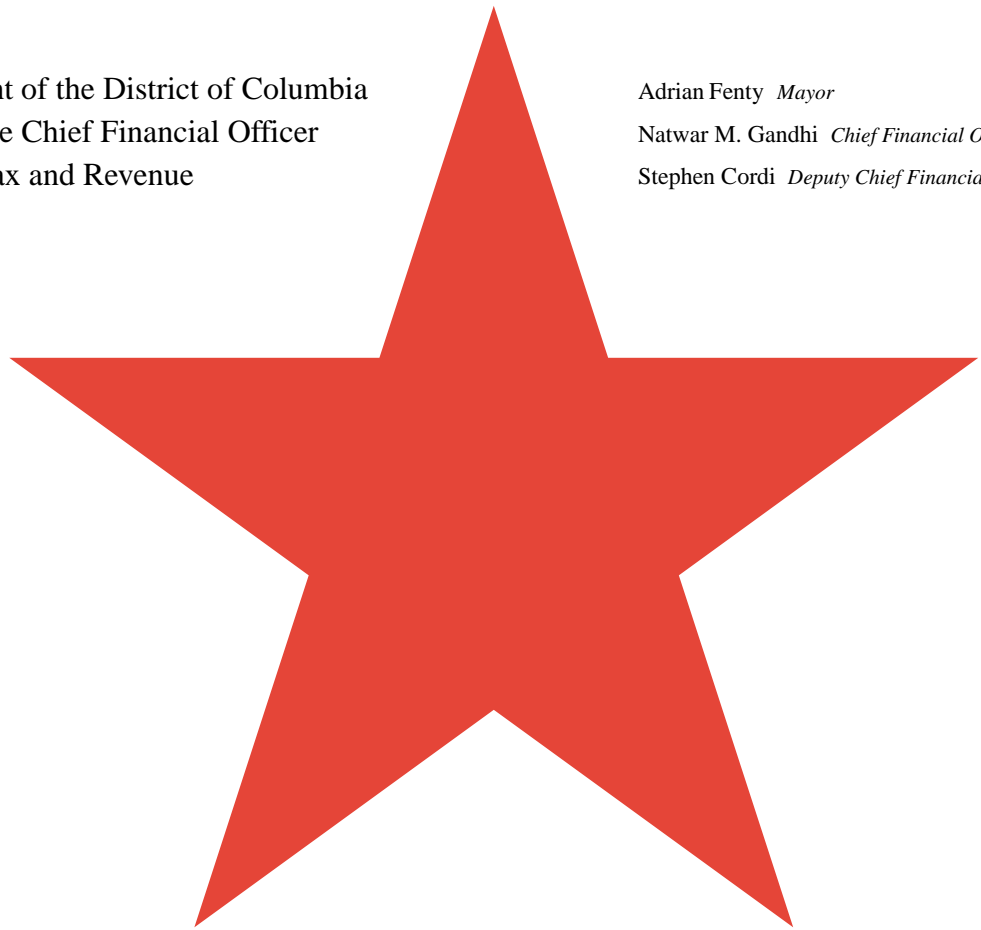




Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

Adrian Fenty *Mayor*  
Natwar M. Gandhi *Chief Financial Officer*  
Stephen Cordi *Deputy Chief Financial Officer*



# 2008 DC-1346

## District of Columbia E-File Software Developer Handbook

Updated Record Layouts

Summary of Changes, Edits, and Cross-Checks

Summary of new laws and data elements

FINAL VERSION

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS



CLICK. ZIP. FAST ROUND TRIP.

## SUMMARY OF CHANGES/REMINDERS

- ◆ **10/15/08 Update - D.C. Earned Income Tax Credit has gone back to 35% of Federal EIC**
- ◆ **10/15/08 Update – D- 40 Line 17 updated with new field to allow taxpayers claiming standard deduction to also claim a real estate tax deduction – this amount is to be included in Line 17 (Field 0435), but also reported separately (Field 0440). Updated D-40 field numbers to accommodate new field.**
- ◆ **10/15/08 Update – Added Third Party Designee information to form (see Fields 305L through 305N)**
- ◆ **9/25/08 Update – Added new fields for spouse (secondary taxpayer) information in Schedule H unformatted record**
- ◆ **Changes to Error/Reject Codes**
- ◆ **Updates / corrections to Edits and Cross-Checks (related to D-40 line number references and domestic partner filing status references)**
- ◆ **Corrections to tax year references throughout Generic Record and Unformatted record**
- ◆ **Standard Deduction has increased to \$4000 (\$2000 for married filing separately)**
- ◆ **Personal Exemption has increased to \$1675**
- ◆ **Maximum DC College Savings Plan Deduction (From Schedule U) has increased to \$4000 (\$8000 for joint and married filing separate on same return)**
- ◆ **We have added a 62 & Older indicator to Line 11, Pension and Annuity Income Limited Exclusion**
- ◆ **There is now a negative value (loss) indicator on Schedule S, Calculation J, Line I (Taxable Income).**
- ◆ **Reminder – we can only accept the first 30 characters of Address Line 1. Therefore, we ask that you place the apartment number, or any other address carryover, into the FIRST part of Address Line 2.**

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## POINTS OF CONTACT

### For Preparers, EROs, and Software Developers

Sonja Peterson Thornburg, E-File Coordinator

E-Mail: [sonja.peterson@dc.gov](mailto:sonja.peterson@dc.gov) – preferred method of contact

Voice: (202) 442-6392

George Conly, Senior Program Analyst

E-Mail: [george.conly@dc.gov](mailto:george.conly@dc.gov)

Voice: (202) 442-6239

### For Taxpayers

OTR Customer Service Center, (202) 727-4829

E-Mail: [otr.ocfo@dc.gov](mailto:otr.ocfo@dc.gov)

### For Substitute Forms

Paulette Gooden, Program Analyst

E-Mail: [paulette.gooden@dc.gov](mailto:paulette.gooden@dc.gov)

Voice: (202) 442-6262

# **2008 DISTRICT OF COLUMBIA RECORD LAYOUTS FILING SEASON 2009 CALENDAR**

**FOR TAX PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008**

<b>PATS Testing Begins</b>	<b>November 12, 2008</b>
<b>Begin Transmitting DC Electronic Returns</b>	<b>January 16, 2009</b>
<b>Last day to transmit timely returns</b>	<b>April 15, 2009</b>
<b>Last day for timely retransmission of rejected returns</b>	<b>April 20, 2009</b>
<b>Last date to transmit Federal/State DC Returns</b>	<b>October 15, 2009</b>
<b>Last date for retransmission of rejected Federal/State DC Returns</b>	<b>October 20, 2009</b>

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## TAX YEAR 2008 REJECT CODES

The District of Columbia Fed/State E-File Program will be rejecting returns at the state level for tax year 2008 for the following reasons. Rejection notification will be given through the IRS E-File Acknowledgment system.

REJECT CODE	VALIDATION RULE
<b>ERROR CODE 0001</b>	Alphanumeric Data in a Numeric Field
<b>ERROR CODE 0002</b>	Absence of DC Schedule S if Deduction Type Flag is equal to I (Field 0305 C)
<b>ERROR CODE 0003</b>	Absence of DC Schedule U if Line 24 > zero (Field 0475)
<b>ERROR CODE 0004</b>	Absence of DC Schedule U if Line 30 > zero (Field 0510)
<b>ERROR CODE 0005</b>	Absence of DC Schedule I if Line 5 > zero (Field 0380)
<b>ERROR CODE 0006</b>	Absence of DC Schedule I if Line 13 is > zero (Field 0420)
<b>ERROR CODE 0007</b>	Taxpayer attempted to claim both Low Income Credit and DC Earned Income Tax Credit (Field 0480 and 0500)
<b>ERROR CODE 0008</b>	DC Return already filed and accepted through Fed/State E-File
<b>ERROR CODE 0009</b>	Absence of DC Schedule H if Line 29 > zero (Field 0505)
<b>ERROR CODE 0010</b>	Absence of DC Schedule S if Filing Status is 3 (Field 0305 F)
<b>ERROR CODE 0011</b>	Absence of DC Schedule S if Filing Status is 5 (Field 0305 F)
<b>ERROR CODE 0012</b>	Absence of DC Schedule S if Number of Exemptions > 1 if Filing Status 1,4, or 7; >2 if Filing Status 2 or 3 (Field 0305 F)
<b>ERROR CODE 0013</b>	Absence of DC Schedule U if Contribution Amount is > zero (Field 0545)
<b>ERROR CODE 0014</b>	Invalid Filing Status (Filing Status not equal to 1,2,3,4,5, or 7) (Field 0305 F)
<b>ERROR CODE 0015</b>	D-40 Line 6 not equal to sum of Lines 3 Through 5 (Field 0385)
<b>ERROR CODE 0016</b>	D-40 Line 14 not equal to sum of Lines 7 through 13 (Field 0425)
<b>ERROR CODE 0017</b>	D-40 Line 15 not equal to Line 6 minus Line 14 (Field 0430)
<b>ERROR CODE 0018</b>	D-40 Line 20 not equal to Line 17 + Line 19 (Field 0450)
<b>ERROR CODE 0019</b>	D-40 Line 21 not equal to Line 15 minus Line 20 (Field 0455)
<b>ERROR CODE 0020</b>	D-40 Line 26 not equal to the sum of Lines 23 through 25 (Field 0485)

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## TAX YEAR 2008 REJECT CODES

REJECT CODE	VALIDATION RULE
ERROR CODE 0021	D-40 Line 27 not equal to Line 22 minus Line 26 (Field 0490)
ERROR CODE 0022	D-40 Line 34 equal to the sum of Lines 28 through 33 (Field 0530).
ERROR CODE 0023	Used only if Line 34 > Line 27. D-40 Line 35 not equal to Line 34 minus Line 27 (Field 0535)
ERROR CODE 0024	D-40 Line 38 not equal to the sum of lines 36 and 37 (Field 0550)
ERROR CODE 0025	D-40 Line 39 not equal to Line 35 minus Line 38 (Field 0555)
ERROR CODE 0026	Used only if Line 27 > Line 34. D-40 Line 40 not equal to Line 27 minus Line 34 (Field 0560)
ERROR CODE 0027	D-40 Line 42 not equal to Sum of Line 40 + Line 41 (Field 0565)
ERROR CODE 0099	One of the Schedules in Unformatted Record has Invalid Format

**NOTE:** The return will be rejected on the first error found by the DC E-File System. Additional error codes will **not** be indicated in the acknowledgment.

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## D-40 EDITS AND CROSS-CHECKS

1. If the return has a domestic address, the following fields must be present: 0075, 0095, and 0100 on the Form D-40. If the return has a foreign address, Schedule S must be attached. If the return has an in care of (c/o) address, Schedule S must be attached.
2. If taxpayer (and/or secondary taxpayer) claims any type of exemption other than his/her personal exemption, Calculation G on DC Schedule S must be completed and the Schedule S attached.
3. If taxpayer is claiming dependents, the Dependent Information section on DC Schedule S must be completed and the Schedule S attached.
4. If Line 1 Filing Status = **2** (Married Joint), **4** (Married Separate), or **3** (Married Separate on Same Return), both primary and secondary names and SSNs must be provided.
5. If Line 1 Filing Status = **5** (Head of Household), Schedule S must be completed (to reflect dependent or qualifying child name and SSN) and attached.
6. If Line 1 Filing Status = **3** (Married Separate on Same Return) or, Calculation J on Schedule S must be completed and the Schedule S attached.
7. If Line 2 Part-Year Filer indicator is present, Line 2 number of months of residency must also be present.
8. Line 3 Federal AGI must = AGI reported on Federal return (Form 1040, Line 33; Form 1040A, line 19; or Form 1040EZ, Line 4)
9. If Line 5 (Other additions from Calculation A) is present, Schedule I must be attached.
10. Line 6 = Sum of Lines 3 through 5
11. If Line 13 (other Subtractions from Calculation B) is present, Schedule I must be attached.
12. Line 15 = Line 6 minus Line 14
13. Line 16 must be the same type of deduction (standard or itemized) taken on the taxpayer's federal return. If deduction type is itemized, attach DC Schedule S (Page 2, Additional Information from Federal Schedule A).
14. Line 17 - The standard deduction is now **\$4000** (**\$2000** for married filing separate taxpayers). **If claiming standard deduction and real estate taxes, enter the total amount on line 17 (field 0435) and also report the real estate tax amount on Field 0440.**
15. If Line 18 > 1 (or 2 if married filing jointly), Calculation G on DC Schedule S must be completed and the Schedule S attached.

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## D-40 EDITS AND CROSS-CHECKS

16. Line 19 = Line 18 \* **\$1,675**. If taxpayer is a part-year filer, exemption(s) must be prorated based on number of months of residency.
17. Line 20 = Line 17 + Line 19.
18. Line 21 = Line 15 – Line 20. Negative taxable income must be reported.
19. Line 22 – Tax from Tax Tables. If Filing Status = **3**, enter amount from Schedule S, Calculation J, line K. The Married Filing Separately on Same Return Flag should be present in Field 0305 (E)
20. Line 23 = 32% of Federal Child & Dependent Care Credit (Line 44 of Form 1040). If Line 23 is claimed, Line 23a (Federal Credit) must be present in field 0465.
21. Line 24 (Other non-refundable credits) – if entry is present, Schedule U must be attached.
22. Line 25 – see Low Income Credit Table. If the Low Income Credit is taken, the DC EITC (Line 28) cannot be taken and Fields 0495 and 0500 should have no entry.
23. Line 26 = Sum of Lines 23 through 25
24. Line 27 = Line 22 – Line 26. If Line 23 < Line 27, fill with zeros.
25. Line 28 = **35%** of Federal Earned Income Credit. If D.C. EITC is present in field 0500, Federal EIC amount must be present in Field 0495. If Line 28 is taken, Line 25 (DC Low Income Credit) cannot be taken. If taxpayer is a part-year filer, D.C. EITC must be prorated based on number of months of residency.
26. If entry for Line 29 (Schedule H Credit) is present in field 0505, the Schedule H must be attached.
27. Line 30 (Other Refundable Credits) – If entry is present, Schedule U must be attached.
28. Line 34 (Total Payments and Credits) = Sum of Lines 28 through 33

### Lines 35-39 Your Refund – Complete if Line 34 > Line 27

29. Line 35 = Line 34 – Line 27
30. Line 37 (Contribution Amount) – if present, Schedule U must be attached
31. Line 38 = Line 36 + Line 37
32. Line 40 = Line 36 – Line 39

### Lines 40-42 Amount You Owe - Complete if Line 34 < Line 27

33. Line 40 = Line 27 – Line 34
34. Line 41 (Contribution Amount) – if present, Schedule U must be attached
35. Line 42 = Line 40 + Line 41

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## 2008 GENERIC RECORD

### HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "2753" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "****"
<b>0000</b>		Record ID Type	6	AN	Value "DCbbbb"
<b>0001</b>		Form Number	6	AN	Value "0001bb"
<b>0002</b>		Page Number	5	AN	Value "PG01b"
<b>0003</b>		Taxpayer Identification Number	9	N	<b>SSN – Required Entry</b>
<b>0004</b>		Filler	1	AN	Blank
<b>0005</b>		Form/Schedule Number	7	N	Value "0000001"
<b>0010</b>		State Code	2	AN	Value "DC"
<b>0011</b>		City Code	2	AN	No Entry
<b>0015</b>		Imperfect Return Indicator	1	AN	IRS USE ONLY
<b>0016</b>		SSN/ITIN Mismatch Indicator	1	AN	IRS USE ONLY
<b>0019</b>		State Only Indicator	2	AN	"SO" or Blank
<b>0020</b>		<b>Declaration Control Number</b>	<b>14</b>	<b>N</b>	Assigned by Filer
	A	First 2 Positions	2		Value "00"
	B	EFIN of Originator	6		
	C	Batch Number	3		(000-999)
	D	Serial Number	2		(00-99)
	E	Year Digit	1		Value "9"
<b>0023</b>		<b>Return Sequence Number</b>	<b>16</b>	<b>N</b>	<b>Required Entry</b>
	A	ETIN of Transmitter	5		Must Equal 1040/EZ RSN
	B	Transmitter Use Field	2		
	C	Julian Date of Transmission	3		
	D	Transmission Sequence No.	2		(01-99)
	E	Return Sequence Number	4		(0001-9999)

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## STATE DIRECT DEPOSIT SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0024	State Direct Deposit/Debit Indicator	1	AN	Value "1" for Direct Deposit or Blank
0025	Reserved –RTN-Flag	1	N	Blank
0027	Direct Debit Date	8	N	NOT USED
0028	Direct Debit Amount	12	N	NOT USED
0030	State – Rt. Trans. No.	9	N	Bank RTN or Blank
0032	State-RTN-Indicator	1	N	No Entry–IRS Use Only
0035	State - Direct Deposit Acct. No.	17	AN	Account No. or Blank
0040	State – Checking Account Ind.	1	AN	Value "X" or Blank
0048	State – Savings Account Ind.	1	AN	Value "X" or Blank

## INDICATOR SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0049	On-line State Return	1	AN	Value "O" = On-line

## PARTICIPANT SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0050	<b>State Numeric Area</b>	<b>27</b>	<b>AN</b>	<b>Required Entry</b>
	A Preparer SSN/PTIN	9		N or PNNNNNNNNN
	B Preparer EIN	9		1040 Seq 1380
	C Preparer ZIP	5		1040 Seq 1410-5
	D Preparer ZIP+4	4		1040 Seq 1410-4
0052	<b>State Alphanumeric Area</b>	<b>93</b>	<b>AN</b>	<b>Required Entry</b>
	A Mailbox ID	5		
	B Preparer Firm Name	35		1040 Seq 1370
	C Preparer Address	30		
	D Preparer City	20		1040 Seq 1390
	E Preparer State	2		1040 Seq 1400
	F Preparer Self- Employed Indicator	1		1040 Seq 1350

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## ENTITY SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0055		Spouse's SSN	9	N	
0060		<b>Name Line 1</b>	<b>35</b>	<b>AN</b>	Required Entry -20 used
	A	Primary Last Name	32		
	B	Primary Suffix	3		
0062		Date of Death Primary	8	N	Not Used - YYYYMMDD
0065		<b>Name Line 2</b>	<b>35</b>	<b>AN</b>	Required Entry-20 used
	A	Secondary Last Name	32		
	B	Secondary Suffix	3		
0068		Date of Death Secondary	8	N	Not Used - YYYYMMDD
0070		<b>Name Line 3</b>	<b>35</b>	<b>AN</b>	Required Entry-32 used
	A	Primary First Name	16		15 used
	B	Primary Middle Initial	1		
	C	Secondary First Name	16		15 used
	D	Secondary Middle Initial	1		
	E	Filler	1		Not Used
0074		In C/O Addressee	35	AN	
0075		Address Line 1	35	AN	Required Entry-30 used
0077		Foreign Street Address	35	AN	30 Used
0080		Address Line 2	35	AN	30 Used
0085		City	22	AN	20 Used
0087		Foreign City, State, or Province	35	AN	
0090		City Code	5	AN	No Entry
0095		State Abbreviation	2	AN	Required Entry
0098		Foreign County	22	AN	20 Used
0100		Zip Code	12	AN	9 Used

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## ENTITY SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0105	County	20	AN	No Entry
0110	County Code	5	AN	No Entry
0115	Telephone Number	12	AN	10 used – no hyphens
0120	Primary TP Signature	5	N	PIN Use Only–Not Used
0125	Spouse Signature	5	N	PIN Use Only–Not Used
0126	ERO EFIN/PIN	11	N	

## CONSISTENCY SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0150	Federal Filing Status	1	N	No Entry
0155	Total Federal Exemptions	2	N	No Entry
0160	Wages, Salaries, Tips	12	N	Required – 9 used
0165	Taxable Interest	12	N	Required – 9 used
0170	Tax Exempt Interest	12	N	No Entry
0175	Dividends	12	N	Required – 9 used
0180	State Refund	12	N	No Entry
0185	Taxable Soc. Sec. Benefits	12	N	No Entry
0190	Keogh Plan & SEP Deductions	12	N	No Entry
0195	Adjusted Gross Income	12	N	Required – 9 used
0200	Standard/Itemized Deductions	12	N	No Entry
0205	Earned Income Credit	12	N	Required - 4 used

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## ALPHANUMERIC SECTION I, II (FORM D-40)

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
<b>0300</b>		<b>Alphanumeric Field 1</b>	<b>80</b>	<b>AN</b>	
	A	Software Developer Code	10		Developer ID
	B	Paid Preparer Name	31		1040 Seq 1340
	C	Preparer Telephone Number	10		
	D	Non-Paid Preparer	13		1040 Seq 1338
	E	Preparer State EIN	16		
<b>0305</b>		<b>Alphanumeric Field 2</b>	<b>80</b>	<b>AN</b>	
	A	Amended Return Flag	1		Not Used – No Entry
	B	Deceased Taxpayer Flag	1		Value “X” or blank
	C	Deduction Type Flag	1		D-40, Line 16 Value “I” for Itemized, Value “S” for Standard
	D	Number of Exemptions	2	<b>N</b>	D-40, Line 18
	E	Married Separate Same Return Flag	1		D-40, Line 22 Value “X” or blank – if present, must use FS 3
	F	Filing Status	1	<b>N</b>	1=SINGLE 2=MARRIED JOINT 3= MARRIED SEP. ON SAME RETURN 4= MARRIED SEP. 5= HEAD OF HOUSE. 7= DEPENDENT
	G	Part-Year Filer Indicator	1		Value “X” or blank
	H	No. of Months in DC – Part Year Filer	2	<b>N</b>	Value 1 through 12
	I	Number of Qualified EITC Dependents	2	<b>N</b>	D-40 Line 28A
	J	Pension & Annuity Exclusion 62 or older Indicator	1		D-40, Line 11 Value “X” or blank
	K	Pension & Annuity Exclusion spouse 62 or older indicator	1		D-40, Line 11 Value “X” or blank
	L	Third Party Consent Indicator	1		D-40 Page 2 Value “X” or blank
	M	Third Party Name	30		D-40 Page 2
	N	Third Party Telephone Number	10		D-40 Page 2
	O	Filler	25		

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## SIGNED NUMERIC SECTION – FORM D-40, PART I

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0350	Wages, Salaries, Tips	12	N	D-40 Line a = field 0160
0355	Business Income or Loss	12	N	D-40 Line b
0360	Capital Gain or Loss	12	N	D-40 Line c
0365	Rental & Real Estate Income, Royalties, etc.	12	N	D-40 Line d
0370	Federal AGI	12	N	D-40 Line 3 = field 0195
0375	Franchise Tax Deduction, Fed 1120	12	N	D-40 Line 4
0380	Other Additions – DC Sch I, Calc A	12	N	D-40 Line 5
0385	Federal AGI + DC Additions	12	N	D-40 Line 6 = <b>Sum of Lines 3 through 5</b>
0390	Income received during period of DC non-residence	12	N	D-40 Line 7
0395	Taxable refunds or offsets of state and local income tax	12	N	D-40 Line 8
0400	Taxable SSA and Railroad Retirement	12	N	D-40 Line 9; 1040, Line 20b, 1040A, Line 14b
0405	Income reported and taxed on DC Franchise or Fiduciary Return	12	N	D-40 Line 10
0410	DC and federal govt pension & annuity <b>limited</b> exclusion	12	N	D-40 Line 11
0415	DC and fed govt survivor benefits	12	N	D-40 Line 12
0420	Other Subtractions – DC Sch I, Calc B	12	N	D-40 Line 13
0425	Total Subtractions from DC Income	12	N	D-40 Line 14 = <b>Sum of Lines 7 through 13</b>

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## SIGNED NUMERIC SECTION – FORM D-40, PART II

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0430	DC Adjusted Gross Income	12	N	D-40 Line 15
0435	DC Deduction Amount	12	N	D-40 Line 17 (standard = \$2000 or \$4000) plus Line 17a
0440	DC Real Estate Tax Deduction	12	N	D-40 Line 17
0445	DC Exemption Amount	12	N	D-40 Line 19 = Line 18 * \$1,675
0450	Total Deductions and Exemptions	12	N	D-40 Line 20 = Line 17 plus Line 19
0455	Taxable Income	12	N	D-40 Line 21 = Line 15 minus Line 20
0460	Tax	12	N	D-40 Line 22– If filing status 3, amount from Sch S, Calc J, line K
0465	Federal Child/Dependent Care Credit	12	N	D-40 Line 23a
0470	DC Child/Dependent Care Credit	12	N	D-40 Line 23 = 32% of Federal Credit
0475	Other Non-Refundable Credits	12	N	D-40 Line 24 – from Schedule U
0480	D.C. Low Income Credit	12	N	D-40 Line 25
0485	Total Non-Refundable Credits	12	N	D-40 Line 26 = Sum of Lines 23 through 25
0490	Total Tax	12	N	D-40 Line 27 = Line 22 minus Line 26
0495	Federal Earned Income Credit	12	N	D-40 Line 28 – required if field 0500 is present

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## SIGNED NUMERIC SECTION – FORM D-40, PART III

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
<b>0500</b>	DC Earned Income Tax Credit	12	N	D-40 Line 28 = 35% of Federal EIC
<b>0505</b>	Property Tax Credit	12	N	D-40 Line 29– From DC Schedule H
<b>0510</b>	Other Refundable Credits	12	N	D-40 Line 30 – From DC Schedule U
<b>0515</b>	D.C. Income Tax Withheld	12	N	D-40 Line 31
<b>0520</b>	2008 Estimated Tax Payments	12	N	D-40 Line 32
<b>0525</b>	Payments made with Extension	12	N	D-40 Line 33
<b>0530</b>	Total Payments & Refundable Credits	12	N	D-40 Line 34 = Sum of Lines 28 through 33
<b>0535</b>	Amount of Overpayment	12	N	D-40 Line 35 – Use if Line 34 > Line 27, = Line 34 minus Line 27
<b>0540</b>	Amount to Apply to 2009 Tax	12	N	D-40 Line 36
<b>0545</b>	Contribution Amount	12	N	D-40 Line 37 OR 41, from DC Schedule U
<b>0550</b>	Calculation Field	12	N	D-40 Line 38 = Line 36 plus Line 37
<b>0555</b>	Refund Amount	12	N	D-40 Line 39 = Line 35 minus Line 38
<b>0560</b>	Tax Due	12	N	D-40 Line 40– Use if Line 27 > Line 34, = Line 27 Minus Line 34
<b>0565</b>	Total Amount Due	12	N	D-40 Line 42 = Line 40 plus Line 41

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## UNFORMATTED RECORD LAYOUT

### UNFORMATTED STATE RECORDS

The Unformatted State Records Section will be utilized for the capture of all Federal Schedules and wage and tax statements, as well as the District of Columbia Schedules S, H, I, N, and U. The data should be identical to the IRS data with the exception of four characters. For these characters, a state character should be substituted for the corresponding IRS value. The characters are as follows:

<u>IRS CHARACTER</u>	<u>SUBSTITUTION CHARACTER</u>	<u>ASCII HEX</u>	<u>EBCDIC HEX</u>
****	!!!!	21212121	5A5A5A5A
[	{	7B	C0
]	}	7D	D0
#	\$	24	5B

Each unformatted record provides 60 data lines, each 80 bytes in length, following the header section of the record. All 60 lines should be used before another unformatted record is used. Any unused space within the 80 byte data line should be filled with blanks.

The federal schedule data must be transmitted in variable format. If more than one unformatted record is required, DO NOT split a form or schedule between 2 unformatted records.

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## UNFORMATTED STATE RECORD - HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "4861" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "*****"
<b>0000</b>		<b>Record ID Type</b>	<b>34</b>	<b>AN</b>	
	A	Form ID	6		"STbbbb"
	B	Form Number	6		"0001bb"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form/Schedule Number	7		Value "0000001" to "0000009"
<b>0010</b>		<b>State Code</b>	<b>2</b>	<b>AN</b>	Value "DC"
<b>0011</b>		<b>City Code</b>	<b>2</b>	<b>AN</b>	No Entry
<b>0020</b>		<b>Declaration Control Number</b>	<b>14</b>	<b>N</b>	Assigned by Filer
	A	First 2 Positions	2		Value "00"
	B	EFIN of Originator	6		
	C	Batch Number	3		(000-999)
	D	Serial Number	2		(00-99)
	E	Year Digit	1		Value "8"

## DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
<b>0000</b>		<b>Form Data (Line 001)</b>	<b>80</b>	<b>AN</b>	
.	.				
.	.	(Up to 60 lines of data per page may be entered)			
.	.				
<b>0345</b>		<b>FORM DATA (LINE 060)</b>	<b>80</b>	<b>AN</b>	
		<b>Record Terminus</b>	<b>1</b>	<b>AN</b>	Value "\$"

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE S

### HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "!!!!"
<b>0000</b>		<b>Record ID Type</b>	<b>34</b>	<b>AN</b>	
	A	Form ID	6		"DCbbbb"
	B	Form Number	6		"DCSCHS"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form Occurrence Number	7		Value "0000001"

### DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		<b>Calculation G</b>		<b>N</b>	<b>Use to report total number of exemptions</b>
<b>0010</b>		Primary Taxpayer Self Exemption	1	N	1= YES, 0=NO
<b>0020</b>		Head of Household Exemption	1	N	1= YES, 0=NO
<b>0030</b>		Primary Taxpayer Over 65 Exemption	1	N	1= YES, 0=NO
<b>0040</b>		Primary Taxpayer Blind Exemption	1	N	1= YES, 0=NO
<b>0050</b>		Number of Dependents	2	N	Enter numeric value
<b>0060</b>		Secondary Taxpayer Self Exemption	1	N	Use only if Filing Status 2 or 3
<b>0070</b>		Secondary Taxpayer Over 65 Exemption	1	N	Use only if Filing Status 2 or 3
<b>0080</b>		Secondary Taxpayer Blind Exemption	1	N	Use only if Filing Status 2 or 3
<b>0090</b>		Total Exemptions	2	N	= Sum of Lines A thru H

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE S (DATA SECTION)

<b>FIELD</b>		<b>IDENTIFICATION</b>	<b>LENGTH</b>	<b>TYPE</b>	<b>DESCRIPTION</b>
<b>0100</b>		<b>Foreign Address Line 1</b>	<b>35</b>	<b>AN</b>	
	A	Foreign Address Line 1	30	AN	
	B	Foreign Address Apartment #	5	AN	
<b>0110</b>		<b>Foreign Address Line 2</b>	<b>30</b>	<b>AN</b>	
		<b>Foreign Address</b>			
<b>0120</b>		Foreign Address – City	20	AN	
<b>0130</b>		Foreign Address – State/Province	20	AN	
<b>0140</b>		Foreign Address – Country	20	AN	
<b>0150</b>		Foreign Address – Postal Code	15	AN	
		<b>In Care Of Address (c/o)</b>		<b>AN</b>	
<b>0160</b>		In Care of Name	20		
<b>0170</b>		In Care of Address Line 1	30	AN	
<b>0180</b>		In Care of City	20	AN	
<b>0190</b>		In Care of State	2	AN	Must match USPS state code
<b>0200</b>		In Care of ZIP+4	9	N	
		<b>Dependent Information (1-4)</b>			<b>Schedule S, Page 1</b>
<b>0210</b>		Dependent 1 SSN	9	N	
<b>0220</b>		Dependent 1 Last Name	20	AN	
<b>0230</b>		Dependent 1 First Name	15	AN	
<b>0240</b>		Dependent 1 Middle Initial	1	AN	
<b>0250</b>		Dependent 1 Relationship	17	AN	
<b>0260</b>		Dependent 1 Date of Birth	8	N	MMDDYYYYY Format

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE S (DATA SECTION)

<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LENGTH</b>	<b>TYPE</b>	<b>DESCRIPTION</b>
	<b>Dependent Information (1-4)</b>			<b>Schedule S, Page 1</b>
<b>0270</b>	Dependent 2 SSN	9	N	
<b>0280</b>	Dependent 2 Last Name	20	AN	
<b>0290</b>	Dependent 2 First Name	15	AN	
<b>0300</b>	Dependent 2 Middle Initial	1	AN	
<b>0310</b>	Dependent 2 Relationship	17	AN	
<b>0320</b>	Dependent 2 Date of Birth	8	N	MMDDYYYY Format
<b>0330</b>	Dependent 3 SSN	9	N	
<b>0340</b>	Dependent 3 Last Name	20	AN	
<b>0350</b>	Dependent 3 First Name	15	AN	
<b>0360</b>	Dependent 3 Middle Initial	1	AN	
<b>0370</b>	Dependent 3 Relationship	17	AN	
<b>0380</b>	Dependent 3 Date of Birth	8	N	MMDDYYYY Format
<b>0390</b>	Dependent 4 SSN	9	N	
<b>0400</b>	Dependent 4 Last Name	20	AN	
<b>0410</b>	Dependent 4 First Name	15	AN	
<b>0420</b>	Dependent 4 Middle Initial	1	AN	
<b>0430</b>	Dependent 4 Relationship	17	AN	
<b>0440</b>	Dependent 4 Date of Birth	8	N	MMDDYYYY Format
	<b>Dependent 5 / Head of Household Non-Dependent Qualifying Child</b>			<b>Schedule S, Page 1 – Use for Dependent 5</b>
<b>0450</b>	Qualifying Child/Dep. 5 SSN	9	N	
<b>0460</b>	Qualifying Child/Dep. 5 Last Name	19	AN	
<b>0470</b>	Qualifying Child/Dep. 5 First Name	15	N	
<b>0480</b>	Qualifying Child/Dep. 5 Middle Init.	1	N	
<b>0490</b>	Dependent 5 Relationship	17	AN	
<b>0500</b>	Qualifying Child/Dep. 5 DOB	8	N	MMDDYYYY Format

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE S (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>Schedule S, Calculation J</b>			<b>Use when Filing Status married filing separate on same return</b>
<b>0510</b>	Federal AGI – Primary Taxpayer	12	N	Calculation J, Line A
<b>0520</b>	Federal AGI – Secondary Taxpayer	12	N	Calculation J, Line A
<b>0530</b>	Total Additions – Primary Taxpayer	12	N	Calculation J, Line B
<b>0540</b>	Total Additions – Secondary Taxpayer	12	N	Calculation J, Line B
<b>0550</b>	Calculation Field – Primary Taxpayer	12	N	Calculation J, Line C = Line A + Line B
<b>0560</b>	Calculation Field – Secondary Taxpayer	12	N	Calculation J, Line C = Line A + Line B
<b>0570</b>	Total Subtractions – Primary Taxpayer	12	N	Calculation J, Line D
<b>0580</b>	Total Subtractions – Secondary Taxpayer	12	N	Calculation J, Line D
<b>0590</b>	D.C. Adjusted Gross Income – Primary Taxpayer	12	N	Calculation J, Line E = Line C – Line D
<b>0600</b>	D.C. Adjusted Gross Income – Secondary Taxpayer	12	N	Calculation J, Line E = Line C – Line D
<b>0610</b>	Deduction Amount – Primary Taxpayer	12	N	Calculation J, Line F
<b>0620</b>	Deduction Amount – Secondary Taxpayer	12	N	Calculation J, Line F
<b>0630</b>	Exemption Amount – Primary Taxpayer	12	N	Calculation J, Line G
<b>0640</b>	Exemption Amount – Secondary Taxpayer	12	N	Calculation J, Line G
<b>0650</b>	Calculation Field – Primary Taxpayer	12	N	Calculation J, Line H = Line F + Line G
<b>0660</b>	Calculation Field – Secondary Taxpayer	12	N	Calculation J, Line H = Line F + Line G
<b>0670</b>	Taxable Income – Primary Taxpayer	12	N	Calculation J, Line I = Line E – Line H <b>Note: This field can have negative value</b>
<b>0680</b>	Taxable Income – Secondary Taxpayer	12	N	Calculation J, Line I = Line E – Line H <b>Note: This field can have negative value</b>
<b>0690</b>	Tax – Primary Taxpayer	12	N	Calculation J, Line J
<b>0700</b>	Tax – Secondary Taxpayer	12	N	Calculation J, Line J
<b>0710</b>	Total Tax – Add amounts on Line J	12	N	Calculation J, Line K

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE S (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>Additional Information from Federal Schedule A</b>			<b>Schedule S, Page 2 – must be present if deductions are itemized</b>
<b>0720</b>	Medical and Dental Expenses	12	N	Schedule A, Line 4
<b>0730</b>	Taxes You Paid	12	N	Schedule A, Line 9
<b>0740</b>	Interest You Paid	12	N	Schedule A, Line 15
<b>0750</b>	Gifts to Charity	12	N	Schedule A, Line 19
<b>0760</b>	Casualty and Theft Losses	12	N	Schedule A, Line 20
<b>0770</b>	Job Expenses & Most Other Miscellaneous Deductions	12	N	Schedule A, Line 27
<b>0780</b>	Other Miscellaneous Deductions	12	N	Schedule A, Line 28
<b>0790</b>	<b>Record Terminus</b>	<b>1</b>	<b>AN</b>	<b>Value "\$"</b>

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE H

### HEADER SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
		Start of Record Sentinel	4	AN	Value "!!!!"
<b>IRS 000</b>		<b>Record ID Type</b>	<b>34</b>	<b>AN</b>	
	A	Form ID	6		"DCbbbb"
	B	Form Number	6		"DCSCHH"
	C	Page Number	5		"PG01b"
	D	Taxpayer Identification Number	9		Primary SSN
	E	Filler	1		Blank
	F	Form Occurrence Number	7		Value "0000001"

### DATA SECTION

<u>FIELD</u>		<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
		<b>Taxpayer Information Part 1</b>		<b>AN</b>	
<b>0010</b>		62 or Older Indicator	1	AN	Must be "Y" or "N"; If N, Use Table A; If Y, Use Table B
<b>0020</b>		Blind or Disabled Indicator	1	AN	Must be "Y" or "N"; If N, Use Table A; If Y, Use Table B
<b>0030</b>		Primary Taxpayer First Name	15	AN	
<b>0040</b>		Primary Taxpayer Middle Initial	1	AN	
<b>0050</b>		Primary Taxpayer Last Name	20	AN	
<b>0060</b>		Primary Taxpayer SSN	9	AN	
<b>0070</b>		Secondary Taxpayer 62 or Older Indicator	1	AN	Must be "Y" or "N"; If N, Use Table A; If Y, Use Table B
<b>0080</b>		Secondary Taxpayer Blind or Disabled Indicator	1	AN	Must be "Y" or "N"; If N, Use Table A; If Y, Use Table B
<b>0090</b>		Secondary Taxpayer SSN	9	AN	
<b>0100</b>		Secondary Taxpayer First Name	15	AN	
<b>0110</b>		Secondary Taxpayer Middle Initial	1	AN	
<b>0120</b>		Secondary Taxpayer Last Name	20	AN	
<b>0130</b>		Daytime Telephone Number	10	AN	
<b>0140</b>		Property Type Flag	1	AN	"H" for House "A" for Apartment

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

					"R" for Rooming House
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# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LENGTH</b>	<b>TYPE</b>	<b>DESCRIPTION</b>
	<b>Property Address Information Part 1</b>			Use only if different from mailing address
<b>0150</b>	Property Address Line 1	30	AN	
<b>0160</b>	Alt. Address Apartment Number	5	AN	
<b>0170</b>	Alternate Address Line 2	30	AN	
	<b>Property Address Information Part 2</b>			<b>Use only if different from mailing address</b>
<b>0180</b>	Alt. Address City	20		
<b>0190</b>	Alt. Address State	2		
<b>0200</b>	Alt. Address ZIP	9		
	<b>Sec. A (Claim based on rent) Part 1</b>			<b>Use if Credit Claim based on rent</b>
<b>0210</b>	Total Household Gross Income	12	N	Section A, Line 1 – must be <\$20,000
<b>0220</b>	Rent Paid	12	N	Section A, Line 2
<b>0230</b>	15% of Rent Paid	12	N	Section A, Line 2
<b>0240</b>	Property Tax Credit	12	N	Section A, Line 3 – from property tax table
<b>0250</b>	Rent supplements received	12	N	Section A, Line 4
<b>0260</b>	Allowable Property Tax Credit	12	N	Section A, Line 5 = Line 3 minus Line 4 – <b>Field 0505 on D-40</b>
	<b>Sec. A (Claim based on rent) Part 2</b>			<b>Use if Credit Claim based on rent</b>
<b>0270</b>	Landlord Name	35	AN	
<b>0280</b>	Landlord Address Line 1	30	AN	
<b>0290</b>	Landlord Apartment Number	5	AN	
	<b>Sec. A (Claim based on rent) Part 3</b>			<b>Use if Credit Claim based on rent</b>
<b>0300</b>	Landlord Address City	20		
<b>0310</b>	Landlord Address State	2		
<b>0320</b>	Landlord Address ZIP+4	9		
<b>0330</b>	Landlord Address Telephone	10		

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LENGTH</b>	<b>TYPE</b>	<b>DESCRIPTION</b>
	<b>Sec. B (Claim based on property tax paid) Part 1</b>			<b>Use if Credit Claim based on Property Tax</b>
<b>0340</b>	Total Household Gross Income	12	N	Section B, Line 7 – must be <\$20,000
<b>0350</b>	Property Tax Paid	12	N	Section B, Line 8
<b>0360</b>	Property Tax Credit	12	N	Section B, Line 9 – from property tax table – <b>Field 0505 on D-40</b>
<b>0370</b>	DC Real Property Square Number	4	N	Section B, Line 10
<b>0380</b>	DC Real Property Suffix Number	4	N	Section B, Line 10
<b>0390</b>	DC Real Property Lot Number	4	N	Section B, Line 10
	<b>Household Income Information</b>			<b>Schedule H, Page 2</b>
<b>0400</b>	Taxpayer wages, salaries, tips	12	N	Page 2, Line a, column 2
<b>0410</b>	Spouse wages, salaries, tips	12	N	Page 2, Line a, column 2
<b>0420</b>	Other wages, salaries, tips	12	N	Page 2, Line a, column 3
<b>0430</b>	Taxpayer Dividends and Interest	12	N	Page 2, Line b, column 1
<b>0440</b>	Spouse Dividends and Interest	12	N	Page 2, Line b, column 2
<b>0450</b>	Other Dividends and Interest	12	N	Page 2, Line b, column 3
<b>0460</b>	Taxpayer DC Lottery winnings	12	N	Page 2, Line c, column 1
<b>0470</b>	Spouse DC Lottery winnings	12	N	Page 2, Line c, column 2
<b>0480</b>	Other DC Lottery winnings	12	N	Page 2, Line c, column 3
<b>0490</b>	Taxpayer business income/loss	12	N	Page 2, Line d, column 1
<b>0500</b>	Spouse business income/loss	12	N	Page 2, Line d, column 2

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0510	Other business income/loss	12	N	Page 2, Line d, column 3
0520	Taxpayer pensions & annuities	12	N	Page 2, Line e, column 1
0530	Spouse pensions & annuities	12	N	Page 2, Line e, column 2
0540	Other pensions & annuities	12	N	Page 2, Line e, column 3
0550	Taxpayer Capital Gains	12	N	Page 2, Line f, column 1
0560	Spouse Capital Gains	12	N	Page 2, Line f, column 2
0570	Other Capital Gains	12	N	Page 2, Line f, column 3
0580	Taxpayer Alimony Received	12	N	Page 2, Line g, column 1
0590	Spouse Alimony Received	12	N	Page 2, Line g, column 2
0600	Other Alimony Received	12	N	Page 2, Line g, column 3
0610	Taxpayer Net Rental Income	12	N	Page 2, Line h, column 1
0620	Spouse Net Rental Income	12	N	Page 2, Line h, column 2
0630	Other Net Rental Income	12	N	Page 2, Line h, column 3
0640	Taxpayer Social Security/ Railroad Retirement	12	N	Page 2, Line i, column 1
0650	Spouse Social Security / Railroad Retirement	12	N	Page 2, Line i, column 2
0660	Other Social Security / Railroad Retirement	12	N	Page 2, Line i, column 3
0670	Taxpayer Unemployment / Workman's Comp	12	N	Page 2, Line j, column 1
0680	Spouse Unemployment / Workman's Comp	12	N	Page 2, Line j, column 2

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0690	Other Unemployment / Workman's Comp	12	N	Page 2, Line j, column 3
0700	Taxpayer Support/Public Assist.	12	N	Page 2, Line k, column 1
0710	Spouse Support/Public Assist.	12	N	Page 2, Line k, column 2
0720	Other Support/Public Assist.	12	N	Page 2, Line k, column 3
0730	Taxpayer US Obligation Interest	12	N	Page 2, Line L, column 1
0740	Spouse US Obligation Interest	12	N	Page 2, Line L, column 2
0750	Other US Obligation Interest	12	N	Page 2, Line L, column 3
0760	Taxpayer Disability Income Exclusion	12	N	Page 2, Line m, column 1
0770	Spouse Disability Income Exclusion	12	N	Page 2, Line m, column 2
0780	Other Disability Income Exclusion	12	N	Page 2, Line m, column 3
0790	Taxpayer Non-Taxable Military Compensation	12	N	Page 2, Line n, column 1
0800	Spouse Non-Taxable Military Compensation	12	N	Page 2, Line n, column 2
0810	Other Non-Taxable Military Compensation	12	N	Page 2, Line n, column 3
0820	Taxpayer Fellowship Grants	12	N	Page 2, Line o, column 1
0830	Spouse Fellowship Grants	12	N	Page 2, Line o, column 2
0840	Other Fellowship Grants	12	N	Page 2, Line o, column 3
0850	Taxpayer Life Ins. Proceeds	12	N	Page 2, Line p, column 1
0860	Spouse Life Ins. Proceeds	12	N	Page 2, Line p, column 2

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
0870	Other Life Ins. Proceeds	12	N	Page 2, Line p, column 3
0880	Taxpayer Veteran Pension/Disab.	12	N	Page 2, Line q, column 1
0890	Spouse Veteran Pension/Disab.	12	N	Page 2, Line q, column 2
0900	Other Veteran Pension/Disab.	12	N	Page 2, Line q, column 3
0910	Taxpayer GI Bill Benefits	12	N	Page 2, Line r, column 1
0920	Spouse GI Bill Benefits	12	N	Page 2, Line r, column 2
0930	Other GI Bill Benefits	12	N	Page 2, Line r, column 3
0940	Taxpayer Unincorp. Fran. Income	12	N	Page 2, Line s, column 1
0950	Spouse Unincorp. Fran. Income	12	N	Page 2, Line s, column 2
0960	Other Unincorp. Fran. Income	12	N	Page 2, Line s, column 3
0970	Taxpayer Cash Distributions	12	N	Page 2, Line t, column 1
0980	Spouse Cash Distributions	12	N	Page 2, Line t, column 2
0990	Other Cash Distributions	12	N	Page 2, Line t, column 3
1000	Taxpayer Other Income	12	N	Page 2, Line u, column 1
1010	Spouse Other Income	12	N	Page 2, Line u, column 2
1020	Other Other Income	12	N	Page 2, Line u, column 3
1030	Taxpayer Total gross income	12	N	Page 2, Line v, column 1 = sum of lines a thru u
1040	Spouse Total gross income	12	N	Page 2, Line v, column 2 = sum of lines a thru u
1050	Other Total gross income	12	N	Page 2, Line v, column 3 = sum of lines a thru u

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE H (DATA SECTION)

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
1060	Total Household Gross Income	12	N	Page 2, Line w = sum of Line v (columns 1,2 ,3)
	<b>Other Household Members Pt. 1</b>			<b>From Page 2</b>
1070	Household Member 1 Name	35	AN	
1080	Household Member 2 Name	35	AN	
	<b>Other Household Members Pt. 2</b>			<b>From Page 2</b>
1090	Household Member 3 Name	35	AN	
1100	Household Member 1 SSN	9	N	
1110	Household Member 2 SSN	9	N	
1120	Household Member 3 SSN	9	N	
	<b>Physician's Certification of Blindness or Disability Pt. 1</b>			<b>Schedule H, Page 3</b>
1130	Claimant First Name	15	AN	
1140	Claimant MI	1	AN	
1150	Claimant Last Name	19	AN	
1160	Claimant SSN	9	N	
1170	Blind Flag	1	AN	"Y" or "N"
1180	Disabled 12 or more months Flag	1	AN	"Y" or "N"
1190	Disabled on 1/1/2002	1	AN	
1200	Physician's First Name	15	AN	
1210	Physician's MI	1	AN	
1220	Physician's Last Name	17	AN	
	<b>Physician's Certification of Blindness or Disability Pt. 2</b>			<b>Schedule H, Page 3</b>
1230	Physician's Address	30		
1240	Suite Number	5		
1250	City	20		
1260	State	2		
1270	ZIP+4	9		
1280	<b>Record Terminus</b>	<b>1</b>	<b>AN</b>	<b>Value "\$"</b>

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE U

### HEADER SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
	Start of Record Sentinel	4	AN	Value "!!!!"
<b>IRS 000</b>	<b>Record ID Type</b>	<b>34</b>	<b>AN</b>	
	A Form ID	6		"DCbbbb"
	B Form Number	6		"DCSCHU"
	C Page Number	5		"PG01b"
	D Taxpayer Identification Number	9		Primary SSN
	E Filler	1		Blank
	F Form Occurrence Number	7		Value "0000001"

### DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>Schedule U, Part 1</b>			
	<b>Part I, Section a – Alphanumeric</b>		<b>AN</b>	<b>Nonrefundable Credits</b>
<b>0010</b>	State Tax Credit – State Code a	2	AN	2-digit USPS state code
<b>0020</b>	State Tax Credit – State Code b	2	AN	2-digit USPS state code
<b>0030</b>	State Tax Credit – State Code c	2	AN	2-digit USPS state code
<b>0040</b>	State Tax Credit – State Code d	2	AN	2-digit USPS state code
	<b>Part I, Section a – Numeric</b>		<b>N</b>	<b>Nonrefundable Credits</b>
<b>0050</b>	DC Government Employee First-Time Homebuyer Credit	12	N	Line 1
<b>0060</b>	State Tax Credit Amount a		N	Line 2.1
<b>0070</b>	State Tax Credit Amount b		N	Line 2.2
<b>0080</b>	State Tax Credit Amount c		N	Line 2.3
<b>0090</b>	State Tax Credit Amount d		N	Line 2.4
<b>0100</b>	State Tax Credit Total	12	N	Line 3
<b>0110</b>	Official Use Only	12	N	Line 4
<b>0120</b>	Official Use Only	12	N	Line 5
<b>0130</b>	Total Nonrefundable Credits	12	N	Line 6 = <b>Sum of Lines 1 and 3</b>

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE U

### DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>Part I, Section b– Numeric</b>			<b>Refundable Credits</b>
<b>0140</b>	Non-Custodial Parent EITC	12	N	Line 1 - <b>From Schedule N, Line 14</b>
<b>0150</b>	Not Used	12	N	Line 2
<b>0160</b>	Not Used	12	N	Line 3
<b>0170</b>	Total Refundable Credits	12	N	Schedule U, section b, Line 4 = <b>Sum of Lines 1 through 3</b>
	<b>Part II – Contributions - Numeric</b>			
<b>0180</b>	DC Statehood Delegation Fund	12	N	Line 1
<b>0190</b>	Public Trust for Drug Prevention and Children at Risk	12	N	Line 2
<b>0200</b>	Not Used	12	N	Line 3
<b>0210</b>	Contribution With Refund	12	N	Line 4; <b>enter on D-40, Line 37</b>
<b>0220</b>	Contribution with Tax Due	12	N	Line 5; <b>enter on D-40, Line 41</b>
<b>0230</b>	<b>Record Terminus</b>	<b>1</b>	<b>AN</b>	<b>Value “\$”</b>

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE N

### HEADER SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
	Start of Record Sentinel	4	AN	Value "!!!!"
<b>IRS 000</b>	<b>Record ID Type</b>	<b>34</b>	<b>AN</b>	
	A Form ID	6		"DCbbbb"
	B Form Number	6		"DCSCHN"
	C Page Number	5		"PG01b"
	D Taxpayer Identification Number	9		Primary SSN
	E Filler	1		Blank
	F Form Occurrence Number	7		Value "0000001"

### DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>Non-Custodial Claimant Info</b>		<b>AN</b>	
<b>0010</b>	Claimant's First Name	15	AN	
<b>0020</b>	Claimant's Middle Initial	1	AN	
<b>0030</b>	Claimant's Last Name	20	AN	
<b>0040</b>	Claimant's SSN	9	N	
<b>0050</b>	Claimant's Date of Birth	8	N	MMDDYYYY format
	<b>Claimant Address Information</b>		<b>AN</b>	
<b>0060</b>	Address Line 1	22	AN	
<b>0070</b>	Apartment Number	5	AN	
<b>0080</b>	City	15	AN	
<b>0090</b>	State	2	AN	
<b>0100</b>	Zip	9	AN	
	<b>DC Non-Custodial EITC Eligibility</b>		<b>AN</b>	<b>Must be "Y" or "N"</b>
<b>0110</b>	2007 AGI meets guidelines?	1	AN	
<b>0120</b>	Resident of DC at any time during 2007?	1	AN	
<b>0130</b>	Between Ages 18 and 30?	1	AN	
<b>0140</b>	Parent of minor children who do not reside with you?	1	AN	

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE N

### DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>DC Non-Custodial EITC Eligibility</b>		<b>AN</b>	<b>Must be "Y" or "N"</b>
0150	Under a court order for child support payments?	1	AN	
0160	Effective date of child support on or before 06/30/2007?	1	AN	
0170	Payments made through government-sponsored collection?	1	AN	
0180	All ordered support for 2007 paid by 12/31/2007?	1	AN	
	<b>Qualifying Child Information</b>			
0190	Child #1 First Name	11	AN	
0200	Child #1 Middle Initial	1	AN	
0210	Child #1 Last Name	11	AN	
0220	Child #2 First Name	11	AN	
0230	Child #2 Middle Initial	1	AN	
0240	Child #2 Last Name	11	AN	
0250	Child #1 SSN	9	N	
0260	Child #2 SSN	9	N	
0270	Child #1 Date of Birth	8	N	MMDDYYYY format
0280	Child #2 Date of Birth	8	N	MMDDYYYY format
	<b>Custodian Information</b>		<b>AN</b>	
0290	Custodian's First Name	11	AN	
0300	Custodian's Middle Initial	1	AN	
0310	Custodian's Last Name	11	AN	
0320	Custodian's SSN	9	N	
	<b>Child Support Payment Information</b>		<b>AN</b>	
0330	Child #1 – Jurisdiction that ordered Payments	10	AN	
0340	Child #2 – Jurisdiction that ordered Payments	10	AN	
0350	Child #1 – Case or Docket Number	10	AN	
0360	Child #2 - Case or Docket Number	10	AN	

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE N

### DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>Government Agency Information</b>			
<b>0370</b>	Child #1 – Name of Govt Agency	12	AN	
<b>0380</b>	Child #2 – Name of Govt Agency	12	AN	
<b>0390</b>	Govt Agency address, Child #1	23	AN	
<b>0400</b>	Govt. Agency Address, Child #2	23	AN	
	<b>Court Ordered Payment Information</b>			
<b>0410</b>	Amount of Payment/Month, Child #1	12	N	
<b>0420</b>	Amount of Payment/Month, Child #2	12	N	
<b>0430</b>	Date Payments Ordered, Child #1	8	N	MMDDYYYY Format
<b>0440</b>	Date Payments Ordered, Child #2	8	N	MMDDYYYY Format
<b>0450</b>	Total Payments 2007, Child #1	12	N	
<b>0460</b>	Total Payments 2007, Child #2	12	N	
<b>0470</b>	DC EITC Amount	12	N	<b>To Schedule U, Part 1, Section b, Line 1</b>
<b>0480</b>	<b>Record Terminus</b>	1	AN	<b>Value “\$”</b>

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE I

### HEADER SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	Byte Count	4	AN	Value "898" for fixed Value "nnnn" for variable
	Start of Record Sentinel	4	AN	Value "!!!!"
<b>IRS 000</b>	<b>Record ID Type</b>	<b>34</b>	<b>AN</b>	
	A Form ID	6		"DCbbbb"
	B Form Number	6		"DCSCHI"
	C Page Number	5		"PG01b"
	D Taxpayer Identification Number	9		Primary SSN
	E Filler	1		Blank
	F Form Occurrence Number	7		Value "0000001"

### DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>Calculation A, Additions to Federal Adjusted Gross income</b>		<b>N</b>	
<b>0010</b>	Part-Year Resident federal adjustments for time resided outside of DC	12	N	Line 1
<b>0020</b>	Income Distributions eligible for federal income averaging on federal return	12	N	Line 2
<b>0030</b>	30 or 50% Bonus Depreciation or IRC 179 expenses claimed for federal tax	12	N	Line 3
<b>0040</b>	Discrimination Award subject to income averaging	12	N	Line 4
<b>0050</b>	Deductions for S Corporations from Schedule K-1, Form 1120S	12	N	Line 5
<b>0060</b>	Other Additions	12	N	Line 6
<b>0070</b>	Reserved	12	N	Line 7 – Not Used, Fill With Zeros
<b>0080</b>	<b>Total Additions</b>	<b>12</b>	<b>N</b>	<b>Line 8 - Sum of Lines 1 through 7; D-40 Line 5</b>

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA SCHEDULE I

### DATA SECTION

<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LENGTH</u>	<u>TYPE</u>	<u>DESCRIPTION</u>
	<b>Calculation B, Subtractions from Federal Adjusted Gross Income</b>		<b>N</b>	
<b>0090</b>	Taxable Interest from US Treasury Bonds/Other Obligations	12	N	Line 1
<b>0100</b>	Disability Income Exclusion from Form D-2440	12	N	Line 2
<b>0110</b>	Child Interest and Dividend Income from Form 8814	12	N	Line 3
<b>0120</b>	Awards from Unlawful Employment Discrimination	12	N	Line 4
<b>0130</b>	Excess of DC Allowable Depreciation over Federal Allowable Depreciation	12	N	Line 5
<b>0140</b>	Long-term care premium deduction	12	N	Line 6 - Limit \$500 per individual
<b>0150</b>	DC College Savings Plan	12	N	Line 7 - Limit \$4,000 per individual; \$8,000 joint
<b>0160</b>	\$10,000 Exclusion for DC Disabled Residents with AGI > \$100,000	12	N	Line 8
<b>0170</b>	DC Teacher Expenditures	12	N	Line 9 - Limit \$500 per individual
<b>0180</b>	DC Teacher Tuition and Fees	12	N	Line 10 - Limit \$1500 per individual
<b>0190</b>	Loan Repayment Awards for Health Care Professionals from DC Govt.	12	N	Line 11
<b>0200</b>	Health-care premiums paid for non-employee domestic partner	12	N	Line 12 - Must be DOH registered domestic partner
<b>0210</b>	DC Poverty Lawyer Loan Assistance	12	N	Line 13
<b>0220</b>	Other Subtractions	12	N	Line 14
<b>0230</b>	Reserved – Not Used	12	N	Line 15 – Fill with Zeros
<b>0240</b>	Total Subtractions	12	N	Line 16 - Sum of Lines 1 through 15; D-40 Line 13
	Record Terminus	1	AN	Value "\$"

# **2008 DISTRICT OF COLUMBIA RECORD LAYOUTS**

## **EXCLUSIONS FROM ELECTRONIC FILING**

For the 2008 tax year, the only District of Columbia tax documents that are acceptable for electronic filing are the Form D-40 (and D-40EZ in D-40 format).

The following forms/line items will not be acceptable for electronic filing for the 2008 tax year:

1. Amended returns
2. Nonresident returns (Form D-40B)
3. Fiduciary returns (Form D-41)
4. Extension requests (Form FR-127)
5. Returns for any period other than January 1 to December 31, 2008
6. Domestic Partner Returns

**NOTE: In addition, any income tax return included in the list of exclusions from Federal Electronic Filing cannot be filed through the District of Columbia Federal/State Electronic Filing Program.**

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## DISTRICT OF COLUMBIA ELECTRONIC RETURN

The District of Columbia electronic return will consist of data transmitted electronically and supporting documents.

### **Electronic District of Columbia Return Data (data transmitted electronically)**

All D-40 information and all supporting federal returns and schedules must be transmitted electronically to the District of Columbia. All District of Columbia return data should be transmitted in the Generic Record. All federal schedules and wage and tax statements should be transmitted in the Unformatted Record.

**NOTE: Supporting federal schedules and forms should be transmitted to D.C. along with the D.C. return data.**

### **Non-Electronic District of Columbia Return Data (supporting documents)**

The District of Columbia no longer requires that paper documents be mailed to the Electronic Filing Unit. However, it is the responsibility of the ERO/Preparer to securely retain these documents.

**The preparer should retain the following paper documents until December 31, 2012:**

1. Form D-40 E, *District of Columbia Individual Income Tax Declaration for Electronic Filing*.
2. State copies of Forms W-2, W-2G, and 1099-R.
3. Physician's statement for blindness if claimed for first time.

In the event that there is a problem with a return, the D.C. OTR may request copies of these documents during the preparer retention period. After the three-year period, all paper documentation may be destroyed.

# **2008 DISTRICT OF COLUMBIA RECORD LAYOUTS**

## **TRANSMITTING THE D.C. ELECTRONIC RETURN**

The District of Columbia return data must be transmitted to the IRS Service Center with the federal return data in accordance with the IRS procedures.

When the IRS has provided an acknowledgment of acceptance to the transmitter, the D.C. return data will be made available to the D.C. OTR for retrieval within 24 hours of the federal acknowledgment. If the federal return data is rejected, the D.C. return data will **not** be available to the D.C. OTR.

## **ACKNOWLEDGMENT OF DISTRICT OF COLUMBIA ELECTRONIC RETURNS**

For tax year 2008, the IRS Fed/State system will be used to send D.C. acknowledgments. The standard 120-byte acknowledgment record will be used.

# **APPENDIX**

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## NAMES

No commas or periods are to be used when entering the taxpayer's name.

Example: Fred R. Jones, Sr.

Entry: Fred R Jones Sr

A name that is composed of initials is to be entered with a blank space between letters.

Example: L. O. Flautana

Entry: L O Flautana

When an apostrophe is included in a name, do not enter the apostrophe when entering the name.

Example: Susanne Prud'Homme

Entry: Susanne Prudhomme

A name that is listed with a hyphen SHOULD be entered with a hyphen.

Example: Karen Van-Lewis

Entry: Karen Van-Lewis

\* Do not use titles such as CAPT, REV, DR, MR, MRS, etc.

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## STREET ADDRESSES

A numerical address involving a street or avenue expressed in words is to be entered with numbers.

Example: 631 Fifty-Ninth Street

Entry: 631 59th St

A numerical address with a suffix (-st, -nd, -rd, -th) is to be entered with no blank spaces between number and suffix.

Example: 2204 Third St

Entry: 2204 3rd St

An address involving a directional description (north, south, east, west or any combination of two) is to be abbreviated.

Example: 91 Ridge Road, Northeast

Entry: 91 Ridge RD NE

An address involving a post office box is to be entered with Post Office abbreviated as P O with a blank space between the P and the O .

Example: Post Office Box 12349

Entry: P O Box 12349

An address involving street number and alpha letter is to be entered together without a space between the numeric and alphabetic characters.

Example: 3124-B King Drive

Entry: 3124B King Dr

An address listed as a fraction is to be entered with a slash (/) mark. One blank space is before and after the fraction.

Example: 103 and a half Tulip Drive, Northeast

Entry: 103 ½ Tulip Dr NE

Enter apartment, suite, room or other unit number immediately after the street address (including any post-directionals such as NE) for mail addressed to occupants of multi-unit buildings.

Example: 234 Main Street Suite 100-A

Entry: 234 Main St Ste 100A

# 2008 DISTRICT OF COLUMBIA RECORD LAYOUTS

## ABBREVIATIONS

APARTMENT	APT
PLACE	PL
AVENUE	AVE
PLAZA	PLZ
BUILDING	BLDG
POINT	PT
BOULEVARD	BLVD
ROAD	RD
CENTER	CTR
RURAL ROUTE	RR
CIRCLE	CIR
ROUTE	RT
COURT	CT
SECTION	SECT
CREEK	CRK
STATION	STA
CRESCENT	CRES
SQUARE	SQ
DRIVE	DR
STREET	ST
HIGHWAY CONTRACT ROUTE	HCR
SUITE	STE
HIGHWAY	HWY
TERRACE	TER
LANDING	LDNG
TRAIL	TRL
LANE	LA
TURNPIKE	TPKE
PARKWAY	PKWY