2011 D-20 District of Columbia (DC) Corporate Franchise Tax Forms and Instructions

Secure - Accurate - Convenient ...

DISTRICT OF COLUMBIA

ELECTRONIC TAXPAYER SERVICE CENTER

- **Any tax liability of $10,000 or more per period must be paid electronically.**
- **Make tax payments electronically with e-check, ACH Credit, ACH Debit and Credit Card. See www.taxpayerservicecenter.com**
- **When making a payment with your D-20 please use the voucher (D-2030P) provided.**

- **New minimum tax**
- **New apportionment formula**
- **New Combined Reporting**

Revised 02/12

What's New

- **New Minimum Tax:** The new minimum tax is $250 if DC gross receipts is less than $1M. Minimum tax is $1,000 if DC gross receipts is greater than $1M.

- **New Apportionment Formula:** Apportionment is calculated by adding the percentage of property and payroll together along with double the percentage of sales. The sum is then divided by 4. See Schedule F.

- **Combined Reporting:** Reference the 2011 Guide to Combined Reporting located on our website at www.taxpayerservicecenter.com, effective for tax years beginning on and after January 1, 2011. There are additional schedules that must be attached to the designated agent's franchise tax return.

Revised forms:

- ~~D-20 C Election to File a DC Consolidated Corporation Franchise Tax Return~~

revised as

- Form to Make an Election to File a **Worldwide DC Combined Franchise Tax Return**

- ~~D-20 AG Affiliated Group Schedule~~

revised as

- **Unitary Combined Group Members Schedule**

Deleted forms:

- D-20CS Authorization and Consent of a Subsidiary Corporation to be Included in a DC Consolidated Corporation Franchise Tax Return

Contents

Who must file a Form D-20? 4

When are your taxes due? 5

How to file your return 5

Which other DC forms may corporations need to file? 5

Payment options 6

Penalties and interest 6

Explanation of terms 8

Instructions for the 2011 Form D-20 8

Form D-20 Corporation Franchise Tax Return 15

Schedule UB Business Credits 21

Form D-2030P Payment Voucher 31

Form FR-128 Extension of Time to File a DC Franchise or Partnership Return 33

Form to Make an Election to File a Worldwide DC Combined Franchise Tax Return 35

Form: Unitary Combined Group Members Schedule 39

Form D-20 NOL Net Operating Loss Deduction for Years before 2000 42

Form D-20 NOL Net Operating Loss Deduction for Year 2000 and Later 43

Need assistance? Back Cover

Note: At the time this tax package went to print, line references to federal tax forms were correct.

General Instructions for the D-20

Who must file a Form D-20?

Generally, every corporation or financial institution must file a Form D-20 (including small businesses, professional and S corporations) if it is carrying on or engaging in any trade, business, or commercial activity in the District of Columbia (DC) and receiving income from DC sources including activities in DC that benefit an affiliated entity of the taxpayer.

If you perform services in DC for subsidiary corporations, you are carrying on a trade or business,.

A corporation that engages an independent agent or a representative who solicits orders in DC for more than one principal and who holds himself/herself out as such must file a DC Form D-20.

Treat income from sales of tangible personal property or services to the United States Government as income from a DC source unless the:

- Corporation's principal place of business is outside DC;
- Property is delivered from outside DC; and
- Property is for use outside DC.

For District tax purposes, an S corporation is a C corporation. Therefore, it must prepare all the schedules on the D-20. The fact that an S corporation does not have similar schedules on the federal form should not be considered as a relief for S corporation from completing the schedules on the D-20.

You might not have to file a Form D-20 if the corporation has been granted an exemption by the DC Office of Tax and Revenue (OTR). If you are an exempt organization with unrelated business income, as defined in the Internal Revenue Code (IRC) §512, you must file a Form D-20, by the 15th day of the fifth month after the end of your tax year. You are required to pay at least the minimum tax.

Minimum Tax

The minimum tax is $250 if DC gross receipts is less than $1M. Minimum tax is $1,000 if DC gross receipts is greater than $1M. DC Gross receipts for purposes of minimum tax includes District gross receipts that are derived from any activity such as sales, rents, services, commissions, etc., from any source within the District. Gross receipts are determined without deduction of any expenses.

District gross receipts does not include:

- Amounts received from ownership or beneficial interest in an entity which is itself a ballpark fee taxpayer;
- Amounts collected of federal or local taxes on motor fuel;
- Amounts retained by a retail establishment under provisions of the Anacostia Review Clean Up and Prevention Act (disposable bag fee).

See Minimum Tax Liability Gross Receipts Worksheet below.

Minimum Tax Liability Gross Receipts Worksheet

a. Total gross income *from D-20, Line 10*	a $	
b. Costs of goods sold *from D-20, Line 2*	b $	
c. Cost or other property sold for which gain/loss is reported per D-20, Line 8a from Schedule D, Fedral form 1120 (sum of Col (e), Lines 1 and 6)	c $	
d. Cost or other property sold for which gain/loss is reported per D-20, Line 8b from federal Form 4797 (sum of Col (f), Lines 2 and 10 ***and*** total of Columns (Property A - D) on Line 21.	d $	
Use Form 4797 that's attached to the Federal Form 1120 series.		
e. Total Gross Receipts *(add Lines a, b, c and d)*		e $
f. DC sales apportionment factor per this return	f $.	
g. Gross receipts apportioned to DC *(Multiply Line e by Line f)*	g $	
h. Non- business income allocated or sourced to DC	h $	
i. Total DC Gross Receipts *(Add Lines g and h)*		i $

Which other DC forms may corporations need to file?

To download DC tax forms, visit www.taxpayerservicecenter.com and click on Tax Forms/Publications.

Business Non-Refundable and Refundable Credits, Schedule UB

The various non-refundable and refundable credits available to businesses have been consolidated on Schedule UB. The total non-refundable credits from Schedule UB, Line 6 are reported on Line 38 of the D-20. The total refundable credits from Schedule UB, Line 9 are reported on Line 40(c).

FR-128, Extension of Time to File a DC Franchise or Partnership Return

You may request an extension of time to file your return by filing DC Form FR-128 (copy included in this booklet) no later than the return due date. An extension of time to file is not an extension of time to pay. You must pay any tax liability with the extension request, otherwise the request will be denied, and you may be subject to penalties for failure to file or failure to pay. Do not use the federal extension form for DC tax purposes.

D-20ES, Declaration of Estimated Franchise Tax for Corporations

A corporation must file a declaration of estimated franchise tax if it expects its DC franchise tax liability to exceed $1000 for the taxable year. See the Form D-20ES booklet, Declaration of Estimated Franchise Tax for Corporations, for payment vouchers and details. You will automatically be assessed a penalty for any underpayment of DC estimated tax.

Note: Electronic payment required. If your franchise estimated tax liability payment exceeds $10,000 within a period, you must pay electronically. Visit www.taxpayerservicecenter.com.

D-2220 Underpayment of Estimated Franchise Tax By Businesses

OTR will charge 10 percent per year, compounded daily, on underpayments of estimated franchise tax installment payments. The charge is computed from the installment payment due date to the date the tax is paid. It is in addition to the penalty imposed for false statements. The 10 percent penalty will be assessed automatically by OTR's integrated tax system. For additional information, see Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. If you complete a Form D-2220, file it with your D-20.

FR-399 Qualified High Technology Companies (QHTC)

If you are a QHTC, you may be eligible for additional tax credits. You must file certain forms to claim these credits. For forms and details, see Publication FR-399, QHTC.
FR-399 is available at www.taxpayerservicecenter.com and at our 4th Street location. If you are a QHTC, fill in the QHTC oval on page 1 of the D-20. Attach the QHTC-CERT form from the FR-399 to the D-20

FR-1500 Ballpark Fee
If you have $5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, Form FR-1500 electronically. For details, visit www.taxpayerservicecenter.com, click on 'Business Tax Service Center', and then click on 'Ballpark-Related Fees and Taxes'. Note: Each member of a combined group must file its own ballpark fee form.

Combined Reporting
Reference the 2011 Guide to Combined Reporting located on our website at www.taxpayerservicecenter.com, effective for tax years beginning on and after January 1, 2011.

When are your taxes due?

Non-exempt organizations must file their return and pay any tax due by:

- Calendar year filer – March 15th; or
- Fiscal year filer – the 15th day of the third month after the tax year closes.
- Exempt organizations – the 15th day of the fifth month after the end of your tax year.

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

Taxable year

Enter the taxable year ending date on page 1 of the D-20. It can be either a calendar year or a fiscal year. You must receive OTR approval to change your taxable year.

How to file your return

By mail

- If mailing a return with a payment, make the check or money order payable to the DC Treasurer. Write your FEIN, D-20, and the tax year on the payment. Staple your payment to the voucher Form D-2030P and fill in the oval for D-20 return. Do not attach the D-2030P and payment to the return D-20. Send your return and payment to:

  Office of Tax and Revenue
  PO Box 679
  Washington, DC 20044-0679

- If mailing a no payment due or refund return, send the return to:

  Office of Tax and Revenue
  PO Box 221
  Washington, DC 20044-0221

Adhesive mail labels for these two post office boxes are on the back flap of the return envelope included in this booklet.

Send in your original DC return with any schedules, not a copy. Fold your return once. Be sure to keep a copy for your records.

By accessing the DC Electronic Taxpayer Service Center (eTSC)

Corporate taxpayers may file the D-20ES, Declaration of Estimated Franchise Tax for Corporations, or the FR-128, Extension of Time to File a DC Franchise or Partnership Return by accessing the DC eTSC website. There is pre-registration required. Allow 5 - 7 business days for processing.
Visit www.taxpayerservicecenter.com for information on completing an eTSC application.

Payment options

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at www.taxpayerservicecenter.com for instructions for electronic payments.
Payment options are as follows:

- **Electronic check (e-check)**. E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments. eTSC does not allow the use of foreign bank accounts for business e-check.
- **ACH Credit**. ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. The taxpayer does not need to be eTSC registered to use this payment type, and they do not need access to the website.

Note: When making ACH Credit payments through your bank, please use the correct tax type code (00250) and tax period ending date (YYMMDD).

- **ACH Debit**. ACH debit is for registered eTSC business taxpayers only. There is no fee. The taxpayer's bank routing and account number are stored within their on-line eTSC account. They can then use this account to pay any existing liability. In this instance, they give OTR the right to debit the money from their bank account. eTSC does not allow use of foreign bank accounts for business ACH Debit.
- **Credit Card**. The taxpayer may pay the amount owed using Visa, MasterCard, Discover or American Express. You will be charged a fee equal to 2.5% of the tax payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- **Check or money order**. Include a check or money order, payable to the DC Treasurer, with your completed return. Write your Federal Identification Number (FEIN), daytime telephone number, '2011', and D-20. Attach your payment to the Form D-2030P Payment Voucher provided in this booklet. Mail the D-2030P **with**, but not attached to the D-20 tax return to:

Office of Tax and Revenue
PO Box 679
Washington, DC 20044-0679

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

Note: International ACH Transaction (IAT). Electronic banking rules have changed. If you request your refund to be direct deposited into an account outside of the United States, you will receive a paper check.
Your payment cannot be drawn on a foreign account. Pay by money order or credit card instead.

Penalties and interest

OTR will charge –

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

Special circumstances

Office of Tax and Revenue (OTR) rulings
All rulings issued prior to December 31, 2002 were revoked. Taxpayers cannot rely on these rulings unless they were resubmitted to the OTR for review, and if approved, reissued. Direct any ruling questions to OTR, General Counsel at (202) 442-6500.

Special rules on depreciation and business expenses
For federal tax purposes, businesses may deduct additional bonus depreciation and additional IRC §179 expenses. DC does not allow the additional bonus depreciation deduction nor any additional IRC §179 expenses. Do not claim the 30 or 50 percent federal bonus depreciation deduction or the additional IRC §179 expenses on your DC return. DC limits the IRC §179 expense deductions to $25,000 ($40,000 for a Qualified High Technology Company (QHTC)).

Net operating loss (NOL) carry backs
For federal tax purposes, businesses are allowed to carry back a NOL. **DC does not allow NOL carry backs.** Therefore, you may not claim a NOL carry back for DC tax purposes.

Discharge of indebtedness
The District decoupled from the section of the American Recovery and Reinvestment Act of 2009 which allows exclusion and a deferral from gross income of the income resulting from a discharge of indebtedness. For DC tax purposes, where a discharge of indebtedness results in income, that income is includible in income

Amended returns
You must use the D-20 of the year you are amending. If the return is for tax year 2001 or later, fill in the 'Amended Return' oval on Page 1 of the D-20 and complete the 'Tax Year Ending' box. Attach a detailed statement of the adjustment(s) and the amount of any refund received.

If the Internal Revenue Service (IRS) adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days of the IRS notice. If the federal adjustment makes you eligible for a DC tax refund, you must file for the DC refund within 180 days of the adjustment or filing the amended return.
Mail the amended return and any additional attachments to the:

Office of Tax and Reveue
PO Box 679
Washington, DC 20044-0679

Final return
If you are not required to continue filing a return due to the ending of business operations, shade the 'fill in if final return' oval on the return. We will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

Refund Offset
If you have other DC tax liabilities, OTR may apply all or part of your overpayment of franchise tax to offset them.

Getting started

To complete the Form D-20, in general you will need:

- Copies of your completed 2011 federal forms, as applicable (1120, 1120S, 4797, 4562, etc.)
- A pen with black ink
- A calculator

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

All entries on the return and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar. *Examples:*
$10,500.50 rounds to $10,501
$10,500.49 rounds to $10,500

Taxpayer Identification Number (TIN)
You must have a TIN, whether it is a Federal Identification Number (FEIN) or Preparer Tax Identification Number (PTIN).

- If you apply for a FEIN, it must be a number issued by the IRS. To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

Corporate tax rate and minimum tax
The tax rate is 9.975 percent on your "total District taxable income" on Line 36. The minimum tax is $250 if your DC gross receipts is less than $1 million, or $1,000 if your DC gross receipts is greater than $1 million, even if you have a loss.

Incomplete forms will delay processing
Complete all items on the D-20, otherwise OTR will send the return back to you for completion and resubmission.

Help us identify your forms and attachments
Write your FEIN, tax period, business name and address on any statements submitted with the return or filed separately. The FEIN is used for tax administration purposes only.

For members filing under combined reporting, please ensure you place your EIN in the 'Federal Employer I.D. Number' field and the designated agent's FEIN in the 'Designated Agent FEIN' field. Members other than the Designated Agent must also complete the "Fill in if Combined Return" and the "Fill in if Final Return" ovals. For this transition year, report 'all zeros' in each line, unless;

1. You made 2011 estimated franchise tax payments, or;
2. You are claiming QHTC, then you must complete the entire return.

Note: For tax year 2011, the District will allow submission of the D-20 return using a CD. D-20 filers must print and submit pages 1-6 and Schedule UB, if applicable. All other attachments must be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/EIN, tax year and tax type. Images on the CD should be submitted in PDF format.

Filling out the form
To aid us in processing your return, please follow these rules:

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters. — ROBERTS

Leave a space between words and between words and numbers. — 8 ELM

Write 3s with a rounded top, not a flat top.
Write 7s without a middle bar. — 37 ~~37~~

Fill in ovals completely.
Do not "✓" or "x" ovals. — ● ~~✓~~ ~~x~~

Do not enter cents. Round cents to the nearest dollar. — 57204.00

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

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

Assembling your D-20 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form and schedule(s) being attached;
- Do not cross out the tax year on the 2011 return. If you are not filing a 2011 D-20 Corporate Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Center at 1101 4th Street, SW, 2nd floor, Washington, DC 20024. You also may visit our website at www.taxpayerservicecenter.com for prior year corporate franchise tax returns.
- Attach any other supporting forms or schedules as applicable:
  - Form to Make an Election to File Worldwide DC Combined Franchise Tax Return
  - Unitary Combined Group Members Schedule
  - Other Combined Reporting Schedules as required
  - Federal Schedule M-3
  - Federal UTP
- Staple check or money order to the D-2030P, Payment Voucher, completing the oval for the D-20.
- Use the appropriate adhesive mailing label on the back flap of the return envelope.

Signature and verification
An authorized officer of the corporation must sign and date the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign, date and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Paid Preparer Tax Identification Number (PTIN).
IRS rules have changed. If you are a paid preparer, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

Explanation of terms

Business income
This is income from transactions and activities occurring in the regular course of the trade or business. It includes income from tangible and intangible property if the acquisition, management and disposition of the property are part of the taxpayer's regular trade or business operations. Income of any type — manufacturing income, compensation for services, sales income, interest, dividends, rents, royalties, gains, operating and non-operating income from any class or from any source — is business income if it is from transactions and activities occurring in the regular course of a trade or business. Whether income is business or non-business depends on the underlying transactions and activities — the elements of a particular trade or business. In general, transactions and activities that depend on or contribute to the operation of your enterprise constitute your trade or business.

Commercial domicile
The principal place from which you direct or manage your trade or business.

Compensation
Wages, salaries, commissions and other forms of remuneration paid or accrued to employees for personal services.

Non-business income
All income except business income.

Transportation company
Any business engaged in transporting persons, goods, or property of others for hire.

Sales
All gross receipts which are not required to be allocated.

Taxable in another state
For purposes of allocating and apportioning income among DC and other jurisdictions, you must be subject in that jurisdiction to:
- a net income tax, a franchise tax measured by net income;
- a franchise tax for the privilege of doing business; or
- a corporate stock tax.

Specific Instructions

Negative amounts
If you enter a negative amount on a line, fill in the oval to the left of the entry where it states: "Fill in if minus", **do not enter a minus sign**.

Allocation and apportionment required
Any corporation carrying on a trade or business in DC and other jurisdiction(s) must apportion its business income among DC and the other jurisdiction(s).

Apportion DC net income from trade or business activities using the appropriate apportionment factor. See D-20, page 4, Schedule F.

All non-business income must be allocated.

Non-business income

Allocating to DC
Allocate items of non-business income to DC. The following gains and losses from sales or other dispositions are allocated to DC:
- Real property located in DC (other than realty used in the trade or business whether held for sale or otherwise);
- Tangible personal property (other than any tangible personal property used in the trade or business whether held for sale or otherwise) if:
  - The property had a situs in DC at the time of sale; or
  - Your principal place of business is in DC and you are not taxable in the situs state; and
- Intangible personal property (other than intangible personal property of any kind used in the trade or business whether held for sale or otherwise) is allocable to DC if the taxpayer's principal place of business is in DC.

Allocate to DC net rents and royalties from real property located in DC.

Allocate to DC any non-business interest and dividends from sources in DC unless specifically excluded from tax and subject to apportionment as business income.

Allocate to DC, non-business rents and royalties from patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and other like property (if not used in the trade or business). These royalties are allocated according to the patent's location or use, or where the copyrighted material is published or used. If DC is the principal place of business of a corporate entity, not subject to tax anywhere else, then the rent or royalty income is allocable to DC.

Income from the sale of tangible personal property to the United States Government by a corporation that has its principal place of business outside DC is income from DC sources if the property is delivered from outside DC for use in DC.

All other non-business income derived from sources in DC is allocable to DC.

Where income is allocable among DC and other jurisdictions allocate all expenses, losses and other deductions incurred in the production of the income in the same way. Losses incurred in the production of non-business income are allowable only if profits from the transaction would be taxable.

Gross Income

NOTE: When OTR requests that a statement be attached, the statement should show the source of the items making up the entry.

D-20, page 1, line-by-line

Line 1 Gross receipts, minus returns and allowances
Enter the total gross receipts from sales and operations, minus returns and allowances.

Line 2 Cost of goods sold and/or operations
Enter the figure from D-20, Schedule A, Line 7. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must take inventories of merchandise at the start and end of the tax year. You may value them at cost or cost or market, whichever is lower; or by another IRS-approved method. You must continue to use the method you choose until you get permission from the Office of Tax and Revenue to change. If the inventories do not agree with the balance sheet figures, attach a statement explaining any differences.

Cost of operations (where inventories are not an income–determining factor): If the amount entered on Line 2 includes an amount associated with the cost of operations, attach a detailed statement showing: (1) salaries and wages; and (2) other costs.

Line 3 Gross profit from sales and/or operations
Enter the result of Line 1 minus Line 2.

Line 4 Dividends
Enter the total of all dividends reported on D-20, page 3, Schedule B. Do not include Subpart F income (as defined in IRC §952); and dividends from wholly-owned subsidiaries.

Include on Line 29(a) all dividends from sources outside DC that are not trade or business income. Dividends received by corporations, financial institutions, or investment firms are business income not subject to allocation. Do not include dividends paid on securities issued by the United States or its instrumentalities, if it is non-business income.

Dividends received from the following corporations with their principal place of business in DC are non-business income:
- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank dividends were paid to a bank-holding company.

Line 5 Interest
Enter all the interest which the corporation received or is credited with during the tax year, including interest paid on obligations of a State, Territory of the United States, or any of their political subdivisions, except those of DC.

Exclude any interest income on obligations or securities issued by the United States or its instrumentalities which is included in income for federal tax purposes.

Interest received by a corporation not engaged in a trade or business in DC is not considered income from DC sources if it is from one of the following organizations with a principal place of business in DC:
- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank interest was paid to a bank-holding company.

Report this non-business interest income on Line 29(a). When interest income is related to trade or business activity, carried on or engaged in, in DC enter it on Line 5, do not enter it on Line 29(a).

Line 6 Gross rental income
Enter from D-20, page 5, Schedule I the gross rental income you received from real or personal property rental. Deduct expenses such as repairs, interest, taxes and depreciation on the Schedule I.
Enter rental income related to a trade or business on Line 6, do not enter it on line 29(a).

Note: DC does not allow the additional bonus depreciation allowed under federal law and limits the additional IRC §179 expenses. If you claimed bonus depreciation on your federal return, reduce the depreciation you claim on the D-20 by that amount. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the depreciated property for DC tax purposes has not been reduced by the additional federal bonus depreciation amount. DC allows a maximum of $25,000 in IRC §179 expenses ($40,000 for a QHTC). If you claimed these additional expenses on your federal return, reduce such expenses taken on your D-20 by that additional amount.

Line 7 Gross royalties
Report royalty income and related expenses on the D-20 in the same manner and detail as rental income and rental expenses. Royalties from patents you developed from the licensing of processes or a trade name and sales of know-how are business income.

Line 8(a) Net capital gain
Capital gains or losses are treated by DC in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on federal Schedule D, Form 1120, U.S. Corporation Income Tax Return.) IRC §1231 gains are business income.

Note: Since the additional federal bonus depreciation is not allowed for DC tax purposes, recalculate the capital gain/loss you reported on your federal return without taking into account the additional federal bonus depreciation. Attach a statement showing the adjustment.

Note: Depreciation recapture is considered ordinary income and is to be reported on the D-20.

Line 8(b) Ordinary gain (loss) from Part II, Federal Form 4797
Enter the total ordinary gain (or loss) from federal Form 4797 Sales of Business Property. Attach a copy of your Form 4797 to the D-20.

Line 9 Other Income (loss)
Enter the total income not reported elsewhere on the return; attach a detailed statement. Enter any International Banking Facility income on Lines 9 and 29(a); attach a detailed statement listing the source of this income. Do not enter other income related to a trade or business on Line 29(a); enter it on line 9.

Line 10 Total gross income
Enter the total of Lines 3 - 9.

Deductions

Line 11 Compensation of officers
Enter the total compensation for all officers shown on D-20, page 3, Schedule C. Include compensation for services rendered in any capacity, other than salaries connected with the production of income from U.S. Treasury securities included on Line 29(b).

Line 12 Salaries and wages
Enter all salaries and wages not deducted elsewhere on the return, except salaries connected with the production of income from U.S. Treasury securities. Also, do not include wages connected with computing the Economic Development Zone incentives credit.

Line 13 Repairs
Enter the cost of incidental repairs, including labor, supplies and other items that do not add to the value of, or appreciably prolong, the property's life. You may charge a capital account for new buildings, machinery, equipment and/or permanent improvements or betterments that increase the value or appreciably prolong the life of the property.

Line 14 Bad debts
Report bad debts in the same manner as you report them for federal tax purposes. Attach a copy of any information you submitted with your federal return.

Line 15 Rent
Enter rent paid or accrued for business property in which the corporation has no equity. If property is leased from an affiliated corporation, or from one of the stockholders, attach a statement giving the lessor's name and address, rent paid and a description of the property.

Line 16 Taxes
Taxes reported on your federal Form 1120 must be reported on D-20, page 3, Schedule D. Do not include these taxes:

- Income and excess profit taxes;
- DC franchise tax; and
- Taxes assessed for local benefits of a kind tending to increase the value of the property assessed.

Payments to related parties

(Lines 17 and 22). DC legislation allows the deduction of certain interest and intangible expenses, including royalty expenses paid directly or indirectly to related parties if:

- the principal purpose of the payment was not the avoidance of tax;
- the payments were made at arm's length; and
- the related party paid income tax equal to or greater than 4.5 percent of the amount of interest or intangible expense in another jurisdiction.

You are allowed ordinary and necessary deductions if the income they are related to is subject to the DC corporation franchise tax; and, subject to IRC limitations either directly or through the inclusion of this income, in the determination of the DC apportionment factor.

Line 17(a) Interest
Enter interest paid or accrued on business debt. If any interest income is not taxable, then the related interest expense is not deductible.

Line 17(b) Minus nondeductible payments to related entities
If you are the recipient of a related entity's interest or other intangible payments and you are filing a return and paying tax on these payments in the District, see the instructions for Line 24 to determine whether you can deduct any of the payment amount from your income.

Line 18 Contributions and/or gifts
Enter contributions and/or gifts made in the tax year if no portion benefits any private stockholder or individual. The total amount claimed cannot be more than 15% of net income (Line 26) computed without regard to any deduction for contributions. Attach a statement with detailed information about contributions and gifts. Contribution and gift carry-overs are **not** allowed.

Line 19 Amortization
Enter the amortization amount from your federal Form 4562 (or 4562FY), Depreciation and Amortization and attach a copy.

Line 20 Depreciation
Enter the depreciation amount from your federal Form 4562 subject to limits described on page 5.* The depreciation allowance does not apply to inventories, stock-in-trade, or land. Use the same depreciation method on your DC return as that used on your federal return. Attach a copy of your Form 4562.

***Note:** If you claimed the additional federal bonus depreciation amount and/or the additional IRC §179 expenses above $25,000 on your federal return, do not claim them on your D-20. In addition, do not reduce the basis of the depreciable property for DC tax purposes by the additional federal bonus depreciation. Attach a statement showing your computation of the depreciation amount.

A QHTC may deduct the lesser of $40,000 **or** the actual cost of personal property, as described in IRC §179(d)(1).

Line 21 Depletion
Enter the depletion amount shown on your federal form. Attach an explanation of how you determined the depletion allowance.

Line 22(a) Royalty payments
Generally, royalty payments are deductible only if paid to unrelated entities. See DC Code §47-1803.03(b)(7)(C)(ii) for the definition of related entity. See DC Code §47-1803.03(b)(7)(B) for the limited exceptions to the general disallowance of such payments.

Line 22(b) Minus nondeductible payments to related entities
If you are the recipient of a related entity's royalty payments and you are filing a return and paying tax on these payments in the District, see the instructions for Line 24 to determine whether you can deduct any of the payment amount from your income.

D-20 page 2, line-by-line

Line 23 Pension, profit-sharing plans
Enter the contributions made to employees' pension, profit-sharing, stock bonus and annuity plans. These are deductible to the same extent as they are on your federal return.

Line 24 Other deductions
Enter advertising and other allowable deductions connected with the business of income production, subject to the DC corporation franchise tax. Enter deductions connected directly and indirectly with non-business income production, as well as International Banking Facility deductions, on Line 29(b). If you are the recipient of royalty, interest or other intangible payments from a related entity that has not deducted the payment amounts on their return and you are filing a return and paying tax on these payments in the District, enter, on Line 24, the amount of income you are reporting on this return to the extent it was included: on Lines 17(b) and 22(b) of the related entity's District of Columbia D-20 tax return; on Lines 14(b) and 17(b) of the related entity's District of Columbia D-30 tax return; or on a related entity's return filed in another state where a similar adjustment was made.

Note: Relocation costs incurred by a QHTC are not deductible if the QHTC credits for relocation are taken.

Line 26 Net Income
Subtract Line 25 from Line 10; enter the amount on Line 26.

Line 27 Net operating loss deduction (before year 2000)
Enter any DC net operating loss carried forward from a year before 2000. (DC does not allow net operating loss (NOL) carrybacks.) A form for claiming the NOL, D-20 NOL, is provided in this booklet.

Line 28 Net Income after net operating loss deduction
Subtract Line 27 from Line 26 and enter the result on Line 28. Also enter the amount on Line 35, if it is entirely from a DC trade or business.

Line 29(a) Non-business income
Enter non-business income on Line 29(a).

Line 29(b) Expense related to non-business income
Enter expenses related to non-business income. Include expenses related to the purchase or production of income from U.S. Treasury securities. Attach a detailed explanation of income and expense allocation.

Lines 30-34
Follow the instructions on the form.

Line 35 Apportioned NOL deduction (for year 2000 and later)
Enter any DC apportioned net operating loss carry-forward occurring in the year 2000 or later. A form, D-20 NOL, for claiming the NOL is provided in this booklet.

Line 36 Total taxable income
Enter the result of subtracting Line 35 from Line 34

Line 37 Tax
Calculate the tax by multiplying any positive amount on Line 36 by .09975. Enter the result on Line 37. Minimum tax is $250, unless DC gross receipts is greater than $1M, then minimum tax is $1,000

Line 38 Minus Nonrefundable Credits
Subtract the nonrefundable credits entered from Schedule UB, Line 6. Employers who hire at least 10 DC residents after January 1, 2010, and continue to employ such DC employees for at least one year for any business project that encourages, promotes and stimulates economic development in key economic sectors, may qualify for an annual job growth tax credit. See instructions for Schedule UB Business Credits on page .

Line 40 Payments and Refundable Credits
If Line 40(b) includes any estimated franchise tax payment credit brought forward from before 2009, attach an explanation of it to your return.

Lines 41-44
Follow the instructions on the form.

Line 45 Amount to be refunded
Subtract Line 44 amount from Line 43 amount and enter the result on Line 45.

Other Form D-20 schedules

Schedule E – Reconciliation of the Net Income Reported on Federal and DC Returns

Complete this schedule to explain any differences between the net income reported on your federal return and that reported on your D-20.

Schedule F – DC Apportionment Factor
Corporations engaging in a trade or business both in and outside DC must use property, payroll and sales as the three factor formula to apportion their business income. Corporations domiciled in DC and not subject to tax elsewhere must report 100% of their net business income as DC income and allocate 100% of their non-business income to DC.

Corporations carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the property factor plus the payroll factor plus the sales factor. The denominator is three, reduced by the number of factors without a denominator.

Financial institutions must use a two-factor formula, determined by multiplying the financial institution's base (net income for the tax year) by an apportionment fraction. The numerator is the sum of the payroll factor plus the gross income factor; the denominator is 2.

- **Property Factor**
  - The property factor is a fraction; the numerator is the average value of real and tangible personal property you owned or rented and used in DC during the tax year to produce business income. The denominator is the average value of real and tangible personal property you owned or rented everywhere and used during the tax year to produce business income. Do not include in the numerator or the denominator any property or portion of property, not used to produce business income.
  - **Transportation companies**, in addition to that stated above, have a numerator which also includes the portion of the average value of its vehicles, rolling stock, aircraft, watercraft and other equipment used during the taxable period to transport persons and property both in and outside DC. This portion is determined by comparing the total miles per unit of its equipment traveled in DC with the total mileage traveled everywhere by each class of its property.
  - **Railroad companies –** the classes of property are those you must report for DC personal property tax purposes (DC Code §47-1512).

    For property used in any activities where the income from which is allocable or apportionable, you may use any method that properly reflects the portion of the average value used to arrive at the property factor. This is subject to the approval of OTR.

Property you own is valued at its original cost to you plus the cost of any additions and improvements you made. If you cannot determine your original cost or if the cost is zero, value the property at its market value when you acquired it.

Property rented to you is valued at eight times the net annual rental rate. This is the annual rental paid by you minus any annual rental received from sub-rentals, if the rental and sub-rental rates are reasonable. Net annual rental also includes the amounts paid or accrued for property use or rental of facilities of another. This applies whether paid as rent, as reasonable compensation for use or under any other designation, pursuant to statutory enactment, lease, or rental agreement of any kind, contract, or otherwise. Payments for leased property capitalized as rent for federal tax purposes are includible in this factor only to the extent of their capitalized value for federal tax purposes. If OTR determines that any net annual rental rate or sub-rental rate is unreasonable, or if a nominal or zero rate is charged, OTR may determine and apply a rate that reasonably reflects the property's rental value.

To determine the property's average value, average its value at the start and at the end of the tax period. You may use monthly or quarterly values during the tax period, if necessary, to properly reflect the average value of the property (subject to OTR approval).

- **Payroll Factor**
  - The payroll factor is a fraction: the numerator is the total compensation you paid to or accrued for persons performing services in DC during the tax year. The denominator is the total compensation you paid or accrued everywhere during the tax year. The value of compensation paid or accrued other than in cash is its fair market value on the date of payment or accrual. Do not include in either the numerator or denominator any compensation paid or accrued to employees for personal services rendered in the production of non-business income. Also, do not include payments to independent contractors.
  - **Transportation companies** — the numerator of the payroll factor also includes the total compensation paid or accrued to employees employed on vehicles, rolling stock, aircraft, watercraft and other equipment you used during the taxable period to transport persons and property between DC and other jurisdictions. To determine this amount, apply the percentage computed (as described in the property factor) to the total compensation.

    If compensation is paid or accrued for services the income from which can be allocated or apportioned, you may use any method that properly reflects the portion of the average value of the compensation used to arrive at the payroll factor. The method used is subject to OTR approval.

    Compensation is paid or accrued in DC if:
    - The individual's services are performed entirely in DC; or
    - The individual's services are performed in DC and other jurisdictions, but the services performed outside DC are incidental to the individual's services in DC; or
    - Some of the individual's services are performed in DC and: (1) the base of operations is in DC or if there is no base of operations in DC, the place from which services are directed or controlled is in DC; or
      (2) the base of operations or place from which services are directed or controlled is not in DC, or in any state where some part of the services are performed, but the individual's residence is in DC.
  - **Financial institutions** — the payroll factor is a fraction: the numerator is the total the financial institution paid or accrued in DC as compensation. The denominator is the total compensation the financial institution paid or accrued everywhere during the tax year. Compensation is paid in DC if it is paid to an employee located or having a regular presence in DC. Any compensation paid to an employee located in a state where the financial institution is not taxable is treated as paid in DC, if the institution's principal office is in DC.
- **Sales Factor**
  - The sales factor, except for transportation companies, is a fraction: the numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year.
  - **Transportation companies** — the sales factor is a fraction: the numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total of revenue units the company discharged or unloaded at a point in DC, upon termination of the transportation movement or upon transfer to a connecting carrier. The denominator is twice the total revenue units originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transporting passengers, you may use the number of passengers loaded and discharged, in place of the originating and terminating tonnage.
  - **Tangible personal property sales**, including sales to the U.S. Government, are considered as taking place in DC, regardless of where title is transferred, F.O.B. point, or other sales conditions, if the property:
    - Is delivered or shipped to a purchaser in DC; or
    - Has an ultimate destination in DC, after all transportation (including that of the purchaser's) is complete; or
    - Is delivered or shipped from an office, store, factory, warehouse or other storage place in DC to a purchaser in a jurisdiction outside DC — and you are not taxable in that jurisdiction.

    Except for transportation companies, non-tangible personal property sales are considered to take place in DC if the income-producing activity or service is performed:
    - In DC; or
    - The proportion of the income-producing activity or service performed in DC is greater than that performed in any other jurisdiction, based on performance cost.
  - **Financial institutions** — the sales factor is a fraction: the numerator is the financial institution's gross income in DC during the tax year. The denominator is the financial institution's total gross income during the tax year.

- A financial institution whose commercial domicile is in DC and which is subject to tax in another jurisdiction, includes in the numerator of the DC income factor, any income which the other jurisdiction does not require to be included in the numerator of its income factor.
- If the predominant part of the secured property is or will be located in DC, treat all interest, loan placement fees, discount, net gain and other forms of gross income from each loan, secured primarily by real estate, as located in DC.
- If the loan originated in DC, treat all interest, loan placement fees, discount and net gain from unsecured loans and loans secured primarily by tangible or intangible personal property, or any resulting interest, as located in DC.
- For any financial institution whose commercial domicile is in DC, treat income from securities, investments, money market instruments, or any other source not required to be apportioned to outside DC, as located in DC. This income includes, but is not limited to, interest, dividends and net gains.
- Treat all fees, commissions, service charges and other forms of gross income from sales of depository or financial services as located in DC if the service is performed in DC. Include sales or services performed in two or more tax jurisdictions in the numerator of the jurisdiction where the most income-producing activity is performed, based on performance cost.
  - If the property is located in DC, treat gross income from leases of tangible property as located in DC.
  - If the financial institution's principal office is located in DC, then treat all income (previously described) that is located in a jurisdiction where the financial institution is not subject to tax as being located in DC.

General

If your use of the income allocation and apportionment rules results in a tax that does not fairly represent your tax liability on income from your trade or business or from non-business sources in DC, you may petition for, or OTR may require, if reasonable:

- a separate accounting, unless the entity is conducting a unitary business;
- exclusion of one or more factors;
- inclusion of one or more factors that reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of income.

Schedule G - Balance sheets (page 4 of Form D-20)
Submit balance sheets for the start and end of the tax year. Conform them to the corporation's books and records and your federal return. Attach an explanation of any variation.

Schedule H-1 Reconciliation of income (Loss) per Books with income (Loss) per Return and **H-2 Analysis of Unappropriated Retained Earnings per Books** (page 5 of Form D-20)
Generally, these schedules must conform to the corresponding schedules on the federal form filed for the corporation.

Supplemental Information (page 6 of Form D-20)
Provide all the information requested in this schedule.

Schedule UB, Business Credits
Use this schedule to claim the EDZI credit (see below), QHTC credits (see instructions page 6) and the Organ and Bone Marrow donor credit.

The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate bone marrow. This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the required $100 minimum tax payment. An employer claiming this credit may not also deduct the salary paid the employee for the same leave period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

The 2011 Budget Support Act of 2010 authorized funds for the Job Growth Incentive Act tax credits. The credit must be approved by the Mayor in advance of starting the project. The process for applying for the credit is found in DC Official Code §47-1807.54. The approval will provide the amount of the allowable credit and the periods for which the credit can be claimed if the employer continues to qualify. The allowable approved amount of the credit can be claimed on Schedule UB, Business Credits, Line 4 for D-20 filers or Line 12 for D-30 filers.

In order to apply for the credit, the employer must be planning a project that will:

- Bring a net job growth to DC of at least 10 new jobs with an average yearly wage of at least 120% of the average yearly wage of DC residents;
- Increase income tax and payroll revenue for DC;
- Result in a retention of any new positions for at least one year; and
- The project would not have occurred but for the job growth tax credit.

NOTE: If you filed a federal Schedule M-3, Net Income (Loss) Reconciliation for Corporations with Total Assets of $10 Million or More, with your Form 1120, attach a copy of it to your D-20.

Remember, attach all requested statements to your D-20 return.

Economic Development Zone Incentives Credit

Supporting Documentation Required If you are claiming an Economic Development Zone Incentives (EDZI) credit against your DC franchise tax liability, you MUST attach to your return:

1. A copy of the DC Council resolution approving the qualification for any credits claimed;
2. A certification of eligible employees issued by the DC Department of Employment Services; and
3. A completed EDZI Credit Worksheet.

The EDZI Amendment Act allows a qualified business, under certain circumstances, to take various credits against its franchise tax liability. (The maximum annual credit is $7500.) A qualified business is one that is approved as qualified under Section 5 of EDZI by the DC Office of Economic Development. You MUST complete the worksheet below and include it with the other attachments to your return. The following credits are allowed under EDZI to qualified businesses:

1. A credit against the franchise tax in an amount equal to 50 percent of the wages of all certified employees who meet the requirements of Section 10(b) of EDZI;
2. A credit against the franchise tax in an amount equal to 50 percent of the insurance premiums attributable to all employees for whom it obtains employer liability insurance under the District of Columbia Workers Compensation Act of 1979; and
3. A rent credit for lessors against the franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI.

A credit carry forward for five years is available for any EDZI credit not used in a previous year. The maximum amount that may be claimed in any year is $7500, including any carry forward.

Economic Development Zone Incentives Credit Worksheet (maximum annual credit allowable is $7,500)

Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages	Total Wages $	50% of Wages Col. 2 x .50 =	$
B. Certified (eligible employees) workers compensation liability insurance premiums	Total Premiums $	50% of Premiums Col. 2 x .50 =	$
C. Child care center rent (lessor).....	Rental market value ..... $_____ Minus rent shown on lease agreement ..... $_____ Total child care center credit.....		$
	Total of Column 4 (if more than $7,500, enter $7,500)		$
	Add any EDZI credit carry forward from a previous year		$
	Total EDZI credit (enter on Line 1, Schedule UB - maximum $7500)		$

Government of the District of Columbia

2011 D-20 Corporation Franchise Tax Return

Important: Print in CAPITAL letters using black ink.

1 1 0 2 0 0 1 1 0 0 0 0

Federal Employer I.D. Number

Number of business locations — In the District: — Outside the District:

OFFICIAL USE ONLY
Vendor ID# 0000

Name of corporation

Tax period ending (MMYY)

Fill in ◯ if Amended Return

Business mailing address #1

Fill in ◯ if Certified QHTC

Fill in ◯ if Combined Return*

Business mailing address #2

*You must fill in the Designated Agent info below

Fill in ◯ if Final Return

City — State — Zip Code + 4

Designated Agent Name — Designated Agent FEIN

•READ INSTRUCTIONS BEFORE PREPARING RETURN• (To allocate Non-Business Items, see instructions)

Enter dollar amounts only.
If amount is zero, leave line blank; if minus, enter amount and fill in oval.

GROSS INCOME

1	Gross receipts, minus returns and allowances.		1 $ 00
2	Cost of goods sold (from D-20 Schedule A) and/or operations. Attach statement.		2 $ 00
3	Gross profit from sales and/or operations. Line 1 minus Line 2.	Fill in if minus: ◯	3 $ 00
4	Dividends from Form D-20, Schedule B.		4 $ 00
5	Interest. *Attach statement.*		5 $ 00
6	Gross rental income from D-20, Schedule I, Column 3.		6 $ 00
7	Gross royalties. *Attach statement.*		7 $ 00
8(a)	Net capital gain. Attach copy of federal Form 1120, Schedule D.		8(a) $ 00
(b)	Ordinary gain (loss) from Part II, fed. Form 4797, *attach copy*	Fill in if minus: ◯	8(b) $ 00
9	Other income (loss). *Attach statement.*	Fill in if minus: ◯	9 $ 00
10	Total gross income. *Add Lines 3–9.*	Fill in if minus: ◯	10 $ 00

DEDUCTIONS

11	Compensation of officers *from Form D-20, Schedule C.*		11 $ 00
12	Salaries and wages.		12 $ 00
13	Repairs.		13 $ 00
14	Bad debts.		14 $ 00
15	Rent		15 $ 00
16	Taxes *from Form D-20, Schedule D.*		16 $ 00
17(a)	Interest payments	$ 00	
(b)	Minus nondeductible payments to related entities	$ 00 =	17c $ 00
18	Contributions and/or gifts. *Attach statement.*		18 $ 00
19	Amortization. *Attach a copy of your federal Form 4562.*		19 $ 00
20	Depreciation. *Attach a copy of your federal Form 4562. Do not include any additional federal sec. 179 expenses or bonus depreciation.*		20 $ 00
21	Depletion. *Attach statement.*		21 $ 00
22(a)	Enter royalty payments made	$ 00	
(b)	Minus nondeductible payments to related entities	$ 00 =	22c $ 00

Taxpayer Name:

Federal Employer I.D. Number:

1 1 0 2 0 0 1 2 0 0 0 0

ENTER DOLLAR AMOUNTS ONLY

DEDUCTIONS

23	Pension, profit-sharing plans.	Fill in if minus:	23 $ .00
24	Other deductions. *Attach statement.*		24 $ .00
25	Total deductions. *Add Lines 11–24.*		25 $ .00

TAXABLE INCOME

26	Net income. *Line 10 minus Line 25.*	Fill in if minus:	26 $ .00
27	Net operating loss deduction. (*For years before 2000.)*		27 $ .00
28	Net income after net operating loss deduction. *Line 26 minus Line 27.*	Fill in if minus:	28 $ .00
29	(a) Non-business income/state adjustment. *Attach statement.*	Fill in if minus:	29a $ .00
	(b) Expense related to non-business income. *Attach statement.*		29b $ .00
	(c) 29(a) minus 29(b).	Fill in if minus:	29c $ .00
30	Net income subject to apportionment. *Line 28 minus Line 29(c).*	Fill in if minus:	30 $ .00
31	DC apportionment factor *from Form D-20, Schedule F, col. 3, Line 6.*		31 .
32	Net income from trade or business apportioned to DC. *Line 30 amount multiplied by Line 31 factor.*	Fill in if minus:	32 $ .00
33	Portion of Line 29(c) attributable to DC. *Attach statement.*	Fill in if minus:	33 $ .00
34	Total taxable income before apportioned NOL deduction. *Line 32 plus or minus Line 33.*	Fill in if minus:	34 $ .00
35	Apportioned NOL deduction. *(Losses occurring in year 2000 and later.)*		35 $ .00
36	Total District taxable income, *Line 34 minus Line 35.*	Fill in if minus:	36 $ .00
37	**Tax** *9.975% of Line 36. Minimum tax is $250, unless DC gross receipts is greater than $1M, then minimum tax is $1,000*		37 $ .00

TAX PAYMENTS AND CREDITS

38	Minus nonrefundable credits from Schedule UB, Line 6.	38 $ .00
39	Net Tax *See instructions for minimum requirements.*	39 $ .00
40	Payments and refundable credits: (a) Tax paid, if any, with request for an extension of time to file *or* paid with original return if this is an amended return.	40a $ .00
	(b) 2011 estimated franchise tax payments.	40b $ .00
	(c) Refundable credits from Schedule UB, Line 9.	40c $ .00
41	Add lines 40(a), (b) and (c).	41 $ .00
42	Tax due. *If Line 39 amount is larger, subtract Line 41 from Line 39.* *Will this payment come from an account outside the U.S.?* Yes No *See page 7.*	42 $ .00
43	Overpayment. *If Line 41 amount is larger, subtract Line 39 from Line 41.*	43 $ .00
44	Amount you want to apply to your 2012 estimated franchise tax.	44 $ .00
45	Amount to be refunded. *Line 43 minus Line 44.* *Will this refund go to an account outside of the U.S.?* Yes No *See page 7.*	45 $ .00

Payment due return – mail return and payment to Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.

Refund or no payment due return – mail return to Office of Tax and Revenue, PO Box 221, Washington, DC 20044-0221.

Your return is due by the 15th day of the third month following the close of your tax year. PO Box mail labels are on the return envelope.

PLEASE SIGN HERE

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

Officer's signature | Title | Date | Telephone number of person to contact

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) | Date | Firm name | Firm address

Preparer's PTIN

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval.

Round cents to the nearest dollar. If an amount is zero, make no entry.

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)

1. Inventory at beginning of year	$
2. Merchandise bought for manufacture or sale	
3. Salaries and wages	
4. Other costs per books (attach statement) (Additional federal bonus depreciation is not allowable.)	
5. Total	$
6. Minus: Inventory at end of tax year	
7. Cost of goods sold (Enter here and on D-20 Line 2.)	$

Method of inventory valuation:

Schedule B - Dividends (See specific instructions for Line 4.)

NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
	$
Total Dividends	$
Minus deduction for Subpart F Income.	
Minus deduction for dividends received from wholly-owned subsidary	
TOTAL (Enter here and on D-20, Line 4.)	$

Schedule C - Compensation of officers (See specific instructions for Line 11.)

Col. 1 Name, Address and SSN of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col.5 Preferred		
		%	%	%	$	$
		%	%	%		
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.)					$	

Schedule D - Taxes (See specific instructions for Line 16.)

EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	$		$
		TOTAL (Enter here and on D-20, Line 16.)	$

Schedule E - Reconciliation of the net income reported on Federal and DC returns

1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).	$	7. Total District taxable income reported (from D-20, Line 36).	$
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for line 16).		8. Net income apportioned or allocated to outside DC.	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a)	
5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses). (a)		(b)	
(b)			
6. TOTAL of Lines 1–5.	$	10. TOTAL of Lines 7, 8 and 9.	$

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

Schedule F - DC Apportionment Factor (See instructions, page 8.)

Round cents to the nearest dollar. If an amount is zero, leave the line blank. Carry all factors to six decimal places.

	Column 1 Total	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1.)
1. PROPERTY FACTOR: Average value of real estate and tangible personal property owned or rented to and used by the corporation. (Financial institutions do not need to complete this item.)	$ .00	$ .00	.
2. PAYROLL FACTOR: Total compensation paid or accrued by the corporation.	$ .00	$ .00	.
3. SALES FACTOR: All gross receipts of the corporation other than gross receipts from non-business income.	$ .00	$ .00	.
4. SALES FACTOR: Enter factor from Column 3, Line 3			.
5. SUM OF FACTORS: (Add Column 3 entries, Lines 1 through 4.)			.
6. DC APPORTIONMENT FACTOR: Line 5 divided by 4 if there are 4 denominators. If fewer than 3 entries in Col. 1, divide Line 5 by the actual number of factors in Col. 3. Note: Financial institutions use a two-factor formula and divide Line 5 by 2. Enter the factor here and on D-20, Line 31.			.

Schedule G - Balance Sheets

		Beginning of Taxable Year		End of Taxable Year	
		(A) Amount	(B) Total	(A) Amount	(B) Total
ASSETS	1. Cash				
	2. Trade notes and accounts receivable				
	(a) MINUS: Allowance for bad debts				
	3. Inventories				
	4. Gov't obligations: (a) U.S. and its instrumentalities				
	(b) States, subdivisions thereof, etc.				
	5. Other current assets (attach statement)				
	6. Loans to stockholders				
	7. Mortgage and real estate loans				
	8. Other investments (attach statement)				
	9. Buildings and other fixed depreciable assets				
	(a) MINUS: Accumulated depreciation				
	10. Depletable assets				
	(a) MINUS: Accumulated depletion				
	11. Land (net of any amortization)				
	12. Intangible assets (amortizable only)				
	(a) MINUS: Accumulated amortization				
	13. Other assets (attach statement)				
	14. TOTAL ASSETS				
LIABILITIES AND CAPITAL	15. Accounts payable				
	16. Mortgages, notes, bonds payable in less than 1 year.				
	17. Other current liabilities (attach statement)				
	18. Loans from stockholders				
	19. Mortgages, notes, bonds payable in 1 year or more				
	20. Other liabilities (attach statement)				
	21. Capital stock: (a) Preferred stock				
	(b) Common stock				
	22. Paid-in or capital surplus (attach statement)				
	23. Retained earnings - Appropriated (attach statement)				
	24. Retained earnings - Unappropriated				
	25. MINUS: Cost of treasury stock		( )		( )
	26. TOTAL LIABILITIES AND CAPITAL				

Schedule H-1 – Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1. Net income per books.	$	7. Income recorded on books this year and not included in this return (itemize). Tax-exempt interest $_____	$
2. Federal income tax			
3. Excess of capital losses over capital gains . .			
4. Taxable income not recorded on books this year (itemize)		8. Deductions on this tax return and not charged against book income this year (itemize). (a) Depreciation . . . . . $ _____ (b) Depletion . . . . . .$ _____	
5. Expenses recorded on books this year and not deducted on this return (itemize). (a) Depreciation . . . . . $_____ (b) Depletion . . . . . .$_____		9. TOTAL of Lines 7 and 8	$
6. TOTAL of Lines 1 through 5.	$	10. Taxable Income (federal Form 1120, page 1, line 28 should equal Line 6 minus Line 9 of this Schedule.)	$

Schedule H-2 – Analysis of Unappropriated Retained Earnings per Books

1. Balance at beginning of year	$	5. Distributions: (a) Cash . . . . . (b) Stock . . . . . (c) Property	$
2. Net income per books			
3. Other increases (itemize)		6. Other decreases (itemize). _____	
		7. TOTAL of Lines 5 and 6.	$
4. TOTAL of Lines 1, 2 and 3.	$	8. Balance at end of year (Line 4 minus Line 7). .	$

Schedule I – Income from Rent

Col. 1 Address of Property	Col. 2 Kind of Property	Col. 3 Gross Amount of Rent	Col. 4 Depreciation* or Amortization (Per Federal Form 4562)	Col. 5 Repairs (Explain in Sch. I-1)	Col. 6 Taxes, Interest and other Expenses* (Explain in Sch. I-1)
1.		$	$	$	$
2.					
3.					
4.					
5.					
6.					
7. TOTAL (Enter the total of Col. 3, minus columns 4, 5 and 6, on D-20, Line 6.)		$	$	$	$

*excludes federal 30% and 50% bonus depreciation and additional IRC §179 expenses deductions.

Schedule I-1 – Explanation of deductions claimed in Columns 5 and 6 of Schedule I.

Column No.	Explanation	Amount	Column No.	Explanation	Amount
		$			$

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:

4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –	5. LOCATED AT –

6. During 2011, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES ◯ NO ◯

If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 under Amended returns.

If you have already provided OTR with a detailed statement, enter the date it was sent. MM/DD/YYYY

7. Is this corporation affiliated with a partnership or another corporation? ◯ YES ◯ NO If yes, explain:

8. Is this return made on the accrual basis? ◯ YES ◯ NO If no, indicate basis used: ◯ Cash Basis ◯ Other (specify)

9. Did you file a franchise tax return with DC for the year 2010? ◯ YES ◯ NO If no, state reason

10. Did you withhold DC income tax from wages paid to your DC resident employees during 2011? ◯ YES ◯ NO If no, state reason:

11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2011? ◯ YES ◯ NO

12. (a) Has the business been terminated? ◯ YES ◯ NO If yes, explain and give date:

(b) Have you moved out of DC? ◯ YES ◯ NO

Government of the District of Columbia

2011 SCHEDULE UB Business Credits

Important: Print in CAPITAL letters using black ink.
Attach to your Form D-20 or D-30.

1 1 2 3 0 0 2 1 0 0 0 0

OFFICIAL USE ONLY
Vendor ID# 0000

Taxpayer Identification Number

Fill in ◯ if FEIN
Fill in ◯ if SSN

Fill in ◯ if filing a D-20 Return
Fill in ◯ if filing a D-30 Return

Enter your business name

D-20 Return

Nonrefundable Credits

1	Economic Development Zone Incentives Credit *from the worksheet on page 12.*	1	$ .00
2	Qualified High Technology Company Credit *from Part F, DC Form D-20CR, from pub. 399.*	2	$ .00
3	Organ and Bone Marrow Donor Credit *(see computation on reverse side).*	3	$ .00
4	Job Growth Incentive Act	4	$ .00
5	RESERVED	5	$ .00
6	Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38. *These credits may not be applied against the required minimum tax.*	6	$ .00

Refundable Credits

7	Qualified High Technology Company Retraining Costs Credit *from Part G, Form D-20CR, from pub. 399.*	7	$ .00
8	RESERVED	8	$ .00
9	Total the refundable D-20 credits, enter here and on Form D-20, Line 40(c).	9	$ .00

D-30 Return

Nonrefundable Credits

10	Economic Development Zone Incentives Credit *from the worksheet on page 12.*	10	$ .00
11	Organ and Bone Marrow Donor Credit *(see computation on reverse side).*	11	$ .00
12	Job Growth Incentive Act	12	$ .00
13	RESERVED	13	$ .00
14	Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38. *These credits may not be applied against the required minimum tax.*	14	$ .00

Refundable Credits

15	Qualified High Technology Company Retraining Costs Credit *from Line 6, DC Form D-30CR, from pub. 399.*	15	$ .00
16	RESERVED	16	$ .00
17	Total the refundable D-30 credits, enter here and on Form D-30, Line 40(c).	17	$ .00

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Lines 2 or 7 above, attach a copy of your DC Form D-20CR to the D-20.

If you claim a credit on line 15 above, attach a copy of your DC Form D-30CR to the D-30.

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible to claim a credit against the franchise tax. The credit is equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid to the donor employee for that period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

Organan and Bone Marrow Donor Credit — Computation —			
Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages $_____	Col 2 _____ amt. × 25% _____ $_____	$_____
Bone Marrow Donor(s)	Total Paid Leave Wages $_____	Col 2 _____ amt. × 25% _____ $_____	$_____
		Total of Col. 4. Enter here and on Schedule UB.*	

*Line 3 for D-20 filers
Line 10 for D-30 filers

Government of the District of Columbia

2011 D-20 Corporation Franchise Tax Return

Important: Print in CAPITAL letters using black ink.

1 1 0 2 0 0 1 1 0 0 0 0

Federal Employer I.D. Number

Number of business locations — In the District: — Outside the District:

OFFICIAL USE ONLY
Vendor ID# 0000

Name of corporation

Tax period ending (MMYY)

Fill in ◯ if Amended Return

Business mailing address #1

Fill in ◯ if Certified QHTC

Fill in ◯ if Combined Return*

*You must fill in the Designated Agent info below

Business mailing address #2

Fill in ◯ if Final Return

City — State — Zip Code + 4

Designated Agent Name — Designated Agent FEIN

•READ INSTRUCTIONS BEFORE PREPARING RETURN• (To allocate Non-Business Items, see instructions)

Enter dollar amounts only.
If amount is zero, leave line blank; if minus, enter amount and fill in oval.

GROSS INCOME

1	Gross receipts, minus returns and allowances.		1 $ .00
2	Cost of goods sold (from D-20 Schedule A) and/or operations. Attach statement.		2 $ .00
3	Gross profit from sales and/or operations. Line 1 minus Line 2.	Fill in if minus: ◯	3 $ .00
4	Dividends from Form D-20, Schedule B.		4 $ .00
5	Interest. *Attach statement.*		5 $ .00
6	Gross rental income from D-20, Schedule I, Column 3.		6 $ .00
7	Gross royalties. *Attach statement.*		7 $ .00
8(a)	Net capital gain. Attach copy of federal Form 1120, Schedule D.		8(a) $ .00
(b)	Ordinary gain (loss) from Part II, fed. Form 4797, *attach copy*	Fill in if minus: ◯	8(b) $ .00
9	Other income (loss). *Attach statement.*	Fill in if minus: ◯	9 $ .00
10	Total gross income. *Add Lines 3–9.*	Fill in if minus: ◯	10 $ .00

DEDUCTIONS

11	Compensation of officers *from Form D-20, Schedule C.*		11 $ .00
12	Salaries and wages.		12 $ .00
13	Repairs.		13 $ .00
14	Bad debts.		14 $ .00
15	Rent		15 $ .00
16	Taxes *from Form D-20, Schedule D.*		16 $ .00
17(a)	Interest payments	$ .00	
(b)	Minus nondeductible payments to related entities	$ .00 =	17c $ .00
18	Contributions and/or gifts. *Attach statement.*		18 $ .00
19	Amortization. *Attach a copy of your federal Form 4562.*		19 $ .00
20	Depreciation. *Attach a copy of your federal Form 4562. Do not include any additional federal sec. 179 expenses or bonus depreciation.*		20 $ .00
21	Depletion. *Attach statement.*		21 $ .00
22(a)	Enter royalty payments made	$ .00	
(b)	Minus nondeductible payments to related entities	$ .00 =	22c $ .00

Taxpayer Name:

Federal Employer I.D. Number:

1 1 0 2 0 0 1 2 0 0 0 0

ENTER DOLLAR AMOUNTS ONLY

DEDUCTIONS

23	Pension, profit-sharing plans.	Fill in if minus:	23 $ .00
24	Other deductions. *Attach statement.*		24 $ .00
25	Total deductions. *Add Lines 11–24.*		25 $ .00

TAXABLE INCOME

26	Net income. *Line 10 minus Line 25.*	Fill in if minus:	26 $ .00
27	Net operating loss deduction. (*For years before 2000.)*		27 $ .00
28	Net income after net operating loss deduction. *Line 26 minus Line 27.*	Fill in if minus:	28 $ .00
29	(a) Non-business income/state adjustment. *Attach statement.*	Fill in if minus:	29a $ .00
	(b) Expense related to non-business income. *Attach statement.*		29b $ .00
	(c) 29(a) minus 29(b).	Fill in if minus:	29c $ .00
30	Net income subject to apportionment. *Line 28 minus Line 29(c).*	Fill in if minus:	30 $ .00
31	DC apportionment factor *from Form D-20, Schedule F, col. 3, Line 6.*		31 .
32	Net income from trade or business apportioned to DC. *Line 30 amount multiplied by Line 31 factor.*	Fill in if minus:	32 $ .00
33	Portion of Line 29(c) attributable to DC. *Attach statement.*	Fill in if minus:	33 $ .00
34	Total taxable income before apportioned NOL deduction. *Line 32 plus or minus Line 33.*	Fill in if minus:	34 $ .00
35	Apportioned NOL deduction. *(Losses occurring in year 2000 and later.)*		35 $ .00
36	Total District taxable income, *Line 34 minus Line 35.*	Fill in if minus:	36 $ .00
37	**Tax** *9.975% of Line 36. Minimum tax is $250, unless DC gross receipts is greater than $1M, then minimum tax is $1,000*		37 $ .00

TAX PAYMENTS AND CREDITS

38	Minus nonrefundable credits from Schedule UB, Line 6.	38 $ .00
39	Net Tax *See instructions for minimum requirements.*	39 $ .00
40	Payments and refundable credits: (a) Tax paid, if any, with request for an extension of time to file *or* paid with original return if this is an amended return.	40a $ .00
	(b) 2011 estimated franchise tax payments.	40b $ .00
	(c) Refundable credits from Schedule UB, Line 9.	40c $ .00
41	Add lines 40(a), (b) and (c).	41 $ .00
42	Tax due. *If Line 39 amount is larger, subtract Line 41 from Line 39.* *Will this payment come from an account outside the U.S.?* Yes No *See page 7.*	42 $ .00
43	Overpayment. *If Line 41 amount is larger, subtract Line 39 from Line 41.*	43 $ .00
44	Amount you want to apply to your 2012 estimated franchise tax.	44 $ .00
45	Amount to be refunded. *Line 43 minus Line 44.* *Will this refund go to an account outside of the U.S.?* Yes No *See page 7.*	45 $ .00

Payment due return – mail return and payment to Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.

Refund or no payment due return – mail return to Office of Tax and Revenue, PO Box 221, Washington, DC 20044-0221.

Your return is due by the 15th day of the third month following the close of your tax year. PO Box mail labels are on the return envelope.

PLEASE SIGN HERE

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

Officer's signature | Title | Date | Telephone number of person to contact

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) | Date | Firm name | Firm address

Preparer's PTIN

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval.

Round cents to the nearest dollar. If an amount is zero, make no entry.

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)

1. Inventory at beginning of year	$
2. Merchandise bought for manufacture or sale	
3. Salaries and wages	
4. Other costs per books (attach statement) (Additional federal bonus depreciation is not allowable.)	
5. Total	$
6. Minus: Inventory at end of tax year	
7. Cost of goods sold (Enter here and on D-20 Line 2.)	$

Method of inventory valuation:

Schedule B - Dividends (See specific instructions for Line 4.)

NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
	$
Total Dividends	$
Minus deduction for Subpart F Income.	
Minus deduction for dividends received from wholly-owned subsidary	
TOTAL (Enter here and on D-20, Line 4.)	$

Schedule C - Compensation of officers (See specific instructions for Line 11.)

Col. 1 Name, Address and SSN of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col.5 Preferred		
		%	%	%	$	$
		%	%	%		
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.)					$	

Schedule D - Taxes (See specific instructions for Line 16.)

EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	$		$
		TOTAL (Enter here and on D-20, Line 16.)	$

Schedule E - Reconciliation of the net income reported on Federal and DC returns

1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).	$	7. Total District taxable income reported (from D-20, Line 36).	$
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for line 16).		8. Net income apportioned or allocated to outside DC.	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a)	
5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses). (a)		(b)	
(b)			
6. TOTAL of Lines 1–5.	$	10. TOTAL of Lines 7, 8 and 9.	$

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

Schedule F - DC Apportionment Factor (See instructions, page 8.)

Round cents to the nearest dollar. If an amount is zero, leave the line blank. Carry all factors to six decimal places.

	Column 1 Total	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1.)
1. PROPERTY FACTOR: Average value of real estate and tangible personal property owned or rented to and used by the corporation. (Financial institutions do not need to complete this item.)	$ .00	$ .00	.
2. PAYROLL FACTOR: Total compensation paid or accrued by the corporation.	$ .00	$ .00	.
3. SALES FACTOR: All gross receipts of the corporation other than gross receipts from non-business income.	$ .00	$ .00	.
4. SALES FACTOR: Enter factor from Column 3, Line 3			.
5. SUM OF FACTORS: (Add Column 3 entries, Lines 1 through 4.)			.
6. DC APPORTIONMENT FACTOR: Line 5 divided by 4 if there are 4 denominators. If fewer than 3 entries in Col. 1, divide Line 5 by the actual number of factors in Col. 3. Note: Financial institutions use a two-factor formula and divide Line 5 by 2. Enter the factor here and on D-20, Line 31.			.

Schedule G - Balance Sheets

		Beginning of Taxable Year		End of Taxable Year	
		(A) Amount	(B) Total	(A) Amount	(B) Total
ASSETS	1. Cash				
	2. Trade notes and accounts receivable				
	(a) MINUS: Allowance for bad debts				
	3. Inventories				
	4. Gov't obligations: (a) U.S. and its instrumentalities				
	(b) States, subdivisions thereof, etc.				
	5. Other current assets (attach statement)				
	6. Loans to stockholders				
	7. Mortgage and real estate loans				
	8. Other investments (attach statement)				
	9. Buildings and other fixed depreciable assets				
	(a) MINUS: Accumulated depreciation				
	10. Depletable assets				
	(a) MINUS: Accumulated depletion				
	11. Land (net of any amortization)				
	12. Intangible assets (amortizable only)				
	(a) MINUS: Accumulated amortization				
	13. Other assets (attach statement)				
	14. TOTAL ASSETS				
LIABILITIES AND CAPITAL	15. Accounts payable				
	16. Mortgages, notes, bonds payable in less than 1 year.				
	17. Other current liabilities (attach statement)				
	18. Loans from stockholders				
	19. Mortgages, notes, bonds payable in 1 year or more				
	20. Other liabilities (attach statement)				
	21. Capital stock: (a) Preferred stock				
	(b) Common stock				
	22. Paid-in or capital surplus (attach statement)				
	23. Retained earnings - Appropriated (attach statement)				
	24. Retained earnings - Unappropriated				
	25. MINUS: Cost of treasury stock		( )		( )
	26. TOTAL LIABILITIES AND CAPITAL				

Schedule H-1 – Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1. Net income per books.	$	7. Income recorded on books this year and not included in this return (itemize). Tax-exempt interest $_____	$
2. Federal income tax			
3. Excess of capital losses over capital gains . .			
4. Taxable income not recorded on books this year (itemize)		8. Deductions on this tax return and not charged against book income this year (itemize). (a) Depreciation . . . . . $ _____ (b) Depletion . . . . . .$ _____	
5. Expenses recorded on books this year and not deducted on this return (itemize). (a) Depreciation . . . . . $_____ (b) Depletion . . . . . .$_____		9. TOTAL of Lines 7 and 8	$
6. TOTAL of Lines 1 through 5.	$	10. Taxable Income (federal Form 1120, page 1, line 28 should equal Line 6 minus Line 9 of this Schedule.)	$

Schedule H-2 – Analysis of Unappropriated Retained Earnings per Books

1. Balance at beginning of year	$	5. Distributions: (a) Cash . . . . . (b) Stock . . . . . (c) Property	$
2. Net income per books			
3. Other increases (itemize)		6. Other decreases (itemize). _____	
		7. TOTAL of Lines 5 and 6.	$
4. TOTAL of Lines 1, 2 and 3.	$	8. Balance at end of year (Line 4 minus Line 7). .	$

Schedule I – Income from Rent

Col. 1 Address of Property	Col. 2 Kind of Property	Col. 3 Gross Amount of Rent	Col. 4 Depreciation* or Amortization (Per Federal Form 4562)	Col. 5 Repairs (Explain in Sch. I-1)	Col. 6 Taxes, Interest and other Expenses* (Explain in Sch. I-1)
1.		$	$	$	$
2.					
3.					
4.					
5.					
6.					
7. TOTAL (Enter the total of Col. 3, minus columns 4, 5 and 6, on D-20, Line 6.)		$	$	$	$

*excludes federal 30% and 50% bonus depreciation and additional IRC §179 expenses deductions.

Schedule I-1 – Explanation of deductions claimed in Columns 5 and 6 of Schedule I.

Column No.	Explanation	Amount	Column No.	Explanation	Amount
		$			$

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:

4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –	5. LOCATED AT –

6. During 2011, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES ◯ NO ◯

If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 under Amended returns.

If you have already provided OTR with a detailed statement, enter the date it was sent. MM/DD/YYYY

7. Is this corporation affiliated with a partnership or another corporation? ◯ YES ◯ NO If yes, explain:

8. Is this return made on the accrual basis? ◯ YES ◯ NO If no, indicate basis used: ◯ Cash Basis ◯ Other (specify)

9. Did you file a franchise tax return with DC for the year 2010? ◯ YES ◯ NO If no, state reason

10. Did you withhold DC income tax from wages paid to your DC resident employees during 2011? ◯ YES ◯ NO If no, state reason:

11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2011? ◯ YES ◯ NO

12. (a) Has the business been terminated? ◯ YES ◯ NO If yes, explain and give date:

(b) Have you moved out of DC? ◯ YES ◯ NO

Government of the District of Columbia

2011 SCHEDULE UB Business Credits

Important: Print in CAPITAL letters using black ink.
Attach to your Form D-20 or D-30.

1 1 2 3 0 0 2 1 0 0 0 0

OFFICIAL USE ONLY
Vendor ID# 0000

Taxpayer Identification Number

Fill in ◯ if FEIN
Fill in ◯ if SSN

Fill in ◯ if filing a D-20 Return
Fill in ◯ if filing a D-30 Return

Enter your business name

D-20 Return

Nonrefundable Credits

1	Economic Development Zone Incentives Credit *from the worksheet on page 12.*	1	$ .00
2	Qualified High Technology Company Credit *from Part F, DC Form D-20CR, from pub. 399.*	2	$ .00
3	Organ and Bone Marrow Donor Credit *(see computation on reverse side).*	3	$ .00
4	Job Growth Incentive Act	4	$ .00
5	RESERVED	5	$ .00
6	Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38. *These credits may not be applied against the required minimum tax.*	6	$ .00

Refundable Credits

7	Qualified High Technology Company Retraining Costs Credit *from Part G, Form D-20CR, from pub. 399.*	7	$ .00
8	RESERVED	8	$ .00
9	Total the refundable D-20 credits, enter here and on Form D-20, Line 40(c).	9	$ .00

D-30 Return

Nonrefundable Credits

10	Economic Development Zone Incentives Credit *from the worksheet on page 12.*	10	$ .00
11	Organ and Bone Marrow Donor Credit *(see computation on reverse side).*	11	$ .00
12	Job Growth Incentive Act	12	$ .00
13	RESERVED	13	$ .00
14	Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38. *These credits may not be applied against the required minimum tax.*	14	$ .00

Refundable Credits

15	Qualified High Technology Company Retraining Costs Credit *from Line 6, DC Form D-30CR, from pub. 399.*	15	$ .00
16	RESERVED	16	$ .00
17	Total the refundable D-30 credits, enter here and on Form D-30, Line 40(c).	17	$ .00

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Lines 2 or 7 above, attach a copy of your DC Form D-20CR to the D-20.

If you claim a credit on line 15 above, attach a copy of your DC Form D-30CR to the D-30.

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible to claim a credit against the franchise tax. The credit is equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid to the donor employee for that period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

Organan and Bone Marrow Donor Credit — Computation —			
Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages $_____	Col 2 _____ amt. × 25% _____ $_____	$_____
Bone Marrow Donor(s)	Total Paid Leave Wages $_____	Col 2 _____ amt. × 25% _____ $_____	$_____
		Total of Col. 4. Enter here and on Schedule UB.*	

*Line 3 for D-20 filers
Line 10 for D-30 filers

D-2030P PAYMENT VOUCHER
See instructions on back

Detach at perforation and mail the voucher, with payment attached. See mailing address on back.

Government of the District of Columbia

2011 D-2030P Payment Voucher

Important: Print in CAPITAL letters using black ink.

1 1 2 3 0 0 1 1 0 0 0 0

STAPLE CHECK OR MONEY ORDER HERE

Taxpayer Identification Number

Fill in ◯ if FEIN Fill in ◯ if for a D-20 Return

Fill in ◯ if SSN Fill in ◯ if for a D-30 Return

OFFICIAL USE ONLY
Vendor ID# 0000

Business name

Tax period ending MMYY

Business mailing address line #1

Business mailing address line #2

City State Zip Code + 4

Amount of payment $ .00

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Revised 08/11

D-2030P
Payment Voucher

Government of the District of Columbia

2011 D-2030P Payment Voucher

Important: Print in CAPITAL letters using black ink.

1 1 2 3 0 0 1 1 0 0 0 0

STAPLE CHECK OR MONEY ORDER HERE

Taxpayer Identification Number

Fill in ◯ if FEIN Fill in ◯ if for a D-20 Return

Fill in ◯ if SSN Fill in ◯ if for a D-30 Return

OFFICIAL USE ONLY
Vendor ID# 0000

Business name

Tax period ending MMYY

Business mailing address line #1

Business mailing address line #2

City State Zip Code + 4

Amount of payment $ .00

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Revised 08/11

D-2030P P1
Payment Voucher

Instructions for D-2030P PAYMENT VOUCHER – please print clearly

Use the D-2030P Payment Voucher to make any payment due on your **D-20** or **D-30** return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number. Fill in the oval indicating if this is your FEIN or SSN.
- Enter name and address exactly as they appear on your return.
- Enter the amount of your payment.
- Make the check or money order payable to the DC Treasurer.
- Write your FEIN/SSN, tax period and type of return filed (D-20 or D-30) on the payment.
- **Staple your check or money order to the D-2030P voucher only.** Do not attach your payment to your D-20 or D-30 return.
- Mail the D-2030P **with**, but not attached to, your D-20 or D-30 tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: Office of Tax and Revenue, PO Box 679, Washington DC 20044-0679.

Notes:

- If your liability exceeds $10,000 in any period, **you must pay electronically**. Visit www.taxpayerservicecenter.com.
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

FR-128 Extension of Time to File a DC Franchise or Partnership Return Worksheet

ENTER DOLLAR AMOUNTS ONLY

1	Total estimated franchise tax liability for the tax period.	1 $ .00
2	Estimated franchise tax payments *(include any tax overpayment credit).*	2 $ .00
3	Other payments.	3 $ .00
4	Total payments and credits *(add Lines 2 and 3).*	4 $ .00
5	Balance due *(Line 1 minus Line 4). Payment in full must be submitted with this form or your request will be denied.* **(Note: you will be subject to the failure-to-pay penalty and interest on any tax due and not paid with this form.)**	5 $ .00

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.

Government of the District of Columbia

2011 FR-128 Extension of Time to File a DC Franchise or Partnership Return

1 1 1 2 8 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Federal Employer I.D. Number

Social Security Number (if self-employed)

OFFICIAL USE ONLY
Vendor ID# 0000

Business Name

Tax period ending MMYY

Business mailing address

City

State

Zip Code +4

A 6-month extension of time to file until _____ 15, 2012, for calendar year 2011, or until _____, _____, for fiscal year ending _____, is requested for the following return:

(fill in one): D-20 D-30 D-65

Payment submitted with this form $ .00

Revised 08/11

2011 FR-128 P1
Extension of Time to File a DC Franchise or Partnership Return

Government of the District of Columbia

2011 FR-128 Extension of Time to File a DC Franchise or Partnership Return

1 1 1 2 8 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Federal Employer I.D. Number

Social Security Number (if self-employed)

OFFICIAL USE ONLY
Vendor ID# 0000

Business Name

Tax period ending MMYY

Business mailing address

City

State

Zip Code +4

A 6-month extension of time to file until _____ 15, 2012, for calendar year 2011, or until _____, _____, for fiscal year ending _____, is requested for the following return:

(fill in one): D-20 D-30 D-65

Payment submitted with this form $ .00

Revised 08/11

2011 FR-128 P1
Extension of Time to File a DC Franchise or Partnership Return

Instructions for Form FR-128

Purpose
Use Form FR-128 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20), an Unincorporated Business Franchise Tax Return (Form D-30), or a Partnership Return of Income (Form D-65).

When to file
The request for an extension of time to file must be submitted no later than the due date of the return.

Where to submit your request
Mail the completed FR-128 with your payment in full of any tax due to: Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679. Make your payment out to the DC Treasurer. Include your FEIN or SSN, FR-128 and the tax year on the payment.

Note: If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

Extension of time to file
A 6-month extension of time to file will be allowed if you complete this form properly, file it on time and **PAY** the full amount of any tax due shown on Line 5 Worksheet. When you file your return (D-20/D-30/D-65), attach a copy of the FR-128 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms
The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-128.**

Additional extension of time
No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension of 6 months may be granted.

Notes:

- If your liability exceeds $10,000 in any period, **you must pay electronically**. Visit www.taxpayerservicecenter.com
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

Dishonored Checks
You will be charged $65 for any payment you send to OTR that is not honored by your financial institution.

Government of the District of Columbia

Form to Make an Election to File a **Worldwide DC Combined Franchise Tax Return**

Federal Employer I.D. Number (FEIN)

Taxable year ending: MMYY

Name of principal member

Telephone number

DC business address line #1

DC business address line #2

City

State

Zip Code +4

☐ Water's Edge ☐ Worldwide

The above named principal group herby elects to file a combined franchise tax return, by selecting one of the above boxes. All members of the combined group understand and consent to the following as conditions of this election:

- The group must file a combined return pursuant to the Combined Reporting Act of 2011, D.C .M.R Title 9 Regulation 156
- Each member of the DC combined group must have gross income derived from sources in DC;
- Each member is operating under a unitary system;
- The election to file a DC combined return is binding as long as the group members remain in existence unless the Office of Tax and Revenue consents to a discontinuance; and
- The election must be made by the date (including any extension) for filing the DC Corporation Franchise Tax Return.

Terms and Conditions

This election is an integral part of the return of all taxpayers participating in the election, and must be filed annually with Schedule of Unitary Combined Group Members. Signing the District tax return is an acknowledgement that the designted agent and its electing affiliates agree to comply the following terms and conditions: Each of the taxpayers listed in the Schedule of Unitary Combined Group Members, herby elect to file a single unitary taxpayer's group return. The unitary taxpayer's group return constitutes the return for each member of the electing group and satisfies the requirement of each electing member to file its own return.

Each corporation that elects to participate in a group return agrees to be bound by the terms and conditions specified in this schedule and instructions under worldwide election form. The filing of its group return indicates acceptance of all terms and conditions. To be eligible, each corporation must meet all of the following:

1) Be a taxpayer required to file a return in the District.
2) Be a member of a combined report for its entire taxable year or as the regulation states.
3) Have the same taxable year as the designated agent or have a taxable year that is wholly included within the taxable year of the designated agent
4) Have the same statutory filing date as the designated agent for the taxable year.

The designated agent must file the unitary taxpayer's group return. With the initial return and thereafter, any payment of taxes for the taxable year shall be made using the designated agent's DC corporate number. The designated agent must be taxable in DC and where applicable, be the parent corporation. If the parent corporation is not a DC taxpayer, the designated agent should be the taxpayer with the largest property factor in DC. For the election to be valid, the designated agent's powers, rights, and privileges must not be suspended or forfeited. The key corporation agrees to act as surety and agent for each member of the group. In addition, all members agree that subsequent adjustments to the liability of the members of the group may be assessed, billed, orpaid to the designated agent on behalf of its members, either in the name of the designated agent or the name of the members. Adjustments to the liability of the members of the group will ordinarily be reflected in a single notice. However, supplemental schedules reflecting the adjusted liability of each member will be provided upon request.

A DC waiver of a Statute of Limitation (SOL) by the designated agent will waive the SOL for all electing member corporations. If the designated agent does not fulfill its obligation to pay tax or act on behalf of its members, each member may be independently assessed or billed for its own tax liability. If that becomes necessary, each member will generally be credited with taxes previously paid. It is the responsibility of the members of the group to assure that amounts paid by one member on behalf of another are properly accounted for between the members. For electing members subject to the franchise tax, the liability for each electing corporation cannot be less than the minimum tax. The election is binding on all members for all matters for the taxable year of the election. If some or all of the corporations included in the election to file a unitary taxpayer's group return are later determined not to be members of the unitary group of the designated agent, the designated agent and electiing members agree that any sub sequent adjustment for any and all members included in the original group may still be assessed, billed, or paid by the designated agent. The election remains in effect for the payment of estimated tax and tax paid with an extension of time to file for the following year by the key corporation on behalf of the group, unless a written notice of termination of the election is provided.

In the event of an audit, the designated agent agrees to cordinate the entire audit and request of the documents by OTR and each member of the group.

Under penalties of Perjury, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herin is, to the best of my knowledge and belief, correct and complete.

PRINT NAME HERE AND SIGN BELOW

SIGNATURE

TITLE

DATE

TELEPHONE NUMBER

EMAIL ADDRESS

FAX NUMBER

Government of the District of Columbia

Unitary Combined Group Members Schedule

NOTE: READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING THIS FORM

FEIN of Designated Agent

Taxable year ending MMYY

Name of Combined Group

Telephone number

DC business address line #1

DC business address line #2

City

State

Zip Code + 4

A List the designated agent and all subsidiary corporations included in the DC combined franchise tax return	B Federal Employer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	D Is the company new to the federal combined group?	E Was gross income received from District sources?
SUBSIDIARIES		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No
		☐ Yes ☐ No	☐ Yes ☐ No	☐ Yes ☐ No

Unitary Combined Group Members Schedule
Instructions

It is necessary to identify each member of the DC Combined Group subject to the DC corporation franchise tax.

Attach a copy of Federal Forms 851 and 5471.

File this schedule each year that a DC Combined Corporation Franchise Tax Return is filed.

Column A – List the designated agent and group members corporations included in the DC Combined Corporation Franchise Tax Return.

Column B – Give the Federal Employer Identification Number (FEIN) for each group member listed.

Column C – Indicate if each company listed filed a separate DC corporate franchise tax return in the prior tax year.

Column D – Indicate if any members are new to the Federal Combined Group.

Column E – Indicate if the company received gross income from DC sources.

Government of the District of Columbia

D-20 NOL Net Operating Loss Deduction for Years Before 2000

Complete a separate D-20 NOL for each business carrying forward a NOL.
Please attach this form to your D-20.

Name of corporation	FEIN
	-

Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	$	$	$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed. $	Total losses remaining (to be carried forward). $

- Enter loss on D-20, Line 27.

Government of the District of Columbia

D-20 NOL Net Operating Loss Deduction for Year 2000 and Later

Complete a separate D-20 NOL for each business carrying forward a NOL.
Please attach this form to your D-20.

Name of corporation	FEIN

Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	$	$	$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed. $	Total losses remaining (to be carried forward). $

- Enter loss on D-20, Line 35.

Need assistance?

File or pay online: www.taxpayerservicecenter.com

Get tax forms Download forms at www.taxpayerservicecenter.com Request forms by mail: 202-442-6546

Pick up forms:

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

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

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

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

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

Ask tax questions; get tax forms preparation help free
Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or
Contact our Customer Service Center: 202-727-4TAX(4829)

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

Do you need help with this form?

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

Are you unable to hear or speak?
Call the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到 941 1101 4th St SW 2nd Floor，要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 1101 4th St SW 2nd Floor 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 1101 4th St SW 2nd Floor. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 1101 4th St SW 2nd Floor. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.