



GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF THE CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE

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**2001**  
**D-20ES**

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## Declaration of Estimated Franchise Tax for Corporations

# INSTRUCTIONS

## IMPORTANT

- Do not include other payments with your declaration voucher.
- The tax rate is 9.975%.
- All items in each voucher should be completed.

**1. WHO MUST FILE** — District of Columbia declaration of estimated franchise tax vouchers for corporations must be filed by every corporation that expects its D.C. franchise tax liability to exceed \$1,000 for the taxable year.

### **2. WHEN TO FILE DECLARATION VOUCHERS**

A. **Calendar year taxpayers** — Your declaration vouchers must be filed on or before the following dates:

**Voucher No. 1:** April 15

**Voucher No. 2:** June 15

**Voucher No. 3:** September 15

**Voucher No. 4:** December 15

B. **Fiscal year taxpayers** — Your declaration vouchers must be filed on or before the following dates:

**Voucher No. 1:** The fifteenth day of the fourth month of your taxable year.

**Voucher No. 2:** The fifteenth day of the sixth month of your taxable year.

**Voucher No. 3:** The fifteenth day of the ninth month of your taxable year.

**Voucher No. 4:** The fifteenth day of the twelfth month of your taxable year.

**If any due date falls on a Saturday, Sunday, or a legal holiday, the voucher is due on the next business day.**

If you have any D.C. tax credit to carry forward from the previous year, file Voucher No. 1 by the due date even if no payment is due.

**3. PAYMENT OF ESTIMATED TAX** — Your estimated franchise tax may be paid in full with Voucher No. 1 or in four installment payments. Installment payments are due with the vouchers on the dates indicated previously in item 2.

The declaration of estimated franchise tax vouchers for corporations are designed to enable you to apply any D.C. Tax credit from the previous year either entirely to the first installment payment or partially to each of the four installment payments. If you apply the entire credit to the first installment payment, enter the amount of the credit on Line 4, Voucher No. 1. If the credit is to be applied partially to each of the four installment payments, enter on Line 4 of each voucher the portion of the credit to be applied to the period for which you are filing.

Make your check or money order payable to the *D.C. Treasurer* and mail it with your declaration voucher to the Government of the District of Columbia, Corporation Estimated Tax, P.O. Box 96019, Washington, D.C. 20090-6019. Please write on your payment “D-20ES”, the voucher number, your Federal

**4. INCREASES IN ESTIMATED FRANCHISE TAX** — If initially you are not required to file a declaration but later in the taxable year your estimated franchise tax liability increases to an amount greater than \$1,000, the dates for filing are:

**A. Calendar year taxpayers:**

June 15, September 15, and December 15, if the increase occurs between April 1 and May 31 of the taxable year.

September 15 and December 15, if the increase occurs between June 1 and August 31 of the taxable year.

December 15, if the increase occurs between September 1 and November 30 of the taxable year.

**B. Fiscal year taxpayers:**

The fifteenth day of the sixth, ninth and twelfth months of your tax year if the increase

occurs after the last day of the third month of your tax year and before the first day of the sixth month of your tax year.

The fifteenth day of the ninth and twelfth months of your tax year if the increase occurs after the last day of the fifth month of your tax year and before the first day of the ninth month of your tax year.

The fifteenth day of the twelfth month of your tax year if the increase occurs after the last day of the eighth month of your tax year and before the first day of the twelfth month of your tax year.

**5. Amended Declaration** — If your estimated franchise tax liability substantially increases or decreases after you have filed a declaration voucher, you should amend subsequent vouchers to reflect this by adjusting your installment payments. File the amended vouchers on or before the scheduled filing dates.

**6. UNDERPAYMENT OF ESTIMATED TAX**  
A charge of 1.5 percent per month is imposed on underpayments of estimated franchise tax installment payments. The charge will be computed from the due date of the installment payment to the date when full payment is received, or to the due date of the tax return, whichever is earlier.

This charge is in addition to the penalty imposed for false statements under D.C. Code §22-2514 if any statement made on the voucher is not true, accurate and complete to the best of the declarant's information, knowledge and belief.

**7. CHARGE FOR EACH DISHONORED CHECK**

There is a charge of \$50 for each dishonored check issued to the District of Columbia.



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**Please Check One:**  
 Unincorporated Business  
 Corporation

## CHANGE OF ADDRESS

If you have moved, please fill out this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 470, Washington, DC 20044-0470.

FEDERAL EMPLOYER I.D. NUMBER		BUSINESS NAME AND NEW ADDRESS
DATE MOVED:            /            /		
PREVIOUS BUSINESS ADDRESS	PREVIOUS MAILING ADDRESS	NEW MAILING ADDRESS
PERSON TO CONTACT AND PHONE NUMBER		

All other changes require direct communication with our Customer Service Administration (202) 727-4TAX (4829).

☆☆☆ Government of the  
District of Columbia  
Office of Tax and Revenue

**D-20ES Corporation : 2001  
Declaration of Estimated Franchise Tax**



01020011000

FEDERAL EMPLOYER I.D. NUMBER

PERIOD ENDING (MM/DD/YY)

VOUCHER#

BUSINESS NAME

MAILING ADDRESS LINE 1

MAILING ADDRESS LINE 2

CITY

STATE

ZIP CODE

FOR OFFICIAL USE ONLY

**SEE INSTRUCTIONS FOR  
PAYMENT OF ESTIMATED TAX**

1. TOTAL ESTIMATED TAX FOR THIS YEAR

\$    ,    ,    .

2. CREDIT CARRIED FORWARD FROM PREVIOUS YEAR

\$    ,    ,    .

3. AMOUNT OF TAX DUE THIS INSTALLMENT

\$    ,    ,    .

4. AMOUNT OF CREDIT TO BE APPLIED TO THIS INSTALLMENT

\$    ,    ,    .

5. AMOUNT OF THIS INSTALLMENT PAYMENT (Line 3 minus Line 4)

\$    ,    ,    .

TAXPAYER NAME : \_\_\_\_\_

FEDERAL EMPLOYER ID NUMBER : \_\_\_\_\_



01020012000

**PLEASE  
SIGN  
HERE**

Under penalties of law, including criminal penalties for false statements and tax preparer penalties under D.C. Code secs. 22-2514 and 47-161, *et seq.*, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.

\_\_\_\_\_  
OFFICER'S SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
DATE

TELEPHONE NUMBER

			-				-				
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**PAID  
PREPARER  
ONLY**

\_\_\_\_\_  
PREPARER'S SIGNATURE (If other than taxpayer)

\_\_\_\_\_  
DATE

PREPARER'S SSN OR PTIN

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\_\_\_\_\_  
FIRM NAME

PREPARER'S FEDERAL EMPLOYER ID NUMBER

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\_\_\_\_\_  
FIRM ADDRESS

Mail return and payment to: Government of the District of Columbia, Corporation Estimated Tax, P.O. Box 96019, Washington, D.C. 20090-6019.  
Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, D-20ES and tax year on your payment.

NAME OF BUSINESS \_\_\_\_\_

**KEEP FOR YOUR RECORDS**  
**Estimated Tax Payments**

FEDERAL EMPLOYER IDENTIFICATION NUMBER \_\_\_\_\_

1. Total estimated tax for this year .....			\$
2. Credit to be carried forward from last year's return .....			\$
3. <b>TOTAL ESTIMATED TAX DUE.</b> Line 1 minus Line 2 .....			\$
<b>PAYMENTS. Divide Line 3 by the number of installments due this tax year.</b>	<b>DATE</b>	<b>CHECK NO.</b>	<b>AMOUNT PAID</b>
First installment .....			\$
Second installment .....			\$
Third installment .....			\$
Fourth installment .....			\$
<b>TOTAL AMOUNT PAID</b> .....			\$



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CORPORATION ESTIMATED TAX  
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WASHINGTON DC 20090-6019



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