



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

Taxpayer Identification Number Fill in if FEIN if SSN

Number of business locations In DC: Outside DC:

OFFICIAL USE ONLY Vendor ID# 0002

Business name Tax period ending (MMYY) if Amended Return if Final Return

Business Mailing Address line #1 if Combined Report*

Business Mailing Address line #2 *You must fill in the Designated Agent info below if Worldwide**

City State Zip Code + 4

Designated Agent Name Designated Agent FEIN

**WorldWide form must be filed with this return

		ENTER DOLLAR AMOUNTS ONLY	
GROSS INCOME	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 Gross profit Line 1 minus Line 2 <input type="radio"/> Fill in if minus:	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) <input type="radio"/> Fill in if minus:	6	\$.00
	7 Gross royalties (attach statement)	7	\$.00
	8(a) Net capital gain (loss) (attach a copy of your federal Schedule D) <input type="radio"/> Fill in if minus:	8a	\$.00
	(b) Ordinary gain (loss) from Part II, fed. Form 4797, (attach copy) <input type="radio"/> Fill in if minus:	8b	\$.00
	9 Other income (loss) (attach a detailed statement) <input type="radio"/> Fill in if minus:	9	\$.00
10 Total gross income. Add Lines 3-9. <input type="radio"/> Fill in if minus:	10	\$.00	
IF LINE 10 IS \$12,000 OR LESS, STOP HERE, DO NOT FILE THIS RETURN.			
DEDUCTIONS	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"/> 00		
	(b) Minus nondeductible payments to related entities \$ <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"/> 00		
	(b) Minus nondeductible payments to related entities \$ <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	

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 instructions)

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

Carry all factors to six decimal places

	<i>Column 1 TOTAL</i>	<i>Column 2 in DC</i>	<i>DC Apportionment Factor</i>
1. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ <input style="width: 150px;" type="text"/> 00	\$ <input style="width: 150px;" type="text"/> 00	(Column 2 divided by Column 1)
2. DC APPORTIONMENT FACTOR: Column 2 divided by Column 1. Enter on D-30, Line 28	. <input style="width: 100px;" type="text"/>		

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
	\$
TOTAL (Also enter on D-30, Line 21.)	\$

Schedule H - Income not reported (claimed as nontaxable)
(See instructions.)

Nature of Income	Amount
	\$
TOTAL	\$

Schedule I - BALANCE SHEETS (See Instructions.)		Beginning of Taxable Year		End of Taxable Year	
		(A) Amount	(B) Total	(A) Amount	(B) Total
ASSETS	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					
LIABILITIES AND CAPITAL	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	Percentage 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 Instructions.				Enter total taxable income as shown on Line 34 of D-30.				\$
Col. 5 - See Instructions.								
Col. 6 - Any loss amount from Line 31 of D-30.				Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)				\$
Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.								

SUPPLEMENTAL INFORMATION

1. During 2016, 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:100%;" type="text"/>	3. DATE BUSINESS BEGAN <input style="width:100%;" type="text"/>
	4. IF BUSINESS HAS TERMINATED. STATE REASON <input style="width:100%;" type="text"/>	5. TERMINATION DATE <input style="width:100%;" type="text"/>
	6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.) <input style="width:100%;" type="text"/>	

7. Place where federal income tax return for period covered by this return was filed:

8. Name(s) under which federal return for period covered by this return was filed:

9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2016? Yes No If no, please state reason:

10. Is this return reported on the accrual basis? Yes No If no, fill in the method used: Cash basis Other (specify)

11. Did you withhold DC income tax from the wages of your DC employees during 2016? Yes No If no, state reason:

12. Did you file a franchise tax return for the business with the District of Columbia for the year 2015? Yes No If no, state reason:
 If yes, enter name under which return was filed:

13. Does this return include income from more than one business conducted by the taxpayer? Yes No (If yes, list businesses and net income (loss) of each.)

14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? Yes No (If yes, list names and addresses of the other businesses.)

15. (a) Is this business unitary with a partnership or another corporation? Yes No If yes, explain:

(b) Is this business unitary with a combined group? Yes No If yes, explain:

16. Did you file an annual ballpark fee return? Yes No

Worldwide Combined Reporting Election Form



FEIN of Designated Agent

Input field for FEIN of Designated Agent

Taxable Year YYYY

Input field for Taxable Year YYYY

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business address line #1

Input field for Business address line #1

Business address line #2

Input field for Business address line #2

City

Input field for City

State

Input field for State

Zip code +4

Input field for 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 reinstated 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 DC 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

Input field for Date Beginning Tax Period

Date Ending Tax Period: MMDDYYYY

Input field for Date Ending Tax Period

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.



1 6 2 3 0 0 2 1 0 0 0 2

OFFICIAL USE ONLY Vendor ID# 0002

Important: Print in CAPITAL letters using black ink. Attach to your Form D-20 or D-30.

Taxpayer Identification Number

Grid for Taxpayer Identification Number

Fill in if FEIN
Fill in if SSN

Fill in if filing a D-20 Return
Fill in if filing a D-30 Return

Enter your business name

Text box for business name

D-20 Return

Nonrefundable Credits (Nonrefundable Credits may not be applied against the required minimum tax)

Table with 9 rows for D-20 Nonrefundable Credits, including Economic Development Zone Incentives Credits, Qualified High Technology Company Credits, Organ and Bone Marrow Donor Credit, Job Growth Incentive Act, and Alternative fuel credits.

Refundable Credits

Table with 3 rows for D-20 Refundable Credits, including Qualified High Technology Company Retraining Costs Credit and Total the refundable D-20 credits.

D-30 Return

Nonrefundable Credits (Nonrefundable Credits may not be applied against the required minimum tax)

Table with 10 rows for D-30 Nonrefundable Credits, including Economic Development Zone Incentives Credit, Organ and Bone Marrow Donor Credit, Job Growth Incentive Act, and Alternative fuel credits.

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Lines 2 or 10 above, attach a copy of your DC Form D-20CR to the D-20.

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.

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

*Line 3 of Schedule UB for D-20 filers
Line 14 of Schedule UB for D-30 filers

Employer-Assisted Home Purchase Tax Credit — Computation —	
1. Number of Eligible Employees	<input style="width: 40px; height: 20px;" type="text"/>
2. Amount of Homeownership Assistance provided during this period to Eligible Employees.....x 50%	\$ _____
3. Tax Credit (Cannot exceed Line 2 amount and limited to \$2,500 per Eligible Employee)	\$ _____
<p>Enter amount from Line 3 on Line 7 of Schedule UB for D-20 filers, or Line 18 of Schedule UB for D-30 filers.</p>	

Employer-Assisted Home Purchase Tax Credit

An employer who provides homeownership assistance to eligible employees through a certified home purchase program may be eligible to claim a credit against the franchise tax if certain conditions are met. See instructions and DC Code Section 47-1807.07 for further details.