Print Form Clear Form

Government of the District of Columbia
Office of Tax and Revenue

2016 D-2210 Underpayment of Estimated Income Tax By Individuals

IMPORTANT: Please read the instructions on the reverse before completing this form.

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

Your First name, M.I., Last name	SSN
Spouse's/registered domestic partner's First name, M.I., Last	Spouse's/ registered domestic partner's SSN
	Daytime telephone number

No underpayment interest is due and this form should not be filed if:

A. Your tax liability on taxable income after deducting your District of Columbia (DC) withholding tax and applicable credits is less than $100, or

B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

Computation of Underpayment Interest

1	2016 DC Tax Liability "total tax" from your DC Individual Income Tax Return.	$
2	Multiply the amount on Line 1 by 90% (.90)	$
3	2015 DC Tax Liability "total tax" from your DC Individual Income Tax Return x 110%.	$
4	Minimum withholding and estimated tax payment required for tax year 2016 *(lesser of Line 2 and 3).*	$
5	Multiply Line 4 amount by 25% (.25) for amount required for each periodic payment	$

Note: If your income was not evenly divided over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.

	Due date of Payments			
	1st Period	2nd Period	3rd Period	4th Period
	04/15/16	06/15/16	09/15/16	01/15/17
6 Enter Line 5 amount or the annualized income amount in each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).*				
Check here ☐ if you are using the "Annualized Income" method.				
7 DC withholding and estimated tax paid each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).*				
8 Underpayment each period *(Line 6 minus Line 7)*				
9 Underpayment interest factors	.0175	.0265	.0351	.0259
10 Line 8 multiplied by Line 9				
11 Underpayment interest – Total of amounts from Line 10. *(See instructions on reverse)*			Pay this amount	$

Make check or money order payable to: DC Treasurer

Instructions for Underpayment of Estimated Income Tax by Individuals

Estimated Tax Interest

DC law requires every individual or couple filing jointly, to pay estimated tax if they:

- receive taxable income which is not subject to DC withholding; or
- receive wages with insufficient withholding; or
- the tax on this taxable income is expected to be more than $100.

The law states that anyone required to file and pay estimated tax who fails to pay the amount required by the periodic payment due date is subject to interest on the underpayment of estimated income tax.

When is interest assessed for underpayment of estimated income tax?

Underpayment interest is assessed if your total DC estimated income tax payments (and withheld amounts) compared to your DC tax liability do not equal at least the smaller of:

- 90% of the tax due shown on your 2016 DC return; or
- 110% of the tax due shown on your 2015 DC tax return. You must have been a DC resident during all of 2015 to use the 110% exception.

Are there any exceptions to imposition of interest?

You are not subject to interest for underpayment of estimated tax if:

- You had no DC income tax liability for the tax year 2015 and in that year, you lived in DC the entire 12 months;
- The tax due for 2016 minus income tax withheld and/or estimated tax payments is less than $100;
- Your DC estimated tax payments plus any DC income tax withheld equals at least 110% of your 2015 DC income tax liability; or
- Your remaining tax due after totaling all credits, estimated tax payments and withholding, is less than 10% of your total DC tax liability for the year.

When may you use this form?

- You may use this form to calculate your underpayment interest, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and add the underpayment interest to the amount you calculate for Line 37 or 44 on the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the underpayment interest assessed by OTR for an underpayment of estimated income tax is incorrect.

How do you file this form?

Attach this form D-2210 to your return D-40, if you complete it before filing your D-40 return. If you complete this form after filing and/or receiving a notice of an underpayment interest assessment, send it to:

Office of Tax and Revenue
Attn: Customer Service Administration
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1

Enter the amount from your D-40, Line 26.

Line 2

Multiply the amount on Line 1 by 90% (.90). Your withheld taxes and/or estimated tax payments must be equal to or greater than this amount.

Line 3

Enter 110% of the amount from your 2015 DC Form D-40, Line 27. If your 2015 return was amended or corrected, multiply 110% times the corrected amount. You must have been a DC resident during all of 2015 to use this exception.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC return for 2015, use only the Line 2 amount.

Line 5

Multiply the amount on Line 4 by 25% (.25). This gives you an even distribution of your liability, payable over four periods.

Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is $2000, you would enter $2000 for the 1st period, $4000 for the 2nd period, $6000 for the 3rd period and $8000 for the 4th period.

Annualized Income method: If your income was different for each period, you may want to determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts as shown above. Check the "Annualized Income" method box.

Line 7

Enter the amounts withheld and estimated tax payments made for each period. Include the amounts from the previous period in with the 2nd, 3rd and 4th periods. For example, if your withheld and estimated tax payment amount is $1000 in each period, you would enter $1000 in the 1st Period, $2000 in the 2nd Period, $3000 in the 3rd Period and $4000 in the 4th Period.

Line 8 Underpayment each period

For each column, subtract Line 7 from Line 6. If Line 7 exceeds Line 6, you have no underpayment interest. If there is an amount remaining, this is your periodic underpayment amount.

Line 9 Underpayment interest factors These are the underpayment interest factors by period.

Line 10

For each column, multiply the amount on Line 8 by the penalty factor on Line 9. This is your underpayment interest amount by period.

Line 11 Underpayment interest

Add the amounts from each period on Line 10. This is your total underpayment interest for your estimated income tax underpayment.

- If you are filing the D-2210 with your D-40 return, include the underpayment interest on Lines 37 and 44 on page 2 of the D-40 in the amount you owe and pay it with the return.
- If you are filing the D-2210 separately, pay the amount you owe. Attach payment to Form D-40P, Payment Voucher.

Make the check or money order payable to the **DC Treasurer** and mail the D-2210 and D-40P with payment to:

Office of Tax and Revenue
PO Box 96169
Washington DC 20090-6169