



This is a FILL-IN format. Please do not handwrite any data on this form other than your signature.

Taxpayer Identification Number										Number of business locations										OFFICIAL USE ONLY Vendor ID# 0002									
<div></div>										Fill in <input type="radio"/> if FEIN Fill in <input type="radio"/> if SSN										In the District: <div></div> Outside the District: <div></div>									
Business name																				Tax period ending (MMYY)									
<div></div>																				<div></div> <div></div>									
Business Mailing Address line #1																				Fill in <input type="radio"/> if Amended Return Fill in <input type="radio"/> if Final Return									
<div></div>																				Fill in <input type="radio"/> if Certified QHTC Fill in <input type="radio"/> if Combined Report*									
Business Mailing Address line #2																				*You must fill in the Designated Agent info below Fill in <input type="radio"/> if Worldwide**									
<div></div>																				**WorldWide form must be filed with this return									
City										State					Zip Code + 4														
<div></div>										<div></div>					<div></div>														
Designated Agent Name										Designated Agent FEIN																			
<div></div>										<div></div>																			

		ENTER DOLLAR AMOUNTS ONLY								
<b>GROSS INCOME</b>	1 Gross receipts, minus returns and allowances.	1 \$							.00	
	2 Cost of goods sold (from D-30, Schedule A) and/or operations.	2 \$							.00	
	3 <b>Gross profit.</b> Line 1 minus Line 2. Fill in if minus: <input type="radio"/>	3 \$							.00	
	4 Dividends. Minus Subpart F income (Attach statement).	4 \$							.00	
	5 Interest. Attach statement showing calculations.	5 \$							.00	
	6 Gross rental income Attach statement.	6 \$							.00	
	7 Gross royalties. Attach statement.	7 \$							.00	
	8(a) Net capital gain. Attach a copy of your federal Schedule D.	8a \$							.00	
	(b) Ordinary gain (loss) from Part II, fed. Form 4797, attach copy Fill in if minus: <input type="radio"/>	8b \$							.00	
	9 Other income. Attach a detailed statement. Fill in if minus: <input type="radio"/>	9 \$							.00	
10 Total gross income. Add Lines 3–9. Fill in if minus: <input type="radio"/>	10 \$							.00		
<b>DEDUCTIONS</b>	11 Salaries and wages (Do not include owner(s)/member(s)).	11 \$							.00	
	12 Repairs.	12 \$							.00	
	13 Bad debts. Attach a copy of any statement filed with your federal return.	13 \$							.00	
	14(a) Royalty payments made \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00									
	(b) Minus nondeductible payments to related entities \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 = 14c	\$							.00	
	15 Rent.	15 \$							.00	
	16 Taxes from D-30, Schedule C.	16 \$							.00	
	17(a) Interest payments \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00									
	(b) Minus nondeductible payments to related entities \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00 = 17c	\$							.00	
	18 Contributions and/or gifts from D-30, Schedule B.	18 \$							.00	
	19 Amortization. Attach a copy of your federal Form 4562, Part VI.	19 \$							.00	
	20 Depreciation. Attach a copy of your federal Form 4562. Do not include the additional federal bonus depreciation.	20 \$							.00	
	21 Other allowable deductions from D-30, Schedule G.	21 \$							.00	
22 Total deductions. Add Lines 11–21.	22 \$							.00		
23 Net income. Line 10 minus Line 22. Fill in if minus: <input type="radio"/>	23 \$							.00		



Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).	\$
2. Purchases . . . . . \$	
Minus cost of items withdrawn for personal use . . . . . \$	Enter result here →
3. Cost of Labor.	
4. Material and supplies.	
5. Other costs (attach statement) – (Additional 30% and 50% federal bonus depreciation and additional IRC §179 expenses are not allowed.)	
6. Total of lines 1 through 5.	\$
7. Inventory at end of year.	\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.	\$
Method of inventory valuation used	

Schedule B - CONTRIBUTIONS AND/OR GIFTS (See specific instructions for Line 18.)

	\$		\$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 18.)	\$

Schedule C - TAXES (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
TOTAL			\$

\*

Schedule E - INTEREST EXPENSE (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL . . . . .			\$

\*Schedule D has been deleted.

**Schedule F - DC apportionment factor** (See page 8 of the instructions.)

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Carry all factors to six decimal places

	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
1. <b>PROPERTY FACTOR:</b> Average value of real estate and tangible personal property owned or rented to and used by the unincorporated business.	\$ .00	\$ .00	.
2. <b>PAYROLL FACTOR:</b> Total compensation paid or accrued by the unincorporated business.	\$ .00	\$ .00	.
3. <b>SALES FACTOR:</b> All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ .00	\$ .00	.
4. <b>SALES FACTOR:</b> Enter factor from Column 3, Line 3			.
5. <b>SUM OF FACTORS:</b> (Add Column 3 entries, Lines 1 through 4.)			.
6. <b>DC APPORTIONMENT FACTOR:</b> Line 5 divided by 4 if there are 4 denominators. If fewer than 3 entries in Col. 1, divide Line 5 by the actual number of factors in Col. 3. Enter on D-30, Line 28.			.

**Schedule 1 - Combined Report Tax Due**

Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	

**Schedule G - Other allowable deductions**

Nature of Deduction	Amount
	\$
<b>TOTAL</b> (Also enter on D-30, Line 21.)	\$

**Schedule H - Income not reported** (claimed as nontaxable)  
(See page 11 of instructions.)

Nature of Income	Amount
	\$
<b>TOTAL</b>	\$

**Schedule I - BALANCE SHEETS** (See page 11 of Instructions.)

Beginning of Taxable Year

End of Taxable Year

(A) Amount

(B) Total

(A) Amount

(B) Total

**ASSETS****LIABILITIES AND CAPITAL**

1. Cash . . . . .				
2. Trade notes and accounts receivable. . . . .				
(a) MINUS: Allowance for bad debts. . . . .				
3. Inventories . . . . .				
4. Gov't obligations: (a) U.S. and its instrumentalities. . . . .				
(b) States, subdivisions thereof, etc. . . . .				
5. Other current assets (attach statement). . . . .				
6. Mortgage and real estate loans. . . . .				
7. Other investments (attach statement). . . . .				
8. Buildings and other fixed depreciable assets . . . . .				
(a) MINUS: Accumulated depreciation. . . . .				
9. Depletable assets. . . . .				
(a) MINUS: Accumulated depletion. . . . .				
10. Land (net of any amortization). . . . .				
11. Intangible assets (amortizable only) . . . . .				
(a) MINUS: Accumulated amortization . . . . .				
12. Other assets (attach statement) . . . . .				
13. TOTAL ASSETS . . . . .				
14. Accounts payable . . . . .				
15. Mortgages, notes, bonds payable in less than 1 year. . . . .				
16. Other current liabilities (attach statement). . . . .				
17. Mortgages, notes, bonds payable in 1 year or more. . . . .				
18. Other liabilities (attach statement) . . . . .				
19. Capital stock . . . . .				
20. TOTAL LIABILITIES AND CAPITAL . . . . .				

**Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)**

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Social Security Number	Percentage of Time Devoted to this Business	Percent- age of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL . . . . .				\$	\$	\$	\$	\$
Col. 4 - See page 11 of Instructions.				Enter total taxable income as shown on Line 34 of D-30.				\$
Col. 5 - See page 11 of Instructions.								
Col. 6 - Any loss amount from Line 31 of D-30.								
Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.				Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30) . . . . .				\$

**SUPPLEMENTAL INFORMATION**

1. During 2012, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, See instructions for address.	2. PRINCIPAL BUSINESS ACTIVITY <input style="width: 90%;" type="text"/>	3. DATE BUSINESS BEGAN <input style="width: 90%;" type="text"/>
	4. IF BUSINESS HAS TERMINATED, STATE REASON <input style="width: 90%;" type="text"/>	5. TERMINATION DATE <input style="width: 90%;" type="text"/>
6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.) <input style="width: 90%;" type="text"/>		
7. Place where federal income tax return for period covered by this return was filed: <input style="width: 90%;" type="text"/>		
8. Name(s) under which federal return for period covered by this return was filed: <input style="width: 90%;" type="text"/>		
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2012?      Yes <input type="radio"/> No <input type="radio"/> If no, please state reason: <input style="width: 90%;" type="text"/>		
10. Is this return reported on the accrual basis?      Yes <input type="radio"/> No <input type="radio"/> If no, fill in the method used: <input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 100px;" type="text"/>		
11. Did you withhold DC income tax from the wages of your DC employees during 2012?      Yes <input type="radio"/> No <input type="radio"/> If no, state reason: <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2011?      Yes <input type="radio"/> No <input type="radio"/> If no, state reason: If yes, enter name under which return was filed: <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
13. Does this return include income from more than one business conducted by the taxpayer?      Yes <input type="radio"/> No <input type="radio"/> (If yes, list businesses and net income (loss) of each.) <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return?      Yes <input type="radio"/> No <input type="radio"/> (If yes, list names and addresses of the other businesses.) <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
15. Is this business an adjunct of a corporation, or affiliated with any corporation?      Yes <input type="radio"/> No <input type="radio"/> (If yes, explain affiliation to stockholders and proprietors.) <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		

## Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in ☐ if FEIN

First year of election: YYYY

☐ Worldwide

Fill in ☐ if SSN

Name of Designated Agent

Telephone number

Business address line #1

Business address line #2

City

State

Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
- A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
- It may be withdrawn or reinstituted after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in state tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
- Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
- Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.



OFFICIAL USE ONLY  
Vendor ID# 0002

**Important:** This is a FILL-IN format. Please do not handwrite any data on this form other than your signature.

Taxpayer Identification Number

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Fill in ☐ if FEIN

Fill in ☐ if filing a D-20 Return

Fill in ☐ if SSN

Fill in ☐ if filing a D-30 Return

Enter your business name

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### D-20 Return

#### Nonrefundable Credits

1	Economic Development Zone Incentives Credit <i>from the worksheet on page 12.</i>	1	\$									.00
2	Qualified High Technology Company Credit <i>from Part F, DC Form D-20CR, from pub. 399.</i>	2	\$									.00
3	Organ and Bone Marrow Donor Credit <i>(see computation on reverse side).</i>	3	\$									.00
4	Job Growth Incentive Act	4	\$									.00
5	RESERVED	5	\$									.00
6	Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 39. <i>These credits may not be applied against the required minimum tax.</i>	6	\$									.00

#### Refundable Credits

7	Qualified High Technology Company Retraining Costs Credit <i>from Part G, Form D-20CR, from pub. 399.</i>	7	\$									.00
8	RESERVED	8	\$									.00
9	Total the refundable D-20 credits, enter here and on Form D-20, Line 41(c).	9	\$									.00

### D-30 Return

#### Nonrefundable Credits

10	Economic Development Zone Incentives Credit <i>from the worksheet on page 12.</i>	10	\$									.00
11	Organ and Bone Marrow Donor Credit <i>(see computation on reverse side).</i>	11	\$									.00
12	Job Growth Incentive Act	12	\$									.00
13	RESERVED	13	\$									.00
14	Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 39. <i>These credits may not be applied against the required minimum tax.</i>	14	\$									.00

#### Refundable Credits

15	Qualified High Technology Company Retraining Costs Credit <i>from Line 6, DC Form D-30CR, from pub. 399.</i>	15	\$									.00
16	RESERVED	16	\$									.00
17	Total the refundable D-30 credits, enter here and on Form D-30, Line 41(c).	17	\$									.00

### Schedule UB Instructions

#### Qualified High Technology Companies

If you claim credits on Lines 2 or 7 above, attach a copy of your DC Form D-20CR to the D-20.

If you claim a credit on line 15 above, attach a copy of your DC Form D-30CR to the D-30.

#### Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible to claim a credit against the franchise tax. The credit is equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid to the donor employee for that period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.



<b>Organ and Bone Marrow Donor Credit</b> <b>— Computation —</b>			
<b>Column 1</b> <b>Credit Category</b>	<b>Column 2</b> <b>Total Paid Leave</b>	<b>Column 3</b> <b>Leave Credit Calculation</b>	<b>Column 4</b> <b>Total Credit</b>
<b>Organ Donor(s)</b>	<b>Total Paid Leave</b> <b>Wages</b> \$ _____	<b>Col 2</b> _____ <b>amt.</b> × 25% _____ \$ _____	\$ _____
<b>Bone Marrow</b> <b>Donor(s)</b>	<b>Total Paid Leave</b> <b>Wages</b> \$ _____	<b>Col 2</b> _____ <b>amt.</b> × 25% _____ \$ _____	\$ _____
		<b>Total of Col. 4.</b> <b>Enter here and on</b> <b>Schedule UB*.</b>	

\*Line 3 for D-20 filers  
 Line 10 for D-30 filers