Government of the District of Columbia

2007 D-40 Individual Income Tax Return

PRINT FORM | RESET FORM

0 7 0 4 0 0 1 1 0 0 0 0

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

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT

Personal information

Fill in ☐ *if:* Amended return *See instructions, pages 7.*

Fill in ☐ *if:* Filing for a deceased taxpayer *See instructions, page 9.*

Your social security number (SSN) | Spouse's/domestic partner's SSN | Your daytime phone number

Your first name | M.I. | Last name

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

Home address (number, street & apt. #) *Use Sch S for longer, in-care-of or foreign addresses.*

City | State | Zip Code +4

INSTRUCTIONS:
- Yellow fields are auto-calculated fields. They don't need to be filled.

To activate the "fill in if Loss" yellow squares, key negative numbers with a leading minus sign (example, -10000)

- When you finish completing the form, use the green PRINT FORM button on top of this page to print it.

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE ▶

Filing status

1 *Fill in only one:*

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

☐ Married filing separately on same return *Enter combined amounts for Lines 4–42. See instructions, page 10.*

☐ Registered domestic partners filing jointly ☐ separately on same return *See Calculation J and instructions, page 10.*

☐ Head of household *Enter the qualifying dependent 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 ____ *See page 10.*

✻ 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.

a	Wages, salaries and/or tips *see instructions, page 11*		a	.00
b	Business income or loss *see instructions, page 11* *Attach copy of federal 1040 Schedule C*	Fill in if loss ☐	b	.00
c	Capital gain or loss *Attach copy of federal 1040 Schedule D*	Fill in if loss ☐	c	.00
d	Rental real estate, royalties, partnerships, etc *Attach copy of federal 1040 Schedule E*	Fill in if loss ☐	d	.00

Computation of DC Gross and Adjusted Gross Income

3	Federal adjusted gross income 1040 Line 37; 1040A Line 21; 1040EZ Line 4; 1040NR Line 35 + Line 87; 1040NR-EZ Line 10	Fill in if loss ☐	3	.00
	Additions to DC Income			
4	Franchise tax deduction *see page 12*		4	.00
5	Other additions from DC Schedule I, Calculation A, Line 6.	TO CALC A	5	.00
6	Add Lines 3, 4 and 5		6	.00
	Subtractions from DC Income			
7	Income received during period of nonresidence see page 10		7	.00
8	Taxable refunds, credits or offsets of state and local income tax		8	.00
9	Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b		9	.00
10	Income reported and taxed this year on a DC franchise or fiduciary return		10	.00
11	DC and federal government pension and annuity limited exclusion *see page 12*		11	.00
12	DC and federal government survivor benefits		12	.00
13	Other subtractions from DC Schedule I, Calculation B, Line 14.	TO CALC B	13	.00
14	Add the subtractions from DC income *Lines 7-13*		14	.00
15	DC adjusted gross income *Line 6 minus Line 14*	Fill in if loss ☐	15	.00

Enter your last name.

Enter your SSN.

0 7 0 4 0 0 1 2 0 0 0 0

15 DC adjusted gross income *Enter adjusted gross income from Line 15 on the previous page.* Fill in if loss 15 .00

16 Deduction type *Take the same type of deduction you took on your federal return. Fill in which type:*
Standard See page 13 for amount to enter on Line 17.
Itemized See page 13 for amount to enter on Line 17. Attach federal Schedule A and DC Schedule S

17 DC deduction amount *Do not copy from federal return. For amount to enter, see page 13.* 17 .00

18 Number of exemptions *If more than 1 (more than 2 if filing jointly), attach Calculation G, Schedule S. If you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G.* 18 TO CALC G

19 Exemption amount *Multiply $1,500 by Line 18 number of exemptions. Part-year DC residents use Calculation H, page 13, to determine exemption amount.* 19 .00

20 Add Lines 17 and 19. 20 .00

21 Taxable income *Subtract Line 20 from Line 15. Enter result.* Fill in if loss 21 .00

DC tax, credits and payments

22 Tax *If Line 21 is $100,000 or less, use tax tables on pages 77-86. If more, use Calculation I, page 13.* 22 TO CALC J .00
Fill in if filing separately on same return *Complete Calculation J of Schedule S.*

23 Credit for child and dependent care expenses *Enter from fed. 2441, Line 9 or 1040A, Sch. 2* X .32 = 23 .00
Attach a copy of your federal Form 2441 or 1040A, Sched. 2; if you are a part-year DC resident, attach DC Form D-2441.

24 Add other non-refundable credits from DC Schedule U. *Attach Schedule U.* TO SCH U 24 .00

25 DC Low Income Credit *Complete Calculation L, page 14. Attach a copy of your federal return.* 25 .00

26 Total non-refundable credits *Add Lines 23, 24 and 25.* 26 .00

27 Total tax *Subtract Line 26 from Line 22. If Line 22 is less than Line 26, leave blank.* 27 .00

28 DC Earned Income Tax Credit Enter your federal EIC .00 X .35 = 28 .00

28a Enter the number of qualified EITC children 28a

29 Property Tax Credit *Attach a completed DC Schedule H.* TO SCH H 29 .00

30 Other refundable credits from DC Schedule U. *Attach Schedule U* TO SCH U 30 .00

31 DC income tax withheld *from Forms W-2 and 1099. Attach correct copies.* 31 .00

32 2007 estimated income tax payments 32 .00

33 Payment made with an extension of time to file (or with original return if this is an amended return) 33 .00

34 Total payments and refundable credits *Add Lines 28–33* 34 .00

Your refund *Complete if Line 34 is more than Line 27.*

35 Amount you overpaid *Subtract Line 27 from Line 34.* 35 .00

36 Amount you want applied to your 2008 estimated tax 36 .00

37 Enter contribution amount from Schedule U, Part II TO SCH U 37 .00

38 *Add Lines 36 and 37.* 38 .00

39 Refund amount *Subtract Line 38 from Line 35.* 39 .00

Amount you owe *Complete if Line 34 is equal to or less than Line 27.*

40 Tax due *Subtract Line 34 from Line 27.* 40 .00

41 Enter contribution amount from Schedule U, Part II TO SCH U 41 .00

42 Total amount due *Add Lines 40 and 41.* 42 .00

Payment options
- *Make check or money order payable to: DC Treasurer*
- *To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.*

Direct Deposit *If you want your refund (Line 39) deposited directly into your bank account, enter routing number and account number below, see instructions on page 16.*

Routing Number Account Number

Checking Savings *Fill in the type of account.*

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

Spouse's/domestic partner's signature if filing jointly or separately on same return Date

Paid preparer's phone number

Paid preparer's Federal ID, SSN or PTIN

Paid preparer's signature and date

Government of the District of Columbia

2007 SCHEDULE S Supplemental Information and Dependents

0 7 0 4 0 0 1 3 0 0 0 0

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

Enter your last name. *Enter your social security number.*

Foreign address *Do not abbreviate country name.*

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Home address (number, street and apartment)

City

State/Province

Daytime phone number

Country

Postal code

In-care-of address

City

State

Zip Code +4

Dependents *If you have more than 4 dependents, use Schedule S, page 3.*

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

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

Revised 10/07

Last name and SSN

0 7 0 4 0 0 1 4 0 0 0 0

Calculation G Number of exemptions

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

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

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Calculation J Tax computation for married or registered domestic partner filing separately on same return

Reset Columns Help

Enter separate amounts in each column. Do not combine amounts until you reach Line k.

			You	*Your spouse or domestic partner*
a	Federal adjusted gross income *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income.*	a		
b	Total additions to federal adjusted gross income *Enter each person's portion of additions entered on D-40, Lines 4 and 5.*	b		
c	Add Lines a and b.	c		
d	Total subtractions from federal adjusted gross income *Enter each person's portion of subtractions entered on D-40, Line 14.*	d		
e	DC adjusted gross income Subtract Line d from Line c.	e		
f	Deduction amount *Enter each person's portion of DC deductions entered on D-40, Line 17. (You may allocate this amount any way you like.)*	f		
g	Exemption amount *Enter each person's portion of the exemption amount entered on D-40, Line 19.*	g		
h	Add Lines f and g.	h		
i	Taxable income *Subtract Line h from Line e.*	i		
j	Tax. *If Line i is $100,000 or less, use tax tables on pages 77-86. If more than $100,000, use Calculation I, page 13.*			
k	*Add the amounts on Line j, enter here and on D-40, Line 22.*	k		*Total tax*

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Additional Information from Federal Form 1040 Schedule A (attach a copy)

a	Medical and Dental Expenses *from Schedule A, Line 4*	a	.00
b	Tax Paid *from Schedule A, Line 9*	b	.00
c	Interest Paid *from Schedule A, Line 15*	c	.00
d	Gifts to Charity *from Schedule A, Line 19*	d	.00
e	Casualty and Theft Losses *from Schedule A, Line 20*	e	.00
f	Job Expenses and Certain Miscellaneous Deductions *from Schedule A, Line 27*	f	.00
g	Other Miscellaneous Deductions *from Schedule A, Line 28*	g	.00

Last name and SSN

0 7 0 4 0 0 2 0 0 0 0 0

Dependents

If you have more than 12 dependents, attach a statement to this schedule listing the name, relationship to you and social security number of each.

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)

Government of the District of Columbia

2007 SCHEDULE H Homeowner and Renter Property Tax Credit

0 7 9 9 8 0 1 1 0 0 0 0

Important: Read the eligibility requirements.
Print in CAPITAL letters using black ink.

Personal information

Fill in if you are: ☐ *62 or older* ☐ *Blind or disabled*

Your first name | M.I. | Last name

Your social security number (SSN) | Spouse's/domestic partner's SSN | Your daytime phone number

Mailing address (number, street and apatment)

City | State | Zip Code +4 -

Address of property (number, streetand apartment) for which you are claiming credit if different from above

City | State | Zip Code +4 -

Type of property for which you are claiming credit. Fill in only one: ☐ House ☐ Apartment ☐ Rooming house

▶ Complete Section A or Section B, whichever applies. ◀

Section A Credit claim based on rent paid

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

TO CALC

1	Total household gross income *From Line w on back. If over $20,000, do not claim this credit.*	1	.00
2	Rent paid on this property in 2007 .00 *x.15=*	2	.00
3	Property tax credit *If under age 62 and not blind or disabled, use Table A, pages 67-70. If 62 or older, or blind, or disabled, use Table B, pages 71-76.*	3	.00
4	Rent supplements received in 2007 by you or your landlord on your behalf	4	.00
5	Allowable property tax credit Subtract Line 4 from Line 3. D-40 filers, enter here and on Line 29 of D-40.	5	.00

6 Landlord's name

Landlord's address (number, street and apartment number)

City | State | Zip Code +4 -

Landlord's telephone number

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First complete total household income calculation (line w on next page). Next, an entry in either line 2 or 8 will complete the rest of your calculations.

Section B Credit claim based on real property tax paid

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

TO CALC

7	Total household gross income *from Line w on back. If over $20,000, do not claim this credit.*	7	.00
8	DC real property tax paid by you on this property in 2007	8	.00
9	Property tax credit *If under age 62 and not blind or disabled, use Table A, pages 67-70. If 62 or older, or blind, or disabled, use Table B, pages 71-76. D-40 filers, enter the amount here and on Line 29 of D-40.*	9	.00

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10 *Enter information from your real property tax bill or assessment. If a section is blank on your tax bill, leave it blank here.*

Square number | Suffix number | Lot number

Last name and SSN

Calculation of total household gross income

Report the total income of every member of your household, including income not subject to DC tax.

			You	Your spouse/dom. partner	Other household members
a	Wages, salaries, tips, bonuses, commissions, fees	a	$	$	$
b	Dividends and interest	b			
c	Lottery winnings	c			
d	Business income or loss	d			
e	Taxable and nontaxable pensions and annuities	e			
f	Capital gain (loss)	f			
g	Alimony received	g			
h	Net rental income	h			
i	Social security and/or railroad retirement	i			
j	Unemployment insurance and worker's compensation	j			
k	Support money and public assistance grants	k			
l	Interest on U.S. obligations	l			
m	Disability income exclusion (from DC Form D-2440, Line 10)	m			
n	Nontaxable portion of military compensation	n			
o	Fellowship and scholarship awards and grants	o			
p	Life insurance proceeds	p			
q	Veteran's pension and disability payments	q			
r	GI Bill benefits	r			
s	Income subject to unincorporated business franchise tax	s			
t	Cash distributions	t			
u	Other	u			
v	Total gross income **Add Lines a–u for each column**	v			
w	Total household gross income. Add amounts on Line v, enter here and on correct Line (1 or 7) on front of this schedule.	w $			

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Other members of your household

List all those, other than your spouse or domestic partner, whose income is included above in the other household members column.

First name, middle initial, last name — Social security number

First name, middle initial, last name — Social security number

First name, middle initial, last name — Social security number

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 — Paid preparer's signature — Date

Paid preparer's Federal ID, SSN or PTIN — Paid preparer's phone number

Last name and SSN

Physician's certification of blindness or disability

If you are blind or disabled, you must have this certificate completed each time you claim the Property Tax Credit and submit it with your Schedule H.

Claimant's first name | M.I. | Last name

Claimant's social security number

I certify that the above-named claimant *(fill in all that apply):*

- ☐ is blind
- ☐ has a physical or mental impairment that is expected to last continuously for 12 months or more
- ☐ was physically or mentally impaired on January 1, 2007

Physician's first name | M.I. | Last name

Physician's address (number and street) | Suite number

City | State | Zip Code +4 -

Physician's signature | Date | Where Licensed | License No.

Definitions

Blind
Central visual acuity that does not exceed 20/200 in the better eye with correcting lenses, or visual acuity that is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

Disabled
Unable to engage in any gainful activity due to a medically determinable physical or mental impairment which can be expected to last for 12 months or more.

Government of the District of Columbia

2007 SCHEDULE U Additional Miscellaneous Credits and Contributions

0 7 0 4 0 0 1 7 0 0 0 0

Important: Print in CAPITAL letters using black ink. Attach to D-40.

Enter your last name

Social Security Number

Part I Credits

a. Nonrefundable Credits

1. DC Government Employee first-time DC homebuyer credit, *see page 15* 1. .00

2. State tax credit *List any additional states on a separate sheet and attach a copy of all state returns. (Enter total of all state tax credits in Line 3. below.)*

State (a) .00 (b) .00

State (c) .00 (d) .00

3. Total your Line 2 state tax credits and add any additional state amounts 3. .00

6. Total your nonrefundable credits, enter here and on Form D-40, Line 24 6. .00

b. Refundable Credits

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

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4. Total your refundable credits, enter here and on Form D-40, Line 30 4. .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

4. If you are due a refund, total your contributions, enter here and on Form D-40, Line 37 4. .00

5. If you owe tax, total your contributions, enter here and on Form D-40, Line 41 5. .00

If you are not due a refund or do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 41.

If you owe tax, make a check or money order in the amount of the tax plus the contribution(s), payable to the DC Treasurer and mail it with your return. Attach this schedule to your D-40 Return.

NOTE: *Contributions will either decrease a refund or increase the tax owed by the amount of the contribution(s).*

Government of the District of Columbia

2007 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

0 7 0 4 0 0 1 8 0 0 0 0

Enter amounts using black ink. Attach this schedule to your return.

Last name

Social Security Number

Calculation A Additions to federal adjusted gross income Fill in only those that apply. **Dollars only, do not enter cents**

1 Part-year DC resident, enter the portion of adjustments (from Line 36, Form 1040 or Line 20, Form 1040A) that applies to the time you resided outside DC *For Lines 2 – 5 include only the amounts that apply to the time you resided in DC.*	1		.00
2 Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 *Add Lines 6 and 8 and enter here.*	2		.00
3 30% or 50% federal bonus depreciation or additional IRC Section 179 expenses claimed for *federal tax purposes*	3		.00
4 Any part of a discrimination award subject to income averaging	4		.00
5 Deductions for S Corporations from Schedule K-1, Form 1120 S	5		.00
6 Total additions *Add Lines 1– 5, enter here and on D-40, Line 5.* **TO D-40 LINE 5**	6		.00

Calculation B Subtractions from federal adjusted gross income Fill in only those that apply.

1 Taxable interest from US Treasury bonds and other obligations *See instructions on page 2 of Schedule I.*	1		.00
2 Disability income exclusion from DC Form D-2440, Line 10 *See instructions on page 2 of Schedule I.*	2		.00
3 Interest and dividend income of a child from federal Form 8814* *Attach a copy of your federal Form 8814 to your D-40.*	3		.00
4 Awards, other than front pay and back pay, received because of unlawful employment discrimination.	4		.00
5 Excess of DC allowable depreciation over federal allowable depreciation. This includes bonus depreciation on property depreciated over past years.	5		.00
6 Long-term health-care insurance premiums paid in 2007, total annual deduction limited to $500 per individual	6		.00
7 Amount paid (or carried over) to DC College Savings plan in 2007 (maximum $3000 per person, $6,000 for joint filers if each is an account owner) *Part-year residents see page 10.*	7		.00
8 Exclusion of $10,000 for DC residents (certified by the SSA as disabled) with adjusted annual household income of less than $100,000 *See page 12.*	8		.00
9 Expenditures by DC teachers for necessary classroom teaching materials – $500 annual limit per person *See page 12.*	9		.00
10 Expenditures by DC teachers for certain tuition and fees – $1500 annually per person.	10		.00
11 Loan repayment awards received by certain health-care professionals from DC government *See page 12.*	11		.00
12 Health-care insurance premiums paid by an employer for a non-employee registered domestic partner. *Make no entry if claimed on your federal return, see page 12.*	12		.00
13 DC Poverty Lawyer Loan Assistance *See instructions on page 2 of this schedule.*	13		.00
14 Total subtractions *Add Lines 1–13. Enter the amount here and on D-40, Line 13.* **TO D-40 LINE 13**	14		.00

*Note: Since income reported on Federal Form 8814, Parent's Election to Report Child's Interest, and included in the parent's federal return income is subtracted in Line 3, the child must file a separate DC return reporting this income. Attach a copy of your Form 8814 to the D-40.

Government of the District of Columbia

2007 SCHEDULE N DC Non-Custodial Parent EITC Claim

Important: Print in CAPITAL letters using black ink.
Attach to Schedule U. File both schedules with D-40.

First name of non-custodial parent | M.I. | Last Name

Address (number. street and apartment)

City | State | Zip Code + 4 -

Social Security Number | Date of birth (MMDDYYYY

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

DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine eligibility to file Schedule N. You may claim the DC Non-Custodial Parent EITC if you answer "Yes" to all the following questions.

	YES	NO
1. Is your Federal Adjusted Gross Income for 2007 less than: $33,241 ($35,241 if married filing jointly) if you have one qualifying child? $37,783 ($39,783 if married filing jointly) if you have more than one qualifying child?		
2. Were you a DC resident taxpayer during the year?		
3. Were you between the ages of 18 and 30 as of December 31, 2007?		
4. Are you a parent of a minor child(ren) with whom you do not reside?		
5. Are you under a court order requiring you to make child support payments?		
6. Was the effective date of the child support payment order on or before 6/30/2007?		
7. Did you make child support payment(s) through a government sponsored support collection unit?		
8. Did you pay all of the court ordered child support due for 2007 by December 31, 2007?		

If you answered "Yes" to all of the above questions, you can claim the DC Non-Custodial Parent EITC.
Fill out Schedule N and attach it to your D40.

0 7 0 4 0 0 1 6 0 0 0 0

Qualifying Child Information

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

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

	Child #1	Child #2
2. Child's SSN		
3. Child's date of birth	Child #1 (MMDDYYYY)	Child #2 (MMDDYYYY)

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

5. Custodian's address — Number, street and apartment number

City / State / Zip Code + 4

6. Custodian's SSN

	Child #1	Child #2
7. Jurisdiction of the court that ordered support payments for:		
8. Case or Docket number for:		

9. Name of government agency to which you make payments for:
Child #1
Child #2

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

	Child #1	Child #2
11. Amount of court ordered payment	$ 00 per month	$ 00 per month
12. Date payments were ordered to start	Child #1 (MMDDYYYY)	Child #2 (MMDDYYYY)
13. Total payments made during 2007	$ 00	$ 00

14. Computation: Use the total of Lines a and b of Form D-40 to find the correct EIC amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .35 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 page 10 of the D-40 booklet for instructions on prorating the credit to be claimed.