



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 2nd, 2018:

- Estate tax return filing is moving on-line to MyTax.DC.
- All estate tax activity will require an estate representatives 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 representatives 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?](#)


**Log In / Sign-up**

UsernamePassword

Log In

[Forgot Password?](#)[Forgot Username?](#)

Sign-up to use MyTax.DC.gov

**Businesses**

[Current & Prior Year Tax Forms](#)[Modernized e-File](#)[Retrieve a Saved Submission](#)[Register a Special Event - Form FR-500B](#)[Request Government Exemption](#)[Exemption/Certificate Search](#)

**Businesses - File and Pay Now**

[FR-120: Corporation Franchise Tax Extension](#)[FR-130: Unincorporated Franchise Tax Extension](#)[FR-165: Partnership Tax Extension](#)

**Individuals**

[Current & Prior Year Tax Forms](#)

**Individuals - File and Pay Now**

[FR-127: Individual Income Tax Extension](#)

3



MyTax.DC.gov

Individuals with a MyTax.DC Account

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

[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

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

[More...](#)

Accounts

SubmissionsCorrespondenceNames and AddressesExemptionsLogons

Accounts

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.

≡ 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

0

 **Attachments**

Type	Name	Description	Size
<div><div>Add Attachment</div></div>			

Cancel

< Previous

Submit

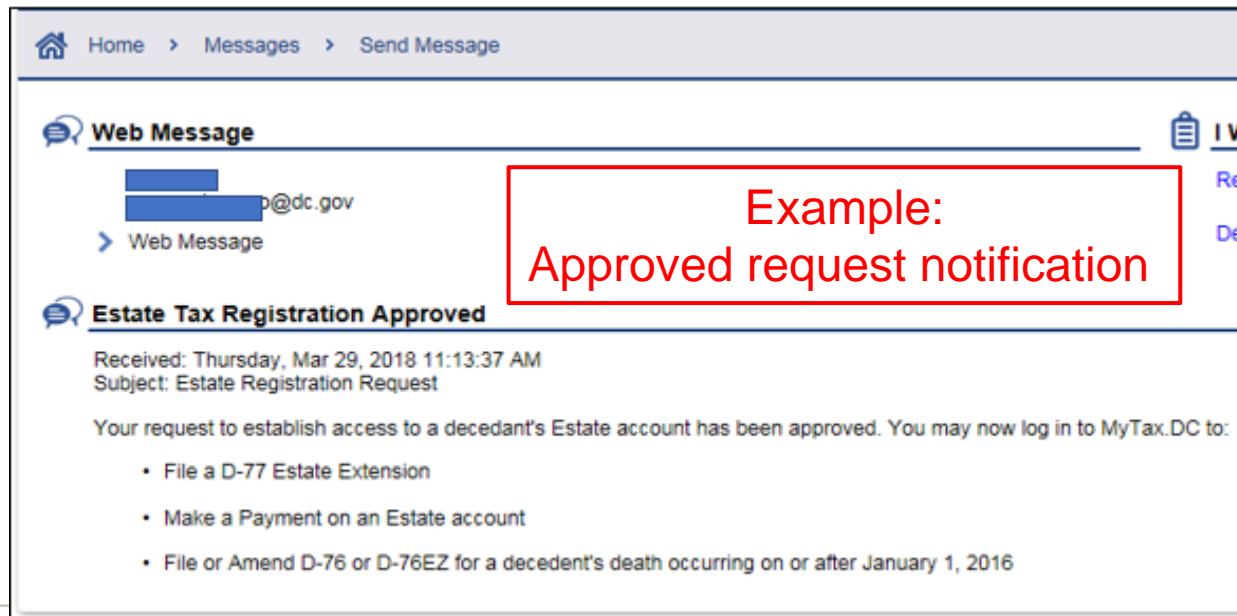
Click here to attach documents. Each document should be attached separately

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.





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

Login

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

Estate Tax	151-000869137	DECEDENT, EXAMPLE
-------------------	---------------	-------------------



MyTax.DC.gov

Filing an Estate Tax Return

Estate Tax

Home > Estate Tax

Account

Account Alerts

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


05-Dec-2017	\$0.00	Multiple Returns	⚠ File Return
-------------	--------	------------------	---------------




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
File Now			D-77 Extension Voucher
File Now			Estate Tax Return



MyTax.DC.gov

Filing a D-77 Estate Tax Extension

D-77 Extension VoucherSettingsLog Off

Home > Estate Tax > Returns > D-77 Extension Voucher

1. File an Extension

File an Extension

D-77
Estate Tax Extension

DECEDENT, EXAMPLE
Account ID: 151-000869137

Due Date: 10/5/2018
Tax Period Ending: 12/5/2017

[View Form Instructions](#)

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

\$0.00

2. Amount submitted with this form

\$0.00

Are you authorizing an individual to discuss this return with OTR?

No

Yes

Extension Information

Date of Birth:

Required

Date of Death:

05-Dec-2017

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
File Now			D-77 Extension Voucher
File Now			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

Due Date: 2/4/2019

Account ID: 151-001973010

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

Required

Date of Death

02-Apr-2018

Are you authorizing an individual to discuss this return with OTR?

No

Yes

(1) Will the Estate be passed to the surviving spouse or registered domestic partner resulting in "\$0" Taxable Estate?

No

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?

No

Yes

(3) Does some combination of (1) and (2) result in "\$0" Taxable Estate?

No

Yes

(4) Have you previously filed an extension and payment for this estate?

No

Yes

Please select one of the following options for Return Type:

Required

- 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)?

No

Yes

Was the Estate Probated?

No

Yes

Are you appointed as the personal representative for this estate?

No

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

Cancel

Required

< Previous

Submit



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: Pay Through eCheck 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 Direct Debit - US Bank Bank Account Type Required Routing Number Required Account Number Required Confirm Account Number Required Save this payment method for future use <div>No Yes</div>	Payment Date 19-Apr-2018 Amount \$752,000.00 Confirm Amount Required



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 PaymentSettingsLog Off

[Home](#) > [Estate Tax](#) > [05-Dec-2017](#) > [Period Payment](#)

Period
DECEDENT, EXAMPLE
00009-61671
Estate Tax
151-000869137
> 05-Dec-2017

Payment Method
Type
Direct Debit - US Bank
Bank Account Type
Required
Routing Number
Required
Account Number
Required
Confirm Account Number
Required
Save this payment method for future use

Payment
Payment Type
Required
Payment Date
19-Apr-2018
Amount
Required
Confirm Amount
Required

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




MyTax.DC.gov


Printing a Return


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


 **D-76 Estate Tax Return**


Welcome, example

 Home > D-76 Estate Tax Return

 **Submission**

 **Status**

 **I Want To**



00009-20247

Estate Tax

151-000929183

Closed: 19-Apr-2018

15-Jan-2017

> Submission

D-76 Estate Tax Return

✓ **Completed**

Confirmation #0-000-578-505

Submitted 19-Apr-2018 09:25:06

Completed 19-Apr-2018 09:32:25

[View Submission](#)

[Print Submission](#)



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 4th St SW Suite W270
Washington, DC 20024

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

Web: MyTax.DC.gov

Twitter: [@DC_OTR](https://twitter.com/DC_OTR)