

# **D-76** **District of Columbia (DC)** **Estate Tax Computation Worksheets**

**For Estates of Individuals Who Died on  
or After April 1, 2002**

**For Estates of Individuals Who Died on  
or After April 1, 2003**

**For Estates of Individuals Who Died on  
or After April 1, 2011**

**For Estates of Individuals Who Died on  
or After April 1, 2013**



# District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on or After April, 1, 2002

**Table A**

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$10,000	0	18%
10,000	20,000	\$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	2,500,000	780,800	49%
2,500,000	3,000,000	1,025,800	53%
3,000,000	and above	1,290,800	55%

**Table B**

(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Tax on amount in Column 1	Rate of tax on excess over amount in Column 1
0	\$40,000	0	None
40,000	90,000	0	0.8%
90,000	140,000	\$400	1.6%
140,000	240,000	1,200	2.4%
240,000	440,000	3,600	3.2%
440,000	640,000	10,000	4.0%
640,000	840,000	18,000	4.8%
840,000	1,040,000	27,600	5.6%
1,040,000	1,540,000	38,800	6.4%
1,540,000	2,040,000	70,800	7.2%
2,040,000	2,540,000	106,800	8.0%
2,540,000	3,040,000	146,800	8.8%
3,040,000	3,540,000	190,800	9.6%
3,540,000	4,040,000	238,800	10.4%
4,040,000	5,040,000	290,800	11.2%
5,040,000	6,040,000	402,800	12.0%
6,040,000	7,040,000	522,800	12.8%
7,040,000	8,040,000	650,800	13.6%
8,040,000	9,040,000	786,800	14.4%
9,040,000	10,040,000	930,800	15.2%
10,040,000	and above	1,082,800	16.0%

## Computation of Tax

1. Tentative Taxable Estate (D-76, page 1, line 3)
2. Tax on amount on line 1 (use Table A)
3. Less
4. Subtract line 3 from line 2

**Table A**

1.	
2.	
3.	\$220,550.00
4.	

**Table B**

- |                                                          |    |             |
|----------------------------------------------------------|----|-------------|
| 5. Tentative Taxable Estate (D-76, page 1, line 3)       | 5. |             |
| 6. Less                                                  | 6. | \$60,000.00 |
| 7. Adjusted Taxable Estate (Subtract line 6 from line 5) | 7. |             |
| 8. DC Tax due on amount on line 7 - use Table B          | 8. |             |

- |                                                                                                      |     |  |
|------------------------------------------------------------------------------------------------------|-----|--|
| 9. DC Estate Tax due = the smaller of line 4 Table A or line 8 Table B. (Also enter on D-76, line 6) | 9.  |  |
| 10. Gross value of Property located in DC                                                            | 10. |  |
| 11. Value of Total Gross Estate (D-76, page 1, line 1)                                               | 11. |  |
| 12. Percent of Property in DC (line 10 divided by line 11)                                           | 12. |  |
| 13. DC Estate Tax due (line 12 multiplied by line 9. Enter on D-76, line 6)                          | 13. |  |

**Note: Attach a copy of the completed worksheet to the tax return.**



# District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on or After April, 1, 2003

**Table A**

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$10,000	0	18%
10,000	20,000	\$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	2,500,000	780,800	49%
2,500,000	3,000,000	1,025,800	53%
3,000,000	and above	1,290,800	55%

**Table B**

(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Tax on amount in Column 1	Rate of tax on excess over amount in Column 1
0	\$40,000	0	None
40,000	90,000	0	0.8%
90,000	140,000	\$400	1.6%
140,000	240,000	1,200	2.4%
240,000	440,000	3,600	3.2%
440,000	640,000	10,000	4.0%
640,000	840,000	18,000	4.8%
840,000	1,040,000	27,600	5.6%
1,040,000	1,540,000	38,800	6.4%
1,540,000	2,040,000	70,800	7.2%
2,040,000	2,540,000	106,800	8.0%
2,540,000	3,040,000	146,800	8.8%
3,040,000	3,540,000	190,800	9.6%
3,540,000	4,040,000	238,800	10.4%
4,040,000	5,040,000	290,800	11.2%
5,040,000	6,040,000	402,800	12.0%
6,040,000	7,040,000	522,800	12.8%
7,040,000	8,040,000	650,800	13.6%
8,040,000	9,040,000	786,800	14.4%
9,040,000	10,040,000	930,800	15.2%
10,040,000	and above	1,082,800	16.0%

## Computation of Tax

1. Tentative Taxable Estate (D-76, page 1, line 3)
2. Tax on amount on line 1 (use Table A)
3. Less
4. Subtract line 3 from line 2

**Table A**

1.
2.
3. \$345,800.00
4.

**Table B**

5. Tentative Taxable Estate (D-76, page 1, line 3)
6. Less
7. Adjusted Taxable Estate (Subtract line 6 from line 5)
8. DC Tax due on amount on line 7 - use Table B
9. DC Estate Tax due = the smaller of line 4 Table A or line 8 Table B. (Also enter on D-76, line 4)
10. Gross value of Property located in DC
11. Value of Total Gross Estate (D-76, page 1, line 1)
12. Percent of Property in DC (line 10 divided by line 11)
13. DC Estate Tax due (line 12 multiplied by line 9. Enter on D-76, line 4)

5.
6. \$60,000.00
7.
8.
9.
10.
11.
12.
13.

**Note: Attach a copy of the completed worksheet to the tax return.**



# District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on or After April, 1, 2011

**Table A**

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$10,000	0	18%
10,000	20,000	\$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	and above	155,800	35%

**Table B**

(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Tax on amount in Column 1	Rate of tax on excess over amount in Column 1
0	\$40,000	0	None
40,000	90,000	0	0.8%
90,000	140,000	\$400	1.6%
140,000	240,000	1,200	2.4%
240,000	440,000	3,600	3.2%
440,000	640,000	10,000	4.0%
640,000	840,000	18,000	4.8%
840,000	1,040,000	27,600	5.6%
1,040,000	1,540,000	38,800	6.4%
1,540,000	2,040,000	70,800	7.2%
2,040,000	2,540,000	106,800	8.0%
2,540,000	3,040,000	146,800	8.8%
3,040,000	3,540,000	190,800	9.6%
3,540,000	4,040,000	238,800	10.4%
4,040,000	5,040,000	290,800	11.2%
5,040,000	6,040,000	402,800	12.0%
6,040,000	7,040,000	522,800	12.8%
7,040,000	8,040,000	650,800	13.6%
8,040,000	9,040,000	786,800	14.4%
9,040,000	10,040,000	930,800	15.2%
10,040,000	and above	1,082,800	16.0%

**Computation of Tax**

1. Tentative Taxable Estate (D-76, page 1, line 3)
2. Tax on amount on line 1 (use Table A)
3. Less
4. Subtract line 3 from line 2

**Table A**

1.
2.
3. \$345,800.00
4.

**Table B**

5. Tentative Taxable Estate (D-76, page 1, line 3)      5.
6. Less      6. \$60,000.00
7. Adjusted Taxable Estate (Subtract line 6 from line 5)      7.
8. DC Tax due on amount on line 7 - use Table B      8.
9. DC Estate Tax due = the smaller of line 4 Table A or line 8 Table B. (Also enter on D-76, line 4)      9.
10. Gross value of Property located in DC      10.
11. Value of Total Gross Estate (D-76, page 1, line 1)      11.
12. Percent of Property in DC (line 10 divided by line 11)      12.
13. DC Estate Tax due (line 12 multiplied by line 9. Enter on D-76, line 4)      13.

**Note: Attach a copy of the completed worksheet to the tax return.**



# District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on or After April, 1, 2013

**Table A**

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$10,000	0	18%
10,000	20,000	\$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000		345,800	40%

**Table B**

(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Tax on amount in Column 1	Rate of tax on excess over amount in Column 1
0	\$40,000	0	None
40,000	90,000	0	0.8%
90,000	140,000	\$400	1.6%
140,000	240,000	1,200	2.4%
240,000	440,000	3,600	3.2%
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5,040,000	6,040,000	402,800	12.0%
6,040,000	7,040,000	522,800	12.8%
7,040,000	8,040,000	650,800	13.6%
8,040,000	9,040,000	786,800	14.4%
9,040,000	10,040,000	930,800	15.2%
10,040,000	and above	1,082,800	16.0%

**Computation of Tax**

1. Tentative Taxable Estate (D-76, page 1, line 3)
2. Tax on amount on line 1 (use Table A)
3. Less
4. Subtract line 3 from line 2

**Table A**

1.
2.
3. \$345,800.00
4.

**Table B**

5. Tentative Taxable Estate (D-76, page 1, line 3)      5.
6. Less      6. \$60,000.00
7. Adjusted Taxable Estate (Subtract line 6 from line 5)      7.
8. DC Tax due on amount on line 7 - use Table B      8.
9. DC Estate Tax due = the smaller of line 4 Table A or line 8 Table B. (Also enter on D-76, line 4)      9.
10. Gross value of Property located in DC      10.
11. Value of Total Gross Estate (D-76, page 1, line 1)      11.
12. Percent of Property in DC (line 10 divided by line 11)      12.
13. DC Estate Tax due (line 12 multiplied by line 9. Enter on D-76, line 4)      13.

**Note: Attach a copy of the completed worksheet to the tax return.**