



REGISTER YOUR BUSINESS WITH OTR

The FR-500 (Combined Business Tax Registration Application) is used to simplify filing for businesses and allows you to register all your tax requirements on a single form. Whether registering for sales, franchise, or any other taxes, you can complete all areas applicable to your business activity on the FR-500 by submitting it online at MyTax.DC.gov.

HAVE QUESTIONS ABOUT YOUR TAX FILING



Additional information

can be found at MyTax.DC.gov or by calling **202-727-4TAX (4829)** Press the star key after the greeting (when prompted) to receive assistance from the e-Services team. or emailing e-services.otr@dc.gov

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ABOUT

The District of Columbia Office of Tax and Revenue (OTR) is making multiple changes to business taxes to better serve taxpayers and reflect the strengthening of the District's economy.

For tax years beginning after December 31, 2015, the corporate franchise and unincorporated business tax rate is 9.2 percent, down from 9.4 percent. Additionally, there is a collection of other business-related changes in tax rates, credits, returns, and requirements.

These changes are being completed as OTR streamlines the process for individuals and businesses to view and pay their taxes using its new web portal, MyTax.DC.gov.

MyTax.DC.gov replaced eTSC for specific functions beginning November 2016 and offers all the benefits of the existing system along with a host of new functions to make it simpler, faster, and safer for you to file.

Don't Forget!

For Tax Year 2016 the filing deadline will be Tuesday, April 18, 2017 because April 15, 2017 falls on a Saturday and Emancipation Day will be observed on Monday, April 17, 2017.



CHANGES TO

DISTRICT OF COLUMBIA 2016 CORPORATION AND UNINCORPORATED BUSINESS FRANCHISE AND PARTNERSHIP TAX RATES, FORMS, AND REQUIREMENTS



Government of the District of Columbia
Office of the Chief Financial Officer

Office of Tax and Revenue

D-65 - PARTNERSHIP RETURN OF INCOME

- **Third Party Designee** - On the bottom of page 2 of the form D-65, a line has been provided to authorize another person to discuss the return with OTR.
- **Modernized e-File (MeF)** - Partnership return filers may now e-file form D-65 Partnership Return of Income through MeF.
- **NEW Extension of Time to File Form** - The Extension of Time to File a DC Franchise or Partnership Return of Income, formerly known as form FR-128, has been revised. It is now form FR-165, Extension of Time to File a DC Partnership Return.

BUSINESS-RELATED FORMS

D-20	Corporation Franchise Tax Return
D-20P NEW	Payment Voucher for Corporation Franchise Tax
D-30	Unincorporated Business Franchise Tax Return
D-30P NEW	Payment Voucher for Unincorporated Business Franchise Tax
D-65	Partnership Return of Income
FR-120 NEW	Extension of Time to File a DC Corporation Franchise Tax Return
FR-130 NEW	Extension of Time to File an Unincorporated Business Franchise Tax Return
FR-165 NEW	Extension of Time to File a DC Partnership Return

CHANGES RELATED TO THE D-20 (Corporation Franchise Tax Return)

- **Lowered Tax Rate** - For taxable years beginning after December 31, 2015, the tax rate for corporations and financial institutions is 9.2 percent of taxable income.
- **Filing Deadline** - For Tax Year 2016, the filing deadline will be Tuesday, April 18, 2017.
- **Food Commodity Donations Tax Credit** - A non-refundable business tax credit for farm-to-food donations has been added to Schedule UB. See instructions in the D-20 tax form booklet (page 14) and DC Code §47-1807.12 for details.
- **Employer-assisted Home Purchase Tax Credit** - A non-refundable business tax credit for homeownership assistance, provided to eligible employees through a certified employer-assisted home purchase program, has been added to Schedule UB. See instructions in the D-20 tax form booklet (page 14) and DC Code §47-1807.07 for details.
- **Line Changes** - Lines 44 through 48 have been re-arranged;
 - Line 44 is now "estimated tax interest"
 - Line 45 is now "total amount due"
 - Line 46 is "overpayment"
 - Line 47 is "amount you want to apply to your 2017 estimated franchise tax"
 - Line 48 is "amount to be refunded."
- **Third Party Designee** - You may designate another person to discuss your return with the OTR. A line has been added to the form (page 2) to allow you to provide the name of an authorized user.
- **Modernized e-File (MeF)** - Corporate taxpayers may now e-file the D-20 through MeF as linked only.
- **NEW Qualified High Technology Companies Tax, Exemption and Credits Schedule** - Qualified High Technology Companies (QHTCs) will now report their taxes, exemptions, and credits on page 4 of the D-20 return. See instructions in the D-20 and FR-399 tax form booklets for details.
- **NEW Extension of Time to File Form** - The Extension of Time to File a DC Franchise or Partnership Return of Income Form, formerly known as the FR-128, has been revised. It is now called the FR-120, Extension of Time to File a DC Corporation Franchise Tax Return.
- **NEW Payment Voucher** - The Payment Voucher for Franchise Tax, formerly known as the D-2030P, has been revised. It is now called the D-20P, Payment Voucher for Corporation Franchise Tax.

CHANGES RELATED TO THE D-30 (Unincorporated Business Franchise Tax Return)

- **Lowered Tax Rate** - For taxable years beginning after December 31, 2015, the tax rate for unincorporated businesses is 9.2 percent of taxable income.
- **Food Commodity Donations Tax Credit** - A non-refundable business tax credit for farm-to-food donations has been added to Schedule UB. See instructions in the D-30 tax form booklet (page 15) and DC Code §47-1808.12 for details.
- **Employer-assisted Home Purchase Tax Credit** - A non-refundable business tax credit for home ownership assistance, provided to eligible employees through a certified employer-assisted home purchase program, has been added to Schedule UB. See instructions in the D-30 tax form booklet (page 15) and DC Code §47-1808.07 for details.
- **Line Changes** - Lines 44 through 48 of the D-30 have been re-arranged;
 - Line 44 is now "estimated tax interest"
 - Line 45 is now "total amount due"
 - Line 46 is "overpayment"
 - Line 47 is "amount you want to apply to your 2017 estimated franchise tax" and Line 48 is "amount to be refunded."
- **Filing Deadline** - For Tax Year 2016 the filing deadline will be Tuesday, April 18, 2017.
- **Third Party Designee** - You may designate another person to discuss your return with the OTR. A line has been added to the form (page 2) to allow you to provide the name of an authorized user.
- **Modernized e-File (MeF)** - Unincorporated business franchise taxpayers may now e-file the D-30 Unincorporated Business Franchise Tax Return through MeF using an FEIN and linked only.
- **NEW Extension of Time to File Form** - The Extension of Time to File a DC Franchise or Partnership Return of Income Form, formerly known as the FR-128, has been revised. It is now called the FR-130, Extension of Time to File a DC Unincorporated Business Franchise Return.
- **NEW Payment Voucher** - The Payment Voucher for Franchise Tax, formerly known as the D-2030P, has been revised. It is now called the D-30P, Payment Voucher for Unincorporated Business Franchise Tax.