



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

2008
D-40ES

2008 D-40ES Estimated Payment for Individual Income Tax

Secure - Accurate - Convenient ...

File Electronically Today!

www.taxpayerservicecenter.com

Important: Use the mailing labels in this booklet when mailing your vouchers.



D-40ES (REV. 07/07)

Who must file D-40ES estimated tax vouchers?

You must file these vouchers if you are required to file a DC income tax return and, after subtracting your DC tax withheld and any credits, you expect to owe \$100 or more in taxes.

Should you file joint vouchers?

If you plan to file jointly on your 2008 D-40 return, you should file joint 2008 vouchers to ensure you receive proper credit for any estimated income tax you pay. If you file joint vouchers, but you do not file jointly on your D-40 return, you may divide the estimated tax paid between you and your **spouse/registered domestic partner** any way you wish.

Where do you make payments?

You may pay your estimated tax and file your vouchers electronically. This is free of charge through the DC Government web site. Go to www.taxpayerservicecenter.com, select Individual Income Tax Service Center, and then select DC Online Filing.

If you file using paper, mail the vouchers and payment to:

Office of Tax and Revenue
Individual Estimated Tax
PO Box 96018
Washington DC 20090-6018

NOTE: Please use the mailing labels provided in this booklet when you mail your vouchers.

Make your check or money order payable to the DC Treasurer. Write your social security number, voucher number and “2008 D-40ES” on your check or money order.

When are the vouchers due?

File your vouchers by the following dates:

- Voucher 1: April 15, 2008;
- Voucher 2: June 15, 2008;
- Voucher 3: September 15, 2008; and
- Voucher 4: January 15, 2009.

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

How do you determine your estimated tax payments?

If you expect your taxes and withholding for 2008 to be approximately the same as last year, your estimated tax is the amount of tax you owed in 2007. Divide this amount into four payments.

If you expect this year's income to be different from last year, use the worksheet on page 6 to estimate your 2008 DC taxes.

Can you apply an overpayment from your DC income tax return?

You can apply the full amount of any overpayment of tax from your prior year's DC income tax return to the first payment of your estimated taxes or you can spread it across the four payments any way you choose. You may not do this if you have requested or received a refund of this overpayment.

You can use the record of payments worksheet on page 9 to plan how much of the overpayment you will apply to each payment.

Could you be charged a penalty or fee?

If you underestimate your taxes:

You will be charged an underpayment rate of 10% per year compounded daily, if your withholdings, credits and estimated tax payments do not equal:

- At least 90% of your 2008 DC income tax; or
- 100% of your 2007 DC income tax for a 12-month period.

If you falsely state your estimated taxes:

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

Dishonored checks

You will be charged a \$65 fee if your check is returned to us.

What if your estimated taxes change during the year?

If you have filed one or more vouchers and you find that your estimated tax liability has changed substantially, use the calculation on page 7 to recalculate your estimated tax payment.

Using your remaining vouchers, adjust your payment amounts to cover the balance you owe.

Filing return before last payment

If you file your DC individual tax return for the year before you made your last estimated tax payment for the year, you must pay the balance of any tax due with your return. (Do not send in your last voucher.)

What to do if you have a name or address change.

Fill out both sides of the D-40C "Change of Name or Address" form on pages 11 and 12 of this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

Where do you call if you have questions?

Office of Tax and Revenue 202-727-4TAX (4829)

Filling out the form

To ensure that we can process your forms quickly and accurately, please follow these guidelines. **Do not print outside the boxes.**

Using black ink, print in CAPITAL letters.

ROBERTS

Leave a space between words and between numbers and words.

8 ELM

Yes No

Write 3s with rounded tops, not flat tops.

37 ~~37~~

Write 7s without middle bars.

Round all cents to the nearest dollar.

Do not enter cents.

\$ 57204.00

Worksheet to Estimate DC Tax Payments

a	Federal adjusted gross income expected for 2008	a	
b	Deduction amount If you expect to itemize your deductions, enter the estimated deduction amount. If you expect to take a standard deduction, for married filing separately, enter \$2,000 ; all others enter \$4,000 .	b	
c	Subtract Line b from Line a.	c	
d	Number of exemptions	d	
e	Exemption amount Multiply \$1,675 by Line d.	e	
f	Estimated taxable income Subtract Line e from Line c.	f	
g	DC tax Use the tax rate table on page 7.	g	
h	DC income tax to be withheld during 2008	h	
i	Property tax credit If you have none, make no entry — leave blank.	i	
j	Other DC credits EITC, Low Income Credit, or credit for child care. If you have none, leave blank.	j	
k	Schedule L, Lower Income Long-Term Homeowner Credit. If none, leave blank .	k	
l	Add Lines h-k.	l	
m	Estimated DC tax Subtract Line l from Line g.	m	
n	Amount of each payment Divide Line l by the number of voucher payments due this year. Apply any overpayment from your 2007 D-40 return any way you wish, see page 9.	n	

Revised estimated tax payment calculation Use this if your estimated income figure changes significantly after you have filed one or more vouchers.

a Revised estimated tax for 2008

a

b Total payments made

b

c Total due Subtract Line b from Line a.

c

d Amount of each remaining payment Divide Line c by the number of payments remaining.
Adjust your remaining payments to cover the balance you owe.

d

Tax Rate Table

Taxable Income	DC Tax
\$10,000 and less	4% of your taxable income
Over \$10,000 but not over \$40,000	\$400 plus 6% of taxable income over \$10,000
More than \$40,000	\$2200 plus 8.5% of taxable income over \$40,000

Record of payments worksheet

Use this record to plan how much of any overpayment credit you will apply to each payment and to record the date you paid.

KEEP FOR YOUR RECORDS
Estimated Tax Payments

Total estimated tax for 2008	
Credits from any 2007 D-40 overpayment	

Voucher number	Payment amount	−	Portion of 2007 overpayment applied	=	Payment amount		Date paid		Payment Information
1		−		=					
2		−		=					
3		−		=					
4		−		=					



D-40C Change of Name or Address



0 7 0 4 0 0 7 1 0 0 0 0

Important: Fill out both sides.

Old information

Your first name

M.I. Last name

Grid for name information

Spouse's/registered domestic partner's first name

M.I. Last name

Grid for spouse's name information

Your social security number

Spouse's/domestic partner's social security number

Your daytime phone number

Grid for social security and phone numbers

Home address (number, street and apartment number if applicable)

Grid for home address

Grid for address continuation

City

State

Zip Code + 4

Grid for city, state, and zip code

DCE006I



New information

Your first name

M.I. Last name

[Grid for name information]

Spouse's/registered domestic partner's first name

M.I. Last name

[Grid for spouse name information]

Your social security number

Spouse's/domestic partner's social security number

Your daytime phone number

[Grid for social security and phone numbers]

Home address (number, street and apartment number if applicable)

[Grid for home address]

[Grid for home address]

City

State

Zip Code + 4

[Grid for city, state, and zip code]

DCE006I



2008

D-40ES Estimated Payment for Individual Income Tax



0 8 0 4 0 0 3 1 0 0 0 0

Quarterly payment (dollars only)

\$.**00**

OFFICIAL USE ONLY

Your social security number

Spouse's/partner's social security number

Your first name, middle initial, last name. (Leave a space between names and initial.)

Your spouse's/registered domestic partner's first name, middle initial, last name. (Leave a space between names and initial.)

Address (number, street and apartment number if applicable)

City

State

Zip Code + 4

Make check or money order payable to the DC Treasurer.

2008 D-40ES P1

Voucher number:

Due date:



OFFICE OF TAX AND REVENUE
INDIVIDUAL ESTIMATED TAX
PO BOX 96018
WASHINGTON DC 20090-6018



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