



# Estate Tax Filing Webinar

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

**April 19, 2018**



# MyTax.DC.gov

## Estate Tax Filing Webinar

### **Beginning May 2<sup>nd</sup>, 2018:**

- Estate tax return filing is moving on-line to MyTax.DC.
- All estate tax activity will require an estate representative to have (and be logged into) a MyTax.DC account.
- Estate representatives will request access to a decedent's estate tax account from their MyTax.DC account.
- Once access is granted, the estate representative will be able to complete the following:
  - View previously filed estate tax returns,
  - File a D-77 Estate Tax extension,
  - File or Amend a D-76 or D-76EZ for decedents' whose deaths occurred January 1, 2016 and forward;
  - Make estate tax payments.
- If the filing process was started on paper, it can be completed on paper.



# MyTax.DC.gov

## Individuals without a MyTax.DC Account

MyTax DC

Home

MyTax.DC.gov is a tax portal that makes viewing and paying Individual Income and Business taxes in the District of Columbia - **Simpler. Faster. Safer.**

[View FAQs](#)   [Register a New Business: Form FR-500](#)   [Where's My Refund?](#)

<p><b>Log In / Sign-up</b></p> <p>Username</p> <input type="text"/>  Password	<p><b>Businesses</b></p> <ul style="list-style-type: none"><li><a href="#">Current &amp; Prior Year Tax Forms</a></li><li><a href="#">Modernized e-File</a></li><li><a href="#">Retrieve a Saved Submission</a></li><li><a href="#">Register a Special Event - Form FR-500B</a></li><li><a href="#">Request Government Exemption</a></li><li><a href="#">Exemption/Certificate Search</a></li></ul>	<p><b>Businesses - File and Pay Now</b></p> <ul style="list-style-type: none"><li><a href="#">FR-120: Corporation Franchise Tax Extension</a></li><li><a href="#">FR-130: Unincorporated Franchise Tax Extension</a></li><li><a href="#">FR-165: Partnership Tax Extension</a></li></ul>
<p><a href="#">Forgot Password?</a></p> <p><a href="#">Forgot Username?</a></p> <p><b>Sign-up to use MyTax.DC.gov</b></p>	<p><b>Individuals</b></p> <ul style="list-style-type: none"><li><a href="#">Current &amp; Prior Year Tax Forms</a></li></ul>	<p><b>Individuals - File and Pay Now</b></p> <ul style="list-style-type: none"><li><a href="#">FR-127: Individual Income Tax Extension</a></li></ul>



# MyTax.DC.gov

## Individuals with a MyTax.DC Account

MyTax.DC.gov is a tax portal that makes viewing a...

[View FAQs](#)

**Log In / Sign-up**

Username

Password

**Log In**

[Forgot Password?](#)

[Forgot Username?](#)

[Sign-up to use MyTax.DC.gov](#)



# MyTax.DC.gov

## Registering for DC Estate Tax Access

**MyTax DC** Welcome, Estate Webinar Settings Log Off

[Home](#)

**Logon**

Estate Webinar  
estatewebinar@mailinator.com  
+1 (651) 111-1111  
Last logged on 13-Apr-2018  
Balance: \$0.00

**Alerts**

There is 1 unread message

**I Want To** More...

- [View My Web Profile](#)
- [Send OTR a message](#)
- [View FAQ's](#)
- [Manage payments and returns](#)
- [Go Paperless](#)

**Accounts** Submissions Correspondence Names and Addresses Exemptions Logons

**Accounts**

Filter

You do not have access to any accounts



# MyTax.DC.gov

## Registering for DC Estate Tax Access

- The registration for DC Estate Tax Access will establish the decedent's estate tax account and grant the requestor third party access to the account.

A screenshot of the 'I Want To' menu on the MyTax.DC.gov website. The menu is titled 'I Want To' and includes a home icon and a breadcrumb trail 'Home > I Want To'. Below the title, there is a search bar. The menu items are grouped into sections: 'I Want To' (View My Web Profile, Send OTR a message, View FAQ's, Manage payments and returns, Go Paperless), 'Payment Agreement' (Request Payment Agreement, Update Payment Agreement Bank), and 'Other Activities' (Update NAICS Code, Request Third Party Access, Register for DC Estate Tax Access). The 'Register for DC Estate Tax Access' link is circled in red.

☰ I Want To

🏠 Home > I Want To

**I Want To**

- [View My Web Profile](#)
- [Send OTR a message](#)
- [View FAQ's](#)
- [Manage payments and returns](#)
- [Go Paperless](#)

**Payment Agreement**

- [Request Payment Agreement](#)
- [Update Payment Agreement Bank](#)

**Other Activities**

- [Update NAICS Code](#)
- [Request Third Party Access](#)
- [Register for DC Estate Tax Access](#)



# MyTax.DC.gov

## Registering for DC Estate Tax Access

1. Estate Tax Registration

2. Attachments

### Estate Tax Registration

Please complete the following registration application to establish access to a decedent's Estate Tax account for whom you are an estate representative. Once this application has been reviewed and approved by the Office of Tax and Revenue (OTR), you will be able to:

- File a D-77 Estate Tax extension
- Make a payment on an Estate Tax account
- File or Amend D-76 or a D-76EZ Estate Tax return for a decedent's death occurring on or after January 1, 2016

If you need further assistance, please contact the OTR's e-Services Unit at (202) 759-1946.

#### Estate Of

First Name

*Required*

M.I.

Last Name

*Required*

Title

Suffix

ID Type

Social Security #

ID

*Required*

Date of Death

*Required*

Re-enter ID

*Required*



## MyTax.DC.gov Required Attachments for Registration

- All estate registration requests must include the death certificate
- If you are the estate representative, you will also need to attach one of the following documents:
  - Letters of Administration
  - Trust Agreement
  - Decedent's Last Will & Testament
  - Other documents identifying an Estate's Executors
- If you are an attorney or other non-personal representative (e.g. Accounting Firm), you will also need to attach the Power of Attorney form



# MyTax.DC.gov

## Attaching documents to a registration request

Home > I Want To > Estate Tax Registration

1. Estate Tax Registration 2. Attachments

### Attachments

The following documents are required to complete the estate tax registration and must be attached to your application.

- Death Certificate

In addition to the Death Certificate, please attach one of the following documents:

- Letters of Administration
- Will
- Trust Agreement
- Other documents identifying the Estate's beneficiaries and/or executor(s) of the estate

**Non-Personal Representative Registrants:**  
In addition to the aforementioned documents, non-Personal Representatives must attach a Power of Attorney (POA).

Attachment Count

**Attachments**

Type	Name	Description	Size
------	------	-------------	------

Click here to attach documents. Each document should be attached separately

Add Attachment



# MyTax.DC.gov Submitted Registrations

- Once the request is submitted, OTR will review the information provided.
- An email/web message will be sent notifying requestor if the request was APPROVED (access granted) or DENIED.
- If the registration is denied, a new registration request will need to be submitted with the appropriate documentation.

A screenshot of a web message interface. The breadcrumb trail at the top reads 'Home &gt; Messages &gt; Send Message'. The message is titled 'Web Message' and is from a sender with a redacted name and email address ending in '@dc.gov'. A red box highlights the text 'Example: Approved request notification'. Below the message header, the subject is 'Estate Tax Registration Approved'. The message body states: 'Received: Thursday, Mar 29, 2018 11:13:37 AM' and 'Subject: Estate Registration Request'. The main text reads: 'Your request to establish access to a decedant's Estate account has been approved. You may now log in to MyTax.DC to:' followed by a bulleted list of actions: 'File a D-77 Estate Extension', 'Make a Payment on an Estate account', and 'File or Amend D-76 or D-76EZ for a decedent's death occurring on or after January 1, 2016'.



## **MyTax.DC.gov**

### **Filing an Estate Tax Return**

- The online forms are converted from the paper returns into a modernized electronic format.
- The return form executes all necessary calculations.
- User is guided to the appropriate Estate return (D-76 or D-76EZ).
- In the case of an overpayment, filing the D-76 will automatically create a refund request.



# MyTax.DC.gov

## Accessing a DC Estate Tax Account

MyTax DC

Home

**Logon** Alerts

Estate Webinar  
estatewebinar@mailinator.com  
+1 (651) 111-1111  
Last logged on 13-Apr-2018

There are 2 unread messages

Individuals and Businesses **Accounts** Submissions Correspondence Exemptions

Accounts

Filter

 Estate Tax	151-000869137	DECEDENT, EXAMPLE
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# MyTax.DC.gov

## Filing an Estate Tax Return

**Estate Tax**

Home > Estate Tax

**Account**  
DECEDENT, EXAMPLE  
00009-61671  
Estate Tax  
151-000869137  
Balance: \$0.00

**Account Alerts**  
File return for 05-Dec-2017

**Periods** Submissions Correspondence Names and Addresses

Periods	Submissions	Correspondence	Names and Addresses
05-Dec-2017	\$0.00	Multiple Returns	<b>File Return</b>



# MyTax.DC.gov

## Filing a D-77 Estate Tax Extension

**Returns**

Home > Estate Tax > Returns

**Returns for 05-Dec-2017**

	Received Date	Due Date	Return
<a href="#">File Now</a>			D-77 Extension Voucher
<a href="#">File Now</a>			Estate Tax Return



# MyTax.DC.gov

## Filing a D-77 Estate Tax Extension

**D-77 Extension Voucher** Settings Log Off

[Home](#) > [Estate Tax](#) > [Returns](#) > [D-77 Extension Voucher](#)

**1. File an Extension**

### File an Extension

**D-77** View Form Instructions

Government of the District of Columbia **Estate Tax Extension** DECEDENT, EXAMPLE Due Date: 10/5/2018

Account ID: 151-000869137 Tax Period Ending: 12/5/2017

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**Why File Form D-77?**

Use this form if you are unable to file your DC Estate Tax return by the due date. This form will allow a 6 month extension to file your Estate Tax return only. Note that this form is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and include that amount with this form.

Interest is charged at 10% per year, compounded daily, for any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid. Penalty is charged at 5% per month up to 25% for failure to file a return or pay any tax due on time.

**Payment Estimation** Use this section to calculate your estimated payment for your D-77.

1. Estimated amount of Estate Tax due	<input type="text" value="\$0.00"/>
2. Amount submitted with this form	<input type="text" value="\$0.00"/>

Are you authorizing an individual to discuss this return with OTR?  No  Yes

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**Extension Information**

Date of Birth:

Date of Death:

What type of extension are you filing for?  Additional  Automatic

Are you appointed as the personal representative for this estate?  No  Yes



# MyTax.DC.gov

## Filing a D-76/76EZ Estate Tax Return

**Returns**

Home > Estate Tax > Returns

Returns for 05-Dec-2017

	Received Date	Due Date	Return
<a href="#">File Now</a>			D-77 Extension Voucher
<a href="#">File Now</a>			Estate Tax Return



# MyTax.DC.gov

## Filing a D-76/76EZ Estate Tax Return

### D-76 Estate Tax Return



Government of the  
District of Columbia

**D-76**  
**Estate Tax**

[View Form Instructions](#)

DECEDENT, EXAMPLE  
Account ID: 151-001973010

Due Date: 2/4/2019  
Tax Period Ending: 4/2/2018

#### Who should file the D-76?

For a decedent whose death occurs on or after January 1, 2003 through December 31, 2016, the unified credit is \$345,800 and a DC Estate Tax return is not required to be filed if the decedent's gross estate does not exceed \$1,000,000. For a decedent whose death occurs after December 31, 2016, the unified credit is \$745,800 and a DC Estate Tax return is not required to be filed if the decedent's gross estate does not exceed \$2,000,000.

Date of Birth	<input type="text" value="Required"/>
Date of Death	<input type="text" value="02-Apr-2018"/>
Are you authorizing an individual to discuss this return with OTR?	<input type="button" value="No"/> <input type="button" value="Yes"/>

(1) Will the Estate be passed to the surviving spouse or registered domestic partner resulting in "\$0" Taxable Estate?	<input type="button" value="No"/> <input type="button" value="Yes"/>
(2) Will the Estate be donated to a charitable, public or tax-exempt organization under Section 501(c) of the IRC resulting in "\$0" Taxable Estate?	<input type="button" value="No"/> <input type="button" value="Yes"/>
(3) Does some combination of (1) and (2) result in "\$0" Taxable Estate?	<input type="button" value="No"/> <input type="button" value="Yes"/>
(4) Have you previously filed an extension and payment for this estate?	<input type="button" value="No"/> <input type="button" value="Yes"/>

Please select one of the following options for **Return Type**:

- Select **Resident Return Type**, if you are a U.S. citizen
- Select **Non-resident Return Type**, if you are a Green Card holder
- Select **Alien Return Type**, if you are not a U.S. citizen or not a Green Card holder

Did the decedent die testate (is there a Will)?	<input type="button" value="No"/> <input type="button" value="Yes"/>
Was the Estate Probated?	<input type="button" value="No"/> <input type="button" value="Yes"/>
Are you appointed as the personal representative for this estate?	<input type="button" value="No"/> <input type="button" value="Yes"/>



## MyTax.DC.gov Filing a D-76/76EZ Return

- To file a D-76, you will also need to provide the following attachments:
  - IRS Form 706
  - Schedules A through O
  - Last Will and Testament
- To file a D-76EZ, you will also need to provide the following attachments:
  - IRS Form 706
  - Schedule M
  - Schedule O
  - Last Will and Testament
- If the will was provided at registration it will not need to be reattached.
- A death certificate is a required document for filing an estate return, but is now submitted with estate registration.



# MyTax.DC.gov

## Payment Options While Filing

☰ **D-76 Estate Tax Return** Settings Log Off

Home > Estate Tax > Returns > D-76 Estate Tax Return

1. D-76 Estate Tax Return 2. Gross Estate 3. Deductions 4. D-76 5. Attachments 6. **Payment Options**

### Payment Options

I would like to:  Required

- Required
- No Payment Is Needed
- Pay Later
- Pay Through eCheck
- Pay with a Credit Card



# MyTax.DC.gov Payment Screen

- Example of making a payment while filing a return

1. D-76 Estate Tax Return   2. Gross Estate   3. Deductions   4. D-76   5. Attachments   6. Payment Options

### Payment Options

I would like to:  You can schedule a payment on or up to the due date of the return (10/5/2018) by adjusting the payment date below

Period	Payment Method	Payment
DECEDENT, EXAMPLE 00009-61671 Estate Tax 151-000869137 > 05-Dec-2017	Type <input type="text" value="Direct Debit - US Bank"/>	Payment Date <input type="text" value="19-Apr-2018"/>
	Bank Account Type <input type="text" value="Required"/>	Amount <input type="text" value="\$752,000.00"/>
	Routing Number <input type="text" value="Required"/>	Confirm Amount <input type="text" value="Required"/>
	Account Number <input type="text" value="Required"/>	
	Confirm Account Number <input type="text" value="Required"/>	
	Save this payment method for future use <input type="button" value="No"/> <input type="button" value="Yes"/>	



# MyTax.DC.gov

## Making a Payment

☰ 05-Dec-2017

🏠 Home > Estate Tax > 05-Dec-2017

### Period

DECEDENT, EXAMPLE  
00009-61671

Estate Tax  
151-000869137

> 05-Dec-2017

Balance: \$0.00

### Summary

There has been no financial activity

### Period Alerts

⚠️ File return for 05-Dec-2017

### I Want To

[Make a payment](#)

[File or amend a return](#)

### Period Activity

There has been no activity



# MyTax.DC.gov

## Initial Payment Screen

**Period Payment** Settings Log Off

Home > Estate Tax > 05-Dec-2017 > Period Payment

Period	Payment Method	Payment
DECEDENT, EXAMPLE 00009-61671 Estate Tax 151-000869137 05-Dec-2017	Type Direct Debit - US Bank	Payment Type Required
	Bank Account Type Required	Payment Date 19-Apr-2018
	Routing Number Required	Amount Required
	Account Number Required	Confirm Amount Required
	Confirm Account Number Required	
	Save this payment method for future use <input type="button" value="No"/> <input type="button" value="Yes"/>	

Note: Credit card payments will incur an additional 2.5% service fee, charged by the processor. There is no service fee for Direct Debit payments.



# MyTax.DC.gov Submitted Returns

Received: Thursday, Apr 19, 2018 9:31:03 AM  
Subject: Return was submitted

Your return has been successfully submitted to the District of Columbia Office of Tax and Revenue.  
Please print a copy of this page for your records.

Your request confirmation number is **0-000-570-313**

Tax Type: D-76 - Estate Tax (Non-Resident)  
Filed For: 151-000929181

Period Ending: 15-Dec-2017  
Balance Due: \$0.00  
Submitted Date: 19-Apr-2018 9:31:03 AM

Contact Us:  
(202) 759-1946  
[e-services.otr@dc.gov](mailto:e-services.otr@dc.gov)



# MyTax.DC.gov Printing a Return

- Once a return has been submitted, it can be printed as a pdf file

The screenshot shows the MyTax.DC.gov interface for a 'D-76 Estate Tax Return'. The page is divided into three columns: 'Submission', 'Status', and 'I Want To'. The 'Submission' column shows a redacted ID '00009-20247', 'Estate Tax', '151-000929183', 'Closed: 19-Apr-2018', and '15-Jan-2017'. The 'Status' column shows a checkmark, 'Completed', 'Confirmation #0-000-578-505', 'Submitted 19-Apr-2018 09:25:06', and 'Completed 19-Apr-2018 09:32:25'. The 'I Want To' column has 'View Submission' and 'Print Submission' links, with the latter circled in red. A navigation bar at the top shows 'Home > D-76 Estate Tax Return' and a user greeting 'Welcome, example'.

Submission	Status	I Want To
 00009-20247 Estate Tax 151-000929183 Closed: 19-Apr-2018 15-Jan-2017	✓ Completed Confirmation #0-000-578-505 Submitted 19-Apr-2018 09:25:06 Completed 19-Apr-2018 09:32:25	<a href="#">View Submission</a> <a href="#">Print Submission</a>



# Reminders

- All estate activity must be completed from a MyTax.DC.gov account.
  - Non-Login D-77 estate tax extensions and payments will not be available as of May 2, 2018.
- Returns can only be filed or amended on MyTax.DC.gov for decedents' whose deaths occurred January 1, 2016 or forward.
- Moving to an online format will streamline the estate tax filing process and reduce errors.
- FAQ tab on the OTR website has been updated to incorporate these process changes

# Q & A





## Connect with Us

**Walk-in Center:  
1101 4<sup>th</sup> St SW Suite W270  
Washington, DC 20024**

**Phone: (202) 759-1946  
Email: [e-services.otr@dc.gov](mailto:e-services.otr@dc.gov)**

**Web: [MyTax.DC.gov](http://MyTax.DC.gov)**

**Twitter: [@DC\\_OTR](https://twitter.com/DC_OTR)**