

2011 D-20ES Declaration of Estimated Franchise Tax for Corporations

DCE001C

Secure - Accurate - Convenient ...

File Electronically Today!

www.taxpayerservicecenter.com



Important: If your quarterly estimated payment is greater than \$10,000, you must pay electronically.

WHAT'S NEW

- **We Have Moved**

The Office of Tax and Revenue (OTR) has relocated its customer service centers and offices to 1101 4th Street, SW. The new location consolidates the OTR services including the Recorder of Deeds. The new location is conveniently adjacent to the Green Line Metrorail (Waterfront-SEU).

- **Due Dates**

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

Who must file the D-20ES estimated tax voucher?

A corporation must file a declaration of estimated franchise tax voucher if its District of Columbia (DC) franchise tax liability is expected to exceed \$1,000 for the taxable year. **You may file and pay electronically. Visit www.taxpayerservicecenter.com.**

When are the declaration vouchers due?

Calendar year taxpayers should file the declaration vouchers by the following dates:

- Voucher 1 — April 15, 2011;
- Voucher 2 — June 15, 2011;
- Voucher 3 — September 15, 2011; and
- Voucher 4 — December 15, 2011.

Fiscal year taxpayers should file the declaration vouchers by the following dates:

- Voucher 1 — the fifteenth day of the fourth month of your taxable year;
- Voucher 2 — the fifteenth day of the sixth month of your taxable year;

- Voucher 3 — the fifteenth day of the ninth month of your taxable year; and
- Voucher 4 — the fifteenth day of the twelfth month of your taxable year.

Payments

You may pay your estimated tax and file your vouchers electronically free of charge through the DC Government website. There is a fee for using a credit card. To register, visit www.taxpayerservicecenter.com, select Business Tax Service Center, and then select Registration for New Users. Complete the application and return it to us. After you receive your user ID and password, you can file and pay online.

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

Office of Tax and Revenue
Corporation Estimated Franchise Tax
PO Box 96019
Washington DC 20090-6019

Make your check or money order payable to the DC Treasurer. Please write "D-20ES", the voucher number, your Federal Employer Identification Number (FEIN) and the tax year on your payment.

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

What if your estimated tax liability changes?

If initially you are not required to file a declaration voucher but later in the taxable year your estimated franchise tax liability for the year increases to an amount greater than \$1,000, begin filing using the next available voucher. See "**When are the declaration vouchers due?**" on page 3 for the due dates. If your estimated tax liability changes substantially, adjust the next payments accordingly.

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 2011 DC income tax; or

- 100% of your 2010 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 payments

You will be charged \$65 for any payment not honored by your financial institution and returned to OTR.

Penalty and interest charges

OTR will charge -

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due.
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without

the intent to defraud. One indication of negligence is a failure to keep adequate books and records.

- Interest of 10% per year, compounded daily, on a late payment.
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 20% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the fee are first applied to the fee then to penalty, interest and tax owed.
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §§47-4212).

Enforcement actions

OTR may use lien, levy, seizure, collection agencies and liability offset if a taxpayer fails to pay the District within 10 days after receiving a Notice of Tax Due and a demand for payment. Visit www.taxpayerservicecenter.com. Click “Information”, “Collection Division”, “Enforcement Actions”.

Criminal penalties

You will be penalized under the criminal provisions of the DC Code, Title 47 if you are required to file a return or report, or perform any

act and you -

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect.
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- Willfully attempt to evade or defeat a tax; or willfully fail to collect, account for, or pay a tax; or willfully make fraud and false statements or fail to provide information.

See DC Code §§47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

Where do you call if you have questions?

Call the OTR at 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

Write 3s with rounded tops, not flat tops.

Yes No
37 ~~37~~

Write 7s without middle bars.

Round cents to the nearest dollar.
Do not enter cents.

\$ 57204.00

Instructions

Electronic filing instructions

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the “on screen” instructions. If you need further explanations, review the instructions in this booklet.

International ACH transaction (IAT)

For electronic payers, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside the United States?”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future.

Substitute forms

You may file your DC tax return using a computer-prepared or computer-generated substitute form provided the form is approved in advance by the OTR. The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use.

Taxpayer Identification Number(s) (TIN)

You must have a TIN, whether it is a SSN or FEIN.

- **If you apply for a SSN**, it must be a valid number issued by the Social Security Administration (SSA) or the United States Government. To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.
- **If you apply for a FEIN**, it must be a valid number issued by the Internal Revenue Service (IRS). To apply for a FEIN, get Form SS-4, Application for Employer Identification Number (EIN), online at www.irs.gov/businesses, click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number before you file a DC return. You could be subject to a balance due or disallowance of credits or exemptions if you supply a missing or incorrect TIN.

Record of payments

KEEP WITH YOUR RECORDS

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

Total estimated tax for 2011	<input type="text"/>
Credits from any 2010 D-20 overpayment	<input type="text"/>

Voucher number	Payment amount	−	Portion of 2010 overpayment applied	=	Payment amount		Date paid		Payment Information
1	<input type="text"/>	−	<input type="text"/>	=	<input type="text"/>		<input type="text"/>		<input type="text"/>
2	<input type="text"/>	−	<input type="text"/>	=	<input type="text"/>		<input type="text"/>		<input type="text"/>
3	<input type="text"/>	−	<input type="text"/>	=	<input type="text"/>		<input type="text"/>		<input type="text"/>
4	<input type="text"/>	−	<input type="text"/>	=	<input type="text"/>		<input type="text"/>		<input type="text"/>



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