ESTATE TAX

The District of Columbia Office of Tax and Revenue (OTR) has made changes to the estate tax filing process for representatives of decedents whose death occurred from January 1, 2016 and forward. Effective **May 2, 2018**, estate representatives responsible for filing an estate tax will be required to register for an account, file and submit payment via MyTax.DC.gov for the following Estate tax returns:

- D-76
- D-76 EZ
- D-77

BENEFITS OF MYTAX.DC.GOV

1. Attach applicable forms and schedules, such as:
   - Death Certificate
   - Letters of Administration
   - Other acceptable documents
2. Register for third party access, in which multiple parties can have access to the estate account.
3. View previously filed returns.
4. Make payment for any filing period.
5. Submit an amended return or file for an extension of time to file.

WHAT YOU WILL NEED

If you haven't already signed-up, you will need to create an online account at MyTax.DC.gov to file the estate tax return.

Sign Up
Choose "Sign-Up" at MyTax.DC.gov

Register
Choose "Register for DC Estate Tax Account Access"

You will need the following when registering:
- Death Certificate
- Letters of Administration
- Other acceptable documents

Once you've created an account, you can log in at MyTax.DC.gov and file the estate tax return.

File
You will need the following when filing:
- D-76/D-76EZ: Mock-up of federal Form 706, pages 1, 2 and 3
- D-76: Schedules A-O
- D-76EZ: Schedule M (surviving spouse) or Schedule O (tax-exempt organization)

WHEN SHOULD THE RETURN BE FILED

The DC Estate tax return must be filed and the tax paid within 10 months after the decedent's date of death.

HOW TO SUBMIT A PAYMENT

MyTax.DC.gov makes it fast, easy and secure to make payments. Make an electronic payment from your bank account at no additional fee. Payments can be scheduled up to one year in advance. Make a payment using your credit or debit card. A convenience fee of 2.5 percent will be charged by the credit card processor for each payment.

WHO MUST FILE

Form D-76 or Form D-76EZ must be filed when the gross estate is as follows:

- $1,000,000 if death occurred on or after January 1, 2003 through December 31, 2016
- $2,000,000 if death occurred after December 31, 2016

HAVE QUESTIONS?

Additional information
can be found at MyTax.DC.gov,
by calling (202) 759-1946,
or emailing e-services.otr@dc.gov

@DC_OTR

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OFFICE OF TAX AND REVENUE

THE DISTRICT OF COLUMBIA ESTATE TAX

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