.

**Line 14 (a) Royalty payments**

Royalty payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803.03(d)(7)(B). If you are the recipient of a related entity's royalty payments and you are filing a return and paying tax on these payments in the District, see the instructions for Schedule G to determine whether you can deduct any of the payment amount from your income.

**Line 14 (b) Minus nondeductible payments to related entities**

Subtract the nondeductible payments to related entities.

**Line 15 Rent**

Enter the amount of rent paid or accrued for business property in which the unincorporated business has no equity.

**Line 16 Taxes**

Enter taxes imposed on taxpayers as reported in Schedule C, page 3, Form D-30. Do not deduct these taxes:

- Income and excess profit taxes;
- DC franchise tax; or
- Taxes assessed against the property for local benefits of a kind tending to increase the value of the property assessed.

**Line 17 (a) Interest expense**

Enter interest paid or accrued on business debt (Form D-30 Schedule E, page 3). Interest payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803.03(d)(7)(B). If any interest income is not subject to the DC unincorporated business franchise tax, then the related expense is not deductible. If you are the recipient of a related entity's interest or other intangible payments and you are filing a return and paying tax on these payments in the District, see the instructions for Schedule G to determine whether you can deduct any of the payment amount from your income.

**Line 17 (b) Minus nondeductible payments to related entities**

Subtract the non deductible payments made to related parties. Refer to **Payments to Related Parties** instructions.

**Line 18 Contributions and/or gifts**

Enter from Schedule B, page 3, Form D-30, contributions and/or gifts made to qualified organizations in the tax year. This deduction may not exceed 15 percent of the net income, (Line 23), of the business before the contributions and gifts are deducted. Attach a separate statement with detailed information about the contributions and gifts. Contribution and gift carry-overs are not allowed.

**Note:** a charitable expense incurred by a member of a combined group shall, to the extent allowable as a deduction pursuant to section 170 of the Internal Revenue Code of 1986, be subtracted first from the business income of the combined group, subject to the income limitations of that section applied to the entire business income of the group, and any remaining amount shall then be treated as a nonbusiness expense allocable to the member that incurred the expense, subject to the income limitations of that section applied to the nonbusiness income of that specific member.

**Line 19 Amortization**

Enter the amortization amount from your federal Form 4562 (or 4562FY), Depreciation and Amortization. Attach a completed copy of Form 4562 (or Form 4562FY) to your D-30 return.

**Line 20 Depreciation**

Enter the depreciation amount claimed on your federal Form 4562 subject to limits described. Do not include amounts deducted elsewhere on the D-30. Use on your DC return, the same depreciation method used on your federal return. Attach a copy of your Form 4562.

You must recapture depreciation on your D-30 from the sale of an asset.

**\*NOTE:** If you claimed the federal bonus depreciation amount or additional IRC §179 expenses above \$25,000 on your federal return, do not claim these amounts on your D-30. Recompute the depreciation taken for DC tax purposes without the federal bonus depreciation. Attach a statement showing the recomputation.

## **D-30 page 2, line-by-line**

### **Line 21 Other allowable deductions**

Enter the amount from Schedule G, page 4, Form D-30.

### **Line 22 Total deductions**

Add Lines 11–21 and enter on Line 22.

### **Line 23 Net income**

Subtract Line 22 from Line 10; enter the amount on Line 23

### **Line 24 Net operating loss deduction**

Enter any DC net operating loss carried forward from a year before 2000. DC does not allow a net operating loss carryback. A form, D-30 NOL, for claiming the NOL is provided. Complete D-30 NOL and attach with this return.

### **Line 25 Net income after NOL deduction**

Line 23 minus Line 24. Enter this amount on Line 31 if the income is entirely business income from a DC trade or business and, therefore, not subject to apportionment. Fill in the oval if the amount entered is a minus.

### **Line 26(a), (b) and (c)**

Report on Lines 26(a) and 26(b) non-business income and related expenses. Include expenses connected with the production of income from U.S. Treasury securities on line 26(b). Enter the net difference on Line 26(c). Submit a detailed statement explaining the allocation of income and expenses. Do not enter rental income related to a trade or business.

### **Line 27 Net Income from trade or business subject to apportionment**

Subtract Line 26(c) from Line 25. Enter the amount on Line 27.

### **Line 28 DC apportionment factor**

Enter the factor from Line 6 of Schedule F, page 4, Form D-30.

### **Line 29 Net income from trade or business apportioned to DC**

Multiply the amount on Line 27 by the DC apportionment factor on Line 28. Enter the result on Line 29.

### **Line 30 Other Income/deductions attributable to DC**

Enter the Line 26(c) income/deduction attributable to the District.

### **Line 31 Total District net income (loss)**

Add Lines 29 and 30. Enter the result on Line 31.

### **Line 32 Salary for owner(s)/member(s) services**

See Schedule J, column 4, page 5, Form D-30. You may deduct a reasonable amount for salaries or other compensation for personal services actually rendered by the owner(s) or member(s) of the business in the active conduct of the business.

- The reasonable amount of compensation for owner(s) and members(s) is reduced by any fees paid to an independent management or collection entity for management services performed for the business.
- Do not claim an amount accrued to an owner(s) or member(s) as a drawing account unless it is for services actually rendered.
- The aggregate deduction allowed for salaries or other compensation may not exceed 30 percent of the Line 31 amount of District total net income.

### **Line 33 Exemption**

An exemption of up to \$5000 is allowed. This exemption is not allowable if Line 29 is a minus which results in a net operating loss.

- Enter in the boxes on Line 33(a), the number of days this return covers. If it is a full year enter 365 days and enter \$5000 on Line 33.
- Prorate the exemption if the return is for less than a full year because either the business started after the beginning of the tax year or it ceased before the end of the year. Prorate the exemption by dividing the number of days entered on line 33(a) by 365 to arrive at a percent. Multiply \$5000 by that percent. Include a statement showing your calculation of the exemption amount. Also enter for each member a portion of this amount in Schedule J, column 5, page 5, Form D-30.

### **Line 34 Total taxable income before apportioned NOL deduction**

Add Lines 32 and 33 and subtract the result from Line 31. Enter the result on Line 34.

### **Line 35 Apportioned NOL deduction**

Enter on this line the amount of any DC apportioned net operating loss carry forward for year 2000 and later. A form for claiming the NOL is provided. Complete the NOL deductions form and submit with this return.

### **Line 36 Total District taxable income**

Enter the result of subtracting Line 35 from Line 34.

### **Line 37 Tax**

Calculate the tax by multiplying any positive amount on Line 36 (Total District taxable income) by .09975. Enter the result on Line 37.

### **Line 38 Minus nonrefundable Credits**

Subtract the nonrefundable credits entered from Schedule UB, Line 18. Employers who hired at least 10 DC residents after January 1, 2010, and continue to employ such DC employees for at least one year for any business project that encourages, promotes and stimulates economic development in key economic sectors, may qualify for an annual job growth tax credit.

**Note: The credits cannot be shared among combined group members.**

### **Line 39 Total DC gross receipts**

From Line 4 of (MTLGR) worksheet.

### **Line 40 Net tax**

Subtract Line 38 from Line 37. Enter the result on Line 40, except:

1. If Line 39 is less than or equal to \$1M and Line 40 is less than \$250, enter \$250
2. If Line 39 is greater than \$1M and Line 40 is less than \$1,000, enter \$1,000

### **Line 41 Payments:**

Enter the amount paid with:

- Your request for an extension of time to file or with your original return if filing an amended return;
- Your estimated franchise tax payments (Form D-30ES);

### **Lines 42 to 45**

Follow the instructions on the form.

**Line 46 Amount to be refunded**

Subtract the Line 45 amount from the Line 44 amount and enter the result on Line 46.

**Lines 47 Underestimated penalty**

If you are filing the D-2220, Underpayment of Estimated Franchise Tax by Business, with your D-30 return, include the penalty and any interest on the penalty in the amount you owe, enter the amount on Line 43, and pay the total amount with the return. Fill in the oval on Line 47 and attach the D-2220 to the return.

**Other Form D-30 schedules****Schedule F – DC apportionment factor**

An unincorporated business engaging in a trade or business both in and outside DC must use the property, payroll and sales factor formula to apportion its business income. The sales factor shall be double weighted.

Unincorporated businesses domiciled in DC and not subject to tax elsewhere must report 100 percent of their net business income and allocate 100 percent of their non-business income to DC.

Unincorporated businesses carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the property factor plus the payroll factor plus the double weighted sales factor. The denominator is four, reduced by the number of factors without a denominator.

- **Property factor**

The property factor is a fraction; the numerator is the average value of real and tangible personal property you owned or rented and used in DC during the tax year to produce business income. The denominator is the average value of all real and tangible personal property you owned or rented and used everywhere during the tax year to produce business income. Do not include in the numerator or the denominator, any property or portion of property, not used to produce business income.

**Transportation companies** – the numerator also includes the portion of the average value of their vehicles, rolling stock, aircraft, watercraft and other equipment used during the taxable period to transport persons and property both in and outside DC. This portion is determined by comparing the total miles per unit of their equipment traveled in DC compared to the total mileage traveled everywhere by each class of its property.

**Railroad companies** – the classes of property included are those you report for DC personal property tax purposes (DC Code §47-1512).

Where property is used in any activity, the income from which is allocable or apportionable, you may use (or OTR may require) any method that properly reflects the portion of the average value used to arrive at the property factor. This is subject to OTR approval.

Property you own is valued at its original cost to you plus the cost of any additions and improvements. If you cannot determine your original cost or if the cost is zero, value the property at its market value when you acquired it.

Property rented to you is valued at eight times the net annual rental. (The annual rental you paid is decreased by any annual rental you receive from sub-rentals, provided the rental and sub-rental rates are reasonable.) Include in the annual rental,

amounts paid or accrued for the use or rental of property or facilities of another. This net annual rate includes amounts whether paid as rent, as reasonable compensation for use or under any other designation, pursuant to statutory enactment, lease, or rental agreement of any kind, contract, or otherwise. You may only include in this factor payments for leased property capitalized for federal tax purposes to the extent of their capitalized value for federal tax purposes. If OTR determines that any net annual rental rate or sub-rental rate is unreasonable, or if a nominal or zero rate is charged, OTR may determine and apply a rental rate that reasonably reflects the property's rental value.

To determine the property's average value, average the values at the start and end of the tax period. You may, if necessary, use monthly or quarterly values (subject to OTR approval) during the tax period, to properly reflect the average value of the property.

- **Payroll factor**

The payroll factor is a fraction; the numerator is the total compensation you paid to or accrued for persons performing services for you in DC during the tax year. The denominator is the total compensation you paid or accrued everywhere during the tax year. Do not include in the numerator or denominator, compensation paid or accrued to employees for personal services in the production of non-business income. Compensation other than in cash, is valued at its fair market value on the date of payment or accrual. Do not include payments to independent contractors in this factor.

**Transportation companies.** The numerator also includes that portion of the total compensation paid or accrued to employees employed on vehicles, rolling stock, aircraft, watercraft and other equipment you used during the taxable period to transport persons and property between DC and other jurisdictions. To determine this factor, apply the percentage computed (as in the property factor) to the total compensation.

If you pay or accrue compensation for services, which generate income that can be allocated or apportioned, you may use any method that will properly reflect the average value used to calculate the payroll factor. The method used is subject to OTR approval.

Compensation is paid or accrued in DC if:

- the individual's services are performed entirely in DC; or
- the individual's services are performed in DC and other jurisdictions, but the services performed outside DC are incidental to the individual's services performed in DC; or
- some of the individual's services are performed in DC and:
  - (1) the base of operations or, if there is no base of operations, the place from which services are directed or controlled is in DC; or
  - (2) the base of operations or place from which services are directed or controlled is not in DC, or in any state where some part of the services are performed, but the individual's residence is in DC.

- **Sales factor**

The sales factor, except for transportation companies, is a fraction; the numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year (using UDITPA rules).

**Transportation companies** – the sales factor is a fraction; the numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total revenue units the company discharged or unloaded at a point in DC, at the termination of the transportation movement or for transfer to a connecting carrier. The denominator is twice the total revenue units originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transportation of passengers, you may use the number of passengers loaded and discharged, in place of originating and terminating tonnage.

**Tangible personal property sales**, including sales to the United States Government, are considered to occur in DC, no matter where title is transferred, F.O.B. point, or other sales conditions, if the property:

- Is delivered or shipped to a purchaser in DC; or
- Has an ultimate destination in DC, after all transportation (including any by the purchaser) is completed; or
- Is delivered or shipped from an office, store, warehouse, factory, or other storage place in DC to a destination outside DC – and is not taxable in the state to which the property is shipped or delivered.

Except for transportation companies – non-tangible personal property sales are considered as occurring in DC if the income-producing activity or service is performed:

- In DC; or
- The proportion of the income-producing activity or service performed in DC is greater than that performed in any other jurisdiction, based on performance cost.

## General

If using the income allocation and apportionment rules results in a tax that does not fairly represent the tax liability arising from your trade or business in DC or from non-business sources in DC, you may petition for, or OTR may require, if reasonable:

- a separate accounting, unless the entity is conducting a unitary business;
- exclusion of one or more of the factors;
- inclusion of one or more additional factors that fairly reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of your income.

### New Markets Tax Credit

DC taxable income does not include the gross income of a qualified community development entity as defined in IRC section 45D(c)(1) that has received an allocation or suballocation of new markets tax credits from the federal government under IRC section 45D(f). This exclusion applies to the extent the gross income is derived from one or more qualified low-income community investments as defined in IRC section 45D(d)(1). Complete Schedule G and enter on line 21, Other allowable deductions.

### Schedule G – Other allowable deductions

If you are the recipient of royalty, interest or other intangible payments from a related entity that has not deducted the payment amounts on their return and you are filing a return and paying tax on these payments in the District, enter, on Schedule G, the amount of income

you are reporting on this return to the extent it was included: on lines 14(b) and 17(b) of the related entity's District of Columbia D-30 tax return; on lines 17(b) and 22(b) of the related entity's District of Columbia D-20 tax return; or on a related entity's return filed in another state where a similar adjustment was made.

**Schedule H – Income not reported** (claimed as nontaxable) –(page 4 of Form D-30)

List all income of the unincorporated business that you consider not subject to the DC unincorporated business franchise tax. State why the income should be considered nontaxable.

**Schedule I – Balance sheets** (page 5 of Form D-30)

Submit balance sheets for the start and end of the tax year. Conform them to the unincorporated business' books and records and your federal return. Attach to your D-30 an explanation of any variation.

**Schedule J – Distribution and reconciliation of net income (or loss)** (Page 5 of Form D-30)

Under provisions of DC Code §47-1805.01(a), you must enter the SSN of each of the owners. The SSN is necessary for the proper identification of an owner's tax account with DC and will be used only for tax administration purposes. Any additional names, SSNs, etc. may be listed on an attachment filed with the return.

**Note: If you filed a federal Schedule M-3, net income (loss) reconciliation with total assets of \$10M or more, attach a copy of it with your DC return.**

**Supplemental information** (page 6 of Form D-30)

Please provide all the information requested in this schedule.

**Worldwide Combined Reporting Election Form**

If the Worldwide Combined Reporting Election Form is completed and submitted, ensure the "Fill in if Worldwide" oval is shaded. Submit this form with the initial year of election.

**Schedule UB, Business credits**

Use this schedule to claim: the Economic Development Zone Incentives Credit (see instructions); QHTC credits (see instructions); the Organ and Bone Marrow donor credit (see below); the Job Growth Incentive Act credit (see below); the Alternative Fuel Infrastructure Installation Credit; and the Alternative Fuel Vehicle Conversion Credit (see below).

The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows up to 30 days paid leave to an employee who donates an organ and up to 7 days paid leave for donating bone marrow.

This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the \$250 or \$1,000 minimum tax. An employer claiming this credit may not also deduct the salary paid the donor-employee for the same leave period.

This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

The 2011 Budget Support Act of 2010 authorized funds for the **Job Growth Incentive Act** tax credits. The credit must be approved by the Mayor in advance of starting the project. The process for applying for the credit is found in DC Official Code §47-1807.54. The approval will provide the amount of the allowable credit and the

periods for which the credit can be claimed if the employer continues to qualify. The allowable approved amount of the credit can be claimed on Schedule UB, Business Credits, Line 4 for D-20 filers or Line 14 for D-30 filers.

In order to apply for the credit, the employer must be planning a project that will:

- Will bring a net job growth to DC of at least 10 new jobs with an average yearly wage of at least 120% of the average yearly wage of DC residents;
- Will increase income tax and payroll revenue for the DC;
- Will result in a retention of any new positions for at least one year; and
- Would not have occurred but for the job growth tax credit.

Beginning in 2014, through the taxable year ending December 31, 2026, there are 2 non-refundable credits allowed against DC Unincorporated Business Franchise Tax for: (1) alternative fuel infrastructure installation; and, (2) alternative fuel vehicle conversion. (See DC Code §47-1808.10 and §47-1808.11)

The alternative fuel infrastructure credit is a credit in the amount of 50% of the equipment and labor costs attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property. The credit is limited to \$10,000 per qualified alternative fuel vehicle refueling property or per vehicle-charging station. The equipment and labor costs for which this tax credit may be claimed may not include costs associated with the purchase of land, access to land, the purchase of an existing qualified alternative fuel vehicle refueling property, or construction or purchase of any structure.

If the amount of this tax credit exceeds the tax otherwise due, the amount of the credit not used may be carried forward for up to 2 tax years. If the alternative fuel storage and dispensing equipment or charging equipment on a qualified alternative fuel vehicle refueling property is no longer used to dispense or sell alternative fuel to the public, any unused tax credit is forfeited and the taxpayer may not claim a tax credit for the portion of the tax year after the date on which the alternative fuel storage and dispensing equipment was no longer used to dispense or sell alternative fuel to the public.

The alternative fuel vehicle conversion credit is a credit in the amount of 50% of the equipment and labor costs attributable to the cost of converting a motor vehicle licensed in the District that operates on petroleum diesel or petroleum derived gasoline to a motor vehicle that operates on an alternative fuel.

The term "Alternative fuel" means a fuel used to power a motor vehicle that consists of one or more of the following:

- a. At least 85% ethanol;
- b. Natural gas;
- c. Compressed natural gas;
- d. Liquefied natural gas;
- e. Liquefied petroleum gas;
- f. Biodiesel, excluding kerosene;
- g. Electricity provided by a vehicle-charging station; or
- h. Hydrogen.

The term "Qualified alternative fuel vehicle refueling property" means a property in the District that contains equipment available for use by the public for storing and dispensing alternative fuel, including charging electrically.

If you are claiming one of these credits complete the Commercial Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits, available online at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) by clicking on 'Forms', '2014 Business Tax Forms and Publications'. Attach it to the D-30, Schedule UB.

## Economic Development Zone Incentives Credit

**Supporting Documentation Required** If you are claiming an Economic Development Zone Incentives (EDZI) credit against your DC franchise tax liability, you **MUST** attach to your return:

1. a copy of the DC Council resolution approving the qualification for any credits claimed;
2. a certification of eligible employees issued by the DC Department of Employment Services; and
3. a completed EDZI Credit Worksheet.

If you do not have items 1 and 2, you do not qualify for this credit.

The EDZI Amendment Act allows a qualified business, under certain circumstances, to take various credits against its franchise tax liability. (The maximum annual credit is \$7500.) A qualified business is one that is approved as being qualified under Section 5 of EDZI by the DC Office of Economic Development. You **MUST** complete the worksheet below and include the necessary attachments with your return. The following credits are available under EDZI to qualified businesses:

1. a credit against the franchise tax in an amount equal to 50 percent of the wages of all certified employees who meet the requirements of Section 10(b) of EDZI;
2. a credit against the franchise tax in an amount equal to 50 percent of the insurance premiums attributable to all employees for whom it obtains employer liability insurance under the District of Columbia Workers Compensation Act of 1979; and
3. a rent credit for lessors against the franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI.

A credit carry forward for five years is available for any EDZI credit not used in a previous year. The maximum amount that may be claimed in any year is \$7500, including any carry forward.

<b>Economic Development Zone Incentives Credit Worksheet (maximum annual credit allowable is \$7,500)</b>			
Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages	Total Wages \$	50% of Wages Col. 2 x .50 =	\$
B. Certified (eligible employees) workers' compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 x .50 =	\$
C. Child care center rent (lessor).....	Rental market value .....	\$ _____	\$
	Minus rent shown on lease agreement .....	\$ _____	
	Total child care center credit .....		
	Total of Column 4 (if more than \$7,500, enter \$7,500).		\$
	Add any EDZI credit carry forward from a previous year.		\$
	Total EDZI credit (enter on Schedule UB, Line 12) (maximum \$7500).		\$

### Key Website Resources

**DC Official Code**

<http://www.lexisnexis.com/hottopics/dccode/>

**DC Regulations**

<http://www.dcregs.dc.gov/>

**US Department of State Tax Exemption Cards**

[www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)

**DC Tax Forms/Publications**

<http://otr.cfo.dc.gov/page/tax-forms-and-publications>

**Mailing Address for Returns**

<http://otr.cfo.dc.gov/node/392882>

**Electronic Funds Transfer (EFT) Guide**

<http://otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft>

**NACHA Guidelines**

<http://www.nacha.org/>

**Social Security Administration**

<http://ssa.gov/>

**Internal Revenue Service**

<http://www.irs.gov>







**Schedule A - COST OF GOODS SOLD** (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).	\$
2. Purchases . . . . . \$ _____	
Minus cost of items withdrawn for personal use . . . . . \$ _____	Enter result here →
3. Cost of Labor.	
4. Material and supplies.	
5. Other costs (attach statement) – (Additional 30% and 50% federal bonus depreciation and additional IRC §179 expenses are not allowed.)	
6. Total of lines 1 through 5.	\$
7. Inventory at end of year.	\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.	\$
Method of inventory valuation used _____	

**Schedule B - CONTRIBUTIONS AND/OR GIFTS** (See specific instructions for Line 18.)

	\$		\$
TOTAL (Limited to 15% of net income – also enter on D-30, Line 18.)			\$

**Schedule C - TAXES** (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
<b>TOTAL</b>			\$

\* \_\_\_\_\_

**Schedule E - INTEREST EXPENSE** (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
<b>TOTAL</b> . . . . .			\$

\* Schedule D has been deleted.



**Schedule F - DC apportionment factor (See instructions.)**

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Carry all factors to six decimal places

	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
1. <b>PROPERTY FACTOR:</b> Average value of real estate and tangible personal property owned or rented to and used by the unincorporated business.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
2. <b>PAYROLL FACTOR:</b> Total compensation paid or accrued by the unincorporated business.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
3. <b>SALES FACTOR:</b> All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
4. <b>SALES FACTOR:</b> Enter factor from Column 3, Line 3	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
5. <b>SUM OF FACTORS:</b> (Lines 1 through 4.)	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
6. <b>DC APPORTIONMENT FACTOR:</b> Line 5, Col. 3 divided by 4 if there are 4 denominators. If 3 entries or less in Col. 1, divide Line 5, Col. 3 by the actual number of factors in Col. 1. Enter on D-30, Line 28.			. <input type="text"/>

**Schedule 1 - Combined Report Tax Due**

Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

**Schedule G - Other allowable deductions**

Nature of Deduction	Amount
<input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<b>TOTAL</b> (Also enter on D-30, Line 21.)	\$ <input type="text"/>

**Schedule H - Income not reported (claimed as nontaxable)**  
(See instructions.)

Nature of Income	Amount
<input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<b>TOTAL</b>	\$ <input type="text"/>

Schedule I - BALANCE SHEETS (See Instructions.)		Beginning of Taxable Year		End of Taxable Year	
		(A) Amount	(B) Total	(A) Amount	(B) Total
<b>ASSETS</b>	1. Cash . . . . .				
	2. Trade notes and accounts receivable . . . . .				
	(a) MINUS: Allowance for bad debts . . . . .				
	3. Inventories . . . . .				
	4. Gov't obligations: (a) U.S. and its instrumentalities . . . . .				
	(b) States, subdivisions thereof, etc. . . . .				
	5. Other current assets (attach statement) . . . . .				
	6. Mortgage and real estate loans . . . . .				
	7. Other investments (attach statement) . . . . .				
	8. Buildings and other fixed depreciable assets . . . . .				
	(a) MINUS: Accumulated depreciation . . . . .				
	9. Depletable assets . . . . .				
	(a) MINUS: Accumulated depletion . . . . .				
<b>LIABILITIES AND CAPITAL</b>	10. Land (net of any amortization) . . . . .				
	11. Intangible assets (amortizable only) . . . . .				
	(a) MINUS: Accumulated amortization . . . . .				
	12. Other assets (attach statement) . . . . .				
	13. TOTAL ASSETS . . . . .				
	14. Accounts payable . . . . .				
	15. Mortgages, notes, bonds payable in less than 1 year . . . . .				
	16. Other current liabilities (attach statement) . . . . .				
17. Mortgages, notes, bonds payable in 1 year or more . . . . .					
18. Other liabilities (attach statement) . . . . .					
19. Capital stock . . . . .					
20. TOTAL LIABILITIES AND CAPITAL . . . . .					

**Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)**

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Social Security Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL . . . . .				\$	\$	\$	\$	\$

Col. 4 - See Instructions.  
 Col. 5 - See Instructions.  
 Col. 6 - Any loss amount from Line 31 of D-30.  
 Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Enter total taxable income as shown on Line 34 of D-30.	\$
Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30) . . . . .	\$

SUPPLEMENTAL INFORMATION																					
1. During 2014, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, See instructions for address.	2. PRINCIPAL BUSINESS ACTIVITY <input style="width: 95%; height: 20px;" type="text"/>	3. DATE BUSINESS BEGAN <input style="width: 95%; height: 20px;" type="text"/>																			
4. IF BUSINESS HAS TERMINATED, STATE REASON <input style="width: 95%; height: 20px;" type="text"/>	5. TERMINATION DATE <input style="width: 95%; height: 20px;" type="text"/>																				
6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.) <input style="width: 95%; height: 20px;" type="text"/>																					
7. Place where federal income tax return for period covered by this return was filed: <input style="width: 95%; height: 20px;" type="text"/>																					
8. Name(s) under which federal return for period covered by this return was filed: <input style="width: 95%; height: 20px;" type="text"/>																					
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2014? <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td style="text-align: left;">If no, please state reason:</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 80%; height: 20px;" type="text"/></td> </tr> </table>				Yes	No	If no, please state reason:	<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>												
Yes	No	If no, please state reason:																			
<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>																			
10. Is this return reported on the accrual basis? <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td style="text-align: left;">If no, fill in the method used:</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td> <input type="radio"/> Cash basis  <input type="radio"/> Other (specify) <input style="width: 80%; height: 20px;" type="text"/> </td> </tr> </table>				Yes	No	If no, fill in the method used:	<input type="radio"/>	<input type="radio"/>	<input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 80%; height: 20px;" type="text"/>												
Yes	No	If no, fill in the method used:																			
<input type="radio"/>	<input type="radio"/>	<input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 80%; height: 20px;" type="text"/>																			
11. Did you withhold DC income tax from the wages of your DC employees during 2014? <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td style="text-align: left;">If no, state reason:</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> </table>				Yes	No	If no, state reason:	<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>											
Yes	No	If no, state reason:																			
<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>																			
<input style="width: 80%; height: 20px;" type="text"/>																					
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2013? If yes, enter name under which return was filed: <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td style="text-align: left;">If no, state reason:</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> </table>				Yes	No	If no, state reason:	<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>			<input style="width: 80%; height: 20px;" type="text"/>								
Yes	No	If no, state reason:																			
<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>																			
<input style="width: 80%; height: 20px;" type="text"/>																					
<input style="width: 80%; height: 20px;" type="text"/>																					
13. Does this return include income from more than one business conducted by the taxpayer? (If yes, list businesses and net income (loss) of each.) <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td></td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> </table>				Yes	No		<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>			<input style="width: 80%; height: 20px;" type="text"/>								
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<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>																			
<input style="width: 80%; height: 20px;" type="text"/>																					
<input style="width: 80%; height: 20px;" type="text"/>																					
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? (If yes, list names and addresses of the other businesses.) <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td></td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> </table>				Yes	No		<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>			<input style="width: 80%; height: 20px;" type="text"/>								
Yes	No																				
<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>																			
<input style="width: 80%; height: 20px;" type="text"/>																					
<input style="width: 80%; height: 20px;" type="text"/>																					
15. (a) Is this business unitary with a partnership or another corporation? <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td style="text-align: left;">If yes, explain:</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> </table> (b) Is this business unitary with a combined group? <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> <td style="text-align: left;">If yes, explain:</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 80%; height: 20px;" type="text"/></td> </tr> <tr> <td colspan="3"><input style="width: 80%; height: 20px;" type="text"/></td> </tr> </table>				Yes	No	If yes, explain:	<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>			Yes	No	If yes, explain:	<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>	<input style="width: 80%; height: 20px;" type="text"/>		
Yes	No	If yes, explain:																			
<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>																			
<input style="width: 80%; height: 20px;" type="text"/>																					
Yes	No	If yes, explain:																			
<input type="radio"/>	<input type="radio"/>	<input style="width: 80%; height: 20px;" type="text"/>																			
<input style="width: 80%; height: 20px;" type="text"/>																					
16. Did you file an annual ballpark fee return? <table style="float: right; margin-left: 20px;"> <tr> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> </tr> </table>				Yes	No	<input type="radio"/>	<input type="radio"/>														
Yes	No																				
<input type="radio"/>	<input type="radio"/>																				

Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in  if FEIN

Taxable Year YYYY

Worldwide

Input boxes for FEIN/SSN

Fill in  if SSN

Input boxes for Taxable Year

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

State

Zip code +4

Input boxes for City

Input boxes for State

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

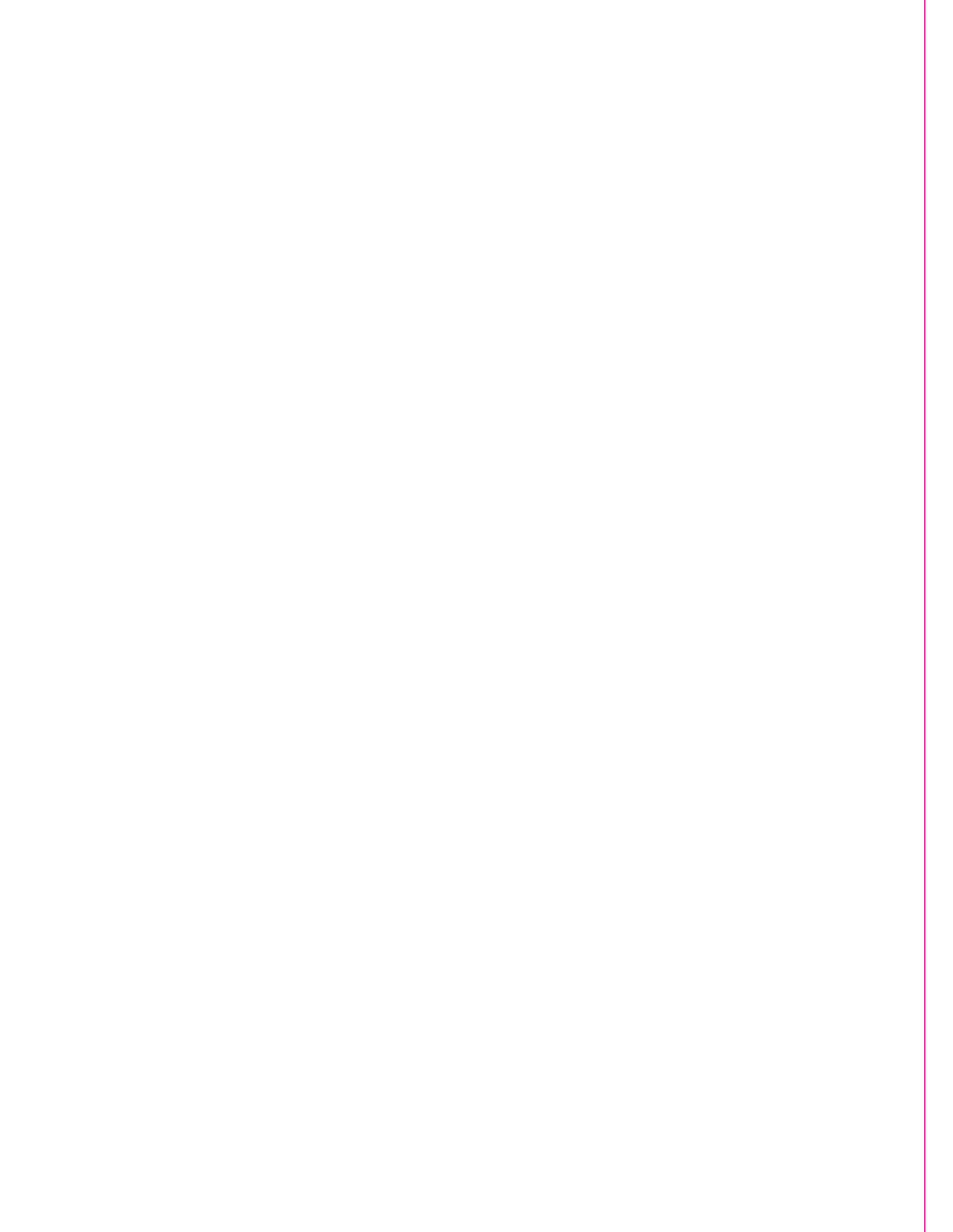
Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.





**Organ and Bone Marrow Donor Credit**  
— Computation —

Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
Bone Marrow Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
		Total of Col. 4. Enter here and on Schedule UB.*	

\*Line 3 of Schedule UB for D-20 filers  
Line 13 of Schedule UB for D-30 filers





**Schedule A - COST OF GOODS SOLD** (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).	\$
2. Purchases . . . . . \$ _____	
Minus cost of items withdrawn for personal use . . . . . \$ _____	Enter result here →
3. Cost of Labor.	
4. Material and supplies.	
5. Other costs (attach statement) – (Additional 30% and 50% federal bonus depreciation and additional IRC §179 expenses are not allowed.)	
6. Total of lines 1 through 5.	\$
7. Inventory at end of year.	\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.	\$
Method of inventory valuation used _____	

**Schedule B - CONTRIBUTIONS AND/OR GIFTS** (See specific instructions for Line 18.)

	\$		\$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 18.)	\$

**Schedule C - TAXES** (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
<b>TOTAL</b>			\$

\*

**Schedule E - INTEREST EXPENSE** (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
<b>TOTAL</b> . . . . .			\$

\* Schedule D has been deleted.



**Schedule F - DC apportionment factor (See instructions.)**

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Carry all factors to six decimal places

	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
1. <b>PROPERTY FACTOR:</b> Average value of real estate and tangible personal property owned or rented to and used by the unincorporated business.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
2. <b>PAYROLL FACTOR:</b> Total compensation paid or accrued by the unincorporated business.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
3. <b>SALES FACTOR:</b> All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
4. <b>SALES FACTOR:</b> Enter factor from Column 3, Line 3	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
5. <b>SUM OF FACTORS:</b> (Lines 1 through 4.)	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
6. <b>DC APPORTIONMENT FACTOR:</b> Line 5, Col. 3 divided by 4 if there are 4 denominators. If 3 entries or less in Col. 1, divide Line 5, Col. 3 by the actual number of factors in Col. 1. Enter on D-30, Line 28.			. <input type="text"/>

**Schedule 1 - Combined Report Tax Due**

Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Schedule G - Other allowable deductions**

Nature of Deduction	Amount
<input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<b>TOTAL</b> (Also enter on D-30, Line 21.)	\$ <input type="text"/>

**Schedule H - Income not reported (claimed as nontaxable)**  
(See instructions.)

Nature of Income	Amount
<input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<b>TOTAL</b>	\$ <input type="text"/>

**Schedule I - BALANCE SHEETS** (See Instructions.) Beginning of Taxable Year End of Taxable Year

		(A) Amount	(B) Total	(A) Amount	(B) Total
<b>ASSETS</b>	1. Cash . . . . .				
	2. Trade notes and accounts receivable . . . . .				
	(a) MINUS: Allowance for bad debts . . . . .				
	3. Inventories . . . . .				
	4. Gov't obligations: (a) U.S. and its instrumentalities . . . . .				
	(b) States, subdivisions thereof, etc. . . . .				
	5. Other current assets (attach statement) . . . . .				
	6. Mortgage and real estate loans . . . . .				
	7. Other investments (attach statement) . . . . .				
	8. Buildings and other fixed depreciable assets . . . . .				
	(a) MINUS: Accumulated depreciation . . . . .				
	9. Depletable assets . . . . .				
	(a) MINUS: Accumulated depletion . . . . .				
<b>LIABILITIES AND CAPITAL</b>	10. Land (net of any amortization) . . . . .				
	11. Intangible assets (amortizable only) . . . . .				
	(a) MINUS: Accumulated amortization . . . . .				
	12. Other assets (attach statement) . . . . .				
	13. TOTAL ASSETS . . . . .				
	14. Accounts payable . . . . .				
	15. Mortgages, notes, bonds payable in less than 1 year . . . . .				
	16. Other current liabilities (attach statement) . . . . .				
17. Mortgages, notes, bonds payable in 1 year or more . . . . .					
18. Other liabilities (attach statement) . . . . .					
19. Capital stock . . . . .					
20. TOTAL LIABILITIES AND CAPITAL . . . . .					

**Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)**

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Social Security Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL . . . . .				\$	\$	\$	\$	\$

Col. 4 - See Instructions.  
 Col. 5 - See Instructions.  
 Col. 6 - Any loss amount from Line 31 of D-30.  
 Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Enter total taxable income as shown on Line 34 of D-30.	\$
Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30) . . . . .	\$

SUPPLEMENTAL INFORMATION			
1. During 2013, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, See instructions for address.	2. PRINCIPAL BUSINESS ACTIVITY <input style="width: 95%;" type="text"/>	3. DATE BUSINESS BEGAN <input style="width: 95%;" type="text"/>	
4. IF BUSINESS HAS TERMINATED. STATE REASON <input style="width: 95%;" type="text"/>	5. TERMINATION DATE <input style="width: 95%;" type="text"/>		
6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.) <input style="width: 95%;" type="text"/>			
7. Place where federal income tax return for period covered by this return was filed: <input style="width: 95%;" type="text"/>			
8. Name(s) under which federal return for period covered by this return was filed: <input style="width: 95%;" type="text"/>			
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2013?      Yes <input type="radio"/> No <input type="radio"/> If no, please state reason: <input style="width: 95%;" type="text"/>			
10. Is this return reported on the accrual basis?      Yes <input type="radio"/> No <input type="radio"/> If no, fill in the method used: <input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 100px;" type="text"/>			
11. Did you withhold DC income tax from the wages of your DC employees during 2013?      Yes <input type="radio"/> No <input type="radio"/> If no, state reason: <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2012?      Yes <input type="radio"/> No <input type="radio"/> If no, state reason: If yes, enter name under which return was filed: <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			
13. Does this return include income from more than one business conducted by the taxpayer?      Yes <input type="radio"/> No <input type="radio"/> (If yes, list businesses and net income (loss) of each.) <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return?      Yes <input type="radio"/> No <input type="radio"/> (If yes, list names and addresses of the other businesses.) <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			
15. Is this business an adjunct of a corporation, or affiliated with any corporation?      Yes <input type="radio"/> No <input type="radio"/> (If yes, explain affiliation to stockholders and proprietors.) <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			

Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in  if FEIN

Taxable Year YYYY

Worldwide

Input boxes for FEIN/SSN

Fill in  if SSN

Input boxes for Taxable Year

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

State

Zip code +4

Input boxes for City

Input boxes for State

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

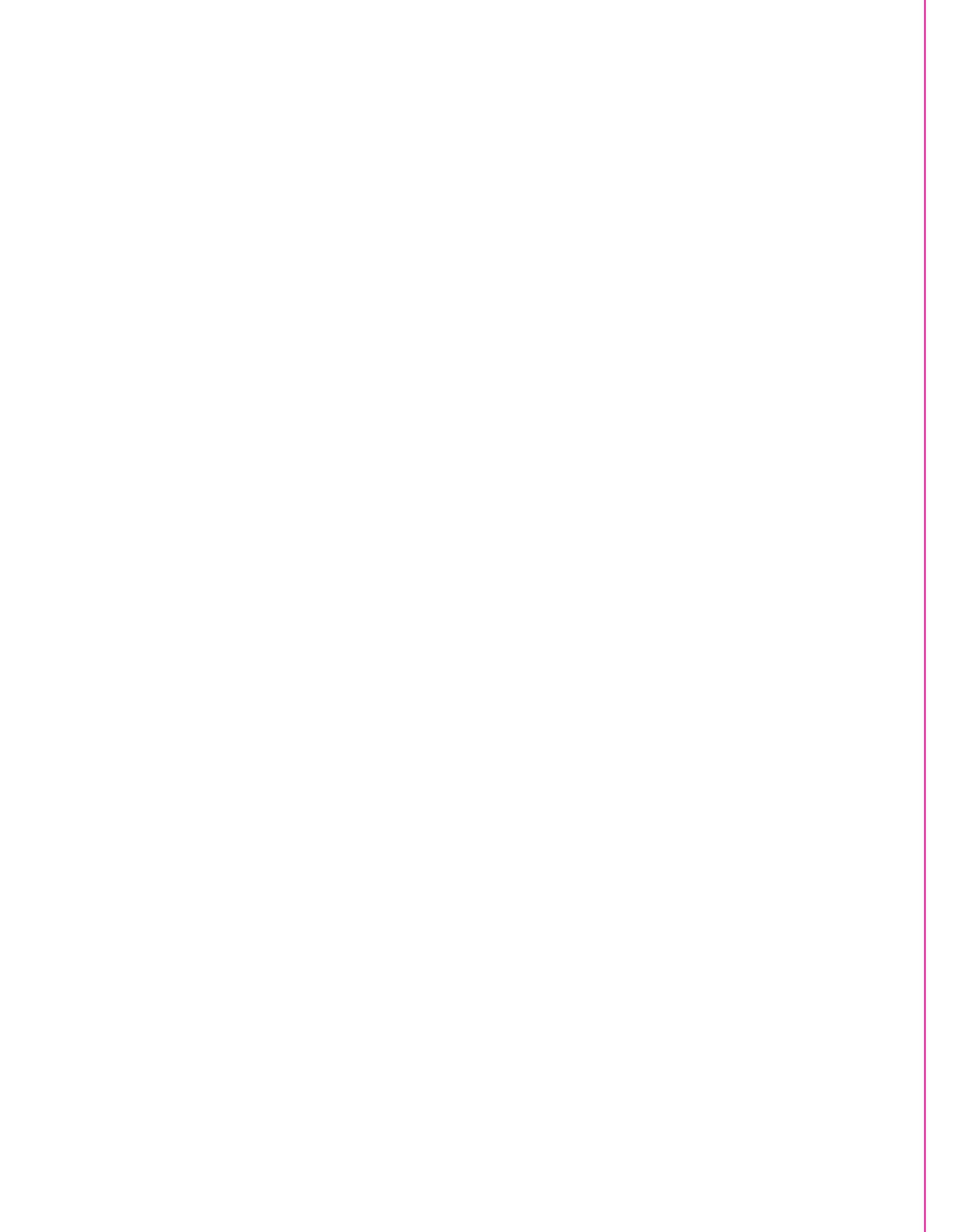
Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.





**Organ and Bone Marrow Donor Credit**  
— Computation —

Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
Bone Marrow Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
		Total of Col. 4. Enter here and on Schedule UB.*	

\*Line 3 of Schedule UB for D-20 filers  
Line 13 of Schedule UB for D-30 filers



**IMPORTANT: Please read the instructions on the reverse before completing this form**

Business Name (from your D-20 or D-30 return)	Federal Employer Identification Number (FEIN)
<input type="text"/>	<input type="text"/> or
Person to contact if there are questions	Social Security Number (SSN)
<input type="text"/>	<input type="text"/>
	Daytime telephone number
	<input type="text"/>

**No penalty is due and this form should not be filed if:**

- A. Your tax liability on taxable income after deducting DC applicable credits and estimated tax payments is less than \$1001, or
- B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

**Computation of Underpayment**

1	2014 DC franchise tax liability from Forms D-20, or D-30.	\$	<input type="text"/>
2	Multiply the amount on Line 1 by 90% (.90).	\$	<input type="text"/>
3	2013 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	<input type="text"/>
4	Minimum estimated tax requirement for tax year 2014 (lesser of Lines 2 and 3).	\$	<input type="text"/>
5	Multiply the amount on Line 4 by 25% (.25). <i>Note: If your income was not evenly received over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.</i>	\$	<input type="text"/>

Due dates shown are for calendar year; for fiscal year, use the 15<sup>th</sup> day of the 4<sup>th</sup>, 6<sup>th</sup>, 9<sup>th</sup> and 12<sup>th</sup> months after the end of the fiscal year.

**Due date of Payments**

1 <sup>st</sup> Period	2 <sup>nd</sup> Period	3 <sup>rd</sup> Period	4 <sup>th</sup> Period
04/15/14	06/15/14	09/15/14	12/15/14

6 Enter the amount from Line 5 or the annualized amount in each period (the 2<sup>nd</sup> period includes the 1<sup>st</sup> period amount, 3<sup>rd</sup> period includes the 1<sup>st</sup> and 2<sup>nd</sup> period amounts, the 4<sup>th</sup> period includes all period amounts).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

Check here  if you are using the "Annualized Income" method.

7 DC estimated taxes paid each period (the 2<sup>nd</sup> period includes the 1<sup>st</sup> period amount, 3<sup>rd</sup> period includes 1<sup>st</sup> and 2<sup>nd</sup> period amounts, the 4<sup>th</sup> period includes all period amounts).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

8 Underpayment each period (Line 6 minus Line 7).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

9 Penalty Factors.

.0175      .0265      .0262      .0348

10 Line 8 multiplied by Line 9.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------

11 Penalty - Total of amounts from Line 10. Pay this amount. (See D-2220 instructions).

\$

# Instructions for Underpayment of Estimated Tax by D-20 or D-30 Filers

## Estimated Tax Penalty

DC law requires any business that expects its DC franchise tax liability to exceed \$1000 for the tax year to file a declaration of estimated franchise tax using the payment vouchers in:

- D-20ES – Declaration of Estimated Franchise Tax for Corporations; or
- D-30ES – Declaration of Estimated Franchise Tax for Unincorporated Businesses.

The law states that any business required to file and pay estimated tax that fails to pay the amount required by the due date is subject to an underpayment of estimated franchise tax penalty and interest.

### When is a penalty assessed for Underpayment of Estimated Franchise Tax?

A 10% penalty, compounded daily, is assessed if your total DC estimated franchise tax payments compared to your DC franchise tax liability do not equal at least the smaller of:

- 90% of the tax due (Line 37) on your 2014 DC franchise tax return; or
- 110% of the tax due (Line 38) on your 2013 DC franchise tax return (consisting of 12 months).

You must have filed a 2013 DC franchise tax return to use the 110% exception.

A penalty will be assessed if any statement made on an estimated tax payment voucher is not true and accurate to the best of the signatory's knowledge.

### Are there any exceptions?

You are not subject to the penalty for underpayment of estimated franchise tax if:

- You had no DC franchise tax liability for the tax year 2013 and in that year, you did business in DC for the entire 12 months;
- The franchise tax due for 2014, minus any estimated tax payments, is less than \$1001;
- Your total DC estimated franchise tax payments are equal to or greater than 110% of your 2013 DC franchise tax liability for the entire year; or
- Your remaining tax due after totaling all credits and estimated tax payments is less than 10% of your total DC franchise tax liability (Line 43 of the D-20 and D-30) for the year.

## When do you use this form?

- You may use this form to calculate your penalty. If you do, attach it to your tax return and add any penalty and interest you calculate to the amount on Line 47 of Forms D-20 or D-30. Fill-in the oval if the D-2220 is attached. If you do not wish to calculate the penalty and interest, OTR will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the penalty amount assessed by OTR for underpayment of estimated franchise tax is incorrect.

### How do you file this form?

Attach it to your return if you complete the form before filing your tax return. If you complete the D-2220 after filing and receiving a notice of penalty assessment, send it to:

Office of Tax and Revenue  
1101 4th St SW, 2nd Floor  
Washington DC 20024

## Completing this form

### Line 1

Enter the amount from your 2014 D-20 or D-30 (Line 37).

### Line 2

Multiply the amount on Line 1 by 90% (.90). Your estimated franchise tax payments must be equal to or greater than this amount.

### Line 3

Enter 110% of the amount from your 2013 DC Forms D-20 or D-30, Line 38. If your 2013 return was amended or corrected, multiply 110% times the corrected amount.

### Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC franchise tax return for 2013, you may only use Line 2. This is your minimum estimated franchise tax payment for 2014.

### Line 5

Multiply the amount on Line 4 by 25% (.25). This gives you an even distribution of your tax liability over the four periods of the tax year.

### Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is \$2000, you would enter \$2000 for the 1<sup>st</sup> period, \$4000 for the 2<sup>nd</sup> period, \$6,000 for the 3<sup>rd</sup> period and \$8,000 for the 4<sup>th</sup> period.

**Annualized income method:** If your income was different for each period, determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts earned by period on Line 6. Accumulate the periodic amounts as shown above. Check the "Annualized Income" box.

### Line 7

Enter the amount of estimated franchise tax payments made in each period. Include the amounts from the previous period with the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> periods. For example, if your estimated payment amount is \$1,000 in each period, you would enter \$1,000 in the 1<sup>st</sup> period, \$2,000 in the 2<sup>nd</sup> period, \$3,000 in the 3<sup>rd</sup> period and \$4,000 in the 4<sup>th</sup> period.

### Line 8 Underpayment each period

For each column, subtract Line 7 from Line 6. If Line 7 exceeds Line 6, you have no penalty. If there is an amount remaining, this is your periodic underpayment amount.

### Line 9 Penalty Factors

These are the penalty factors by period.

### Line 10

For each period, multiply the amount on Line 8 by the factor on Line 9. This is your penalty by period.

### Line 11 Penalty

Add the amounts on Line 10 for each period. This is your total underpayment of estimated franchise tax penalty.

- If you are filing the D-2220 with your D-20 or D-30 return, include the penalty and any interest on the penalty in the amount you owe, enter the amount on Line 43 and pay the total amount with the return. Fill in the oval on Line 47 and attach the D-2220 to the return.
- If you are filing the D-2220 form separately, pay the amount you owe and attach to the D-2030P Payment Voucher, using the applicable mailing address.

Make the check or money order payable to the **DC Treasurer.**



## **Instructions for D-2030P PAYMENT VOUCHER** – please print clearly

Use the D-2030P Payment Voucher to make any payment due on your **D-20** or **D-30** return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number. Fill in the oval indicating if this is your FEIN or SSN.
- Enter name and address exactly as they appear on your return.
- Enter the amount of your payment.
- Make the check or money order payable to the DC Treasurer.
- Write your FEIN/SSN, tax period and type of return filed (D-20 or D-30) on the payment.
- **Staple your check or money order to the D-2030P voucher only.** Do not attach your payment to your D-20 or D-30 return.
- Mail the D-2030P **with**, but not attached to, your D-20 or D-30 tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: for D-20, Office of Tax and Revenue PO Box 96166, Washington DC 20090-6166, for the D-30 to: Office of Tax and Revenue PO Box 96165 Washington, DC 20090-6165.

### **Notes:**

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).
- **For electronic filers**, in order to comply with banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.



# Instructions for Form FR-128

## Purpose

Use Form FR-128 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20), an Unincorporated Business Franchise Tax Return (Form D-30), a Partnership Return of Income (Form D-65), or a 7-month extension of time to file if you are a Combined Reporting filer.

## When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

## Where to submit your request

Mail the completed FR-128 with your payment in full of any tax due for D-20 to: Office of Tax and Revenue, PO Box 96019 Washington, DC 20090-6019. For D-30 to: Office of Tax and Revenue, PO Box 96020 Washington, DC 20090-6020. For D-65 to: Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024. Make your payment out to the DC Treasurer. Include your FEIN or SSN, FR-128 and the tax year on the payment.

**Note:** If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

## Extension of time to file

A 6-month extension of time to file (7-month extension for Combined Reporting filers) will be allowed if you complete this form properly, file it on time and **PAY** the full amount of any tax due shown on Line 5 of the Worksheet. When you file your return (D-20/D-30/D-65/Combined Report), attach a copy of the FR-128 which you filed. A separate extension request must be filed for each return. Blanket requests will not be accepted.

## Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-128.**

## Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension up to 6 months may be granted, but in no case shall such extension be granted for more than one year.

## Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)
- **For electronic filers,** in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

## Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.



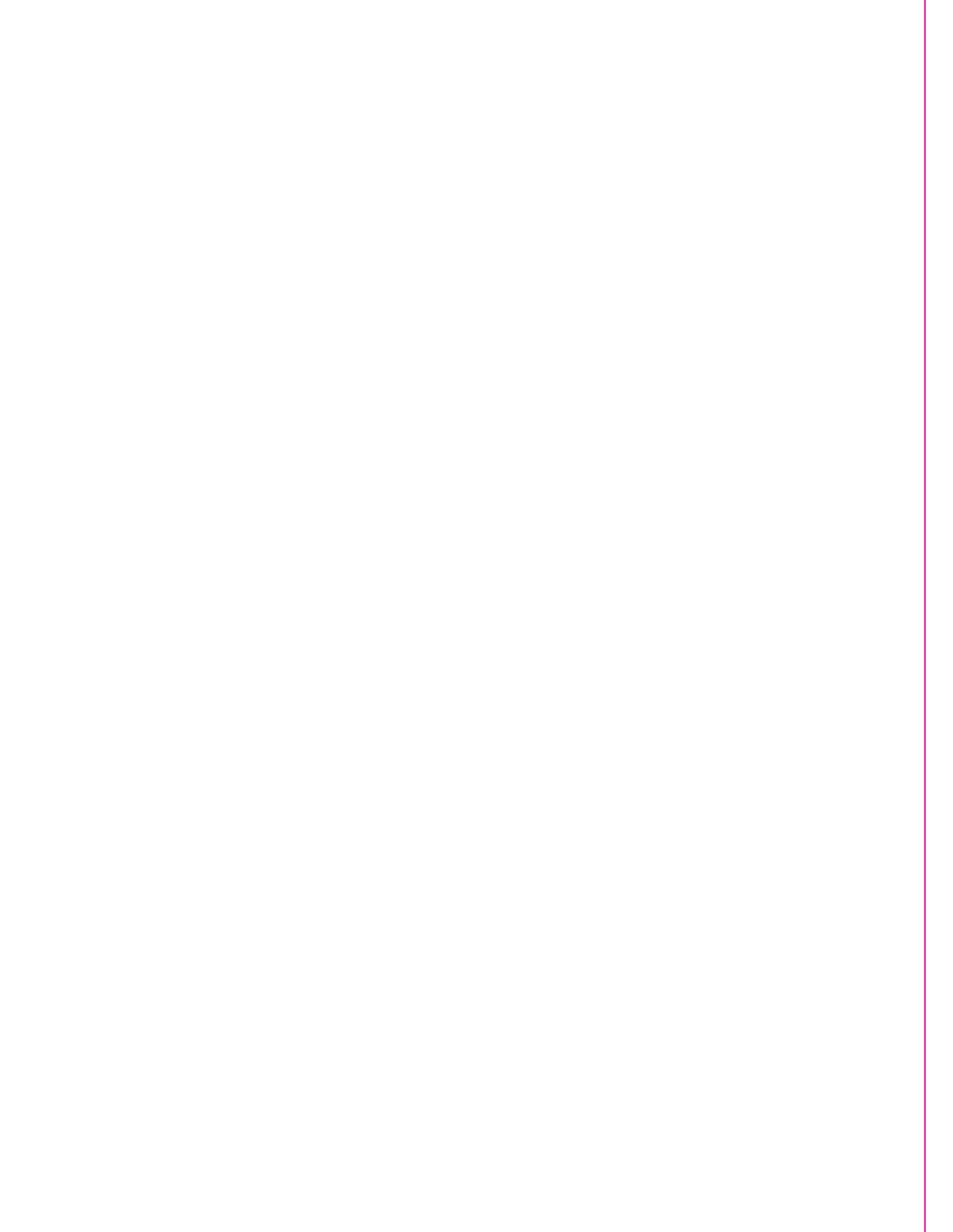
### D-30 NOL Net Operating Loss Deduction for Tax Years Before 2000

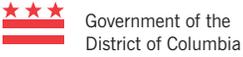
Complete a separate D-30 NOL for each business carrying forward a NOL.

Please attach this form to your D-30.

Name of business		FEIN/SSN	
Year	District net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed. \$	Total losses (to be carried forward). \$

- Enter loss on D-30, Line 24.



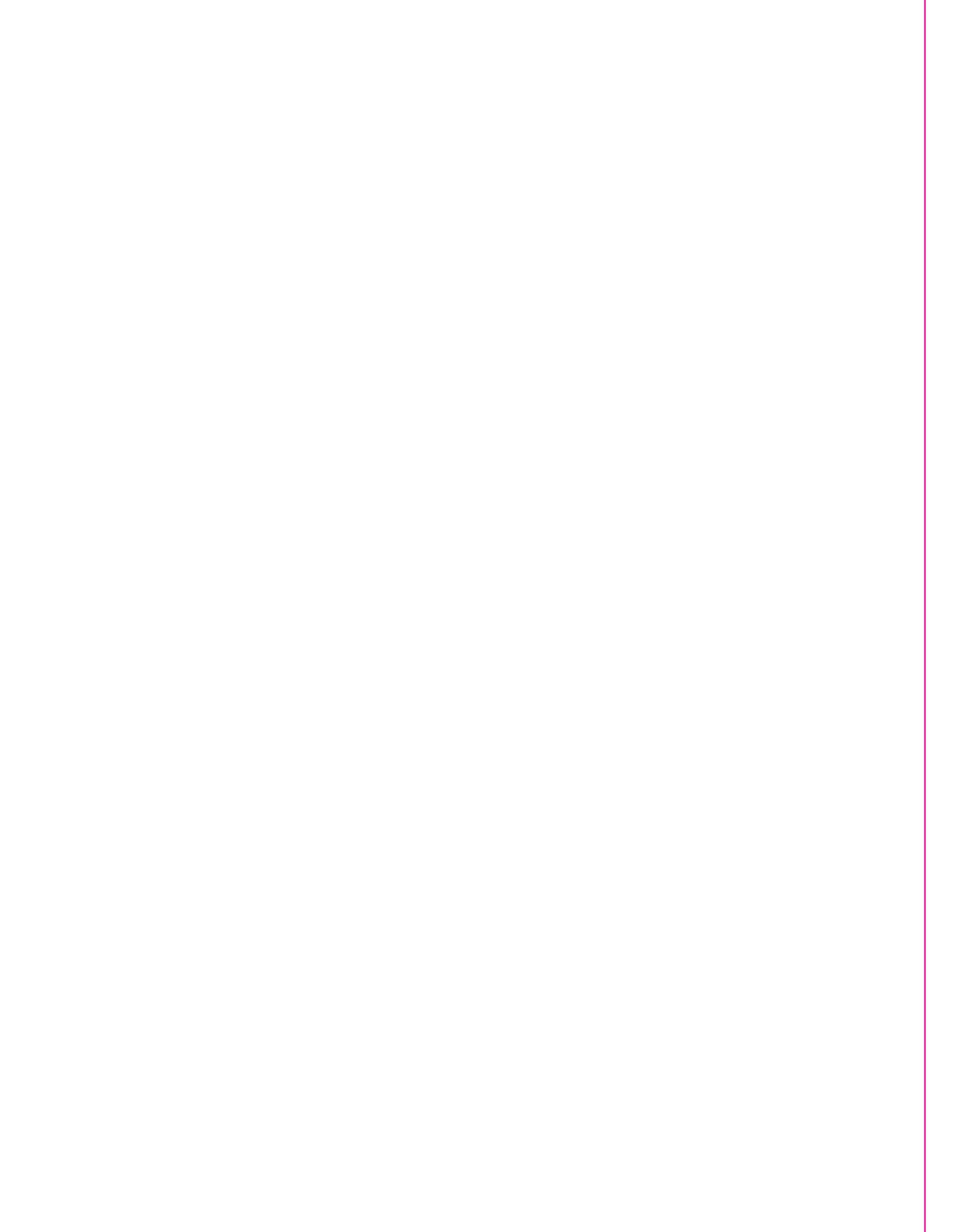


### D-30 NOL Net Operating Loss Deduction for Tax Year 2000 and Later

Complete a separate D-30 NOL for each business carrying forward a NOL.  
Please attach this form to your D-30.

Name of business		FEIN/SSN	
Year	District net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed. \$	Total losses (to be carried forward). \$

- Enter loss on D-30, Line 35.



## Need assistance?

**File or pay online:** [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

**Get tax forms**      Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)      Request forms by mail: 202-442-6546  
by email: [taxhelp@dc.gov](mailto:taxhelp@dc.gov)

Pick up forms:

**Office of Tax and Revenue**  
1101 4th St SW 2nd Floor  
8:15 am–5:30 pm

**Reeves Center**  
2000 14<sup>th</sup> St NW Lobby  
7 am–7 pm

**Municipal Center**  
300 Indiana Av NW Lobby  
6:30 am–8 pm

**Wilson Building**  
1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**One Judiciary Square**  
441 4th St NW Lobby  
7 am–7 pm

### Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or  
Contact our Customer Service Administration: 202-727-4TAX(4829)

**Regular hours**  
8:15 am–5:30 pm  
Monday–Friday

## Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

### Are you unable to hear or speak?

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:202-727-4829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:202-727-4829) để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le [\(202\) 727-4829](tel:202-727-4829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:202-727-4829) ይደውሉ። የነፃ አስተርጓሚ ይመደብዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:202-727-4829) 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 [\(202\) 727-4829](tel:202-727-4829) 將**免費**向您提供口譯員服務。





**C. Alternative fuel vehicle (AFV) conversion**

**CLAIM 1**

AFV Manufacturer

AFV model

(C1) Equipment cost

(C2) Labor cost

(C3) Total cost (C1+C2)

(C4) Multiply C3 by 0.50

(C5) Credit amount not to exceed \$19,000 per vehicle or C4. (See instructions for limitations)

Conversion site address (no PO Boxes)

Suite/Apt/Bldg

City

State

Zip code +4

**CLAIM 2**

AFV Manufacturer

AFV model

(C1) Equipment cost

(C2) Labor cost

(C3) Total cost (C1+C2)

(C4) Multiply C3 by 0.50

(C5) Credit amount not to exceed \$19,000 per vehicle or C4. (See instructions for limitations)

Conversion site address (no PO Boxes)

Suite/Apt/Bldg

City

State

Zip code +4

**Retain your original documents. Attach photocopies of the following document(s) to this form. Failure to do so will result in any credit claim denials. The credit claimed in any one tax year cannot exceed the income tax liability.**

- 1. A paid invoice, receipt or equivalent proof of payment for alternative fuel vehicle.

**D. Signature** I solemnly affirm under penalties of law, that to the best of my knowledge, the information that is the subject of this form is in accordance with all applicable laws, regulations and permitting requirements and is operational, that there are no false statements on this form or other materials submitted to the District of Columbia (DC), Office of Tax and Revenue, and that no false statements have been made in order to influence any action by DC on this form.

Print name

Date signed

**Signature**

APPLICATION FOR EXEMPTION, FR-164

(Check Appropriate Boxes)

- INCOME AND FRANCHISE TAX  
 SALES AND USE TAX (SEMI-PUBLIC INSTITUTION ONLY)  
 PERSONAL PROPERTY TAX (SEMI-PUBLIC INSTITUTION ONLY)

1. Full name of organization \_\_\_\_\_

FEIN#

--	--	--	--	--	--	--	--	--	--

2. Complete address (number, city/town and Postal Zip Code of the organization: P.O. Box is not acceptable.) including Website \_\_\_\_\_

3. Federal Exemption Status:

- IRS Determination Letter effective date \_\_\_\_\_ Internal Revenue Code Section \_\_\_\_\_  
 Application filed (if not recognized) Date \_\_\_\_\_ Internal Revenue Code Section \_\_\_\_\_

4. Form of Organization:

- Corporation Date of incorporation \_\_\_\_\_ State \_\_\_\_\_  
 Other-Describe \_\_\_\_\_

5. Purpose of Organization:

- Religious       Library       Other: Explain: \_\_\_\_\_  
 Charitable       Educational  
 Scientific       Hospital

6. Principal Sources of Income:

- Donations       Assessments       Interest       Other: Explain \_\_\_\_\_  
 Grants       Initiation Fees       Dividends  
 Dues       Rents       Business Operations

7. End of Annual Accounting Period: \_\_\_\_\_

8. Date activities began in the District: \_\_\_\_\_

9a. Physical Location(s) of Personal Property in the District: \_\_\_\_\_

9b. Type of Personal Property Owned by Organization: (Also list total cost of property owned and located in the District) \_\_\_\_\_

Person Authorized to Discuss Application for Exemption:

Name: \_\_\_\_\_ Title: \_\_\_\_\_ Telephone: \_\_\_\_\_

Address: \_\_\_\_\_ FAX: \_\_\_\_\_ Email: \_\_\_\_\_

SIGNATURE AND VERIFICATION

Under the penalties provided by law, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature of Officer	Title	Date
----------------------	-------	------

10a. Does the organization control or is it controlled by any other organization?	Yes	No	If "Yes", attach an explanation.
b. Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?	Yes	No	If "Yes", attach an explanation.
c. Other than a statutory office, do you maintain regular places of business outside the District?	Yes	No	If "Yes", attach a statement indicating the locations.
d. Does the organization report any unrelated business income on Form 990T to the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's unrelated business activities or provide a copy of the latest filed Form 990T.
e. Does the organization file a Form 1120POL U.S. Income Tax Return for Certain Political Organizations with the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
f. Did the organization establish a political action committee described in section 527(f) (3) of the Internal Revenue Code?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
g. Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District?	Yes	No	If "Yes", attach an explanation of the nature of the organization's activities.
h. Did the organization purchase any tangible personal property outside the District for use in the District?	Yes	No	If "Yes", did the organization file an appropriate sales & use tax return with the District? If no please attach an explanation.

## General Information

This application is for use by organizations who wish to apply for an exemption from the District of Columbia Income and Franchise Tax, Sales and Use Tax and Personal Property Tax. All questions on the application must be answered completely. Mail the completed application, with the various documents requested in the specific instructions, to the Office of Tax and Revenue, P.O. Box 556, Washington, DC 20044-0556, Attn: Exempt Organizations.

If you have questions, please call (202) 442-6586 between the hours of 7:30 a.m. and 5:30 p.m. Tuesday through Thursday.

Applicants for Income and Franchise Tax Exemption under Sec. 47-1802.1 of the DC Code:

Most organizations recognized by the Internal Revenue Service will qualify for exemption under the District of Columbia Income and Franchise Tax Act. The effective date for all income and franchise tax exemptions will be the effective date of the IRS Determination Letter.

Applicants for Sales and Use Tax Exemption under Sec. 47-2005 of the DC Code:

Under the District of Columbia Sales and Use Tax Act sales made to any organization which qualifies as a "semipublic institution" are exempt from the tax. A "semipublic" institution is defined under Sec. 47-2001(r) of the Act as "any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual." This exemption is limited to those organizations, which have been recognized as tax exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 (or comparable sections under prior codes).

SEMIPUBLIC INSTITUTIONS ARE RECOGNIZED AS DC SALES TAX EXEMPT IF PHYSICALLY LOCATED IN THE DISTRICT.

The exemption applies only to those transactions, which occur on or after the date of the issuance of a Certificate of Exemption by the Office of Tax and Revenue.

Personal Property Tax Exemption under Sec. 47-1508 of the DC Code:

Organizations requesting an exemption from DC Personal Property Tax must own the personal property for which the request is being made, and qualify under Title 47, Section 1508 of the DC Code. Organizations that may qualify for exemption are any corporation, and community chest, fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual. The effective date for personal property tax exemptions will be the July 1 following the date of the initial application request.

## Specific Instructions

FILE THE FOLLOWING DOCUMENTS WITH THIS APPLICATION: (If not currently available, state when they will be furnished).

- a. A copy of the latest determination or ruling letter you have received from the Internal Revenue Service, which approves your organization's exemption from Federal income tax.
- b. If incorporated in DC, a copy of your Certificate of Incorporation issued by the DC Department of Consumer and Regulatory Affairs, Corporate Division, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other documents whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.
- c. If not incorporated in DC a photocopy of a Certificate of Authority or Certificate of Registration issued by the DC Department of Regulatory Affairs, Corporate Division, must be submitted to the Office of Tax and Revenue with the Application for Exemption.
- d. If your organization has ever been recognized as tax exempt by the District, based on a previous application, please provide a copy of your DC letter of exemption or certificate of exemption.
- e. A copy of a lease, District of Columbia Occupancy Permit issued to organization or other documentation should accompany a request by a semi-public institution (501(c)(3) organization) for sales tax exemption to satisfy the physically located requirement.
- f. An organization should file Form FR-500 Combined Business Tax Registration Application with Form FR-164 Application for Exemption if not previously registered with the Office of Tax and Revenue.

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
Office of the Chief Financial Officer  
Office of Tax and Revenue



**OTR TAX NOTICE 2011-7**

**November 17, 2011**

**GUIDANCE ON APPLICATION FOR EXEMPTION FROM DISTRICT OF  
COLUMBIA FRANCHISE, SALES AND USE, AND PERSONAL PROPERTY  
TAXES**

Nonprofit organizations intending to conduct activities in the District of Columbia that may subject them to liability for franchise, sales and use, or personal property taxes are advised to submit an application for exemption from these taxes no later than the time that those activities commence.<sup>1</sup>

An Application Is Required to Obtain an Exemption

Under District law, a determination of exempt status by the Internal Revenue Service (“IRS”) does not by itself confer exemption from these taxes. Applicable exemptions from District of Columbia taxes must be secured from the Office of Tax and Revenue (“OTR”). The statutes governing each of these taxes provide that an organization cannot claim the available exemptions from these taxes unless the organization first obtains a letter (in the case of the franchise and personal property taxes) or a certificate (in the case of the sales and use taxes) from OTR stating that it is entitled to an exemption. D.C. Code secs. 47-1508 (personal property tax); 47-1802.01 (franchise taxes); 47-2005(3) (sales and use taxes). It should be noted that the tax exemptions conferred by these statutes generally apply only with respect to activities in furtherance of an organization’s exempt purposes, and no exemption is provided with respect to business activities that are not related to an organization’s exempt purposes. Such unrelated business activities remain subject to tax.

Application Procedures

In order to apply for exemption from these taxes, an organization must submit Form FR-164 to OTR. Filing instructions are provided with the form, which is available through OTR’s Taxpayer Service Center. If an application is hand-delivered to an OTR unit authorized to receive the filing, it is considered filed on the date shown by the OTR date

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<sup>1</sup> This notice does not address the process of securing exemption from real property or other District taxes.

stamp placed on the filing. If a properly addressed application is delivered to OTR by mail or private delivery service, it is considered filed on the postmark date shown on the envelope or wrapper. If a properly addressed application is received by OTR via facsimile, it is considered filed on the date that the facsimile is received by OTR.

#### Effective Date of Exemption

For franchise tax purposes, the exemption, if granted, is effective on the effective date of the exemption determination letter issued for the organization by the Internal Revenue Service.

The sales and use tax exemption, if granted, becomes effective when the exemption certificate is issued.

The personal property tax exemption, if granted, becomes effective on the July 1 following the date of the filing of Form FR-164.

#### Procedure for Organizations That Do Not Promptly File an Application

OTR encourages any organization that has commenced activities in the District, or that has become liable for franchise, sales and use, or personal property tax prior to filing an application for exemption, to promptly file Form FR-164 so as to help forestall the accumulation of additional tax liability. OTR has instituted a Voluntary Disclosure Program under which noncompliant taxpayers are permitted to pay certain tax liabilities and interest without imposition of civil penalties or fees. An organization that has delayed filing an application for exemption, but that has not been contacted by OTR or its representatives, should consider entering this program to clear outstanding liabilities.

DC CODE § 47-1508  
DISTRICT OF COLUMBIA OFFICIAL CODE 2001 EDITION  
DIVISION VIII. GENERAL LAWS.  
TITLE 47. TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES.  
CHAPTER 20. GROSS SALES TAX.

Current through October 2, 2001

§ 47-2005. Exemptions.

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter:

- (1) Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations;
- (2) Sales to a state or any of its political subdivisions if such state grants a similar exemption to the District. As used in this paragraph, the term "state" means the several states, territories, and possessions of the United States;
- (3) Sales to semipublic institutions; provided, however, that such sales shall not be exempt unless:
  - (A) Such institution shall have first obtained a certificate from the Mayor stating that such institution is entitled to such exemption;
  - (B) The vendor keeps a record of the sale, the name of the purchaser, the date of each separate sale, and the number of such certificate;
  - (C) Such institution is located within the District; and
  - (D) The property or services purchased are for use or consumption, or both, in maintaining, operating, and conducting the institution for the purpose for which it was organized or for honoring the institution or its members;

DISTRICT OF COLUMBIA MUNICIPAL REGULATIONS

417.12. The location requirement of § 128(c) of the Act is not satisfied by a mere statutory office of a registered agent, but refers to a physical location where the activities of the organization are regularly carried on.



Important: Print in CAPITAL letters using black ink.  
Leave lines blank that do not apply. File this form separately from your D-40 return.

OFFICIAL USE ONLY  
Vendor ID# 0000

**Personal information**

Your first name  M.I.  Last name

Your social security number  Your daytime phone number

Home address (number, street and apartment)

City  State  Zip Code + 4

**Sales and use tax calculation**

Round cents to the nearest dollar.  
If the amount is zero, leave the line blank.

	Amount purchased	Rate	Tax
1 Merchandise, services and rentals Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for an expanded list.	\$ <input type="text"/> .00	X .0575 =	1 \$ <input type="text"/> .00
2 Alcoholic beverages	\$ <input type="text"/> .00	X .10 =	2 \$ <input type="text"/> .00
3 Purchases of catered food or drink or rentals of non-commercial vehicles	\$ <input type="text"/> .00	X .10 =	3 \$ <input type="text"/> .00
4 Purchases of certain tobacco products	\$ <input type="text"/> .00	X .12 =	4 \$ <input type="text"/> .00
5 Total tax due Add Lines 1, 2, 3 and 4.			5 \$ <input type="text"/> .00

Attach a check or money order payable to: DC Treasurer.  
Write your social security number and "2014 FR-329" on your payment.

**Signature** Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.  
Declaration of paid preparer is based on the information available to the preparer.

Your signature  Date  Preparer's signature  Date

Preparer's Tax Identification Number (PTIN)  Preparer's phone number

Do not mail this form with your individual income tax return. Please use a separate envelope.

Complete and sign this form: Mail it by April 15, 2015 to:  
Office of Tax and Revenue  
1101 4<sup>th</sup> Street, SW FL4  
Washington, DC 20024

# Instructions for Form FR-329

## Who should file Form FR-329?

File Form FR-329 if during tax year 2013 you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

- Merchandise you ordered through catalogs;
- Merchandise shipped to DC that you bought or rented outside DC; and
- Merchandise taxed in DC but not in the state where purchased.

**Do not file Form FR-329 for a business.** Businesses should file a Form FR-800A (annual return), Form FR-800Q (quarterly return), or a Form FR-800M (monthly return) to report sales tax (in the “use tax” section) on such purchases and rentals.

## Taxpayer Identification Number(s) (TIN)

You must have a valid TIN.

- **A SSN, is a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213.

You must wait until you receive your SSN before you file a DC return. Your return may be rejected if your SSN is missing or incorrect.

## Dishonored payment

You will be charged \$65 for any payment not honored by your financial institution and returned to OTR.

## International ACH Transaction (IAT)

For electronic payers, in order to comply with banking rules, you will be asked the question “Will the funds for this payment come from an account outside the United States?”. If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future.

## Penalty and interest charges

OTR will charge -

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment.
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the fee are first applied to the fee then to penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §§47-4212).

## Enforcement actions

OTR may use lien, levy, seizure, collection agencies and liability offset if a taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). click “Individual Income Tax”, Collection Division”, “Enforcement Actions”.

## Criminal penalties

You will be penalized under the criminal provisions of the DC Code, Title 47 if you are required to file a return or report, or perform any act and you –

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; willfully make fraudulent or false statements; or fail to provide information. See DC Code §§47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC.

## Sales tax you owe

Include shipping and handling charges in the sales price when they are listed as a line item on the bill.

### Line 1 Merchandise, services and rentals

Enter the total sales price of all your purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575 and enter the result in the tax column.

Taxable merchandise includes, but is not limited to, furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.

Taxable services include data processing, real property maintenance, information services, dry cleaning, landscaping, photographic services and film processing.

Taxable rentals include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

### Line 2 Alcoholic beverages

Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

### Line 3 Purchases of catered food or drink or rentals of non-commercial vehicles.

Enter the total sales price of all your purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

### Line 4 Purchases of certain other tobacco products

Enter the total sales price of all your purchases of any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff on which you did not pay any DC or state sales tax. This tax rate does not apply to cigarettes, premium cigars or pipe tobacco. A premium cigar is any individual cigar with a retail cost of \$2 or more or a packaged unit of cigars that has an average cost of \$2 or more per cigar. Multiply the amount by .12 and enter the result in the tax column.

## Preparer Tax Identification Number (PTIN)

A PTIN is issued by the IRS to a paid preparer who applies for one. A PTIN may be used for tax identification purposes, instead of the preparer’s SSN.

**▲ Personal information**

Your first name, M.I., Last name for individual or Business name for business

Spouses first name, M.I., Last name for individual

Your SSN or EIN for business      Spouse's SSN      Your daytime phone number

Home address (number and street) or business address      Apartment number

City      State      Zip code

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**▲ Representative(s)** *This Power of Attorney will not be valid unless the Representative(s) complete the Declaration of Representative, sign and date this form on page 2.*

Name and address	EIN/SSN	
	Telephone No.	
	Fax No.	
	E-mail address	
Name and address	EIN/SSN	
	Telephone No.	
	Fax No.	
	E-mail address	

**▲ Tax matters**

Type of Tax <i>Income, Sales, etc</i>	Tax Form	Years or Periods

**▲ Acts authorized** The representatives are authorized to represent the taxpayer(s) before the Office of Tax and Revenue for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative, please state this below. List any specific additions or deletions to the acts otherwise authorized by this power of attorney:

**▲ Notices and communications** Original notices and other written communications will be sent to you and a copy to the first representative listed unless you check the oval below.

If you do not want any notices or communications sent to your first representative, check here:

Taxpayer's SSN or FEIN

Taxpayer's Name

▲ **Retention/revocation of prior power(s) of attorney** By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax and Revenue for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here:

**You must attach a copy of any Power of Attorney you want to remain in effect.**

▲ **Signatures**

**Signature of taxpayer(s)** If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If other than the taxpayer, print the name here and sign below.

▲ Your signature

Date

Title *if other than individual*

Spouse's signature if filing jointly

Date

Telephone number *if other than the taxpayer*

**If not signed and dated, this power of attorney will be returned**

▲ **Declaration of Representative** *Representative(s) must complete this section and sign below.*

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations, contained in Treasury Department Circular # 230, as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others; and the penalties for false or fraudulent statements provided in DC Official Code Section 47-4106;
- I am authorized to represent in the District of Columbia, the taxpayer(s) identified for the tax matter(s) specified herein; and I am one of the following:
  - a A member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.
  - c An Enrolled Agent under the requirements of Treasury Department Circular # 230.
  - d A bona fide officer of the taxpayer's organization.
  - e A full-time employee of the taxpayer, trust, receivership, guardian or estate.
  - f A member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  - g An actuary enrolled by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. (the authority to practice before IRS is limited by section 10.3(d)(1) of Treasury Department Circular # 230).
  - h An unenrolled return preparer under section 10.7(c)(viii) of Treasury Department Circular # 230.
  - i A general partner of a partnership.
  - j Other

▲ Designation-Inset above letter (a-j)	Jurisdiction (state)	Signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**If this declaration is not signed and dated, this power of attorney will be returned**

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE



**REQUEST FOR CERTIFIED COPY**

Date: \_\_\_\_\_

*NOTE: Tax returns for 2000 and prior years are no longer available. However, if a return was filed for those years, you will receive a letter of acknowledgment.*

- To Be Mailed  For Pick-Up at Customer Service Center

**INDIVIDUAL INCOME TAX RETURNS:**

Tax Period (s): \_\_\_\_\_

Name(s) as shown on Return (s)

(1) \_\_\_\_\_ (2) \_\_\_\_\_  
Last First Middle Last First Middle

Social Security Number: (1) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ (2) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

Current Address: \_\_\_\_\_

Approximate date return was filed: \_\_\_\_\_

Signature: \_\_\_\_\_ Daytime Phone Number: ( ) \_\_\_\_\_

**BUSINESS TAX:**

- FRANCHISE TAX RETURN (  D20 or  D30)
- SALES TAX RETURN (  monthly  annual)
- WITHHOLDING TAX RETURN - (  monthly  annual  Reconciliation)
- PERSONAL PROPERTY
- OTHER, *Please specify* \_\_\_\_\_

Tax Period (s): \_\_\_\_\_ Name of Business: \_\_\_\_\_

D.C. Business Tax Number (EIN/SSN): \_\_\_\_\_ Approximate Date Filed: \_\_\_\_\_

Signature/Title: \_\_\_\_\_ Daytime Phone Number ( ) \_\_\_\_\_ - \_\_\_\_\_

**Mail to: Office of Tax and Revenue, Customer Service Administration, 1101 4<sup>th</sup> Street, SW, Washington, DC 20024**

Official Use	Type of I.D. _____ Verified By: _____
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**Government of the District of Columbia  
Office of Tax and Revenue**  
1101 4<sup>th</sup> St., SW, Floor 2  
Washington, D.C. 20002  
Tele. (202) 727-4TAX (4829)  
FAX (202) 442-6550

(Mail or fax bottom portion)

**TAX FORMS ORDER SHEET**

D-4	Employee Withholding Allowance Certificate
D-4A	Certificate of Nonresidence in the District of Columbia
D-20	Corporation Franchise Tax Booklet Return and Instructions
D-20ES	Declaration of Estimated Tax for Corporations
D-30	Unincorporated Business Franchise Tax Booklet Return and Instructions
D-30ES	Declaration of Estimated Franchise Tax for Unincorporated Businesses
D-40/D-40EZ	Individual Income Tax Booklet Return and Instructions
D-40 Flat	Individual Income Tax Return
D-40EZ Flat	Individual Income Tax Return
Schedule H Flat	Homeowner and Renter Property Tax Credit
Schedule I	Additions to and Subtractions from Federal Adjusted Gross Income
Schedule L	Lower Income Long-Term Homeowner Credit
Schedule N	DC Non-Custodial Parent EITC Claim
Schedule S	Supplemental Information and Dependents
Schedule U	Additional Miscellaneous Credits and Contributions
Schedule UB	Business Credits
D-40B	Nonresident Request for Refund
D-40ES	Declaration of Estimated Income Tax for Individuals
D-41	Fiduciary Income Tax Return
D-41ES	Estimated Payment for Fiduciary Income Tax
D-65	Partnership Return of Income
D-2210	Underpayment of Estimated Income Tax by Individuals
D-2220	Underpayment of Estimated Franchise Tax by Businesses
D-2440	Disability Income Exclusion
D-2441	Child and Dependent Care Credit for Part-Year Residents
D-76	Estate Tax Return
D-76A	Amended Estate Tax Return
FR-127	Extension of Time to File Individual Return
FR-127F	Extension of Time to File Fiduciary Return
FR-128	Extension of Time to File Franchise/Partnership Return
FR-147	Statement of Person Claiming Refund Due a Deceased Taxpayer
FR-164	Application for Exemption
FR-230	Income Tax Withholding – Tables and Instructions
FR-329	Consumer Use Tax on Purchases and Rentals
FR-500	Combined Business Tax Registration Application
FR-500B	Special Event Registration Application
FP-31	Personal Property Tax Return
FP-129A	Extension of Time to File D.C. Personal Property Tax Return or Report

**DELIVER TO:**

Name of Individual \_\_\_\_\_ Telephone ( \_\_\_\_\_ ) \_\_\_\_\_

Name of Organization \_\_\_\_\_

Street Address \_\_\_\_\_ Room Number \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_