



GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue

2016 PACKAGE X

BUSINESS AND ESTATE TAX FORMS AND INSTRUCTIONS INCLUDING SCHEDULES AND WORKSHEETS

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MISCELLANEOUS FORMS

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Alternative Fuel Vehicle Infrastructure and Conversion - Commercial Form
Request for Certified Copy
Power of Attorney Form
Tax Forms Order Sheet

2016 Package X

Business and Estate Tax

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2016

D-20

**District of Columbia (DC)
Corporate Franchise Tax
Forms and Instructions**

MyTax.DC.gov



Simpler. Faster. Safer.

- Any payment that exceeds \$5,000 per period must be paid electronically.
- Make tax payments electronically with e-check, ACH Debit and Credit Card. If electronic payments are made using ACH Credit, please visit [MyTax.DC.gov](https://mytax.dc.gov) for instructions in the Electronic Funds Transfer (EFT) guide.
- When making a payment with your D-20 please use the voucher (D-20P) that is provided.

What's New:

- **Filing Deadline** - For taxable years beginning after December 31, 2015, all returns of income required to be filed for corporations shall be filed on or before the 15th day of April of each year; except that such returns if made on the basis of a fiscal year, shall be filed on or before the 15th day of the 4th month following the close of such fiscal year. For Tax Year 2016 the filing deadline will be Tuesday, April 18, 2017.
- **New Tax Rate** - For taxable years beginning after December 31, 2015, the tax rate for corporations and financial institutions is 9.2% of taxable income.
- **DC Ballpark TIF Area** - A fill in "if QHTC located in DC Ballpark TIF Area" oval has been added to page 1 of the D-20 return.
- **New Qualified High Technology Companies Tax, Exemption and Credits Schedule**
Qualified High Technology Companies (QHTCs) will now report their tax, exemptions and credits on page 4 of the D-20 return. See instructions, page 5 and the FR-399 booklet for details.
- **Employer-assisted Home Purchase Tax Credit** - A non-refundable business tax credit for homeownership assistance provided to eligible employees through a certified employer-assisted home purchase program has been added to Schedule UB. See instructions, page 14, and DC Code §47-1807.07 for details.
- **Food Commodity Donations Tax Credit** - A non-refundable business tax credit for farm to food donations has been added to Schedule UB. See instructions, page 15, and DC Code §47-1807.12 for details.
- **Line Changes** - Line 43 is now Reserved. Lines 44 through 48 of the D-20 have been rearranged. Line 44 is now "estimated tax interest"; Line 45 is now "Total Amount Due"; Line 46 is "overpayment"; Line 47 is "amount you want to apply to your 2017 estimated franchise tax"; and Line 48 is "amount to be refunded".
- **Third Party Designee** - On the bottom of page 2 of the D-20, a line has been provided to authorize another person to discuss the return with the Office of Tax and Revenue (OTR).
- **Modernized e-File (MeF)** - Corporate taxpayers may now e-file the D-20 Corporation Franchise Tax Return through MeF.

Reminder:

- **Alternative Fuel Infrastructure Installation and Alternative Fuel Vehicle Conversion Credits**
There are two non-refundable business credits added to the Schedule UB for alternative infrastructure installation and alternative fuel vehicle conversion. See instructions page 14, and DC Code §47-1807.10 and §47-1807.11 for details.
- **Supplemental Information** - "Did you file an annual ballpark fee return?" question has been added to the Supplemental Information section of the D-20 form, page 6.
- **Schedule F - DC Apportionment Factor** - For taxable years beginning after December 31, 2014, corporations will apportion business income using a single sales factor only. Financial institutions will continue to use a two-factor formula comprised of the sales factor and the payroll factor. See D-20 page 4, Schedule F.
- **Estimated Tax Interest** - For taxable years beginning after December 31, 2014, the penalty for underpayment of estimated tax has been changed to interest for underpayment of estimated tax, Line 44, D-20.

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Note: At the time this tax package went to print, line references to federal tax forms were correct.

General Instructions for the D-20

Who must file a Form D-20?

Generally, every corporation or financial institution must file a Form D-20 (including small businesses, professional corporations, and S corporations) if it is carrying on or engaging in any trade, business, or commercial activity in the District of Columbia (DC) or receiving income from DC sources.

If you perform services in DC for subsidiary corporations, you are carrying on a trade or business.

A corporation that engages an independent agent or a representative who solicits orders in DC for more than one principal and who holds himself/herself out as such must file a DC Form D-20.

Income from sales of tangible personal property or services to the US Government is treated as income from a DC source unless the:

- Corporation's principal place of business is outside DC;
- Property is delivered from outside DC; and
- Property is for use outside DC.

For District tax purposes, an S corporation is a C corporation. Therefore, it must file Form D-20 and prepare all the schedules on the D-20. The fact that an S corporation does not have similar schedules on the federal form should not be considered as a relief for an S corporation from completing the schedules on the D-20.

You might not have to file a Form D-20 if the corporation has been granted an exemption by the DC Office of Tax and Revenue (OTR). If you are an exempt organization with unrelated business income, as defined in the Internal Revenue Code (IRC) §512, you must file a Form D-20, by the 15th day of the fifth month after the end of your tax year. You are required to pay at least the minimum tax even if your tax is less than the minimum tax.

Minimum Tax

The minimum tax is \$250 if DC gross receipts are \$1M or less. Minimum tax is \$1,000 if DC gross receipts are greater than \$1M. DC gross receipts for purposes of minimum tax includes District gross receipts that are derived from any activity such as sales, rents, services, commissions, etc., from any source within the District. Gross receipts are determined without deduction of any expenses.

Note: Each member of a combined group must use the Minimum Tax Liability Gross Receipts (MTLGR) worksheet for the purposes of determining a minimum tax liability of a member whose computed tax is less than the minimum tax.

See Minimum Tax Liability Gross Receipts Worksheet (MTLGR) below. You must complete Schedule F even if your operation is 100% in the District.

Minimum Tax Liability Gross Receipts (MTLGR) Worksheet

DC gross receipts for minimum tax due and only for minimum tax due is computed as follows:

1	Amount from numerator of DC sales apportionment factor from Schedule F, Line 1, Column 2 of D-20 or D-30. Financial institutions must use amount on Schedule F, Line 2, Column 2 of D-20.	1 \$	
2	Add the adjusted basis of any property sold for which the gain is included in Line 1.	2 \$	
3	Add Non-Business income allocated to DC reported per D-20, Line 33 or D-30, Line 30.	3 \$	
4	Total DC Gross Receipts (Add Lines 1, 2 and 3)	4 \$	

Minimum Tax

The minimum tax is \$250.00 if the amount on Line 4 above is \$1,000,000 or less.

The minimum tax is \$1,000.00 if the amount on Line 4 above is greater than \$1,000,000.

Which other DC forms or Schedules may corporations need to file?

To download DC tax forms, visit MyTax.DC.gov.

Business Non-Refundable and Refundable Credits, Schedule UB

The various non-refundable and refundable credits available to businesses have been consolidated on Schedule UB. The total non-refundable credits from Schedule UB, Line 9 are reported on Line 38 of the D-20. The total refundable credits from Schedule UB, Line 12 are reported on Line 41(c).

FR-120, Extension of Time to File a DC Corporation Franchise Tax Return

You may request an extension of time to file your return by filing DC Form FR-120 (copy included in this booklet) no later than the return due date. An extension of time to file is not an extension of time to pay. You must pay any tax liability with the extension request, otherwise the request will be denied and you may be subject to penalties for failure to file or failure to pay. Do not use the federal extension form for DC tax purposes. For combined report filers, the designated agent shall file.

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

A corporation must file a declaration of estimated franchise tax if it expects its DC franchise tax liability to exceed \$1000 for the taxable year. See the Form D-20ES booklet, Declaration of Estimated Franchise Tax for Corporations, for payment vouchers and details. You will automatically be assessed interest for any underpayment of DC estimated tax.

Note: Electronic payment required. If the amount of the payment due for a period exceeds \$5,000, you must pay electronically. Visit MyTax.DC.gov.

D-2220 Underpayment of Estimated Franchise Tax By Businesses

You will be charged interest of 10 percent per year, compounded daily, on underpayments of estimated franchise tax installment payments. The charge is computed from the installment payment due date to the date the tax is paid. It is in addition to the penalty imposed for false statements. Interest will be assessed automatically by OTR's integrated tax system. For additional information, see Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. Attach a completed Form D-2220 with your D-20.

FR-399 Qualified High Technology Companies (QHTC)

If you are a Qualified High Technology Company (QHTC), you may be eligible for tax benefits such as exemptions, a reduced tax rate, and certain tax credits. For Taxable Years beginning after December 31, 2000, QHTCs which are corporations are granted a reduced corporate franchise tax rate of 6%, except:

- (i) QHTCs certified pursuant to DC Code §47-1805.05 before January 1, 2012, shall not be subject to the tax for 5 years after the date that the QHTC commences business in the District; and
- (ii) QHTCs certified on or after January 1, 2012, shall not be subject to the tax for 5 years after the date that the QHTC has taxable income.

The total amount that each QHTC may receive in exemptions shall not exceed \$15 million. After the 5 year period or the \$15 million limit is reached, incorporated QHTCs pay a rate of 6%. The FR-399 is available online at MyTax.DC.gov, and at 1101 4th Street, SW, Suite W270, Washington, D.C. 20024.

Qualified High Technology Companies Tax, Exemption and Credits Schedule

QHTCs will now report their tax, exemption amount, and amount of credits on the new Qualified High Technology Companies Tax, Exemption and Credits Schedule on page 4 of the D-20. If you are a QHTC, fill in the QHTC oval on page 1 of the D-20, attach the QHTC-CERT form and the Certification of Gross Revenue Worksheet from the FR-399 to the D-20. Follow the line instructions on the QHTC Schedule. A QHTC cannot be a member of a combined group, and a QHTC cannot be located in the DC Ballpark TIF area. For other forms, credit worksheets, and further details, see Publication FR-399, QHTC, and DC Code §47-1817.01, et seq.

FR-1500 Ballpark Fee

If you have \$5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, with Form FR-1500, electronically. For details, visit www.taxpayerservicenter.com, click on 'Business Tax Service Center', and then click on 'Ballpark-Related Fees and Taxes'. Note: Each member of a combined group is responsible for filing and paying its own ballpark fee.

Combined Reporting

The District of Columbia no longer permits consolidated filing for tax years beginning after December 31, 2010. For tax years beginning after December 31, 2010, a corporation or unincorporated business entity subject to tax in the District of Columbia, engaged in a unitary business with one or more corporations or unincorporated business entities, is required to file a combined report pursuant to DC Official Code §47-1805.02a.

Combined reporting is a tax reporting method where all of the members of a unitary group are required to determine their net income based on the activities of the unitary group as a whole. Unitary group members will calculate their taxable net income derived from the unitary business as its apportioned share of the income or loss of the combined group engaged in the unitary business.

A "Unitary business" means a single economic enterprise that is made up either of separate parts of a single business entity or of a commonly owned or controlled group of business entities that are sufficiently interdependent, integrated, and interrelated through their activities so as to provide synergy and mutual benefit that produces a sharing or exchange of value among them and a significant flow of value to the separate parts.

If you are filing a combined report, enter the designated agent information and fill in the 'if Combined Report' oval on page 1 of the return.

The combined reporting regulations are contained in DC Municipal Regulations (DCMR) Title 9, Taxation and Assessments, §§156 through 176. Schedules for combined reporting are located on our website at MyTax.DC.gov.

When are your taxes due?

Non-exempt organizations must file their return and pay any tax due by:

- Calendar year filer – April 15th; or
- Fiscal year filer – the 15th day of the fourth month after the tax year closes.

Exempt organizations must file their return by the 15th day of the fifth month after the end of their tax year.

If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day. For tax year 2016 the filing deadline will be Tuesday, April 18, 2017.

Taxable year

Enter the tax period ending date on page 1 of the D-20. It can be either a calendar year or a fiscal year. You must receive OTR approval to change your taxable year. Combined report filers shall use the designated agent's tax year.

Filing your return

By mail

- If mailing a return with a payment, make the check or money order (US dollars) payable to the DC Treasurer. Write your FEIN, 'D-20', and the tax year on the payment. Staple your payment to the voucher Form D-20P. Do not attach the D-20P and payment to the D-20 return. Send your return and payment to:

Office of Tax and Revenue
PO Box 96166
Washington, DC 20090-6166

- If mailing a no payment due or refund return, send the return to:

Office of Tax and Revenue
PO Box 96148
Washington, DC 20090-6148

Mail labels for these two post office boxes are on the back flap of the return envelope included in this booklet.

Send in your original DC return with any schedules, not a copy. Fold your return once. Be sure to keep a copy for your records.

Substitute forms

You may file your DC Corporation Franchise Tax Return using a computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if its form is approved by DC OTR.

By Modernized e-File (MeF)

MeF offers most DC Corporate taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

- Through an authorized software provider listed on the Internal Revenue Service (IRS) website;
- Through a tax practitioner who is an authorized e-File provider; or
- Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.

Corporate taxpayers may file the D-20ES, Declaration of Estimated Franchise Tax for Corporations, or the FR-120, Extension of Time to File a DC Corporation Franchise Tax Return. Visit MyTax.DC.gov.

Payment options

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at MyTax.DC.gov for instructions for electronic payments.

Payment options are as follows:

- Electronic check (e-check).** E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments. Foreign bank accounts cannot be used for business e-check.
- ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be registered to use this payment type, and does not need access to the website.

Note: When making ACH Credit payments through your bank, please use the correct tax type code (00250) and tax period ending date (YYMMDD).

- ACH Debit.** There is no fee. Taxpayers' bank routing and account numbers are stored within their online account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account. Foreign bank accounts cannot be used for business ACH Debit.
- Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee equal to 2.5% of the tax payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- Check or money order.** Include a check or money order (US dollars), payable to the DC Treasurer, with your completed return. Write your Federal Employer Identification Number (FEIN), daytime telephone number, '2016', and 'D-20' on the check or money order. Attach your payment to the Form D-20P Payment Voucher provided in this booklet. Mail the D-20P **with**, but not attached to the D-20 tax return, to:

Office of Tax and Revenue
PO Box 96166

Washington, DC 20090-6166

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. Pay by money order (US dollars) or credit card instead.

Penalties and interest

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 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 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 10% of the tax balance due after 90 days. Payment received by OTR on accounts subject to a collection fee are applied first to the collection 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).

Special circumstances

Office of Tax and Revenue (OTR) rulings

All rulings issued prior to December 31, 2002 were revoked. Taxpayers cannot rely on these rulings unless they were resubmitted to the OTR for review, and if approved, reissued. Direct any ruling questions to OTR, General Counsel at (202) 442-6500.

Special rules on depreciation and business expenses

For federal tax purposes, businesses may deduct additional bonus depreciation and additional IRC §179 expenses. DC does not allow the additional bonus depreciation deduction nor any additional IRC §179 expenses. Do not claim the 30 or 50 percent federal bonus depreciation deduction or the additional IRC §179 expenses on your DC return. DC limits the IRC §179 expense deductions to \$25,000 (\$40,000 for a QHTC).

Net operating loss (NOL) carry backs

For federal tax purposes, businesses are allowed to carry back a NOL. **DC does not allow NOL carry backs.** Therefore, you may not claim a NOL carry back for DC tax purposes.

Discharge of indebtedness

The District has decoupled from the section of the American Recovery and Reinvestment Act of 2009 which allows exclusion and deferral from gross income of a discharge of indebtedness. For District tax purposes, a discharge of indebtedness results in income that is includible in gross income.

DC Ballpark TIF Area

If a business entity claiming to be a QHTC is located in the DC Ballpark TIF Area as specified in DC Code §2-1217.12, fill in the 'if QHTC located in DC Ballpark TIF Area' oval on page 1 of the D-20. A business entity located in the DC Ballpark TIF Area cannot receive QHTC tax benefits, and must complete the D-20 form and schedules the same as a corporation that is not a QHTC.

Getting started

To complete the paper Form D-20, in general you will need:

- Copies of your completed 2016 federal forms, as applicable (1120, 1120S, 4797, 4562, etc.)
- A pen with black ink
- A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

All entries on the return and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar. *Examples:*

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

Taxpayer Identification Number (TIN)

You must have a Federal Identification Number (FEIN). An FEIN is a valid number issued by the IRS. To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and clicking 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).

Corporate tax rate and minimum tax

The tax rate is 9.2 percent on your "total district taxable income" on Line 36. If you are a QHTC the tax rate is 6.0. The minimum tax is \$250 if your DC gross receipts are \$1 million or less. It is \$1,000 if your DC gross receipts are greater than \$1 million, even if you have a loss.

Incomplete forms will delay processing

Complete all items on the D-20 and all applicable schedules including combined schedules, otherwise OTR will send the return back to you for completion and resubmission.

Help us identify your forms and attachments

Write your FEIN, tax form number, tax period, business name and address on any statements submitted with the return or filed separately. The FEIN is used for tax administration purposes only.

For members filing under combined reporting, please ensure you place your EIN in the 'Federal Employer I.D. Number' field and the designated agent's FEIN in the 'Designated Agent FEIN' field. Fill in the oval for "Combined Report."

Note: The District will allow submission of the D-20 return using a CD. D-20 filers must print and submit pages 1-6, Schedule UB, Worldwide Combined Reporting Election Form, QHTC-CERT form, D-20CR, Certification of Gross Revenue Worksheet, and D-2220 if applicable. All other attachments must be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/EIN, tax year and tax type. Images on the CD should be submitted in PDF format.

Filling out the form

To aid us in processing your return, please follow these rules:

Do not print outside the boxes.

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3.7 ~~37~~

Write 7s without a middle bar.

• ~~7~~

Fill in ovals completely. Do not "✓" or "x" ovals.

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

57204.00

Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including using a space between address fields. Please write clearly; otherwise this can delay processing your return.

Assembling your D-20 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form and schedule(s) being attached;
- Do not cross out the tax year on the 2016 return. If you are not filing a 2016 D-20 Corporate Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Center at 1101 4th Street, SW, 2nd floor, Washington, DC 20024. You also may visit our website at MyTax.DC.gov for prior year corporate franchise tax returns.

- Attach any other supporting forms or schedules as applicable:
 - o Worldwide Combined Reporting Election Form
 - o Other Combined Reporting Schedules as required
 - o Federal Schedule M-3
 - o Federal UTP
 - o Any other forms or schedules necessary to process the return.
- Staple check or money order (US dollars) to the D-20P, Payment Voucher.
- Use the appropriate mailing label on the back flap of the return envelope.

Third Party Designee

If you want to authorize another person to discuss your 2016 tax return with OTR, check the oval in the Third Party Designee block on page 2 of the D-20 and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block.

Checking the oval gives the designee authorization to:

- Give OTR any information missing from your return;
- Contact OTR for information about processing your return and the status of any refund or payment; and
- Request, receive and/or respond to OTR notices related to your return.

The authorization does not:

- Give the designee the right to receive your refund;
- Bind you to any additional tax liability related to your return; or
- Otherwise represent you before OTR.

This authorization automatically ends on April 15, 2018 (without regard to extensions).

Signature and verification

An authorized officer or designated agent of the corporation must sign and date the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign, date and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Preparer Tax Identification Number (PTIN)

If you are a paid preparer, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

Explanation of terms

Business income

This is income from transactions and activities occurring in the regular course of trade or business. It includes income from tangible and intangible property if the acquisition, management and disposition of the property are part of the taxpayer's regular trade or business operations. Income of any type — manufacturing income, compensation for services, sales income, interest, dividends, rents, royalties, gains, operating and non-operating income from any class or from any source — is business income if it is from transactions and activities occurring in the regular course of a trade or business. Whether income is business or non-business depends on the underlying transactions and activities — the elements of a particular trade or business. In general, transactions and activities that depend on or contribute to the operation of your enterprise constitute your trade or business.

Commercial domicile

The principal place from which you direct or manage your trade or business.

Compensation

Wages, salaries, commissions and other forms of remuneration paid or accrued to employees for personal services.

Non-business income

All income except business income.

Transportation company

Any business engaged in transporting persons, goods, or property of others for hire.

Sales

All gross receipts which are not required to be allocated.

Taxable in another state

For purposes of allocating and apportioning income among DC and another jurisdiction, you must be subject in that jurisdiction to:

- a net income tax,
- a franchise tax measured by net income,
- a franchise tax for the privilege of doing business, or
- a corporate stock tax, or
- that state has the jurisdiction to subject the taxpayer to a net income tax regardless of whether in fact, the state does or does not.

Specific Instructions

Negative amounts

If you enter a negative amount on a line, fill in the oval to the left of the entry where it states: "Fill in if minus", **do not enter a minus sign or parenthesis**.

Allocation and apportionment required

You must complete Schedule F even if your operation is 100% in the District. Any corporation carrying on a trade or business in DC and other jurisdiction(s) must apportion its business income among DC and the other jurisdiction(s).

Apportion DC net income from trade or business activities using the appropriate apportionment factor. See D-20, page 4, Schedule F.

Non-business income

All non-business income must be allocated.

Allocating to DC

Allocate to DC items of non-business income from sources in DC. The following gains and losses from sales or other dispositions are allocated to DC:

- Real property located in DC (other than realty used in the trade or business whether held for sale or otherwise);
- Tangible personal property (other than any tangible personal property used in the trade or business whether held for sale or otherwise) if:
 - The property had a situs in DC at the time of sale; or
 - Your principal place of business is in DC and you are not taxable in the situs state; and
- Intangible personal property (other than intangible personal property of any kind used in the trade or business whether held for sale or otherwise) is allocable to DC if the taxpayer's principal place of business is in DC.

Allocate to DC net rents and royalties from real property located in DC.

Allocate to DC any non-business interest and dividends from sources in DC unless specifically excluded from tax and/or subject to apportionment as business income.

Allocate to DC, non-business rents and royalties from patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and other like property (if not used in the trade or business). These royalties are allocated according to the patent's location or use, or where the copyrighted material is published or used. If DC is the principal place of business of a corporate entity, not subject to tax anywhere else, then the rent or royalty income is allocable to DC. Income from the sale of tangible personal property to the United States Government by a corporation that has its principal place of business outside DC is income from DC sources if the property is delivered from outside DC for use in DC.

All other non-business income derived from sources in DC is allocable to DC.

Where income is allocable among DC and other jurisdictions allocate all expenses, losses and other deductions incurred in the production of the income in the same way. Losses incurred in the production of non-business income are allowable only if profits from the transaction would be taxable.

Gross Income

NOTE: When OTR requests that a statement be attached, the statement should show the source of the items making up the entry.

Amended returns

You must use the D-20 tax form of the year you are amending. Fill in the 'Amended Return' oval on Page 1 of the D-20 and complete the 'Tax Year Ending' box. Attach a detailed statement of the adjustment(s) and the amount of any refund received.

If the Internal Revenue Service (IRS) adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days of the IRS notice. If the federal adjustment makes you eligible for a DC tax refund, you must file for the DC refund within 180 days of the adjustment or filing the amended return.

Mail the amended return and any additional attachments to:
Office of Tax and Revenue
PO Box 96166
Washington, DC 20090-6166

Final return

If you are not required to continue filing a return due to the ending of business operations, shade the 'fill in if final return' oval on the return. OTR will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

D-20, page 1, line-by-line

Line 1 Gross receipts, minus returns and allowances

Enter the total gross receipts from sales and operations, minus returns and allowances.

Line 2 Cost of goods sold and/or operations

Enter the figure from D-20, Schedule A, Line 7. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must take inventories of merchandise at the start and end of the tax year. You may value them at cost or market value, whichever is lower; or by another IRS-approved method. You must continue to use the method you choose until you get permission from the OTR to change. If the inventories are not consistent with the balance sheet figures, attach a statement explaining any differences.

Cost of operations (where inventories are not an income-determining factor): If the amount entered on Line 2 includes an amount associated with the cost of operations, attach a detailed statement showing: (1) salaries and wages; and (2) other costs.

Line 3 Gross profit from sales and/or operations

Enter the result of Line 1 minus Line 2.

Line 4 Dividends

Enter the total of all dividends reported on D-20, page 3, Schedule B. Do not include Subpart F income (as defined in IRC §952); and dividends from wholly-owned subsidiaries.

Include on Line 29(a) all dividends from sources outside DC that are not trade or business income. Dividends received by corporations, financial institutions, or investment firms are business income not subject to allocation. Do not include dividends paid on securities issued by the United States or its instrumentalities, if it is non-business income.

Dividends received from the following corporations with their principal place of business in DC are non-business income:

- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank dividends were paid to a bank-holding company.

Line 5 Interest

Enter all the interest which the corporation received or is credited with during the tax year, including interest paid on obligations of a State, Territory of the United States, or any of their political subdivisions, except those of DC.

Exclude any interest income on obligations or securities issued by the United States or its instrumentalities which is included in income for federal tax purposes.

Interest received by a corporation not engaged in a trade or business in DC is not considered income from DC sources if it is from one of the following organizations with a principal place of business in DC:

- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank interest was paid to a bank-holding company.

Report this non-business interest income on Line 29(a). When interest income is related to trade or business activity, carried on or engaged in, in DC enter it on Line 5, do not enter it on Line 29(a). Attach a statement providing the detailed description and amount.

Line 6 Gross rental income or loss

Enter from D-20, page 6, Schedule I the gross rental income or loss received from real or personal property rental. Enter expenses such as repairs, interest, taxes and depreciation on the Schedule I.

Enter rental income related to a trade or business on Line 6, do not enter it on line 29(a).

Note: DC does not allow the additional bonus depreciation allowed under federal law and limits the additional IRC §179 expenses. If you claimed bonus depreciation on your federal return, adjust the depreciation you claim on the D-20 by that amount. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the depreciated property for DC tax purposes has not been reduced by the additional federal bonus depreciation amount. DC allows a maximum of \$25,000 in IRC §179 expenses (\$40,000 for a QHTC). If you claimed these additional expenses on your federal return, reduce such expenses taken on your D-20 by that additional amount.

Line 7 Gross royalties

Report royalty income and related expenses on the D-20 in the same manner and detail as rental income and rental expenses. Royalties from patents you developed from the licensing of processes or a trade name and sales of know-how are business income.

Line 8(a) Net capital gain (loss)

Capital gains or losses are treated by DC in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on federal Schedule D, Form 1120, U.S. Corporation Income Tax Return.) IRC §1231 gains are business income.

Note: Since the additional federal bonus depreciation is not allowed for DC tax purposes, recalculate the capital gain/loss you reported on your federal return without taking into account the additional federal bonus depreciation. Attach a statement showing the adjustment.

Note: Depreciation recapture is considered ordinary income and is to be reported on the D-20.

Line 8(b) Ordinary gain (loss) from Part II, Federal Form 4797

Enter the total ordinary gain (or loss) from federal Form 4797 Sales of Business Property. Attach a copy of your Form 4797 to the D-20.

Line 9 Other Income (loss)

Enter the total income not reported elsewhere on the return; attach a detailed statement. Enter any International Banking Facility income on Lines 9 and 29(a); attach a detailed statement listing the source of this income. Do not enter other income related to a trade or business on Line 29(a); enter it on line 9. Attach a statement.

Line 10 Total gross income

Enter the total of Lines 3 - 9.

Deductions

Line 11 Compensation of officers

Enter the total compensation for all officers shown on D-20, page 3, Schedule C. Include compensation for services rendered in any capacity, other than salaries connected with the production of income from U.S. Treasury securities included on Line 29(b).

Line 12 Salaries and wages

Enter all salaries and wages not deducted elsewhere on the return, except salaries connected with the production of income from U.S. Treasury securities. Also, do not include wages connected with computing the Economic Development Zone incentives credit, QHTC wage credit, and Bone Marrow Credit.

Line 13 Repairs

Enter the cost of incidental repairs, including labor, supplies and other items that do not add to the value of, or appreciably prolong, the property's life. You may charge a capital account for new buildings, machinery, equipment and/or permanent improvements or betterments that increase the value or appreciably prolong the life of the property.

Line 14 Bad debts

Report bad debts in the same manner as you report them for federal tax purposes. Attach a copy of any information you submitted with your federal return.

Line 15 Rent

Enter rent paid or accrued for business property in which you have no equity. If property is leased from an affiliated corporation, or from one of the stockholders, attach a statement giving the lessor's name and address, rent paid and a description of the property.

Line 16 Taxes

Enter taxes reported on D-20, page 3, Schedule D. Note: Taxes reported on your federal Form 1120 must be reported on Schedule D. Do not deduct these taxes:

- Income and excess profit taxes;
- DC franchise tax; and
- Taxes assessed for local benefits of a kind tending to increase the value of the property assessed.

Payments to related parties

(Lines 17 and 22). DC legislation allows the deduction of certain interest and intangible expenses, including royalty expenses paid directly or indirectly to related parties if:

- the principal purpose of the payment was not the avoidance of tax;
- the payments were made at arm's length; and
- the related party paid income tax equal to or greater than 4.5 percent of the amount of interest or intangible expense in another jurisdiction.

You are allowed ordinary and necessary deductions if the income they are related to is subject to the DC corporation franchise tax and subject to IRC limitations either directly or through the inclusion of this income in the determination of the DC apportionment factor.

Line 17(a) Interest

Enter interest paid or accrued on business debt. If any interest income is not taxable, then the related interest expense is not deductible.

Line 17(b) Minus nondeductible payments to related entities

Subtract the nondeductible payments made to related parties. Refer to **Payments to Related Parties** instructions.

Line 18 Contributions and/or gifts

Enter contributions and/or gifts made in the tax year if no portion benefits any private stockholder or individual. The total amount claimed cannot be more than 15% of net income (Line 26) computed without regard to any deduction for contributions. Attach a statement with detailed information about contributions and gifts. Contribution and gift carry-overs are not allowed.

Note: A charitable expense incurred by a member of a combined group shall, to the extent allowable as a deduction pursuant to IRC §170 (1986), be subtracted first from the business income of the combined group, subject to the income limitations of that section applied to the entire business income of the group, and any remaining amount shall then be treated as a nonbusiness expense allocable to the member that incurred the expense, subject to the income limitations of that section applied to the nonbusiness income of that specific member.

Line 19 Amortization

Enter the amortization amount from your federal Form 4562 (or 4562FY), Depreciation and Amortization and attach a copy.

Line 20 Depreciation

Enter the depreciation amount from your federal Form 4562 subject to limits described herein on page 7 and in the note below.* The depreciation allowance does not apply to inventories, stock-in-trade, or land. Use the same depreciation method on your DC return as that used on your federal return. Attach a copy of your Form 4562.

***Note:** If you claimed the additional federal bonus depreciation amount and/or the additional IRC §179 expenses above \$25,000 on your federal return, do not claim them on your D-20. In addition, do not reduce the basis of the depreciable property for DC tax purposes by the additional write off and/or federal bonus depreciation. Attach a statement showing your write off and/or of the depreciation amount.

A QHTC may deduct the lesser of \$40,000 or the actual cost of personal property, as described in IRC §179(d)(1).

Line 21 Depletion

Enter the depletion amount shown on your federal form. Attach an explanation of how you determined the depletion allowance.

Line 22(a) Royalty payments

Royalty payments are deductible only if paid to unrelated entities. See DC Code §47-1803.03(d)(7)(D)(v) for the definition of related entity. See DC Code §47-1803.03(d)(7)(B) for the limited exceptions to the general disallowance of such payments.

Line 22(b) Minus nondeductible payments to related entities

If you are the recipient of a related entity's royalty payments and you are filing a return and paying tax on these payments in the District, see the instructions for Line 24 to determine whether you can deduct any of the payment amount from your income.

D-20 page 2, line-by-line

Line 23 Pension, profit-sharing plans

Enter the contributions made to employees' pension, profit-sharing, stock bonus and annuity plans. These are deductible to the same extent as they are on your federal return.

Line 24 Other deductions

Enter advertising and other allowable deductions connected with the business of income production, subject to the DC corporation franchise tax. Enter deductions connected directly and indirectly with non-business income production, as well as International Banking Facility deductions, on Line 29(b). If you are the recipient of royalty, interest or other intangible payments from a related entity that has not deducted the payment amounts on their return and you are filing a return and paying tax on these payments in the District, enter expenses related to this income on Line 24.

Note: Relocation costs incurred by a QHTC are not deductible if the QHTC credits for relocation are taken.

Line 25 Total deductions

Enter the total of Lines 11-24.

Line 26 Net income

Subtract Line 25 from Line 10; enter the amount on Line 26.

Line 27 Net operating loss deduction (before year 2000)

Enter any DC net operating loss carried forward from a year before 2000. (DC does not allow net operating loss (NOL) carrybacks.) A form for claiming the NOL, D-20 NOL, is provided in this booklet. Complete NOL deduction form and attach with the return.

Line 28 Net income after net operating loss deduction

Subtract Line 27 from Line 26 and enter the result on Line 28. Also enter the amount on Line 35, if it is entirely from a DC trade or business.

Line 29(a) Non-business income

Enter non-business income on Line 29(a).

Line 29(b) Expense related to non-business income

Enter expenses related to non-business income. Include expenses related to the purchase or production of income from U.S. Treasury securities. Attach a detailed explanation of income and expense allocation.

Line 30 Net income subject to apportionment

Subtract Line 29(c) from Line 28

Line 31 DC apportionment factor

Enter the apportionment factor from Form D-20, Schedule F, column 3, Line 5

Line 32 Net income from trade or business apportioned to DC

Multiply Line 30 amount by Line 31 apportionment factor.

Line 33 Other income/deductions attributable to DC

Enter the Line 29(c) income/deduction attributable to the District.

Note: If you are a partner in a partnership that filed an unincorporated business franchise tax return and claimed a deduction for the salary allowance, you must add the post-apportioned distributive share of the unincorporated business salary allowance attributable to the partner under DC Code §47-1803.03(a)(11), and the unincorporated business exemption amount attributable to the partner under DC Code §47-1808.04, on Line 33 of the D-20. If filing a combined report, this amount will be reflected as an addition under the partner's column on Line 33 of Schedules 1A and 1B of the combined report.

Also you must include a statement to reflect the specific amounts for each of following items:

- portion of Line 29(c) attributable to DC;
- portion of unincorporated business salary allowance attributable to DC;
- portion of unincorporated business exemption attributable to DC.

Line 34 - Total taxable income before apportioned NOL deduction

Line 32 plus or minus Line 33.

Line 35 Apportioned NOL deduction (for year 2000 and later)

Enter any DC apportioned net operating loss carry-forward occurring in the year 2000 or later. A form, D-20 NOL, for claiming the NOL is provided in this booklet. Complete the NOL deduction form and submit with this return.

Line 36 Total District taxable income

Enter the result of subtracting Line 35 from Line 34.

Line 37 Tax

Unless you are a QHTC, calculate the tax by multiplying any positive amount on Line 36 (Total District taxable income) by .0920. Enter the result on Line 37. If you are a QHTC, skip Lines 37-39 and complete the QHTC Schedule on page 4 of Form D-20, Lines 1-10.

Line 38 Minus nonrefundable credits

Subtract the nonrefundable credits entered from Schedule UB, Line 9. Employers who hire at least 10 DC residents after January 1, 2010, and continue to employ such DC employees for at least one year for any business project that encourages, promotes and stimulates economic development in key economic sectors, may qualify for an annual job growth tax credit. See instructions for Schedule UB Business Credits on page 13.

Line 39 Total DC gross receipts

From Line 4 of (MTLGR) worksheet.

Line 40 Net tax

Line 37 minus Line 38 unless you are a QHTC. If you are a QHTC enter the amount of QHTC Schedule, Line 9 from page 4 of the D-20. Enter the result on Line 40, except:

1. If Line 39 is less than or equal to \$1M and Line 40 is less than \$250, enter \$250;
2. If Line 39 is greater than \$1M and Line 40 is less than \$1,000, enter \$1,000.

Line 41 Payments and refundable credits

Enter on Line 41(b) the total amount of estimated franchise tax payments made in 2015, including any credit carry forward brought forward from a prior year. Attach an explanation of detailed payments to the return.

Note: The credits cannot be shared among combined group members.

Lines 42 Add Lines 41(a), 41(b) and 41(c)**Lines 43 Reserved**

Do not enter any amount on Line 43.

Line 44 Estimated tax interest

If you are filing Form D-2220, Underpayment of Estimated Franchise Tax by Businesses, with your D-20 return, fill in the oval and enter the amount on Line 44. Attach the D-2220 to the return.

Line 45 Total Amount Due

If Line 42 is smaller than the sum of Lines 40 and 44, subtract Line 42 from the sum of Lines 40 and 44. Enter the amount on Line 45.

Line 46 Overpayment

If Line 42 amount is larger than the sum of Lines 40 and 44, subtract Lines 40 and 44 from Line 42. Enter amount on Line 46.

Line 47 Amount to be applied to 2017 estimated franchise tax**Line 48 Amount to be refunded**

Subtract Line 47 amount from Line 46 amount and enter the result on Line 48.

Form D-20 schedules**Schedule E – Reconciliation of the net income reported on Federal and DC Returns**

Complete this schedule, and attach statement(s) to provide details and explain any differences between the net income reported on your federal return and that reported on your D-20.

Schedule F – DC apportionment Factor

All businesses other than financial institutions engaging in a trade or business both in and outside DC must use the single sales factor formula to apportion their business income. Businesses domiciled in DC and not subject to tax elsewhere must report 100% of their net business income as DC income and allocate 100% of their non-business income to DC. Businesses carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year. Sales other than sales of tangible personal property shall be apportioned to the District by using the market-based sourcing rules.

Financial institutions must use a two-factor formula, determined by multiplying the financial institution's base (net income for the tax year) by an apportionment fraction. The numerator is the sum of the payroll factor plus the gross income factor; the denominator is 2.

- **Sales factor**

- The sales factor for all businesses except financial institutions and transportation companies is a fraction. The numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year.

- **Financial institutions** — the sales factor is a fraction. The numerator is the financial institution's gross income in DC during the tax year. The denominator is the financial institution's total gross income during the tax year.

- A financial institution whose commercial domicile is in DC and which is subject to tax in another jurisdiction, includes in the numerator of the DC income factor, any income which the other jurisdiction does not require to be included in the numerator of its income factor.
- If the predominant part of the secured property is or will be located in DC, treat all interest, loan placement fees, discount, net gain and other forms of gross income from each loan, secured primarily by real estate, as located in DC.
- If the loan originated in DC, treat all interest, loan placement fees, discount and net gain from unsecured loans and loans secured primarily by tangible or intangible personal property, or any resulting interest, as located in DC.
- For any financial institution whose commercial domicile is in DC, treat income from securities, investments, money market instruments, or any other source not required to be apportioned to outside DC, as located in DC. This income includes, but is not limited to, interest, dividends and net gains.

- Treat all fees, commissions, service charges and other forms of gross income from sales of depository or financial services as located in DC if the service is performed in DC. Include sales or services performed in two or more tax jurisdictions in the numerator of the jurisdiction where the most income-producing activity is performed, based on performance cost.

- If the property is located in DC, treat gross income from leases of tangible property as located in DC.
- If the financial institution's principal office is located in DC, then treat all income (previously described) that is located in a jurisdiction where the financial institution is not subject to tax as being located in DC.

- **Transportation companies** — the sales factor is a fraction: the numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total of revenue units the company discharged or unloaded at a point in DC, upon termination of the transportation movement or upon transfer to a connecting carrier. The denominator is twice the total revenue units originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transporting passengers, you may use the number of passengers loaded and discharged, in place of the originating and terminating tonnage.

- **Tangible personal property sales**, including sales to the U.S. Government, are considered as taking place in DC, regardless of where title is transferred, F.O.B. point, or other sales conditions, if the property:

- Is delivered or shipped to a purchaser in DC; or
- Has an ultimate destination in DC, after all transportation (including that of the purchaser's) is complete; or
- Is delivered or shipped from an office, store, factory, warehouse or other storage place in DC to a purchaser in a jurisdiction outside DC — and you are not taxable in that jurisdiction.

Except for transportation companies, non-tangible personal property sales are considered to take place in DC if the income-producing activity or service is performed:

- In DC; or
- The proportion of the income-producing activity or service performed in DC is greater than that performed in any other jurisdiction, based on performance cost.

- **Payroll factor**

- **Financial institutions** — financial institutions must use a two-factor formula, determined by multiplying the financial institution's base (net income for the tax year) by an apportionment fraction. The numerator is the sum of the payroll factor plus the gross income factor; the denominator is 2.

The payroll factor is a fraction: the numerator is the total compensation the financial institution paid to or accrued for persons performing services in DC during the tax year. The denominator is the total compensation the financial institution paid or accrued elsewhere during the tax year. Compensation is paid in DC if it is paid to an employee located or having

a regular presence in DC. Any compensation paid to an employee located in a state where the financial institution is not taxable is treated as paid in DC, if the institution's principle office is in DC.

The value of compensation paid or accrued other than cash is its fair market value on the date of the payment or accrual. Do not include in either the numerator or denominator any compensation paid or accrued to employees for personal services rendered in the production of non-business income. Also, do not include payments to independent contractors.

General

If your use of the income allocation and apportionment rules results in a tax that does not fairly represent your tax liability on income from your trade or business or from non-business sources in DC, you may petition for, or OTR may require, if reasonable:

- a separate accounting, unless the entity is conducting a unitary business;
- exclusion of one or more factors;
- inclusion of one or more factors that reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of income.

Schedule G - Balance sheets (page 5 of Form D-20)

Submit balance sheets for the start and end of the tax year. Conform them to the corporation's books and records and your federal return. Attach an explanation of any variation. For combined reporting you may submit a separate balance sheet for each member.

Schedule H-1 Reconciliation of income (Loss) per Books with income (Loss) per Return and H-2 Analysis of Unappropriated Retained Earnings per Books (page 5 of Form D-20)

Generally, these schedules must conform to the corresponding schedules on the federal form filed for the corporation. Use Schedule H-1 to reconcile the difference between the income (loss) per books with income (loss) per Federal return. Attach statement(s) to provide details.

NOTE: If you filed a federal Schedule M-3, Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More, with your Form 1120, attach a copy of it to your D-20.

Remember, attach all requested statements to your D-20 return.

Supplemental Information (page 6 of Form D-20)

Provide all the information requested in this schedule.

Worldwide Combined Reporting Election Form

If the Worldwide Combined Reporting Election Form is completed and submitted, ensure the "Fill in if Worldwide" oval is shaded on D-20, page 1. Submit this form with the initial year of election.

Schedule UB, Business Credits

Use this schedule to claim: the Economic Development Zone Incentives Credits (see instructions); QHTC credits (see instructions); the Organ and Bone Marrow donor credit (see below); the Job Growth Incentive Act credit (see below); the Alternative Fuel Infrastructure Installation Credit; and the Alternative Fuel Vehicle Conversion Credit; (see below); and the Employer-Assisted Home Purchase Tax Credit (see below).

The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate bone marrow. This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the required \$250 or \$1,000 minimum tax payment. An employer claiming this credit may not also deduct the salary paid the employee for the same leave period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

The 2011 Budget Support Act of 2010 authorized funds for the Job Growth Incentive Act tax credits. The credit must be approved by the Mayor in advance of starting the project. The process for applying for the credit is found in DC Official Code §47-1807.54. The approval will provide the amount of the allowable credit and the periods for which the credit can be claimed if the employer continues to qualify. The allowable approved amount of the credit can be claimed on Schedule UB, Business Credits, Line 4 for D-20 filers or Line 15 for D-30 filers.

In order to apply for the credit, the employer must be planning a project that:

- Will bring a net job growth to DC of at least 10 new jobs with an average yearly wage of at least 120% of the average yearly wage of DC residents;
- Will increase income tax and payroll revenue for DC;
- Will result in a retention of any new positions for at least one year; and
- Would not have occurred but for the job growth tax credit.

Beginning in 2014, through the taxable year ending December 31, 2026, there are 2 non-refundable credits allowed against DC Corporate Franchise Tax for: (1) alternative fuel infrastructure installation; and, (2) alternative fuel vehicle conversion. (See DC Code §47-1807.10 and §47-1807.11)

The alternative fuel infrastructure credit is a credit in the amount of 50% of the equipment and labor costs attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property. The equipment and labor costs for which this tax credit may be claimed may not include costs associated with the purchase of land, access to land, the purchase of an existing qualified alternative fuel vehicle refueling property, or construction or purchase of any structure.

If the amount of the tax credit exceeds the tax otherwise due, the amount of the credit not used may be carried forward for up to 2 tax years. If the alternative fuel storage and dispensing equipment or charging equipment on a qualified alternative fuel vehicle refueling property is no longer used to dispense or sell alternative fuel to the public, any unused tax credit is forfeited and the taxpayer may not claim a tax credit for the portion of the tax year after the date on which the alternative fuel storage and dispensing equipment was no longer used to dispense or sell alternative fuel to the public.

The alternative fuel vehicle conversion credit is a credit in the amount of 50% of the equipment and labor costs attributable to the cost of converting a motor vehicle licensed in the District that operates on petroleum diesel or petroleum derived gasoline to a motor vehicle that operates on an alternative fuel. This credit is limited to \$19,000 per vehicle.

The term “alternative fuel” means a fuel used to power a motor vehicle that consists of one or more of the following:

- a. At least 85% ethanol;
- b. Natural gas;
- c. Compressed natural gas;
- d. Liquefied natural gas;
- e. Liquefied petroleum gas;
- f. Biodiesel, excluding kerosene;
- g. Electricity provided by a vehicle-charging station; or
- h. Hydrogen.

The term “qualified alternative fuel vehicle refueling property” means a property in the District that contains equipment available for use by the public for storing and dispensing alternative fuel, including charging electrically.

If you are claiming one of these credits complete the Commercial Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits, available online at MyTax.DC.gov. Attach it to the D-20, Schedule UB.

The Employer-Assisted Home Purchase Tax Credit is a credit equal to 1/2 of the amount of the homeownership assistance provided by the employer to its eligible employees during the taxable year; provided, that: (a) the credit shall not exceed \$2,500 for any one eligible employee who receives homeownership assistance; (b) the assistance is provided through a certified employer-assisted home purchase program; (c) the assistance is used for the purchase of a qualified residential real property; and (d) the eligible employee is a new homebuyer. “Homeownership assistance” means money provided to an eligible employee for the down payment or other acquisition costs for the purchase of the principal place of residence of the employee. “New homebuyer” means an employee (and, if married or in a registered domestic partnership, the employee’s spouse or registered domestic partner) who did not own a principal place of residence in the District during the previous 12 months. “Certified employer-assisted home purchase program” means a program: (a) through which an employer provides homeownership assistance to its employees; (b) which is provided uniformly to its employees; provided, that the employer may limit eligibility for the program by establishing a maximum income limit and may limit assistance to new homebuyers; and (c) which is certified by the Mayor.

To claim the credit, the employer shall attach to its tax return a statement certifying, for each person for whom the employer is claiming the credit: (i) the person is an eligible employee of the employer; (ii) the employer provided homeownership assistance to the employee under a certified employer-assisted home purchase program; (iii) the amount of homeownership assistance provided to the employee; (iv) the employee used the homeownership assistance to purchase qualified residential property; (v) the household size and household income of the employee; (vi) the address of the qualified residential real property; and (vii), the employee intends to reside in the property for at least 5 years. A copy of the certification by the Mayor of the employer’s employer-assisted affordable homeownership program must be provided. See DC Code §47-1807.07 for further details. A worksheet for computation of the credit is on the reverse side of Schedule UB.

Economic Development Zone Incentives Credits

Supporting Documentation Required If you are claiming an Economic Development Zone Incentives (EDZI) credits against your DC franchise tax liability, you **MUST** attach to your return:

1. A copy of the DC Council resolution approving the qualification for any credits claimed;
2. A certification of eligible employees issued by the DC Department of Employment Services; and
3. A completed EDZI Credit Worksheet.

If you do not have items 1 and 2, you do not qualify for this credit.

The EDZI Amendment Act allows a qualified business, under certain circumstances, to take various credits against its franchise tax liability. A qualified business is one that is approved as qualified under Section 5 of EDZI by the DC Office of Economic Development. You **MUST** complete the worksheet below and include it with the other attachments to your return. The following credits are allowed under EDZI to qualified businesses:

1. A non-refundable credit (not exceeding \$7,500 per certified employee) against the franchise tax in an amount equal to 50 percent of the wages of all certified employees who meet the requirements of Section 10(b) of EDZI;
2. A non-refundable credit against the franchise tax in an amount equal to 50 percent of the insurance premiums attributable to all employees for whom it obtains employer liability insurance under the District of Columbia Workers Compensation Act of 1979;

3. A non-refundable rent credit for lessors against the franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI; and
4. A non-refundable credit (not exceeding \$5,000 per business) against the franchise tax equal to 50% of the value of food commodity donations made during the tax year to a DC food bank or shelter recognized as a tax-exempt organization pursuant to U.S.C. §501(c)(3). See DC Code §47-1807.12. If the business elects to claim the credit for a contribution, no deduction under DC Code §47-1803.03(a)(8), (charitable contributions), shall be allowable on account of the contribution.

Economic Development Zone Incentives credits shall not reduce the minimum tax liability under DC Code §47-1807.02(b) or §47-1808.03(b). For credits 1, 2, & 3 listed above, amounts not used as an offset against the tax may be carried forward or back for up to 5 years, except that no portion of the credits shall be claimed for any taxable year in which the qualified business was not located within an economic development zone or did not employ a certified employee. There is no carry back or carry forward for the Food Commodity Donation credit.

Economic Development Zone Incentives Credit Worksheet

Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages maximum \$7,500 per certified employee in any taxable year	Total Wages \$	50% of Wages Col. 2 x .50 =	\$
B. Certified (eligible employees) workers compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 x .50 =	\$
C. Child care center rent (lessor).....	Rental market value \$		
	Minus rent shown on lease agreement \$		
	Total child care center credit.....		\$
D. Food Commodity Donations maximum \$5,000 per business in any taxable year	Total Value \$	50% of Value Col. 2 x .50 =	\$
	Total of Column 4		\$
	Add any EDZI credit carry forward from a previous year		\$
	Total EDZI credit (enter on Line 1, Schedule UB)		\$



Important: Print in CAPITAL letters using black ink.

Federal Employer I.D. Number <div style="border: 1px solid black; width: 100px; height: 20px;"></div>		Number of business locations In DC: <div style="border: 1px solid black; width: 40px; height: 20px;"></div> Outside DC: <div style="border: 1px solid black; width: 40px; height: 20px;"></div>		OFFICIAL USE ONLY Vendor ID# 0000	
Name of corporation <div style="border: 1px solid black; width: 400px; height: 20px;"></div>				Tax period ending (MMYY) <div style="border: 1px solid black; width: 40px; height: 20px;"></div> <div style="border: 1px solid black; width: 40px; height: 20px;"></div>	
Business mailing address #1 <div style="border: 1px solid black; width: 400px; height: 20px;"></div>				Fill in <input type="radio"/> if QHTC located in DC Ballpark TIF Area	
Business mailing address #2 <div style="border: 1px solid black; width: 400px; height: 20px;"></div>				Fill in <input type="radio"/> if Amended Return	
City <div style="border: 1px solid black; width: 400px; height: 20px;"></div>				Fill in <input type="radio"/> if Final Return	
State <div style="border: 1px solid black; width: 40px; height: 20px;"></div>				Fill in <input type="radio"/> if Certified QHTC	
Zip Code + 4 <div style="border: 1px solid black; width: 100px; height: 20px;"></div>				Fill in <input type="radio"/> if Combined Report*	
Designated Agent Name <div style="border: 1px solid black; width: 400px; height: 20px;"></div>				Designated Agent FEIN <div style="border: 1px solid black; width: 100px; height: 20px;"></div>	
				*You must fill in the Designated Agent info below	
				Fill in <input type="radio"/> if Worldwide**	
				**Worldwide form must be filed with this return	

• READ INSTRUCTIONS BEFORE PREPARING RETURN • (To allocate non-business items, see instructions)

Enter dollar amounts only.
If amount is zero, leave line blank; if minus, enter amount and fill in oval.

GROSS INCOME

1	Gross receipts, minus returns and allowances	1	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
2	Cost of goods sold (from D-20 Schedule A) and/or operations (attach statement)	2	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
3	Gross profit from sales and/or operations Line 1 minus Line 2	3	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
4	Dividends from Form D-20, Schedule B	4	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
5	Interest (attach statement)	5	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
6	Gross rental income from D-20, Schedule I, Column 3, Line 7	6	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
7	Gross royalties (attach statement)	7	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
8(a)	Net capital gain (loss) (attach a copy of your federal Schedule D)	8(a)	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
	(b) Ordinary gain (loss) from Part II, fed. Form 4797, (attach copy)	8(b)	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
9	Other income (loss) (attach statement)	9	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
10	Total gross income. Add Lines 3–9.	10	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00

DEDUCTIONS

11	Compensation of officers from Form D-20, Schedule C	11	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
12	Salaries and wages	12	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
13	Repairs	13	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
14	Bad debts	14	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
15	Rent	15	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
16	Taxes from Form D-20, Schedule D	16	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
17(a)	Interest payments		\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
	(b) Minus nondeductible payments to related entities		\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
18	Contributions and/or gifts (attach statement)	17c	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
19	Amortization (attach a copy of your federal Form 4562)	18	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
20	Depreciation (attach a copy of your federal Form 4562. Do not include any additional federal sec. 179 expenses or bonus depreciation)	19	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
21	Depletion (attach statement)	20	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
22(a)	Enter royalty payments made	21	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
	(b) Minus nondeductible payments to related entities		\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00
		22c	\$	<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	.00

Taxpayer Name: _____

Federal Employer I.D. Number: _____



		ENTER DOLLAR AMOUNTS ONLY									
DEDUCTIONS	23 Pension, profit-sharing plans	Fill in if minus: <input type="radio"/>	23	\$							00
	24 Other deductions (attach statement)		24	\$							00
	25 Total deductions. Add Lines 11-24.		25	\$							00
	26 Net income Line 10 minus Line 25.	Fill in if minus: <input type="radio"/>	26	\$							00
	27 Net operating loss deduction for years before 2000		27	\$							00
TAXABLE INCOME	28 Net income after net operating loss deduction Line 26 minus Line 27	Fill in if minus: <input type="radio"/>	28	\$							00
	29 (a) Non-business income/state adjustment (attach statement)	Fill in if minus: <input type="radio"/>	29a	\$							00
	(b) Expense related to non-business income (attach statement)		29b	\$							00
	(c) 29(a) minus 29(b)	Fill in if minus: <input type="radio"/>	29c	\$							00
	30 Net income subject to apportionment Line 28 minus Line 29(c)	Fill in if minus: <input type="radio"/>	30	\$							00
	31 DC apportionment factor from Form D-20, Schedule F, col. 3, Line 5		31								
	32 Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor.	Fill in if minus: <input type="radio"/>	32	\$							00
	33 Other income/deductions attributable to DC (attach statement - see instructions)	Fill in if minus: <input type="radio"/>	33	\$							00
	34 Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33.	Fill in if minus: <input type="radio"/>	34	\$							00
	35 Apportioned NOL deduction (Losses occurring in year 2000 and later)		35	\$							00
	36 Total DC taxable income. Line 34 minus Line 35. If QHTC, skip Lines 37-39. Complete QHTC Schedule on Page 4, Lines 1-10.	Fill in if minus: <input type="radio"/>	36	\$							00
	37 Tax 9.2% of Line 36		37	\$							00
	38 Minus nonrefundable credits from Schedule UB, Line 9		38	\$							00
TAX PAYMENTS AND CREDITS	39 Total DC gross receipts from Line '4' MTLGR Worksheet	\$									00
	40 Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.		40	\$							00
	41 Payments and refundable credits:		41a	\$							00
	(a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return		41b	\$							00
	(b) 2016 estimated franchise tax payments		41c	\$							00
	(c) Refundable credits from Schedule UB, Line 12		42	\$							00
	42 Add lines 41(a), 41(b) and 41(c).		42	\$							00
	43 RESERVED										
	44 Estimated tax interest (Fill in oval if D-2220 attached)	<input type="radio"/>	44	\$							00
	45 Total Amount Due. If Line 42 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.		45	\$							00
46 Overpayment. If Line 42 is larger than the total of Lines 40 and 44, enter amount overpaid.		46	\$							00	
47 Amount you want to apply to your 2017 estimated franchise tax.		47	\$							00	
48 Amount to be refunded. Line 46 minus Line 47.		48	\$							00	

Third party designee To authorize another person to discuss this return with OTR, fill in here ☐ and enter the name and phone number of that person. See instructions.

Designee's name _____ Phone number _____

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.			
	Officer's signature	Title	Date	Telephone number of person to contact
PAID PREPARER ONLY	Preparer's signature (if other than taxpayer)		Date	Firm name
	Preparer's PTIN			Firm address

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. ☐

Round cents to the nearest dollar. If an amount is zero, make no entry.

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)		Schedule B - Dividends (See specific instructions for Line 4.)	
1. Inventory at beginning of year.....	\$	NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
2. Merchandise bought for manufacture or sale.....			\$
3. Salaries and wages.....			
4. Other costs per books (attach statement)..... (Additional federal bonus depreciation is not allowable.)			
5. Total	\$		
6. Minus: Inventory at end of tax year.....			
7. Cost of goods sold (Enter here and on D-20 Line 2.)	\$		
Method of inventory valuation:			
		Total Dividends	\$
		Minus deduction for Subpart F Income.	
		Minus deduction for dividends received from wholly-owned subsidiary	
		TOTAL (Enter here and on D-20, Line 4.)	\$

Schedule C - Compensation of officers (See specific instructions for Line 11.)						
Col. 1 Name and Address of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col. 5 Preferred		
		%	%	%	\$	\$
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.)					\$	

Schedule D - Taxes (See specific instructions for Line 16.)			
EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	\$		\$
		TOTAL (Enter here and on D-20, Line 16.)	\$

Schedule E - Reconciliation of the net income reported on Federal and DC returns			
1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).	\$	7. Total DC taxable income reported (from D-20, Line 36).	\$
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for line 16).		8. Net income apportioned or allocated to outside DC.	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a) _____	
5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses).		(b) _____	
(a) _____			
(b) _____			
6. TOTAL of Lines 1–5.	\$	10. TOTAL of Lines 7, 8 and 9.	\$

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)

\$	00	\$	00	.
----	----	----	----	---

\$ 00 \$ 00 .

\$ 00 \$ 00 .

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	

[illegible]

Schedule G - Balance Sheets		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. Loans to stockholders				
	7. Mortgage and real estate loans				
	8. Other investments (attach statement)				
	9. Buildings and other fixed depreciable assets				
	(a) MINUS: Accumulated depreciation				
	10. Depletable assets				
	(a) MINUS: Accumulated depletion				
LIABILITIES AND CAPITAL	11. Land (net of any amortization)				
	12. Intangible assets (amortizable only)				
	(a) MINUS: Accumulated amortization				
	13. Other assets (attach statement)				
	14. TOTAL ASSETS				
	15. Accounts payable				
	16. Mortgages, notes, bonds payable in less than 1 year				
	17. Other current liabilities (attach statement)				
	18. Loans from stockholders				
	19. Mortgages, notes, bonds payable in 1 year or more				
	20. Other liabilities (attach statement)				
	21. Capital stock: (a) Preferred stock				
(b) Common stock					
22. Paid-in or capital surplus (attach statement)					
23. Retained earnings - Appropriated (attach statement)					
24. Retained earnings - Unappropriated					
25. MINUS: Cost of treasury stock		()		()	
26. TOTAL LIABILITIES AND CAPITAL					

Schedule H-1 - Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1. Net income per books	\$	7. Income recorded on books this year and not included in this return (itemize). Tax-exempt interest \$	\$
2. Federal income tax			
3. Excess of capital losses over capital gains			
4. Taxable income not recorded on books this year (itemize)			
5. Expenses recorded on books this year and not deducted on this return (itemize). (a) Depreciation \$ (b) Depletion \$		8. Deductions on this tax return and not charged against book income this year (itemize). (a) Depreciation \$ (b) Depletion \$	
6. TOTAL of Lines 1 through 5	\$	9. TOTAL of Lines 7 and 8	\$
		10. Taxable Income (federal Form 1120, page 1, line 28 should equal Line 6 minus Line 9 of this Schedule.)	\$

Schedule H-2 - Analysis of Unappropriated Retained Earnings per Books

1. Balance at beginning of year	\$	5. Distributions: (a) Cash	\$
2. Net income per books		(b) Stock	
3. Other increases (itemize)		(c) Property	
		6. Other decreases (itemize).	
		7. TOTAL of Lines 5 and 6	\$
4. TOTAL of Lines 1, 2 and 3	\$	8. Balance at end of year (Line 4 minus Line 7).	\$

Schedule I – Income from Rent

Col. 1 Address of Property	Col. 2 Kind of Property	Col. 3 Gross Amount of Rent	Col. 4 Depreciation* or Amortization (Per Federal Form 4562)	Col. 5 Repairs (Explain in Sch. I-1)	Col. 6 Taxes, Interest and other Expenses* (Explain in Sch. I-1)
1. _____		\$ _____	\$ _____	\$ _____	\$ _____
2. _____					
3. _____					
4. _____					
5. _____					
6. _____					
7. TOTAL (Enter the total of Column 3 on D-20, Line 6. Enter total of Column 4, 5, and 6 on appropriate deduction lines.)		\$ _____	\$ _____	\$ _____	\$ _____

*excludes federal 30% and 50% bonus depreciation and additional IRC §179 expenses deductions.

Schedule I-1 – Explanation of deductions claimed in Columns 5 and 6 of Schedule I.

Column No.	Explanation	Amount	Column No.	Explanation	Amount
		\$ _____			\$ _____

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –		5. LOCATED AT –	
6. During 2016, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/> If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 9 under Amended returns.		If you have already provided OTR with a detailed statement, enter the date it was sent. <input type="text"/> MM/DD/YYYY	
7. Is this corporation unitary with another entity? <input type="radio"/> YES <input type="radio"/> NO		If yes, explain:	
8. Is this return made on the accrual basis? <input type="radio"/> YES <input type="radio"/> NO		If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify)	
9. Did you file a franchise tax return with DC for the year 2015? <input type="radio"/> YES <input type="radio"/> NO		If no, state reason	
10. Did you withhold DC income tax from wages paid to your DC resident employees during 2016? <input type="radio"/> YES <input type="radio"/> NO		If no, state reason:	
11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2016? <input type="radio"/> YES <input type="radio"/> NO			
12. (a) Has the business been terminated? <input type="radio"/> YES <input type="radio"/> NO		If yes, explain and give date:	
(b) Have you moved out of DC? <input type="radio"/> YES <input type="radio"/> NO			
13. Did you file an annual ballpark fee return? <input type="radio"/> YES <input type="radio"/> NO			

Worldwide Combined Reporting
Election Form



FEIN of Designated Agent

Taxable Year YYYY

☐ Worldwide

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 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

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.

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 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 align="center">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.



Important: Print in CAPITAL letters using black ink.

Federal Employer I.D. Number <div></div>		Number of business locations In DC: <div></div> Outside DC: <div></div>		OFFICIAL USE ONLY Vendor ID# 0000	
Name of corporation <div></div>				Tax period ending (MMYY) <div></div>	
Business mailing address #1 <div></div>				Fill in <input type="radio"/> if QHTC located in DC Ballpark TIF Area	
Business mailing address #2 <div></div>				Fill in <input type="radio"/> if Amended Return	
City <div></div>				Fill in <input type="radio"/> if Final Return	
State <div></div>				Fill in <input type="radio"/> if Certified QHTC	
Zip Code + 4 <div></div>				Fill in <input type="radio"/> if Combined Report*	
Designated Agent Name <div></div>				*You must fill in the Designated Agent info below	
Designated Agent FEIN <div></div>				Fill in <input type="radio"/> if Worldwide**	
				**Worldwide form must be filed with this return	

•READ INSTRUCTIONS BEFORE PREPARING RETURN• (To allocate non-business items, see instructions)		Enter dollar amounts only. If amount is zero, leave line blank; if minus, enter amount and fill in oval.	
GROSS INCOME	1 Gross receipts, minus returns and allowances	1	\$ <div></div> .00
	2 Cost of goods sold (from D-20 Schedule A) and/or operations (attach statement)	2	\$ <div></div> .00
	3 Gross profit from sales and/or operations Line 1 minus Line 2	3	\$ <div></div> .00
	4 Dividends from Form D-20, Schedule B	4	\$ <div></div> .00
	5 Interest (attach statement)	5	\$ <div></div> .00
	6 Gross rental income from D-20, Schedule I, Column 3, Line 7	6	\$ <div></div> .00
	7 Gross royalties (attach statement)	7	\$ <div></div> .00
	8(a) Net capital gain (loss) (attach a copy of your federal Schedule D)	8(a)	\$ <div></div> .00
	(b) Ordinary gain (loss) from Part II, fed. Form 4797, (attach copy)	8(b)	\$ <div></div> .00
	9 Other income (loss) (attach statement)	9	\$ <div></div> .00
10 Total gross income. Add Lines 3-9.	10	\$ <div></div> .00	
DEDUCTIONS	11 Compensation of officers from Form D-20, Schedule C	11	\$ <div></div> .00
	12 Salaries and wages	12	\$ <div></div> .00
	13 Repairs	13	\$ <div></div> .00
	14 Bad debts	14	\$ <div></div> .00
	15 Rent	15	\$ <div></div> .00
	16 Taxes from Form D-20, Schedule D	16	\$ <div></div> .00
	17(a) Interest payments \$ <div></div> 00		
	(b) Minus nondeductible payments to related entities \$ <div></div> 00 =	17c	\$ <div></div> .00
	18 Contributions and/or gifts (attach statement)	18	\$ <div></div> .00
	19 Amortization (attach a copy of your federal Form 4562)	19	\$ <div></div> .00
	20 Depreciation (attach a copy of your federal Form 4562. Do not include any additional federal sec. 179 expenses or bonus depreciation)	20	\$ <div></div> .00
	21 Depletion (attach statement)	21	\$ <div></div> .00
22(a) Enter royalty payments made \$ <div></div> 00			
(b) Minus nondeductible payments to related entities \$ <div></div> 00 =	22c	\$ <div></div> .00	

Taxpayer Name: _____

Federal Employer I.D. Number: _____



		ENTER DOLLAR AMOUNTS ONLY									
DEDUCTIONS	23 Pension, profit-sharing plans	Fill in if minus: <input type="radio"/>	23	\$							00
	24 Other deductions (attach statement)		24	\$							00
	25 Total deductions. Add Lines 11-24.		25	\$							00
	26 Net income Line 10 minus Line 25.	Fill in if minus: <input type="radio"/>	26	\$							00
	27 Net operating loss deduction for years before 2000		27	\$							00
TAXABLE INCOME	28 Net income after net operating loss deduction Line 26 minus Line 27	Fill in if minus: <input type="radio"/>	28	\$							00
	29 (a) Non-business income/state adjustment (attach statement)	Fill in if minus: <input type="radio"/>	29a	\$							00
	(b) Expense related to non-business income (attach statement)		29b	\$							00
	(c) 29(a) minus 29(b)	Fill in if minus: <input type="radio"/>	29c	\$							00
	30 Net income subject to apportionment Line 28 minus Line 29(c)	Fill in if minus: <input type="radio"/>	30	\$							00
	31 DC apportionment factor from Form D-20, Schedule F, col. 3, Line 5		31								
	32 Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor.	Fill in if minus: <input type="radio"/>	32	\$							00
	33 Other income/deductions attributable to DC (attach statement - see instructions)	Fill in if minus: <input type="radio"/>	33	\$							00
	34 Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33.	Fill in if minus: <input type="radio"/>	34	\$							00
	35 Apportioned NOL deduction (Losses occurring in year 2000 and later)		35	\$							00
	36 Total DC taxable income. Line 34 minus Line 35. If QHTC, skip Lines 37-39. Complete QHTC Schedule on Page 4, Lines 1-10.	Fill in if minus: <input type="radio"/>	36	\$							00
	37 Tax 9.2% of Line 36		37	\$							00
	38 Minus nonrefundable credits from Schedule UB, Line 9		38	\$							00
TAX PAYMENTS AND CREDITS	39 Total DC gross receipts from Line '4' MTLGR Worksheet	\$									00
	40 Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.		40	\$							00
	41 Payments and refundable credits:		41a	\$							00
	(a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return		41b	\$							00
	(b) 2016 estimated franchise tax payments		41c	\$							00
	(c) Refundable credits from Schedule UB, Line 12		42	\$							00
	42 Add lines 41(a), 41(b) and 41(c).		42	\$							00
	43 RESERVED										
	44 Estimated tax interest (Fill in oval if D-2220 attached)	<input type="radio"/>	44	\$							00
	45 Total Amount Due. If Line 42 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.		45	\$							00
46 Overpayment. If Line 42 is larger than the total of Lines 40 and 44, enter amount overpaid.		46	\$							00	
47 Amount you want to apply to your 2017 estimated franchise tax.		47	\$							00	
48 Amount to be refunded. Line 46 minus Line 47.		48	\$							00	

Third party designee To authorize another person to discuss this return with OTR, fill in here ☐ and enter the name and phone number of that person. See instructions.

Designee's name _____ Phone number _____

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.			
	Officer's signature	Title	Date	Telephone number of person to contact
PAID PREPARER ONLY	Preparer's signature (if other than taxpayer)		Date	Firm name
	Preparer's PTIN			Firm address

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. ☐

Round cents to the nearest dollar. If an amount is zero, make no entry.

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)		Schedule B - Dividends (See specific instructions for Line 4.)	
1. Inventory at beginning of year.....	\$	NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
2. Merchandise bought for manufacture or sale.....			\$
3. Salaries and wages.....			
4. Other costs per books (attach statement)..... (Additional federal bonus depreciation is not allowable.)			
5. Total	\$		
6. Minus: Inventory at end of tax year.....			
7. Cost of goods sold (Enter here and on D-20 Line 2.)	\$		
Method of inventory valuation:			
		Total Dividends	\$
		Minus deduction for Subpart F Income.	
		Minus deduction for dividends received from wholly-owned subsidiary	
		TOTAL (Enter here and on D-20, Line 4.)	\$

Schedule C - Compensation of officers (See specific instructions for Line 11.)						
Col. 1 Name and Address of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col. 5 Preferred		
		%	%	%	\$	\$
		%	%	%		
		%	%	%		
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.)					\$	

Schedule D - Taxes (See specific instructions for Line 16.)			
EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	\$		\$
		TOTAL (Enter here and on D-20, Line 16.)	\$

Schedule E - Reconciliation of the net income reported on Federal and DC returns			
1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).	\$	7. Total DC taxable income reported (from D-20, Line 36).	\$
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for line 16).		8. Net income apportioned or allocated to outside DC.	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a) _____	
5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses).		(b) _____	
(a) _____			
(b) _____			
6. TOTAL of Lines 1–5.	\$	10. TOTAL of Lines 7, 8 and 9.	\$

**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

For all businesses other than financial institutions:

Column 1 TOTAL

Column 2 in DC

Column 3 Factor
(Column 2 divided by Column 1)1. **SALES FACTOR:** All gross receipts of the business other than gross receipts from non-business income.

\$ 00 \$ 00 .

For Financial Institutions:

2. **SALES FACTOR:** All gross income of the financial institution other than gross income from non-business income.

\$ 00 \$.00 .

3. **PAYROLL FACTOR:** Total compensation paid or accrued by the financial institution.

\$ 00 \$.00 .

4. **SUM OF FACTORS:** (For Financial Institutions add Lines 2 and 3 of Column 3)

.

5. **DC APPORTIONMENT FACTOR:** For businesses other than financial institutions enter the number from Line 1, Column 3. Enter on D-20, Line 31. For financial institutions divide Line 4, Column 3 by 2. If there are less than two factors, use Line 4, Column 3. Enter on D-20, Line 31.

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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	

Qualified High Technology Companies Tax, Exemption and Credits Schedule (See instructions)

- 1 Initial Date Of Taxable Income (MMYY)
- 2 Cumulative Amount of QHTC Exemption Previously Used \$.00
- 3 Total DC taxable income. D-20 Line 36. Fill in if minus: 3 \$.00
- 4 Qualified High Technology Companies Franchise Tax 6.0% of Line 3 4 \$.00
- 5 Minus nonrefundable credits from Schedule UB, Line 9 5 \$.00
- 6 Tentative Tax. Subtract Line 5 from Line 4 6 \$.00
- 7 Minus QHTC Exemption This Return 7 \$.00
- 8 Total DC gross receipts from Line '4' MTLGR Worksheet \$.00
- 9 Net tax. Line 6 minus Line 7. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M. Enter here and on page 2, Line 40. Complete page 2, Lines 41 through 48. 9 \$.00
- 10 Amount of QHTC Exemption Remaining \$.00

Schedule G - Balance Sheets		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. Loans to stockholders				
	7. Mortgage and real estate loans				
	8. Other investments (attach statement)				
	9. Buildings and other fixed depreciable assets				
	(a) MINUS: Accumulated depreciation				
	10. Depletable assets				
	(a) MINUS: Accumulated depletion				
LIABILITIES AND CAPITAL	11. Land (net of any amortization)				
	12. Intangible assets (amortizable only)				
	(a) MINUS: Accumulated amortization				
	13. Other assets (attach statement)				
	14. TOTAL ASSETS				
	15. Accounts payable				
	16. Mortgages, notes, bonds payable in less than 1 year				
	17. Other current liabilities (attach statement)				
	18. Loans from stockholders				
	19. Mortgages, notes, bonds payable in 1 year or more				
	20. Other liabilities (attach statement)				
	21. Capital stock: (a) Preferred stock				
(b) Common stock					
22. Paid-in or capital surplus (attach statement)					
23. Retained earnings - Appropriated (attach statement)					
24. Retained earnings - Unappropriated					
25. MINUS: Cost of treasury stock		()		()	
26. TOTAL LIABILITIES AND CAPITAL					

Schedule H-1 - Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1. Net income per books	\$	7. Income recorded on books this year and not included in this return (itemize). Tax-exempt interest \$	\$
2. Federal income tax			
3. Excess of capital losses over capital gains			
4. Taxable income not recorded on books this year (itemize)			
5. Expenses recorded on books this year and not deducted on this return (itemize). (a) Depreciation \$ (b) Depletion \$		8. Deductions on this tax return and not charged against book income this year (itemize). (a) Depreciation \$ (b) Depletion \$	
6. TOTAL of Lines 1 through 5	\$	9. TOTAL of Lines 7 and 8	\$
		10. Taxable Income (federal Form 1120, page 1, line 28 should equal Line 6 minus Line 9 of this Schedule.)	\$

Schedule H-2 - Analysis of Unappropriated Retained Earnings per Books

1. Balance at beginning of year	\$	5. Distributions: (a) Cash	\$
2. Net income per books		(b) Stock	
3. Other increases (itemize)		(c) Property	
		6. Other decreases (itemize).	
		7. TOTAL of Lines 5 and 6	\$
4. TOTAL of Lines 1, 2 and 3	\$	8. Balance at end of year (Line 4 minus Line 7).	\$

Schedule I – Income from Rent

Col. 1 Address of Property	Col. 2 Kind of Property	Col. 3 Gross Amount of Rent	Col. 4 Depreciation* or Amortization (Per Federal Form 4562)	Col. 5 Repairs (Explain in Sch. I-1)	Col. 6 Taxes, Interest and other Expenses* (Explain in Sch. I-1)
1. _____		\$ _____	\$ _____	\$ _____	\$ _____
2. _____					
3. _____					
4. _____					
5. _____					
6. _____					
7. TOTAL (Enter the total of Column 3 on D-20, Line 6. Enter total of Column 4, 5, and 6 on appropriate deduction lines.)		\$ _____	\$ _____	\$ _____	\$ _____

*excludes federal 30% and 50% bonus depreciation and additional IRC §179 expenses deductions.

Schedule I-1 – Explanation of deductions claimed in Columns 5 and 6 of Schedule I.

Column No.	Explanation	Amount	Column No.	Explanation	Amount
		\$ _____			\$ _____

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –		5. LOCATED AT –	
6. During 2016, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/> If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 9 under Amended returns.		If you have already provided OTR with a detailed statement, enter the date it was sent. <input type="text"/> MM/DD/YYYY	
7. Is this corporation unitary with another entity? <input type="radio"/> YES <input type="radio"/> NO		If yes, explain:	
8. Is this return made on the accrual basis? <input type="radio"/> YES <input type="radio"/> NO		If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify)	
9. Did you file a franchise tax return with DC for the year 2015? <input type="radio"/> YES <input type="radio"/> NO		If no, state reason	
10. Did you withhold DC income tax from wages paid to your DC resident employees during 2016? <input type="radio"/> YES <input type="radio"/> NO		If no, state reason:	
11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2016? <input type="radio"/> YES <input type="radio"/> NO			
12. (a) Has the business been terminated? <input type="radio"/> YES <input type="radio"/> NO		If yes, explain and give date:	
(b) Have you moved out of DC? <input type="radio"/> YES <input type="radio"/> NO			
13. Did you file an annual ballpark fee return? <input type="radio"/> YES <input type="radio"/> NO			

Worldwide Combined Reporting
Election Form



FEIN of Designated Agent

Taxable Year YYYY

☐ Worldwide

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 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

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.

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 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 align="center">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.



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

Business Name (from your D-20 or D-30 return)	Federal Employer Identification Number (FEIN)
	or
Person to contact if there are questions	Social Security Number (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 DC applicable credits and estimated tax payments is less than \$1001, or
B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

Computation of Underpayment Interest

1	2016 DC franchise tax liability from Forms D-20, or D-30.	\$	
2	Multiply the amount on Line 1 by 90% (.90).	\$	
3	2015 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	
4	Minimum estimated tax requirement for tax year 2016 (lesser of Lines 2 and 3).	\$	
5	Multiply the amount on Line 4 by 25% (.25).	\$	

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

Due dates shown are for calendar year; for fiscal year, use the 15th day of the 4th, 6th, 9th and 12th months after the end of the fiscal year.

Due date of Payments

1 st Period	2 nd Period	3 rd Period	4 th Period
04/15/16	06/15/16	09/15/16	12/15/16

6 Enter the amount from Line 5 or the annualized 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 estimated taxes paid each period (the 2nd period includes the 1st period amount, 3rd period includes 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 .0262 .0348

10 Line 8 multiplied by Line 9.

11 Underpayment Interest - Total of amounts from Line 10. Pay this amount.

\$

(See D-2220 instructions).

Instructions for Underpayment of Estimated Tax by D-20 or D-30 Filers

Estimated Tax Interest

DC law requires any business that expects its DC franchise tax liability to exceed \$1000 for the tax year to file a declaration of estimated franchise tax using the payment vouchers in:

- D-20ES – Declaration of Estimated Franchise Tax for Corporations; or
- D-30ES – Declaration of Estimated Franchise Tax for Unincorporated Businesses.

The law states that any business required to file and pay estimated tax that fails to pay the amount required by the due date is subject to interest on the underpayment of estimated franchise tax.

When is interest assessed for Underpayment of Estimated Franchise Tax?

A 10% interest, compounded daily, is assessed if your total DC estimated franchise tax payments compared to your DC franchise tax liability do not equal at least the smaller of:

- 90% of the tax due on your 2016 DC franchise tax return; or
- 110% of the tax due on your 2015 DC franchise tax return (consisting of 12 months).

You must have filed a 2015 DC franchise tax return to use the 110% exception.

A penalty will be assessed if any statement made on an estimated tax payment voucher is not true and accurate to the best of the signatory's knowledge.

Are there any exceptions?

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

- You had no DC franchise tax liability for the tax year 2015 and in that year, you did business in DC for the entire 12 months;
- The franchise tax due for 2016, minus any estimated tax payments, is less than \$1001;
- Your total DC estimated franchise tax payments are equal to or greater than 110% of your 2015 DC franchise tax liability for the entire year; or
- Your remaining tax due after totaling all credits and estimated tax payments is less than 10% of your total DC franchise tax liability for the year.

When do you use this form?

- You may use this form to calculate your underpayment interest. If you do, attach it to your tax return and enter the underpayment interest on Line 44 of Forms D-20 or D-30. Fill-in the oval if the D-2220 is attached. If you do not wish to calculate the interest, 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 interest amount assessed by OTR for underpayment of estimated franchise tax is incorrect.

How do you file this form?

Attach it to your return if you complete the form before filing your tax return. If you complete the D-2220 after filing and receiving a notice of interest assessment, send it to:

Office of Tax and Revenue
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1

Enter the amount from your 2016 D-20 or D-30.

Line 2

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

Line 3

Enter 110% of the amount from your 2015 DC Forms D-20 or D-30. If your 2015 return was amended or corrected, multiply 110% times the corrected amount.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC franchise tax return for 2015, you may only use Line 2. This is your minimum estimated franchise tax payment for 2016.

Line 5

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

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, \$6,000 for the 3rd period and \$8,000 for the 4th period.

Annualized income method: If your income was different for each period, 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 earned by period on Line 6. Accumulate the periodic amounts as shown above. Check the "Annualized Income" box.

Line 7

Enter the amount of estimated franchise tax payments made in each period. Include the amounts from the previous period with the 2nd, 3rd and 4th periods. For example, if your estimated payment amount is \$1,000 in each period, you would enter \$1,000 in the 1st period, \$2,000 in the 2nd period, \$3,000 in the 3rd period and \$4,000 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 period, multiply the amount on Line 8 by the factor on Line 9. This is your underpayment interest amount by period.

Line 11 Underpayment Interest

Add the amounts on Line 10 for each period. This is your total underpayment of estimated franchise tax penalty.

- If you are filing the D-2220 with your D-20 or D-30 return, enter the amount on Line 44 and pay the total amount with the return. Fill in the oval on Line 44 and attach the D-2220 to the return.
- If you are filing the D-2220 form separately, pay the amount you owe and attach to the D-20P Payment Voucher, using the applicable mailing address.

Make the check or money order payable to the **DC Treasurer**.

D-20P PAYMENT VOUCHER
See instructions on back

Detach at perforation and mail the voucher, with payment attached. See mailing address on back.



2016 D-20P Payment Voucher for Corporation Franchise Tax



Important: Print in CAPITAL letters using black ink.

Amount of payment

Official Use Only Vendor ID# 0000

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Federal Employer Identification Number

Business name or Designated Agent name

Tax period ending (MMYY)

Business mailing address (number, street and suite/apartment number if applicable)

Business mailing address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

2016 D-20P P1

Payment Voucher for Corporation Franchise Tax

Revised 02/16



2016 D-20P Payment Voucher for Corporation Franchise Tax



Important: Print in CAPITAL letters using black ink.

Amount of payment

Official Use Only Vendor ID# 0000

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Federal Employer Identification Number

Business name or Designated Agent name

Tax period ending (MMYY)

Business mailing address (number, street and suite/apartment number if applicable)

Business mailing address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

2016 D-20P P1

Payment Voucher for Corporation Franchise Tax

Revised 02/16

Instructions for D-20P PAYMENT VOUCHER – please print clearly

Use the D-20P Payment Voucher to make any payment due on your **D-20** return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number (FEIN).
- Enter name and address exactly as they appear on your return.
- Enter the amount of your payment.
- Make the check or money order (US dollars) payable to the DC Treasurer.
- Write your FEIN, tax period and type of return filed (D-20) on the payment.
- **Staple your check or money order to the D-20P voucher only.** Do not attach your payment to your D-20 return.
- Mail the D-20P **with**, but not attached to, your D-20 tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: Office of Tax and Revenue PO Box 96166, Washington DC 20090-6166.

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit MyTax.DC.gov.
- **For electronic filers**, in order to comply with banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future.

Instructions for Form FR-120 (Corporation Franchise Tax)

Purpose

Use Form FR-120 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20) or a 7-month extension of time to file if you are a Combined Reporting filer.

When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

Where to submit your request

Mail the completed FR-120 with your payment in full of any tax due for D-20 to: Office of Tax and Revenue, PO Box 96019 Washington, DC 20090-6019. Make your payment out to the DC Treasurer. Include your FEIN, FR-120 and the tax year on the payment.

Note: If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

Extension of time to file

A 6-month extension of time to file (7-month extension for Combined Reporting filers) will be allowed if you complete this form properly, file it on time and PAY the full amount of any tax due shown on Line 5 of the Worksheet. When you file your return (D-20), attach a copy of the FR-120 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-120.**

Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension up to 6 months may be granted, but in no case shall such extension be granted for more than one year.

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit [MyTax.DC.gov](https://mytax.dc.gov).
- **For electronic filers**, 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 of the United States". If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future.



Government of the
District of Columbia

D-20 NOL Net Operating Loss Deduction for Tax Years Before 2000

Complete a separate D-20 NOL for each business carrying forward a NOL.

Please attach this form to your D-20.

Name of corporation		FEIN	
		-	
Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
Summary:		Total losses claimed. \$	Total losses remaining (to be carried forward). \$

- Enter loss on D-20, Line 27.



Government of the
District of Columbia

D-20 NOL Net Operating Loss Deduction for Tax Year 2000 and Later

Complete a separate D-20 NOL for each business carrying forward a NOL. Please attach this form to your D-20.

Name of corporation		FEIN	
		-	
Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
Summary:		Total losses claimed. \$	Total losses remaining (to be carried forward). \$

- Enter loss on D-20, Line 35.



Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

US Department of State Tax Exemption Cards

www.state.gov/ofm/tax/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov

Need assistance?

File or pay online: MyTax.DC.gov

Get tax forms

Download forms at MyTax.DC.gov.

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor

8:15 am–5:30 pm

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or

Contact our Customer Service Administration: 202-727-4TAX(4829)

Regular hours

8:15 am–5:30 pm

Monday–Friday

Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

Are you unable to hear or speak?

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የጎን ለጎተርን ልማትና ልማት ይደረጋል።

[Korean] 한국어로 언어 지원이 필요한 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。

2016

D-30

District of Columbia (DC) Unincorporated Business Franchise Tax Forms and Instructions



Simpler. Faster. Safer.

- Any payment that exceeds \$5,000 per period must be paid electronically.
- Make tax payments electronically with e-check, ACH Debit and Credit Card. If electronic payments are made using ACH Credit, please visit [MyTax.DC.gov](https://mytax.dc.gov) for instructions in the Electronic Funds Transfer (EFT) guide.
- When making a payment with your D-30 please use the voucher (D-30P) that is provided.

What's New:

- **Filing Deadline** - For Tax Year 2016 the filing deadline will be Tuesday, April 18, 2017 because April 15, 2017 falls on a Saturday and Emancipation Day will be observed on April 17, 2017.
- **New Tax Rate** - For taxable years beginning after December 31, 2015, the tax rate for unincorporated businesses is 9.2% of taxable income.
- **Employer-assisted Home Purchase Tax Credit** - A non-refundable business tax credit for home ownership assistance provided to eligible employees through a certified employer-assisted home purchase program has been added to Schedule UB. See instructions, page 14, and DC Code §47-1808.07 for details.
- **Food Commodity Donations Tax Credit** - A non-refundable business tax credit for farm to food donations has been added to Schedule UB. See instructions, page 15, and DC Code §47-1808.12 for details.
- **Line Changes** - Line 43 is now Reserved. Lines 44 through 48 of the D-30 have been re-arranged. Line 44 is now "estimated tax interest"; Line 45 is now "Total Amount Due"; Line 46 is "overpayment"; Line 47 is "amount you want to apply to your 2017 estimated franchise tax"; and Line 48 is "amount to be refunded".
- **Third Party Designee** - On the bottom of page 2 of the D-30, a line has been provided to authorize another person to discuss the return with the Office of Tax and Revenue (OTR).
- **Modernized e-File (MeF)** - Unincorporated business franchise taxpayers that have a Federal Employer Identification Number (FEIN) may now e-file the D-30 Unincorporated Business Franchise Tax Return through MeF.

Reminder:

- **Schedule F - DC Apportionment Factor** - For taxable years beginning after December 31, 2014, unincorporated businesses will apportion business income using a single sales factor only. See D-30 page 4, Schedule F.
- **Estimated Tax Interest** - For taxable years beginning after December 31, 2014, the penalty for underpayment of estimated tax has been changed to interest for underpayment of estimated tax, Line 44, D-30.
- **Alternative Fuel Infrastructure Installation and Alternative Fuel Vehicle Conversion Credits** - There are two non-refundable business credits added to the Schedule UB for alternative infrastructure installation and alternative fuel vehicle conversion. See instructions page 13, and DC Code §47-1808.10 and §47-1808.11 for details.
- **The fill in oval "if Certified QHTC"** has been removed from page 1 of the D-30 form because Unincorporated Businesses that are Qualified High Technology Companies (QHTCs) are no longer required to file a D-30 Unincorporated Business Franchise Tax Return. Unincorporated QHTCs are now required to file a D-65 Partnership Return, or a D-40 Individual Income Tax Return with a copy of Federal Schedule C attached.
- **Line 41(c) "refundable credits"** has been removed from the D-30 form because refundable credits are only available to QHTCs and unincorporated businesses that are QHTCs are no longer required to file the D-30 return.
- **Supplemental Information** - "Did you file an annual ballpark fee return?" question has been added to the Supplemental Information section of the D-30 form, page 6.

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Note: At the time this tax package went to print, line references to federal tax forms were correct.

General Instructions for the D-30

Who must file Form D-30?

Generally, an unincorporated business, with gross income (Line 10) more than \$12,000 from District sources, must file a D-30 (whether or not it has net income). This includes any business carrying on and/or engaging in any trade, business, or commercial activity in DC with income from DC sources.

- To determine if you need to file, please note that gross income includes revenue from all DC sources after deducting the cost of goods sold, but before taking expenses and other deductions allowed when calculating net income.
- The act of carrying on or engaging in a trade or business in DC is determined by the nature and extent of the unincorporated business' activities in DC conducted by: its owners; members; or through employees, consultants, agents or other representatives.

An unincorporated business with gross income in DC of over \$12,000 from any of (but not limited to) the activities listed below, must also file a D-30 return:

- Rental of real or tangible personal property; or
- Leasing of real or tangible personal property; or
- Any other similar arrangement.

If a business is terminated as the result of the sale of its assets, even if there is no tax due, the business is required to file a final D-30.

If the sale of a business' assets results in termination of the business – the owner(s) must report gain/loss on their individual return. (There may also be depreciation recapture to report on a D-30.)

NOTE: The term “unincorporated business” does not include a trade or business that arises solely by reason of the purchase, holding, or sale of, or the entering, maintaining, or terminating of positions in, stocks, securities, or commodities for the taxpayer's own account.

An unincorporated business with gross income of \$12,000 or less is not required to file a D-30 return nor pay the \$250 minimum franchise tax.

You may have to file other DC returns if you have other business activities with gross income of \$12,000 or less and you operated as:

- A partnership, you must file a Form D-65;
- A DC resident sole proprietor, you must file a Form D-40; or
- A DC resident trust, you must file a Form D-41.

Multiple businesses

If an individual or group of individuals carries on two or more distinct unincorporated businesses in DC (none of which are exempt), they must be reported on one return. Include all income and expenses on that one return. You may provide separate computations to show the net income or loss of each business.

Taxicab/Limo Drivers

Any non-resident taxicab/limo driver who operates a motor vehicle for hire in the District must file a Form D-30. The filing of the D-30 is a requirement for operating or continuing to operate a motor vehicle for hire in the District by a non-resident.

Minimum Tax

The minimum tax is \$250 if DC gross receipts are \$1M or less. Minimum tax is \$1,000 if DC gross receipts are greater than \$1M. DC Gross receipts for purposes of minimum tax includes District gross receipts that are derived from any activity such as sales, rents, services, commissions, etc., from any source within the District. Gross receipts are determined without deduction of any expenses.

NOTE: Each member of a combined group must use the Minimum Tax Liability Gross Receipts (MTLGR) worksheet for the purposes of determining a minimum tax liability of a member whose computed tax is less than the minimum tax.

See Minimum Tax Liability Gross Receipts Worksheet (MTLGR) below. You must complete Schedule F even if your operation is 100% in the District.

Minimum Tax Liability Gross Receipts (MTLGR) Worksheet

DC gross receipts for minimum tax due and only for minimum tax due is computed as follows:

- | | |
|---|---|
| 1 | Amount from numerator of DC sales apportionment factor from Schedule F, Line 1, Column 2 of D-20 or D-30. Financial institutions must use amount on Schedule F, Line 2, Column 2 of D-20. |
| 2 | Add the adjusted basis of any property sold for which the gain is included in Line 1. |
| 3 | Add Non-Business income allocated to DC reported per D-20, Line 33 or D-30, Line 30. |
| 4 | Total DC Gross Receipts (Add Lines 1, 2 and 3) |

1 \$

2 \$

3 \$

4 \$

Minimum Tax

The minimum tax is \$250.00 if the amount on Line 4 above is \$1,000,000 or less.

The minimum tax is \$1,000.00 if the amount on Line 4 above is greater than \$1,000,000.

Who does not have to file Form D-30?

You do not have to file if –

- Total gross income (Line 10) is \$12,000 or less; or
- The trade or business is by law, custom or ethics, unable to incorporate; or
- The trade or business is licensed by DC to a blind person, for operating a stand in a federal building; or
- It is a trade, business or professional organization where:
 - more than 80 percent of its gross income is derived from personal services actually rendered by owners or members of the business; and
 - Capital is not a material income-producing factor; or
- You are:
 - An organization recognized as exempt from DC taxes unless you have unrelated business taxable income, as defined in Internal Revenue Code (IRC) §512; or
 - A professional corporation, incorporated under the DC Professional Corporation Act and, therefore, file a Form D-20.
 - A Qualified High Technology Company (QHTC) business that is not incorporated. A QHTC business that is not a corporation is exempt from the unincorporated business franchise tax. However, you must file a D-65 Partnership Return, or a D-40 Individual Income Tax Return with a copy of Federal Schedule C attached.

NOTE: If an individual or group of individuals is engaged in two or more separate and distinct businesses during the tax year, each business is separate when determining tax-exempt status.

Which other DC forms or schedules may unincorporated businesses need to file?

To download DC tax forms, visit MyTax.DC.gov.

Business Non-Refundable Credits, Schedule UB

The various non-refundable credits available to unincorporated businesses have been consolidated on Schedule UB. The total non-refundable credits from Schedule UB, Line 20 are reported on Line 38 of the D-30.

FR-130, Extension of Time to File a DC Unincorporated Business Franchise Tax Return

You may request an extension of time to file your return by filing DC Form FR-130 (copy included in this booklet) no later than the return due date. An extension of time to file is not an extension of time to pay. You must pay any tax liability with the extension request, otherwise the request will be denied. Do not use the federal extension form for DC tax purposes. For combined report filers, the designated agent shall file.

D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Business

An unincorporated business must file a declaration of estimated franchise tax if it expects its DC unincorporated business franchise tax liability to exceed \$1000 for the taxable year. See Form D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Businesses booklet for payment vouchers and details. You will automatically be assessed a penalty for any underpayment of DC estimated tax.

Note: Electronic payment required. If the amount of the payment due for a period exceeds \$5,000, you must pay electronically. Visit MyTax.DC.gov.

D-2220, Underpayment of Estimated Tax Installments

You will be charged interest of 10 percent per year, compounded daily, on underpayments of estimated franchise tax installment payments. The charge is computed from the installment payment due date to the date the tax is paid. It is in addition to the penalty imposed for false statements. Interest will be assessed automatically by OTR's integrated tax system. For additional information, see Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. Attach a completed Form D-2220 with your D-30.

FR-1500 Ballpark Fee

If you have \$5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, with Form FR-1500, electronically. For details, visit www.taxpayerservicecenter.com, click on 'Business Tax Service Center', and then click on 'Ballpark-Related Fees and Taxes'. Note: Each member of a combined group is responsible for filing and paying its own ballpark fee.

Combined Reporting

The District of Columbia no longer permits consolidated filing for tax years beginning after December 31, 2010. For tax years beginning after December 31, 2010, a corporation or unincorporated business entity subject to tax in the District of Columbia, engaged in a unitary business with one or more corporations or unincorporated business entities, is required to file a combined report pursuant to DC Official Code §47-1805.02a.

Combined reporting is a tax reporting method where all of the members of unitary group are required to determine their net income based on the activities of the unitary group as a whole. Unitary group members will calculate their taxable net income derived from the unitary business as its apportioned share of the income or loss of the combined group engaged in the unitary business.

A "Unitary business" means a single economic enterprise that is made up either of separate parts of a single business entity or of a commonly owned or controlled group of business entities that are sufficiently interdependent, integrated, and interrelated through their activities so as to provide synergy and mutual benefit that produces a sharing or exchange of value among them and significant flow of value to the separate parts.

If you are filing a combined report, enter the designated agent information and shade the "fill in if Combined Report" oval on page 1 of the return.

The combined reporting regulations are contained in DC Municipal Regulations (DCMR) Title 9, Taxation and Assessments, §§156 through 176. Schedules for combined reporting are located on our website at MyTax.DC.gov.

When are your taxes due?

If you are a calendar year filer, file your return and pay any tax due by April 18th. If you are a fiscal year filer, file your return and pay by the fifteenth day of the fourth month after your tax year closes. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

Taxable year

Enter your tax period ending date on page 1 of the D-30. It may be either a calendar year or fiscal year. You must receive OTR approval to change your taxable year. Combined report filers shall use the designated agent's tax year.

NOTE: The District has decoupled from the section of the American Recovery and Reinvestment Act of 2009 which allows an exclusion and deferral from gross income of a discharge of indebtedness. For District tax purposes, a discharge of indebtedness results in income that is includible in gross income.

Filing your return

By mail

- If mailing a return with a payment, make the check or money order (US dollars) payable to the DC Treasurer. Write your FEIN/SSN, 'D-30', and the tax year on the payment. Staple your payment to the voucher Form D-30P. Do not attach the D-30P and payment to the D-30 return. Send your return and payment to:

Office of Tax and Revenue
PO Box 96165
Washington, DC 20090-6165

- If mailing a no payment due or refund return, send the return to:

Office of Tax and Revenue
PO Box 96193
Washington, DC 20090-6193

Mail labels for these two post office boxes are on the back flap of the return envelopes included in this booklet.

Send in your original DC return with any schedules, not a copy. Fold your return once. Be sure to keep a copy for your records.

Substitute forms

You may file your DC Unincorporated Business Franchise Tax Return using a computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if its form is approved by DC OTR.

By Modernized e-File (MeF)

MeF offers most DC Corporate taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

- Through an authorized software provider listed on the Internal Revenue Service (IRS) website;
- Through a tax practitioner who is an authorized e-File provider; or

- Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.

Note: An Unincorporated business must have an FEIN to file through MeF.

Payment Options

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at MyTax.DC.gov for instructions for electronic payments.

Payment options are as follows:

- Electronic check (e-check).** E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments. The use of foreign bank accounts for business e-check is not allowed.
- ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account.

Note: When making ACH Credit payments through your bank, please use the correct tax type code (00260) and tax period ending date (YYMMDD).

- ACH Debit.** There is no fee. Taxpayers' bank routing and account numbers are stored within their online account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account. The use of foreign bank accounts for business ACH Debit is not allowed.
- Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee equal to 2.5% of the tax payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- Check or money order.** Include a check or money order, (US dollars) payable to the DC Treasurer, with your completed return. Write your Federal Employer Identification Number (FEIN), daytime telephone number, '2016', and 'D-30' on the check or money order. Attach your payment to the Form D-30P Payment Voucher provided in this booklet. Mail the D-30P **with**, but not attached to the D-30 tax return to:

Office of Tax and Revenue
PO Box 96165
Washington, DC 20090-6165

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. Pay by money order (US dollars) or credit card instead.

Penalties and interest

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 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 10% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the collection fee are first applied to the collection 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).

Special circumstances

Special rules on depreciation and §179 property

For federal tax purposes, businesses are allowed to deduct additional bonus depreciation and additional Internal Revenue Code (IRC) §179 expenses. However, for DC tax purposes, you may not claim the 30 or 50 percent federal bonus depreciation or additional expenses allowed under IRC §179. Similarly, DC does not allow the acceleration of depreciation deductions currently allowed under the 2008 Economic Stimulus Act.

Office of Tax and Revenue (OTR) rulings

All rulings issued prior to December 31, 2002 were revoked. Taxpayers cannot rely on these rulings unless they were re-submitted to the OTR for review, and if approved, reissued. Direct any ruling questions to OTR, General Counsel at (202) 442-6500.

Getting started

To complete the paper Form D-30, in general you will need:

- A pen with black ink
- A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

All entries on the return, combined schedules, and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar. Examples:

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Preparer Tax Identification Number (PTIN).

- An FEIN is a valid number issued by the IRS. To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and clicking 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).
- An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for an 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.

Franchise tax rate and minimum tax

The tax rate is 9.2 percent on your "Total District taxable income" on Line 36. The minimum tax is \$250, even if you have a loss. If your DC gross receipts are more than \$1,000,000, the minimum tax is \$1,000.

Incomplete forms will delay processing

Complete all items on the D-30 and all applicable schedules including combined schedules, otherwise OTR will send the return back to you for completion and resubmission.

Help us identify your forms and attachments

Write your FEIN/SSN, tax period, business name and address on any statements submitted with the return or filed separately. Your identification number is used for tax administration purposes only.

For members filing under combined reporting, please ensure you place your EIN in the 'Federal Employer I.D. Number' field and the designated agent's FEIN in the 'Designated Agent FEIN' field. Members must also complete the "Fill in if Combined Return" and the "Fill in if Final Return" ovals.

Note: The District will allow submission of the D-30 return using a CD if filing a paper return. D-30 filers must print and submit pages 1-6, Schedule UB, Worldwide Combined Reporting Election Form and combined schedules, if applicable. All other attachments must be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/SSN. Images on the CD should be submitted in PDF format.

Filling out the form

To aid us in processing your return, please follow these rules:

Do not print outside the boxes.

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3.7 ~~37~~

Write 7s without a middle bar.

● ~~7~~ ~~7~~

Fill in ovals completely.

Do not "✓" or "x" ovals.

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

57204.00

Note: Your social security number is used for tax purposes only.

Personal Information

Complete the personal information as instructed, using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, otherwise, processing may be delayed.

Assembling your D-30 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached;
- Do not cross out the tax year on the 2016 return. If you are not filing a 2016 D-30 Unincorporated Business Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Administration at 1101 4th Street, SW, 2nd Floor, Washington, DC 20024. You also may visit our website at MyTax.DC.gov for prior year unincorporated business franchise tax returns.
- Attach any other supporting forms or schedules as applicable:
 - o Worldwide Combined Reporting Election form
 - o Other Combined Reporting Schedules as required
 - o Federal Schedule M-3
 - o Federal UTP
 - o Any other forms or schedules
- Staple your check or money order (US dollars) to the D-30P, Payment Voucher.
- Use the appropriate mailing label on the back flap of the return envelope.

Third Party Designee

If you want to authorize another person to discuss your 2016 tax return with OTR, check the oval in the Third Party Designee block on page 2 of the D-30 and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block.

Checking the oval gives the designee authorization to:

- Give OTR any information missing from your return;
- Contact OTR for information about processing your return and the status of any refund or payment; and
- Request, receive and/or respond to OTR notices related to your return.

The authorization does not:

- Give the designee the right to receive your refund;
- Bind you to any additional tax liability related to your return; or
- Otherwise represent you before OTR.

This authorization automatically ends on April 15, 2018 (without regard to extensions).

Signature and verification

An authorized officer or designated agent of the corporation must sign and date the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign, date and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Preparer Tax Identification Number (PTIN)

If you are a paid preparer, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

Explanation of terms

Business income

Income from transactions and activities in the regular course of the taxpayer's trade or business is business income. This includes income from tangible and intangible property if the acquisition, management and disposition of the property are part of the taxpayer's regular trade or business operations. Income of any type — manufacturing income, compensation for services, sales income, interest, dividends, rents, royalties, gains, operating and non-operating income from any class or from any source — is business income if it arises from transactions and activities occurring in the regular course of a trade or business. Whether income is business or non-business depends on the underlying transactions and activities which are the elements of a particular trade or business. In general, transactions and activities that depend on or contribute to the operation of your enterprise constitute your trade or business.

Commercial domicile

The principal place from which you direct or manage your trade or business.

Compensation

Wages, salaries, commissions and other forms of remuneration paid or accrued to employees for personal services.

Non-business income

All income except business income.

Transportation company

Any business engaged in transporting persons, goods or property of others for hire.

Sales

All gross receipts, including dividends, interest and royalties, considered to be business income which are not required to be allocated.

Taxable in another state

For purposes of allocating and apportioning income among DC and another jurisdiction, you must be subject in that jurisdiction to:

- a net income tax,
- a franchise tax measured by net income,
- a franchise tax for the privilege of doing business,
- a corporate stock tax in that state, or
- that state has the jurisdiction to subject the taxpayer to an income tax regardless of whether, in fact, the state does or does not.

Specific Instructions

Negative amounts

If you enter a negative amount on a line, fill in the oval to the left of the entry where it states "Fill in if minus". **Do not enter a minus sign or parenthesis.**

Allocation and apportionment of income

You must complete Schedule F even if your operation is 100% in the District. Any unincorporated business carrying on a trade or business in DC and other jurisdictions must apportion its business income among DC and the other jurisdictions. Apportion the net income from trade or business activities using the appropriate apportionment factor. See Schedule F, page 4 of the D-30. You must allocate your non-business income.

Non-business income allocation

Allocate items of non-business income to DC. The following gains and losses from sales or other dispositions of property are allocated to DC:

- Real property located in DC (other than realty used in the trade or business whether held for sale or otherwise);
- Tangible personal property (other than any tangible personal property used in the trade or business whether held for sale or otherwise) if:
 - The property had a situs in DC at the time of sale or other disposition; or
 - Your principal place of business is in DC and you are not taxable in the situs state.
- Intangible personal property (other than intangible personal property of any kind used in the trade or business whether held for sale or otherwise) is allocable to DC if your principal place of business is in DC.

Allocate to DC net rents and royalties from real property located in DC.

Allocate to DC interest and dividends from sources in DC unless specifically excluded from taxation and/or subject to apportionment as business income.

Allocate to DC income from rents and royalties, patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and similar property (if not used in the trade or business). These royalties are allocated according to the patent's location or place of use, or where the copyrighted material is published or used. If DC is the principal place of business of a business entity, not subject to tax anywhere else, then the rent or royalty income is allocable to DC.

Income from the sale of tangible personal property to the United States Government by a business that has its principal place of business outside DC is income from DC sources if the property is delivered from outside DC for use in DC.

All other non-business income from DC sources is allocable to DC.

Where income is allocable among DC and other jurisdictions, you must allocate all expenses, losses and other deductions incurred in the production of the income in the same way. Losses incurred in the production of non-business income are allowable if any profit from the transaction would have been taxable.

Gross Income

Note: When OTR requests that a statement be attached, the statement should show the source of the items making up the entries.

Amended returns

You must use the D-30 tax form of the year you are amending. Fill in the "Amended Return" oval on Page 1 of the D-30 and complete the "Tax period ending" box. Attach a detailed statement of the adjustment(s) and the amount of any refund received.

If the Internal Revenue Service (IRS) adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days of the date of the IRS notice. If the federal adjustment makes you eligible for a DC tax refund, you must file for the DC refund within 180 days of notice of the adjustment.

Mail the amended return with payment and any additional attachments to:

Office of Tax and Revenue
PO Box 96165
Washington, DC 20090-6165

Mail the amended return if no payment due or refund and any additional attachments to:

Office of Tax and Revenue
PO Box 96193
Washington, DC 20090-6193

Final return

If you are not required to continue filing a return due to the ending of business operations, shade the 'fill in if final return' oval on the return. We will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

D-30, page 1, line-by-line

Line 1 Gross receipts, minus returns and allowances

Enter the total gross receipts from sales and operations, minus returns and allowances.

Line 2 Cost of goods sold and/or operations

Enter the figure from D-30, Schedule A, Line 8. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must inventory merchandise at the start and end of the tax year. You may value it at cost or market value, whichever is lower; or by another IRS-approved method. You must continue to use the method chosen until you get permission from the OTR to change. If the inventories are not consistent with the balance sheet figures, attach an explanation.

Cost of Operations (where inventories are not an income-determining factor). If the amount entered on Line 2, page 1, includes an amount applicable to the cost of operations, attach a statement showing in detail: (1) salaries and wages; and (2) other costs.

Line 3 Gross profit

Line 1 minus Line 2. Enter the result on Line 3.

Line 4 Dividends

Enter the total of all taxable dividends. You may deduct Subpart F income (as defined in IRC §952). Attach a detailed statement showing the calculation of the taxable amount.

Line 5 Interest

Enter interest the business received or is credited with during the tax year, including that paid on obligations of a State, Territory of the United States, or any of their political subdivisions, except those of DC.

Exclude interest income on obligations or securities issued by the United States or its instrumentalities which is included in federal gross income.

Expenses incurred in the purchase or production of income from US Treasury securities are included on Line 26(b). (Attach a detailed statement.)

Line 6 Gross rental income or loss

Enter the gross income or loss received from the rental of real or personal property.

NOTE: DC does not allow the additional federal bonus depreciation. If you claimed this additional depreciation on your federal return, you must adjust depreciation for DC tax purposes without claiming the bonus depreciation. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the property, for DC tax purposes, has not been reduced by any bonus depreciation amount claimed on your federal return. DC also does not allow the additional IRC §179 expenses above \$25,000. If you claimed these additional expenses on your federal return, reduce such expenses claimed on your D-30 by that amount.

Line 7 Gross royalties

Report royalty income in the same manner and detail as rental income. Royalties from patents you developed, from the licensing of processes or a trade name and sales of know-how are business income. Enter royalty income from line 4 of federal Form 1040, Schedule E, Supplemental Income and Loss. Please attach Schedule E.

Line 8(a) Net capital gain (loss)

Capital gains or losses are treated in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on Federal Schedule D, Form 1120, Corporation Income Tax Return.) Report IRC §1231, Property Used in the Trade or Business and Involuntary Conversions, gains as business income on Line 8(a).

NOTE: Since the 30 and 50 percent federal bonus depreciation are not allowed for DC tax purposes, recalculate the capital gain/loss reported on your federal return without taking into account the federal bonus depreciation amount. Attach a statement showing the adjustments.

Line 8(b) Ordinary gain (loss)

From Part II, Federal Form 4797. Enter the total ordinary gain (or loss) from your federal Form 4797, Sales of Business Property. Attach a copy of your Form 4797.

Line 9 Other income

Enter the total income (loss) not reported elsewhere on the return; attach a detailed statement. Do not enter on Line 26(a) other income related to a trade or business. Enter it on line 9. Attach a statement.

Line 10 Total gross income

Enter the total of lines 3 through 9.

Deductions

Deductions are allowed if they are ordinary and necessary and directly related to business income as explained in these instructions. Do not take deductions on this return for interest, taxes, contributions and other itemized deductions normally deductible on individual income tax returns filed by the owners or members of the business.

Line 11 Salaries and wages

Enter all salaries and wages not deducted elsewhere on the return.

- Do not include compensation of the owners/members of the unincorporated business.
- Do not include wages incurred in computing the Economic Development Zone Incentives credit, QHTC wage credits, and Bone Marrow Credit.

Line 12 Repairs

Enter the cost of incidental repairs, including labor, supplies and other items that do not add to the value or appreciably prolong the property's life. You may charge to a capital account, expenditures for new buildings, machinery, equipment and/or permanent improvements or betterments that increase the value or appreciably prolong the life of the property.

Line 13 Bad debts

Report bad debts in the same manner as you report them for federal tax purposes. Attach a copy of the information you submitted with your federal return.

Payments to related parties

(Lines 14 and 17). Recent DC legislation allows the deduction of certain interest and intangible expenses, including royalty expenses paid directly or indirectly to related parties if:

- the principal purpose of the payment was not the avoidance of tax;
- the payments were made at arm's length; and
- the related party paid income tax equal to or greater than 4.5 percent of the amount of interest or intangible expense in another jurisdiction.

Line 14 (a) Royalty payments

Royalty payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803.03(d)(7)(B). If you are the recipient of a related entity's royalty payments and you are filing a return and paying tax on these payments in the District, see the instructions for Schedule G to determine whether you can deduct any of the payment amount from your income.

Line 14 (b) Minus nondeductible payments to related entities

Subtract the nondeductible payments to related entities.

Line 15 Rent

Enter the amount of rent paid or accrued for business property in which the unincorporated business has no equity.

Line 16 Taxes

Enter taxes imposed on taxpayers as reported in Schedule C, page 3, Form D-30. Do not deduct these taxes:

- Income and excess profit taxes;
- DC franchise tax; or
- Taxes assessed against the property for local benefits of a kind tending to increase the value of the property assessed.

Line 17 (a) Interest expense

Enter interest paid or accrued on business debt (Form D-30 Schedule E, page 3). Interest payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803.03(d)(7)(B). If any interest income is not subject to the DC unincorporated business franchise tax, then the related expense is not deductible. If you are the recipient of a related entity's interest or other intangible payments and you are filing a return and paying tax on these payments in the District, see the instructions for Schedule G to determine whether you can deduct any of the payment amount from your income.

Line 17 (b) Minus nondeductible payments to related entities

Subtract the non deductible payments made to related parties. Refer to **Payments to Related Parties** instructions.

Line 18 Contributions and/or gifts

Enter from Schedule B, page 3, Form D-30, contributions and/or gifts made to qualified organizations in the tax year. This deduction may not exceed 15 percent of the net income, (Line 23), of the business before the contributions and gifts are deducted. Attach a separate statement with detailed information about the contributions and gifts. Contribution and gift carry-overs are not allowed.

Note: A charitable expense incurred by a member of a combined group shall, to the extent allowable as a deduction pursuant to section 170 of the Internal Revenue Code of 1986, be subtracted first from the business income of the combined group, subject to the income limitations of that section applied to the entire business income of the group, and any remaining amount shall then be treated as a non-business expense allocable to the member that incurred the expense, subject to the income limitations of that section applied to the non-business income of that specific member.

Line 19 Amortization

Enter the amortization amount from your federal Form 4562 (or 4562FY), Depreciation and Amortization. Attach a completed copy of Form 4562 (or Form 4562FY) to your D-30 return.

Line 20 Depreciation

Enter the depreciation amount claimed on your federal Form 4562 subject to limits described. Do not include amounts deducted elsewhere on the D-30. Use on your DC return, the same depreciation method used on your federal return. Attach a copy of your Form 4562.

You must recapture depreciation on your D-30 from the sale of an asset.

***NOTE:** If you claimed the federal bonus depreciation amount or additional IRC §179 expenses above \$25,000 on your federal return, do not claim these amounts on your D-30. Recompute the depreciation taken for DC tax purposes without the federal bonus depreciation. Attach a statement showing the recomputation.

Line 21 Other allowable deductions

Enter the amount from Schedule G, page 4, Form D-30.

Line 22 Total deductions

Add Lines 11–21 and enter on Line 22.

D-30 page 2, line-by-line**Line 23 Net income**

Subtract Line 22 from Line 10; enter the amount on Line 23.

Line 24 Net operating loss deduction

Enter any DC net operating loss carried forward from a year before 2000. DC does not allow a net operating loss carryback. A form, D-30 NOL, for claiming the NOL is provided. Complete D-30 NOL and attach with this return.

Line 25 Net income after NOL deduction

Line 23 minus Line 24. Enter this amount on Line 31 if the income is entirely business income from a DC trade or business and, therefore, not subject to apportionment. Fill in the oval if the amount entered is a minus.

Line 26(a), (b) and (c)

Report on Lines 26(a) and 26(b) non-business income and related

expenses. Include expenses connected with the production of income from US Treasury securities on line 26(b). Enter the net difference on Line 26(c). Submit a detailed statement explaining the allocation of income and expenses. Do not enter rental income related to a trade or business.

Line 27 Net income from trade or business subject to apportionment

Subtract Line 26(c) from Line 25. Enter the amount on Line 27.

Line 28 DC apportionment factor

Enter the factor from Line 2 of Schedule F, page 4, Form D-30.

Line 29 Net income from trade or business apportioned to DC

Multiply the amount on Line 27 by the DC apportionment factor on Line 28. Enter the result on Line 29.

Line 30 Other income/deductions attributable to DC

Enter the Line 26(c) income/deduction attributable to the District.

Note: If you are a partner in another partnership that filed an unincorporated business franchise tax return and claimed a deduction for the salary allowance and/or exemption amount, you must add the post-apportioned distributive share of the unincorporated business salary allowance attributable to the partner under DC Code §47-1803.03(a)(11), and/or the unincorporated business exemption amount attributable to the partner under DC Code §47-1808.04, on Line 30 of the D-30. If filing a combined report, this amount will be reflected as an addition under the partner's column on Line 33 of Schedule 1A and 1B of the combined report.

Also you must include a statement to reflect the specific amounts for each of the items listed below:

- portion of Line 26(c);
- portion of unincorporated business salary allowance attributable to DC;
- portion of unincorporated business exemption attributable to DC.

Line 31 Total District net income (loss)

Add Lines 29 and 30. Enter the result on Line 31.

Line 32 Salary for owner(s)/member(s) services

See Schedule J, column 4, page 5, Form D-30. You may deduct a reasonable amount for salaries or other compensation for personal services actually rendered by the owner(s) or member(s) of the business in the active conduct of the business.

- The reasonable amount of compensation for owner(s) and members(s) is reduced by any fees paid to an independent management or collection entity for management services performed for the business.
- Do not claim an amount accrued to an owner(s) or member(s) as a drawing account unless it is for services actually rendered.
- The aggregate deduction allowed for salaries or other compensation may not exceed 30 percent of the Line 31 amount of District total net income.

Line 33 Exemption

An exemption of up to \$5,000 is allowed. This exemption is not allowable if Line 29 is a minus which results in a net operating loss.

- Enter in the boxes on Line 33(a), the number of days this return covers. If it is a full year enter 365 days and enter \$5,000 on Line 33.

- Prorate the exemption if the return is for less than a full year because either the business started after the beginning of the tax year or it ceased before the end of the year. Prorate the exemption by dividing the number of days entered on line 33(a) by 365 to arrive at a percent. Multiply \$5,000 by that percent. Include a statement showing your calculation of the exemption amount. Also enter for each member a portion of this amount in Schedule J, column 5, page 5, Form D-30.

Line 34 Total taxable income before apportioned NOL deduction

Add Lines 32 and 33 and subtract the result from Line 31. Enter the result on Line 34.

Line 35 Apportioned NOL deduction

Enter on this line the amount of any DC apportioned net operating loss carry forward for year 2000 and later. A form for claiming the NOL is provided. Complete the NOL deductions form and submit with this return.

Line 36 Total District taxable income

Enter the result of subtracting Line 35 from Line 34.

Line 37 Tax

Calculate the tax by multiplying any positive amount on Line 36 (Total District taxable income) by .0920. Enter the result on Line 37.

Line 38 Minus nonrefundable credits

Subtract the nonrefundable credits entered from Schedule UB, Line 20. Employers who hired at least 10 DC residents after January 1, 2010, and continue to employ such DC employees for at least one year for any business project that encourages, promotes and stimulates economic development in key economic sectors, may qualify for an annual job growth tax credit.

Note: The credits cannot be shared among combined group members.

Line 39 Total DC gross receipts

From Line 4 of (MTLGR) worksheet.

Line 40 Net tax

Subtract Line 38 from Line 37. Enter the result on Line 40, except:

1. If Line 39 is less than or equal to \$1M and Line 40 is less than \$250, enter \$250;
2. If Line 39 is greater than \$1M and Line 40 is less than \$1,000, enter \$1,000.

Line 41 Payments

Enter the amount paid with:

- Your request for an extension of time to file or with your original return if filing an amended return;
- Your estimated franchise tax payments (Form D-30ES).

Line 42

Add Lines 41(a) and 41(b).

Line 43 RESERVED

Do not enter any amount on Line 43.

Line 44 Estimated tax interest

If you are filing Form D-2220, Underpayment of Estimated Franchise Tax by Businesses, with your D-30 return, fill in the oval and enter the amount on Line 44. Attach the D-2220 to the return.

Line 45 Total Amount Due

If Line 42 is smaller than the total of Lines 40 and 44, subtract Line 42 from the total of Lines 40 and 44. Enter the amount due.

Line 46 Overpayment

If Line 42 amount is larger than the total of Lines 40 and 44, subtract Lines 40 and 44 from Line 42. Enter amount overpaid.

Line 47 Amount to be applied to 2017 estimated franchise tax

Line 48 Amount to be refunded

Subtract Line 47 amount from Line 46 amount and enter the result on Line 48.

Other Form D-30 schedules

Schedule F – DC apportionment factor

All unincorporated businesses engaging in a trade or business both in and outside DC must use the single sales factor formula to apportion its business income. Unincorporated businesses domiciled in DC and not subject to tax elsewhere must report 100 percent of their net business income and allocate 100 percent of their non-business income to DC. Unincorporated businesses carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year. Sales other than sales of tangible personal property shall be apportioned to the District by using the market-based sourcing rules.

- **Sales factor**

The sales factor, except for transportation companies, is a fraction. The numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year.

Transportation companies – the sales factor is a fraction. The numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total revenue units the company discharged or unloaded at a point in DC, at the termination of the transportation movement or for transfer to a connecting carrier. The denominator is twice the total revenue units originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transportation of passengers, you may use the number of passengers loaded and discharged, in place of originating and terminating tonnage.

Tangible personal property sales, including sales to the United States Government, are considered to occur in DC, no matter where title is transferred, F.O.B. point, or other sales conditions, if the property:

- is delivered or shipped to a purchaser in DC; or
- has an ultimate destination in DC, after all transportation (including any by the purchaser) is completed; or
- is delivered or shipped from an office, store, warehouse, factory, or other storage place in DC to a destination outside DC – and is not taxable in the state to which the property is shipped or delivered.

Except for transportation companies – non-tangible personal property sales are considered as occurring in DC if the income-producing activity or service is performed:

- in DC; or
- the proportion of the income-producing activity or service performed in DC is greater than that performed in any other jurisdiction, based on performance cost.

General

If using the income allocation and apportionment rules results in a tax that does not fairly represent the tax liability arising from your trade or business in DC or from non-business sources in DC, you may petition for, or OTR may require, if reasonable:

- a separate accounting, unless the entity is conducting a unitary business;
- exclusion of one or more of the factors;
- inclusion of one or more additional factors that fairly reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of your income.

New Markets Tax Credit

DC taxable income does not include the gross income of a qualified community development entity as defined in IRC section 45D(c)(1) that has received an allocation or suballocation of new markets tax credits from the federal government under IRC section 45D(f). This exclusion applies to the extent the gross income is derived from one or more qualified low-income community investments as defined in IRC section 45D(d)(1). Complete Schedule G and enter on line 21, Other allowable deductions.

Schedule G – Other allowable deductions

If you are the recipient of royalty, interest or other intangible payments from a related entity that has not deducted the payment amounts on their return and you are filing a return and paying tax on these payments in the District, enter, on Schedule G, the amount of income you are reporting on this return to the extent it was included: on lines 14(b) and 17(b) of the related entity's District of Columbia D-30 tax return; on lines 17(b) and 22(b) of the related entity's District of Columbia D-20 tax return; or on a related entity's return filed in another state where a similar adjustment was made.

Schedule H – Income not reported (claimed as nontaxable) – (page 4 of Form D-30)

List all income of the unincorporated business that you consider not subject to the DC unincorporated business franchise tax. State why the income should be considered nontaxable.

Schedule I – Balance sheets (page 5 of Form D-30)

Submit balance sheets for the start and end of the tax year. Conform them to the unincorporated business' books and records and your federal return. Attach to your D-30 an explanation of any variation.

Schedule J – Distribution and reconciliation of net income (or loss) (page 5 of Form D-30)

Under provisions of DC Code §47-1805.01(a), you must enter the SSN of each of the owners. The SSN is necessary for the proper identification of an owner's tax account with DC and will be used only for tax administration purposes. Any additional names, SSNs, etc. may be listed on an attachment filed with the return.

Note: If you filed a federal Schedule M-3, net income (loss) reconciliation with total assets of \$10M or more, attach a copy of it with your DC return.

Supplemental information (page 6 of Form D-30)

Please provide all the information requested in this schedule.

Worldwide Combined Reporting Election Form

If the Worldwide Combined Reporting Election Form is completed and submitted, ensure the "Fill in if Worldwide" oval is shaded. Submit this form with the initial year of election.

Schedule UB, Business credits

Use this schedule to claim: the Economic Development Zone Incentives Credits (see instructions); the Organ and Bone Marrow donor credit (see below); the Job Growth Incentive Act credit (see below); the Alternative Fuel Infrastructure Installation Credit; and the Alternative Fuel Vehicle Conversion Credit (see below).

The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows up to 30 days paid leave to an employee who donates an organ and up to 7 days paid leave for donating bone marrow.

This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the \$250 or \$1,000 minimum tax. An employer claiming this credit may not also deduct the salary paid the donor-employee for the same leave period.

This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

The 2011 Budget Support Act of 2010 authorized funds for the **Job Growth Incentive Act** tax credits. The credit must be approved by the Mayor in advance of starting the project. The process for applying for the credit is found in DC Official Code §47-1807.54. The approval will provide the amount of the allowable credit and the periods for which the credit can be claimed if the employer continues to qualify. The allowable approved amount of the credit can be claimed on Schedule UB, Business Credits, Line 4 for D-20 filers or Line 15 for D-30 filers.

In order to apply for the credit, the employer must be planning a project that:

- Will bring a net job growth to DC of at least 10 new jobs with an average yearly wage of at least 120% of the average yearly wage of DC residents;
- Will increase income tax and payroll revenue for the DC;
- Will result in a retention of any new positions for at least one year; and
- Would not have occurred but for the job growth tax credit.

Beginning in 2014, through the taxable year ending December 31, 2026, there are 2 non-refundable credits allowed against DC Unincorporated Business Franchise Tax for: (1) alternative fuel infrastructure installation; and, (2) alternative fuel vehicle conversion. (See DC Code §47-1808.10 and §47-1808.11)

The alternative fuel infrastructure credit is a credit in the amount of 50% of the equipment and labor costs attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property. The credit is limited to \$10,000 per qualified alternative fuel vehicle refueling property or per vehicle-charging station. The equipment and labor costs for which this tax credit may be claimed may not include costs associated with the purchase of land, access to land,

the purchase of an existing qualified alternative fuel vehicle refueling property, or construction or purchase of any structure.

If the amount of this tax credit exceeds the tax otherwise due, the amount of the credit not used may be carried forward for up to 2 tax years. If the alternative fuel storage and dispensing equipment or charging equipment on a qualified alternative fuel vehicle refueling property is no longer used to dispense or sell alternative fuel to the public, any unused tax credit is forfeited and the taxpayer may not claim a tax credit for the portion of the tax year after the date on which the alternative fuel storage and dispensing equipment was no longer used to dispense or sell alternative fuel to the public.

The alternative fuel vehicle conversion credit is a credit in the amount of 50% of the equipment and labor costs attributable to the cost of converting a motor vehicle licensed in the District that operates on petroleum diesel or petroleum derived gasoline to a motor vehicle that operates on an alternative fuel.

The term “alternative fuel” means a fuel used to power a motor vehicle that consists of one or more of the following:

- a. At least 85% ethanol;
- b. Natural gas;
- c. Compressed natural gas;
- d. Liquefied natural gas;
- e. Liquefied petroleum gas;
- f. Biodiesel, excluding kerosene;
- g. Electricity provided by a vehicle-charging station; or
- h. Hydrogen.

The term “qualified alternative fuel vehicle refueling property” means a property in the District that contains equipment available for use by the public for storing and dispensing alternative fuel, including charging electrically.

If you are claiming one of these credits complete the Commercial Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits, available online at MyTax.DC.gov. Attach it to the D-30, Schedule UB.

The Employer-Assisted Home Purchase Tax Credit is a credit equal to 1/2 of the amount of the homeownership assistance provided by the employer to its eligible employees during the taxable year; provided, that: (a) the credit shall not exceed \$2,500 for any one eligible employee who receives homeownership assistance; (b) the assistance is provided through a certified employer-assisted home purchase program; (c) the assistance is used for the purchase of a qualified residential real property; and (d) the eligible employee is a new homebuyer. “Homeownership assistance” means money provided to an eligible employee for the down payment or other acquisition costs for the purchase of the principal place of residence of the employee. “New homebuyer” means an employee (and, if married or in a registered domestic partnership, the employee’s spouse or registered domestic partner) who did not own a principal place of residence in the District during the previous 12 months. “Certified employer-assisted home purchase program” means a program: (a) through which an employer provides homeownership assistance to its employees; (b) which is provided uniformly to its employees; provided, that the employer may limit eligibility for the program by establishing a maximum income limit and may limit assistance to new homebuyers; and (c) which is certified by the Mayor.

To claim the credit, the employer shall attach to its tax return a statement certifying, for each person for whom the employer is claiming the credit: (i) the person is an eligible employee of the employer; (ii) the employer provided homeownership assistance to

the employee under a certified employer-assisted home purchase program; (iii) the amount of homeownership assistance provided to the employee; (iv) the employee used the homeownership assistance to purchase qualified residential property; (v) the household size and household income of the employee; (vi) the address of the qualified residential real property; and (vii), the employee intends to reside in the property for at least 5 years. A copy of the certification by the Mayor of the employer’s employer- assisted affordable homeownership program must be provided. See DC Code §47-1807.07 for further details. A worksheet for computation of the credit is on the reverse side of Schedule UB.

Economic Development Zone Incentives Credits

Supporting Documentation Required If you are claiming an Economic Development Zone Incentives (EDZI) credits against your DC franchise tax liability, you **MUST** attach to your return:

1. a copy of the DC Council resolution approving the qualification for any credits claimed;
2. a certification of eligible employees issued by the DC Department of Employment Services; and
3. a completed EDZI Credit Worksheet.

If you do not have items 1 and 2, you do not qualify for this credit.

The EDZI Amendment Act allows a qualified business, under certain circumstances, to take various credits against its franchise tax liability. A qualified business is one that is approved as being qualified under Section 5 of EDZI by the DC Office of Economic Development. You **MUST** complete the worksheet below and include the necessary attachments with your return. The following credits are available under EDZI to qualified businesses:

1. A non-refundable credit (not exceeding \$7,500 per certified employee) against the franchise tax in an amount equal to 50 percent of the wages of all certified employees who meet the requirements of Section 10(b) of EDZI;
2. A non-refundable credit against the franchise tax in an amount equal to 50 percent of the insurance premiums attributable to all employees for whom it obtains employer liability insurance under the District of Columbia Workers Compensation Act of 1979;

3. A non-refundable rent credit for lessors against the franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI; and
4. A non-refundable credit (not exceeding \$5,000 per business) against the franchise tax equal to 50% of the value of food commodity donations made during the tax year to a DC food bank or shelter recognized as a tax-exempt organization pursuant to U.S.C. §501(c)(3). See DC Code §47-1807.12, and §47-1808.12. If the business elects to claim the credit for a contribution, no deduction under DC Code §47-1803.03(a) (8), (charitable contributions), shall be allowable on account of the contribution.

Economic Development Zone Incentives credits shall not reduce the minimum tax liability under DC Code §47-1807.02(b) or §47-1808.03(b). For credits 1, 2, & 3 listed above, amounts not used as an offset against the tax may be carried forward or back for up to 5 years, except that no portion of the credits shall be claimed for any taxable year in which the qualified business was not located within an economic development zone or did not employ a certified employee. There is no carry back or carry forward for the Food Commodity Donation credit.

Economic Development Zone Incentives Credit Worksheet

Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages maximum \$7,500 per certified employee in any taxable year	Total Wages \$	50% of Wages Col. 2 x .50 =	\$
B. Certified (eligible employees) workers' compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 x .50 =	\$
C. Child care center rent (lessor).....	Rental market value \$ Minus rent shown on lease agreement \$ Total child care center credit		\$
D. Food Commodity Donations maximum \$5,000 per business in any taxable year	Total Value \$	50% of Value Col. 2 x .50 =	\$
	Total of Column 4		\$
	Add any EDZI credit carry forward from a previous year.		\$
	Total EDZI credit (enter on Schedule UB, Line 13)		\$

2016 D-30 Unincorporated Business
Franchise Tax Return



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN		Number of business locations		OFFICIAL USE ONLY Vendor ID# 0000	
<input type="text"/>		Fill in <input type="radio"/> if SSN		In DC: <input type="text"/> Outside DC: <input type="text"/>			
Business name				Tax period ending (MMYY)		Fill in <input type="radio"/> if Amended Return	
<input type="text"/>				<input type="text"/>		Fill in <input type="radio"/> if Final Return	
Business Mailing Address line #1						Fill in <input type="radio"/> if Combined Report*	
<input type="text"/>						*You must fill in the Designated Agent info below	
Business Mailing Address line #2						Fill in <input type="radio"/> if Worldwide**	
<input type="text"/>						**WorldWide form must be filed with this return	
City				State		Zip Code + 4	
<input type="text"/>				<input type="text"/>		<input type="text"/>	
Designated Agent Name				Designated Agent FEIN			
<input type="text"/>				<input type="text"/>			

		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 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) Fill in if minus: <input type="radio"/>	6 \$	.00
	7 Gross royalties (attach statement)	7 \$	.00
	8(a) Net capital gain (loss) (attach a copy of your federal Schedule D) Fill in if minus: <input type="radio"/>	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 (loss) (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	
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	

Taxpayer Name: _____



FEIN or SSN:

[illegible]

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions.

[illegible]

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.													
	Officer's signature				Title				Date		Telephone number of person to contact			
PAID PREPARER ONLY														
	Preparer's signature (if other than taxpayer)						Date		Firm name			Firm address		
	Preparer's PTIN										If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval.		<input type="radio"/>	

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

1. **SALES FACTOR:** All gross receipts of the unincorporated business other than gross receipts from items of non-business income.

Column 1 TOTAL

Column 2 in DC

DC Apportionment
Factor

\$ 00 \$ 00

(Column 2 divided by Column 1)

2. **DC APPORTIONMENT FACTOR:** Column 2 divided by Column 1. 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
	\$
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.				
LIABILITIES AND CAPITAL	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 Percentage of Time Devoted to this Business	Col. 3 Percent- age of Ownership	Col. 4 Salary Claimed	Col. 5 Exemption Claimed	Col. 6 Net Loss DC Sources	Col. 7 Net Income (or Loss) from Outside DC	Col. 8 Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
Name and Address of Owner(s)/ Member(s)	Social Security Number							
		%	%	\$	\$	\$	\$	\$
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.								
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 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: 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 2016? 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 2016? 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 2015? If yes, enter name under which return was filed: Yes <input type="radio"/> No <input type="radio"/> If no, state reason: <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? (If yes, list businesses and net income (loss) of each.) Yes <input type="radio"/> No <input type="radio"/> <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? (If yes, list names and addresses of the other businesses.) Yes <input type="radio"/> No <input type="radio"/> <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
15. (a) Is this business unitary with a partnership or another corporation? Yes <input type="radio"/> No <input type="radio"/> If yes, explain: <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
(b) Is this business unitary with a combined group? Yes <input type="radio"/> No <input type="radio"/> If yes, explain: <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
16. Did you file an annual ballpark fee return? Yes <input type="radio"/> No <input type="radio"/>		

Worldwide Combined Reporting
Election Form



FEIN of Designated Agent

Taxable Year YYYY

☐ Worldwide

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 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

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.

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 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 align="center">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.



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN		Number of business locations		OFFICIAL USE ONLY Vendor ID# 0000	
<div></div>		Fill in <input type="radio"/> if SSN		In DC: <div></div> Outside DC: <div></div>			
Business name				Tax period ending (MMYY)		Fill in <input type="radio"/> if Amended Return	
<div></div>				<div></div>		Fill in <input type="radio"/> if Final Return	
Business Mailing Address line #1						Fill in <input type="radio"/> if Combined Report*	
<div></div>						*You must fill in the Designated Agent info below	
Business Mailing Address line #2						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	
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 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) Fill in if minus: <input type="radio"/>	6 \$	.00
	7 Gross royalties (attach statement)	7 \$	.00
	8(a) Net capital gain (loss) (attach a copy of your federal Schedule D) Fill in if minus: <input type="radio"/>	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 (loss) (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	
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 \$ <div></div> 00		
	(b) Minus nondeductible payments to related entities \$ <div></div> 00 =	14c \$	.00
	15 Rent	15 \$	.00
	16 Taxes from D-30, Schedule C	16 \$	.00
	17(a) Interest payments \$ <div></div> 00		
	(b) Minus nondeductible payments to related entities \$ <div></div> 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	



TAXABLE INCOME	23	Net income	Line 10 minus Line 22.	Fill in if minus:	<input type="radio"/>	23	\$																00
	24	Net operating loss deduction	for years before 2000			24	\$																00
	25	Net income after NOL deduction	Line 23 minus Line 24	Fill in if minus:	<input type="radio"/>	25	\$																00
	26	(a) Non-business income/state adjustment	(attach statement)	Fill in if minus:	<input type="radio"/>	26a	\$																00
		(b) Minus: Related expenses	(attach an allocation statement)			26b	\$																00
		(c) Subtract Line 26(b) from Line 26(a)		Fill in if minus:	<input type="radio"/>	26c	\$																00
	27	Net income from trade or business subject to apportionment	Line 25 minus Line 26(c)	Fill in if minus:	<input type="radio"/>	27	\$																00
	28	DC apportionment factor	from D-30, Schedule F, Col 3, Line 2			28																	
	29	Net income from trade or business apportioned to DC	Fill in if minus:	<input type="radio"/>	29	\$																	00
	Multiply Line 27 by the factor on Line 28																						
	30	Other income/deductions attributable to DC	Fill in if minus:	<input type="radio"/>	30	\$																	00
	(attach statement)																						
	31	Total DC net income (loss)	Fill in if minus:	<input type="radio"/>	31	\$																	00
	Combine Lines 29 and 30																						
	32	Salary for owner(s) / member(s) services from D-30, Schedule J, Column 4.			32	\$																	00
	33	Exemption	Maximum is \$5000. Enter days in DC. → 33a	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	33	\$															00
	If fewer than 365 days in DC, see page instructions for amount to claim.																						
	34	Total taxable income before apportioned NOL deduction	Fill in if minus:	<input type="radio"/>	34	\$																	00
	Line 31 minus total of Lines 32 and 33																						
	35	Apportioned NOL deduction	Losses occurring for year 2000 and later.		35	\$																	00
	36	Total DC taxable income.	Line 34 minus Line 35	Fill in if minus:	<input type="radio"/>	36	\$																00
	37	Tax 9.2% of Line 36			37	\$																	00
	38	Minus nonrefundable credits from Schedule UB, Line 20			38	\$																	00
TAX, PAYMENTS AND CREDITS	39	Total DC gross receipts from Line '4' from MTLGR worksheet	\$	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	<input type="text" value=""/>	00
	40	Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.		40	\$																		00
	41	Payments:																					
	(a)	Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return		41a	\$																		00
	(b)	2016 estimated franchise tax payments		41b	\$																		00
	42	Add lines 41(a), 41(b)		42	\$																		00
	43		RESERVED		43	\$																	00
	44	Estimated tax interest (Fill in oval if D-2220 attached)	<input type="radio"/>	44	\$																		00
45	Total Amount Due.	If Line 42 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside the U.S.? Yes <input type="radio"/> No <input type="radio"/> See instructions		45	\$																		

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions.

[illegible]

PLEASE
SIGN
HERE

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Officer's signature	Title	Date	Telephone number of person to contact
---------------------	-------	------	---------------------------------------

PAID
PREPARED
ONLY

Preparer's signature (if other than taxpayer)	Date	Firm name	Firm address
---	------	-----------	--------------

Preparer's PTIN If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval ☐

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

1. **SALES FACTOR:** All gross receipts of the unincorporated business other than gross receipts from items of non-business income.

Column 1 TOTAL

Column 2 in DC

DC Apportionment
Factor

\$ 00 \$ 00

(Column 2 divided by Column 1)

2. **DC APPORTIONMENT FACTOR:** Column 2 divided by
Column 1. 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
	\$
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.				
LIABILITIES AND CAPITAL	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 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.								
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 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: 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 2016? 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 2016? 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 2015? 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. (a) Is this business unitary with a partnership or another corporation? Yes <input type="radio"/> No <input type="radio"/> If yes, explain: <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
(b) Is this business unitary with a combined group? Yes <input type="radio"/> No <input type="radio"/> If yes, explain: <input style="width: 90%;" type="text"/> <input style="width: 90%;" type="text"/>		
16. Did you file an annual ballpark fee return? Yes <input type="radio"/> No <input type="radio"/>		

Worldwide Combined Reporting
Election Form



FEIN of Designated Agent

Taxable Year YYYY

☐ Worldwide

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 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

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.

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 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 align="center">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.



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

Business Name (from your D-20 or D-30 return)	Federal Employer Identification Number (FEIN)
	or
Person to contact if there are questions	Social Security Number (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 DC applicable credits and estimated tax payments is less than \$1001, or
B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

Computation of Underpayment Interest

1	2016 DC franchise tax liability from Forms D-20, or D-30.	\$	
2	Multiply the amount on Line 1 by 90% (.90).	\$	
3	2015 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	
4	Minimum estimated tax requirement for tax year 2016 (lesser of Lines 2 and 3).	\$	
5	Multiply the amount on Line 4 by 25% (.25).	\$	

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

Due dates shown are for calendar year; for fiscal year, use the 15th day of the 4th, 6th, 9th and 12th months after the end of the fiscal year.

Due date of Payments

1 st Period	2 nd Period	3 rd Period	4 th Period
04/15/16	06/15/16	09/15/16	12/15/16

6 Enter the amount from Line 5 or the annualized 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 estimated taxes paid each period (the 2nd period includes the 1st period amount, 3rd period includes 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 .0262 .0348

10 Line 8 multiplied by Line 9.

11 Underpayment Interest - Total of amounts from Line 10. Pay this amount.

\$

(See D-2220 instructions).

Instructions for Underpayment of Estimated Tax by D-20 or D-30 Filers

Estimated Tax Interest

DC law requires any business that expects its DC franchise tax liability to exceed \$1000 for the tax year to file a declaration of estimated franchise tax using the payment vouchers in:

- D-20ES – Declaration of Estimated Franchise Tax for Corporations; or
- D-30ES – Declaration of Estimated Franchise Tax for Unincorporated Businesses.

The law states that any business required to file and pay estimated tax that fails to pay the amount required by the due date is subject to interest on the underpayment of estimated franchise tax.

When is interest assessed for Underpayment of Estimated Franchise Tax?

A 10% interest, compounded daily, is assessed if your total DC estimated franchise tax payments compared to your DC franchise tax liability do not equal at least the smaller of:

- 90% of the tax due on your 2016 DC franchise tax return; or
- 110% of the tax due on your 2015 DC franchise tax return (consisting of 12 months).

You must have filed a 2015 DC franchise tax return to use the 110% exception.

A penalty will be assessed if any statement made on an estimated tax payment voucher is not true and accurate to the best of the signatory's knowledge.

Are there any exceptions?

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

- You had no DC franchise tax liability for the tax year 2015 and in that year, you did business in DC for the entire 12 months;
- The franchise tax due for 2016, minus any estimated tax payments, is less than \$1001;
- Your total DC estimated franchise tax payments are equal to or greater than 110% of your 2015 DC franchise tax liability for the entire year; or
- Your remaining tax due after totaling all credits and estimated tax payments is less than 10% of your total DC franchise tax liability for the year.

When do you use this form?

- You may use this form to calculate your underpayment interest. If you do, attach it to your tax return and enter the underpayment interest on Line 44 of Forms D-20 or D-30. Fill in the oval if the D-2220 is attached. If you do not wish to calculate the interest, 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 interest amount assessed by OTR for underpayment of estimated franchise tax is incorrect.

How do you file this form?

Attach it to your return if you complete the form before filing your tax return. If you complete the D-2220 after filing and receiving a notice of interest assessment, send it to:

Office of Tax and Revenue
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1

Enter the amount from your 2016 D-20 or D-30.

Line 2

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

Line 3

Enter 110% of the amount from your 2015 DC Forms D-20 or D-30. If your 2015 return was amended or corrected, multiply 110% times the corrected amount.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC franchise tax return for 2015, you may only use Line 2. This is your minimum estimated franchise tax payment for 2016.

Line 5

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

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, \$6,000 for the 3rd period and \$8,000 for the 4th period.

Annualized income method: If your income was different for each period, 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 earned by period on Line 6. Accumulate the periodic amounts as shown above. Check the "Annualized Income" box.

Line 7

Enter the amount of estimated franchise tax payments made in each period. Include the amounts from the previous period with the 2nd, 3rd and 4th periods. For example, if your estimated payment amount is \$1,000 in each period, you would enter \$1,000 in the 1st period, \$2,000 in the 2nd period, \$3,000 in the 3rd period and \$4,000 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 period, multiply the amount on Line 8 by the factor on Line 9. This is your underpayment interest amount by period.

Line 11 Underpayment Interest

Add the amounts on Line 10 for each period. This is your total underpayment of estimated franchise tax penalty.

- If you are filing the D-2220 with your D-20 or D-30 return, enter the amount on Line 44 and pay the total amount with the return. Fill in the oval on Line 44 and attach the D-2220 to the return.
- If you are filing the D-2220 form separately, pay the amount you owe and attach to the D-30P Payment Voucher, using the applicable mailing address.

Make the check or money order payable to the **DC Treasurer**.

D-30P PAYMENT VOUCHER
See instructions on back

Detach at perforation and mail the voucher, with payment attached. See mailing address on back.



2016 D-30P Payment Voucher for
Unincorporated Business Franchise Tax



Important: Print in CAPITAL letters using black ink.

Official Use Only Vendor ID# 0000

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Amount of payment \$

Taxpayer Identification Number

Fill in if FEIN

Fill in if SSN

Business name or Designated Agent name

Tax period ending (MMYY)

Business mailing address (number, street and suite/apartment number if applicable)

Business mailing address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

2016 D-30P P1

Payment Voucher for Unincorporated Franchise Tax

Revised 02/16



2016 D-30P Payment Voucher for Unincorporated Business Franchise Tax



Important: Print in CAPITAL letters using black ink.

Official Use Only Vendor ID# 0000

Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Amount of payment \$.00

Taxpayer Identification Number

Fill in if FEIN

Fill in if SSN

Business name or Designated Agent name

Tax period ending (MMYY)

Business mailing address (number, street and suite/apartment number if applicable)

Business mailing address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

2016 D-30P P1

Payment Voucher for Unincorporated Franchise Tax

Revised 02/16

Instructions for D-30P PAYMENT VOUCHER – please print clearly

Use the D-30P Payment Voucher to make any payment due on your **D-30** return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number. Fill in the oval indicating if this is your FEIN or SSN.
- Enter name and address exactly as they appear on your return.
- Enter the amount of your payment.
- Make the check or money order (US dollars) payable to the DC Treasurer.
- Write your FEIN/SSN, tax period and type of return filed (D-30) on the payment.
- **Staple your check or money order to the D-30P voucher only.** Do not attach your payment to your D-30 return.
- Mail the D-30P **with**, but not attached to, your D-30 tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: Office of Tax and Revenue PO Box 96165, Washington DC 20090-6165.

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit MyTax.DC.gov.
- **For electronic filers**, in order to comply with banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future.

ENTER DOLLAR AMOUNTS ONLY

Revised 04/16

Instructions for Form FR-130 (Unincorporated Business Franchise)

Purpose

Use Form FR-130 to request a 6-month extension of time to file an Unincorporated Business Franchise Tax Return (Form D-30), or a 7-month extension of time to file if you are a Combined Reporting filer.

When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

Where to submit your request

Mail the completed FR-130 with your payment in full of any tax due for D-30 to: Office of Tax and Revenue, PO Box 96020 Washington, DC 20090-6020. Make your payment out to the DC Treasurer. Include your FEIN or SSN, FR-130 and the tax year on the payment.

Extension of time to file

A 6-month extension of time to file (7-month extension for Combined Reporting filers) will be allowed if you complete this form properly, file it on time and PAY the full amount of any tax due shown on Line 5 of the Worksheet. When you file your return (D-30), attach a copy of the FR-130 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-130.**

Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension up to 6 months may be granted, but in no case shall such extension be granted for more than one year.

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit [MyTax.DC.gov](https://mytax.dc.gov).
- **For electronic filers**, 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 of the United States". If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future.



Government of the
District of Columbia

D-30 NOL Net Operating Loss Deduction for Tax Years Before 2000

Complete a separate D-30 NOL for each business carrying forward a NOL.

Please attach this form to your D-30.

Name of business		FEIN/SSN	
Year	District net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
Summary:		Total losses claimed. \$	Total losses remaining(to be carried forward). \$

- Enter loss on D-30, Line 24.



Government of the
District of Columbia

D-30 NOL Net Operating Loss Deduction for Tax Year 2000 and Later

Complete a separate D-30 NOL for each business carrying forward a NOL.

Please attach this form to your D-30.

Name of business		FEIN/SSN	
Year	District net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
Summary:		Total losses claimed. \$	Total losses remaining(to be carried forward). \$

- Enter loss on D-30, Line 35.



Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

US Department of State Tax Exemption Cards

www.state.gov/ofm/tax/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov

Need assistance?

File or pay online: MyTax.DC.gov

Get tax forms

Download forms at MyTax.DC.gov.

Request forms by mail: 202-442-6546

by email: taxhelp@dc.gov

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor

8:15 am–5:30 pm

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or

Contact our Customer Service Administration: 202-727-4TAX(4829)

Regular hours

8:15 am–5:30 pm

Monday–Friday

Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

Are you unable to hear or speak?

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የጎሳ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。



Important: Print in CAPITAL letters using black ink.

Year _____ of 10 Year Election

Tax Identification Number (FEIN)

Tax Year Ending (MMYY)

OFFICIAL USE ONLY
Vendor ID# 0000

Name of Designated Agent

Fill in ☐ if Water's Edge

Fill in ☐ if World Wide

Fill in ☐ if fiscalized

Business mailing address #1

City

State

Zip Code + 4

Type of Entity: ☐ Corporation

☐ Unincorporated Business

☐ Financial Institution

☐ Non-Nexus Member

Description	Combined Group Report	Intercompany Eliminations	Total Before Eliminations
1 Gross receipts, minus returns and allowances	1		
2 Cost of goods sold	2		
3 Gross profit from sales and/or operations. <i>Line 1 minus Line 2.</i> Fill in if minus: <input type="radio"/>	3		
4 Dividends <i>from D-20, Schedule B.</i>	4		
5 Interest. <i>Attach statement.</i>	5		
6 Gross rental income (loss) <i>from D-20 Schedule I.</i> Fill in if minus: <input type="radio"/>	6		
7 Gross royalties. <i>Attach statement.</i>	7		
8 (a) Net capital gain (loss). <i>Attach copy of federal Form 1120, Schedule D.</i> Fill in if minus: <input type="radio"/>	8a		
(b) Ordinary gains (loss). <i>Attach copy of federal Form 4797.</i> Fill in if minus: <input type="radio"/>	8b		
9 Other income (loss). <i>Attach statement.</i> Fill in if minus: <input type="radio"/>	9		
10 Total gross income. <i>Add Lines 3 - 9.</i> Fill in if minus: <input type="radio"/>	10		
11 Compensation of officers <i>from Form D-20, Schedule C</i>	11		
12 Salaries and wages	12		
13 Repairs	13		
14 Bad debts	14		
15 Rent	15		
16 Taxes <i>from Form D-20, Schedule D & Form D-30, Schedule C</i>	16		
17 Interest payments. <i>Attach statement for non-deductible payment to related entity.</i>	17		
18 Contributions and/or gifts. <i>Attach statement.</i>	18		
19 Amortization. <i>Attach copy of your federal Form 4562.</i>	19		
20 Depreciation. <i>Attach a copy of your federal Form 4562.</i> <i>Do not include any additional federal sec. 179 expenses or bonus depreciation.</i>	20		
21 Depletion. <i>Attach statement.</i>	21		
22 Royalty payments made. <i>Net of non-deductible payments to related entities.</i> <i>Attach statement.</i>	22		
23 Pension, profit-sharing plans Fill in if minus: <input type="radio"/>	23		
24 Other deductions. <i>Attach statement.</i>	24		
25 Total deductions. <i>Add Lines 11-24.</i>	25		
26 Net income. <i>Line 10 minus Line 25.</i> Fill in if minus: <input type="radio"/>	26		



Tax Identification Number (FEIN): _____

Name of Designated Agent: _____

Description	Combined Group Report	Intercompany Eliminations	Total Before Eliminations
27 Net operating loss deduction. <i>(For years before 2000)</i> 27			
28 Net income after net operating loss deduction. <i>Line 26 minus Line 27. Fill in if minus:</i> <input type="radio"/> 28			
29 (a) Non-business income/state adjustment. <i>Attach statement. Fill in if minus:</i> <input type="radio"/> 29a			
(b) Expense related to non-business income. <i>Attach statement.</i> 29b			
(c) 29(a) minus 29(b). <i>Fill in if minus:</i> <input type="radio"/> 29c			
30 Net income subject to apportionment. <i>Line 28 minus Line 29(c). Fill in if minus:</i> <input type="radio"/> 30			
31 DC apportionment factor. <i>Combined Reporting Schedule 2A, Line 13</i> 31			
32 Net income from trade or business apportioned to DC. <i>Line 30 multiplied by Line 31 factor. Fill in if minus:</i> <input type="radio"/> 32			
33 Portion of D20 Line 29 (c) / D30 Line 26 (c) attributable to DC: _____ <i>Fill in if minus:</i> <input type="radio"/> 33 <i>Partner: Add your distributive share of post-apportioned salary allowance from the D30 Line 32: _____</i> <i>Partner: Add your distributive share of post-apportioned exemption from the D30 Line 33: _____</i>			
34 Total taxable income before apportioned NOL deduction. <i>Line 32 plus or minus Line 33. (Attach statement.) Fill in if minus:</i> <input type="radio"/> 34 <i>UB: Subtract salary allowance: _____</i> <i>UB: Subtract exemption: _____</i>			
35 Apportioned NOL deduction. <i>(Loss occurring in year 2000 and later)</i> 35			
36 Total District taxable income. <i>Line 34 minus Line 35. (Do not offset income of members with NOL of other members) Fill in if minus:</i> <input type="radio"/> 36			
37 Tax 9.2% of Line 36 (combined tax). 37			
38 Minus nonrefundable credits <i>(for each member)</i> 38			
39 Total DC gross receipts. <i>Attach Minimum Tax Liability Gross Receipts worksheet.</i> 39			
40 Net tax, <i>Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less. The minimum tax is \$1,000 if DC gross receipts are greater than \$1M.</i> 40			
41 Payments and refundable credits: 41			
(a) Tax paid with request for an extension of time to file or paid with the original return if this is an amended return. 41a			
(b) 2016 estimated franchise tax payments - First quarter. 41b			
Second quarter.			
Third quarter.			
Fourth quarter.			
Total estimated franchise tax payments. 41c			
(c) Refundable credits. 41c			
42 Add lines 41(a), (b), and (c). 42			
43 RESERVED 43			
44 Estimated tax interest 44			
45 Total amount. <i>If Line 42 is smaller than the total of Lines 40 and 44, enter amount due.</i> 45			
46 Overpayment. <i>If Line 42 is larger than the total of Lines 40 and 44, enter amount overpaid.</i> 46			
47 Amount you want to apply to your 2017 estimated franchise tax 47			
48 Amount to be refunded. <i>Line 46 minus Line 47.</i> 48			



Important: Print in CAPITAL letters using black ink.

Year _____ of 10 Year Election

Tax Identification Number (FEIN/SSN)

Tax Year Ending (MMYY)

OFFICIAL USE ONLY
Vendor ID# 0000

Designated agent or member's name

Fill in ☐ if Water's Edge

Fill in ☐ if World Wide

Fill in ☐ if fiscalized

Business mailing address #1

City

State

Zip Code + 4

Type of Entity: ☐ Corporation

☐ Unincorporated Business

☐ Financial Institution

☐ Non-Nexus Member

Description

Designated Agent/Members

1	Gross receipts, minus returns and allowances	1	\$
2	Cost of goods sold	2	\$
3	Gross profit from sales and/or operations. <i>Line 1 minus Line 2.</i>	3	\$
		Fill in if minus: <input type="radio"/>	
4	Dividends from D-20, Schedule B.	4	\$
5	Interest. <i>Attach statement.</i>	5	\$
6	Gross rental income (loss) from D-20 Schedule I.	6	\$
		Fill in if minus: <input type="radio"/>	
7	Gross royalties. <i>Attach statement.</i>	7	\$
8	(a) Net capital gain (loss). <i>Attach copy of federal Form 1120, Schedule D.</i>	8a	\$
	(b) Ordinary gains (loss). <i>Attach copy of federal Form 4797.</i>	8b	\$
		Fill in if minus: <input type="radio"/>	
9	Other income (loss). <i>Attach statement.</i>	9	\$
		Fill in if minus: <input type="radio"/>	
10	Total gross income. <i>Add Lines 3 - 9.</i>	10	\$
		Fill in if minus: <input type="radio"/>	
11	Compensation of officers from Form D-20, Schedule C	11	\$
12	Salaries and wages	12	\$
13	Repairs	13	\$
14	Bad debts	14	\$
15	Rent	15	\$
16	Taxes from Form D-20, Schedule D & Form D-30, Schedule C	16	\$
17	Interest payments. <i>Attach statement for non-deductible payment to related entity.</i>	17	\$
18	Contributions and/or gifts. <i>Attach statement.</i>	18	\$
19	Amortization. <i>Attach copy of your federal Form 4562.</i>	19	\$
20	Depreciation. <i>Attach a copy of your federal Form 4562.</i>	20	\$
	<i>Do not include any additional federal sec. 179 expenses or bonus depreciation.</i>		
21	Depletion. <i>Attach statement.</i>	21	\$
22	Royalty payments made. <i>Net of non-deductible payments to related entities.</i>	22	\$
	<i>Attach statement.</i>		
23	Pension, profit-sharing plans	23	\$
		Fill in if minus: <input type="radio"/>	
24	Other deductions. <i>Attach statement.</i>	24	\$
25	Total deductions. <i>Add Lines 11-24.</i>	25	\$
26	Net income. <i>Line 10 minus Line 25.</i>	26	\$
		Fill in if minus: <input type="radio"/>	

Tax Identification Number (FEIN/SSN): _____

Member's name: _____



Description		
27	Net operating loss deduction. (For years before 2000)	27 \$
28	Net income after net operating loss deduction. Line 26 minus Line 27.	28 \$
29	(a) Non-business income/state adjustment. Attach statement.	29a \$
	(b) Expense related to non-business income. Attach statement.	29b \$
	(c) 29(a) minus 29(b).	29c \$
30	Net income subject to apportionment. Line 28 minus Line 29(c).	30 \$
31	DC apportionment factor. Combined Reporting Schedule 2B, Line 13	31 \$
32	Net income from trade or business apportioned to DC. Line 30 multiplied by Line 31 factor.	32 \$
33	Portion of D20 Line 29 (c) / D30 Line 26 (c) attributable to DC: ____ Partner: Add your distributive share of post-apportioned salary allowance from the D30 Line 32: ____ Partner: Add your distributive share of post-apportioned exemption from the D30 Line 33: ____	33 \$
34	Total taxable income before apportioned NOL deduction. Line 32 plus or minus Line 33. (Attach statement.) UB: Subtract salary allowance: ____ UB: Subtract exemption: ____	34 \$
35	Apportioned NOL deduction. (Loss occurring in year 2000 and later)	35 \$
36	Total District taxable income. Line 34 minus Line 35. (Do not offset income of members with NOL of other members)	36 \$
37	Tax 9.2% of Line 36 (combined tax).	37 \$
38	Minus nonrefundable credits (for each member)	38 \$
39	Total DC gross receipts. Attach Minimum Tax Liability Gross Receipts worksheet.	39 \$
40	Net tax, Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less. The minimum tax is \$1,000 if DC gross receipts are greater than \$1M.	40 \$
41	Payments and refundable credits:	41
	(a) Tax paid with request for an extension of time to file or paid with the original return if this is an amended return.	41a
	(b) 2016 estimated franchise tax payments - First quarter.	41b
	Second quarter.	
	Third quarter.	
	Fourth quarter.	
	Total estimated franchise tax payments.	
	(c) Refundable credits.	41c \$
42	Add lines 41(a), (b), and (c).	42 \$
43	RESERVED	43 \$
44	Estimated tax interest	44 \$
45	Total amount. If Line 42 is smaller than the total of Lines 40 and 44, enter amount due.	45 \$
46	Overpayment. If Line 42 is larger than the total of Lines 40 and 44, enter amount overpaid.	46 \$
47	Amount you want to apply to your 2017 estimated franchise tax	47 \$
48	Amount to be refunded. Line 46 minus Line 47.	48 \$

DC Combined Reporting
Schedule 2A
Apportionment Factors Computation



Important: Print in CAPITAL letters using black ink.

Year _____ of 10 Year Election

Tax Identification Number (FEIN)

Tax Year Ending (MMYY)

OFFICIAL USE ONLY
Vendor ID# 0000

Name of Designated Agent

Fill in ☐ if Water's Edge

Fill in ☐ if World Wide

Fill in ☐ if fiscalized

Business mailing address #1

City

State

Zip Code + 4

Type of Entity:

☐ Corporation

☐ Unincorporated Business

☐ Financial Institution

☐ Non-Nexus Member

Description

Combined Group Report

Payroll Factor Computation

- 1 District payroll: (total compensation paid or accrued).
- 2 Everywhere payroll: (total compensation paid or accrued).
- 3 Total payroll - District (total compensation paid or accrued).
- 4 Total payroll - everywhere (total compensation paid or accrued).
- 5 District payroll factor. *Line 3 divided by Line 4.*

1 \$
2 \$
3 \$
4 \$
5

Sales Factor Computation

- 6 District sales.
- 7 Everywhere sales.
- 8 Total sales – District. *Line 6.*
- 9 Total sales – everywhere. *Line 7.*
- 10 District single sales factor. *Line 8 divided by Line 9.*
- 11 Total percent. *Add Lines 5 and 10.*
- 12 Divider for Financial institutions only.*
- 13 **DISTRICT APPORTIONMENT FACTOR.**
Divide Line 11 by Line 12 for Financial institutions only.

6 \$
7 \$
8 \$
9 \$
10
11
12
13

*Financial institutions will use payroll and sales factor receipts (gross income) only and they will divide by 2. If there are less than two factors divide by one. Take the total of the apportionment factors from the combined group report and enter them on the appropriate lines and columns of Schedule F of the D-20 or D-30.

DC Combined Reporting
Schedule 2B
Apportionment Factors Computation



Important: Print in CAPITAL letters using black ink.

Year _____ of 10 Year Election

Tax Identification Number (FEIN/SSN)

Tax Year Ending (MMYY)

OFFICIAL USE ONLY
Vendor ID# 0000

Designated agent or member's name

Fill in ☐ if Water's Edge

Fill in ☐ if World Wide

Fill in ☐ if fiscalized

Business mailing address #1

City

State Zip Code + 4

Type of Entity: ☐ Corporation

☐ Unincorporated Business

☐ Financial Institution

☐ Non-Nexus Member

Description

Designated Agent/Members

Payroll Factor Computation

1	District payroll: (total compensation paid or accrued).	1	\$
2	Everywhere payroll: (total compensation paid or accrued).	2	\$
3	Total payroll - District (total compensation paid or accrued).	3	\$
4	Total payroll - everywhere (total compensation paid or accrued).	4	\$
5	District payroll factor. <i>Line 3 divided by Line 4.</i>	5	

Sales Factor Computation

6	District sales.	6	\$
7	Everywhere sales.	7	\$
8	Total sales – District. <i>Line 6.</i>	8	\$
9	Total sales – everywhere. <i>Line 7.</i>	9	\$
10	District single sales factor. <i>Line 8 divided by Line 9.</i>	10	
11	Total percent. <i>Add Lines 5 and 10.</i>	11	
12	Divider for Financial institutions only.*	12	
13	DISTRICT APPORTIONMENT FACTOR. <i>Divide Line 11 by Line 12 for Financial institutions only.</i>	13	

*Financial institutions will use payroll and sales factor receipts (gross income) only and they will divide by 2. If there are less than two factors divide by one. Take the total of the apportionment factors from the combined group report and enter them on the appropriate lines and columns of Schedule F of the D-20 or D-30.

FR-399 Qualified High Technology Companies

QUALIFIED HIGH TECHNOLOGY COMPANIES TAX BENEFITS

The New E-Conomy Transformation Act of 2000 (the Act) granted certain tax benefits to DC Qualified High Technology Companies for tax years beginning after December 31, 2000.

The Qualified High Technology Clarification Act of 2014 (Title VII, Subtitle R of FY 15 Budget Support Act of 2014, A20-750), has made several changes in the qualification requirements and clarification of certain provisions which will be applicable for the tax years beginning after 12/31/2014. You are advised to consult the new law to determine the impact on your company

This FR-399 revision applies to tax years beginning after 12/31/2015.

A Qualified High Technology Company (QHTC) is one which –

- a) Is an individual or entity organized for profit;
- b) Leases or owns an office in the District of Columbia (DC);
- c) Has 2 or more qualified employees in the District;
- d) Derives at least 51% of its gross revenues earned in the District from one or more of certain “permitted” activities* (DC Code §47-1817.01(5)(A)(iii)); and
- e) Is registered with the DC Government as a business in DC.

A Qualified High Technology Company (QHTC) does not include –

- a) An individual or entity that derives 51% or more of its gross revenues from the operation in the District of:
 - (i) An on-line or brick and mortar retail store;
 - (ii) An electronic equipment facility that is primarily occupied, or intended to be occupied, by electronic and computer equipment that provides electronic data switching, transmission, or telecommunication functions between computers, both inside and outside the facility;
 - (iii) A building or construction company;
- b) A professional athletic team, as defined in DC Code §47-2002.05(a)(3); or
- c) A business entity located in the DC Ballpark TIF Area, as defined in DC Code §2-1217.12.

If the accounting method used does not readily permit the verification of revenue for use in determining the status of a corporation as a QHTC, the corporation may petition for, or the Chief Financial Officer may use a cost of performance method described in DC Code §47-1817.01a(b).

Permitted Activities include –

- Internet-related services and sales including website design, maintenance, hosting, or operation;
- Internet-related training, consulting, advertising, or promotion services; the development, rental, lease, or sale of Internet-related applications, connectivity, or digital content; or products and services that may be considered e-commerce;
- Information and communication technologies, equipment and systems that involve advanced computer software and hardware, data processing, visualization technologies,

or human interface technologies, whether deployed on the Internet or other electronic or digital media;

- Advanced materials and processing technologies that involve the development, modification, or improvement of one or more materials or methods to produce devices and structures with improved performance characteristics or special functional attributes, or to activate, speed up, or otherwise alter chemical, biochemical, or medical processes;
- Engineering, production, biotechnology and defense technologies that involve knowledge-based control systems and architectures; advanced fabrication and design processes, equipment and tools; or propulsion, navigation, guidance, nautical, aeronautical and astronautical ground and airborne systems, instruments and equipment; and
- Electronic and photonic devices and components for use in producing electronic, optoelectronic, mechanical equipment and products of electronic distribution with interactive media content.

*(See pages 27 and 28 for an expanded list of permitted activities.)

TAX BENEFITS - Incorporated QHTCs

The various DC tax credits and other tax benefits available to incorporated QHTC are –

Tax Credits for:

- Costs of retraining qualified disadvantaged employees;
- Wages paid to qualified disadvantaged employees;
- Wages paid to qualified employees; and
- Payments for or reimbursements of employee relocation costs.

Other DC Tax Benefits:

- Exemption from sales tax for sales by QHTCs of intangible property or services; See DC Code §47-2001(n)(2)(G);
- Reduction of the corporate franchise tax rate;
- Partial exemption from the personal property tax;
- Exemption for 5 years, on or after January 1, 2012, from the DC corporate QHTC franchise tax, or \$15 million, whichever is lesser;
- Deduction for Internal Revenue Code (IRC) section 179 expenses (up to \$40,000);
- Reduction in real property tax for qualified leasehold improvements made by, or for, a QHTC tenant;
- Rollover (deferral) of certain capital gains.

TAX BENEFITS - Unincorporated QHTCs

The tax benefits available to unincorporated QHTC are –

- Exemption from sales tax for sales by QHTCs of intangible property or services; See DC Code §47-2001(n)(2)(G);
- Partial exemption from the personal property tax;
- Deduction for Internal Revenue Code (IRC) section 179 expenses (up to \$40,000);
- Reduction in real property tax for qualified leasehold improvements made by, or for, a QHTC tenant.

Claiming QHTC Tax Benefits

To be eligible to claim a tax credit or any of the other tax benefits available under the Act you must attach a QHTC-CERT form to the appropriate DC tax form: D-20; D-65; D-40; FP-31; or FR-800. The QHTC-CERT form is a certification that you meet

all of the conditions required of a QHTC. If the certification is not made in good faith a penalty may be imposed. Incorporated QHTCs must complete the D-20, including the QHTC Tax, Exemption and Credits Schedule on page 4 of the D-20, and submit the Certification of Gross Revenue Worksheet from page 11 of the FR-399 Instruction booklet.

Note: If the QHTC-CERT is not attached, and except for the D-40, if the QHTC oval on the filed return is not filled in, QHTC status will not be recognized.

TAX CREDITS AVAILABLE TO INCORPORATED QHTCS

I. Retraining Costs for Qualified Disadvantaged Employees (refundable credit - corporations only) DC Code §47-1817.04

A Qualified Disadvantaged Employee is:

- a) A DC resident and
- b) A recipient of Temporary Assistance for Needy Families (TANF); or
- c) A recipient of TANF in the period immediately preceding employment; or
- d) A person released from incarceration within twenty four months before the date of employment by a QHTC; or
- e) An employee hired, or relocated to DC, after December 31, 2000, and for whom a QHTC is eligible to claim the Welfare to Work Tax Credit or the Work Opportunity Tax Credit under IRC sec. 51.

The term “qualified disadvantaged employee” does not include:

- a) A temporary or seasonal employee; or
- b) An employee employed as the result of:
 - 1) The displacement of another employee;
 - 2) A strike or lockout;
 - 3) A layoff in which other employees are awaiting recall;
 - 4) A reduction of the regular wages, benefits, or rights granted to other employees in similar jobs; or
 - 5) A key employee.

Retraining Expenses

For years beginning after December 31, 2000, a QHTC may claim a credit against its DC corporate QHTC franchise tax for expenses it paid or incurred during the taxable year for retraining qualified disadvantaged employees. This dollar limited credit may be taken as a refundable credit for up to 50 percent of any unused portion in the year incurred or it may be carried forward for 10 years. For corporate filers this and other QHTC credits are taken on a Form D-20CR filed with the Form D-20 and the Form QHTC-CERT.

Expenditures eligible for tax credit and paid by a QHTC to retrain a qualified disadvantaged employee are:

- a) Tuition, costs, or fees for credit or noncredit courses leading to academic degrees or certification of professional, technical, or administrative skills taken at a District-based, accredited college or university;
- b) The cost of formally enrolling in training programs offered by non-profit training providers (including community or faith-based organizations) certified for providing training, or job-readiness preparation at skill levels suitable for immediate performance of entry-level jobs that are pre-

qualified by the DC Department of Employment Services and which are in demand among technology companies in general;

- c) Eligible training programs, other than those at a District-based accredited college or university, which are pre-qualified by the DC Department of Employment Services;
- d) Worker retraining programs taken through an apprenticeship agreement approved by the DC Apprenticeship Council.

Limitations on the retraining tax credit

The retraining credit is limited to \$20,000 for each qualified disadvantaged employee during the first 18 months of employment. If the amount of this credit exceeds the tax otherwise due from a QHTC, the unused amount of the credit may be carried forward but not beyond the tenth year following the first year the taxpayer files a return claiming the credit. The QHTC may also elect to take a refundable credit in an amount equal to fifty percent of the unused credit with no carryover to subsequent years.

II. Wages Paid to Qualified Disadvantaged Employees

A corporate QHTC is allowed a credit against its DC corporate QHTC franchise tax equal to fifty percent of the wages paid to a qualified disadvantaged employee, during the first 24 calendar months of employment. DC Code §47-1817.05

This credit will not be allowed if:

- a) the QHTC grants the qualified employee lesser benefits or rights than it grants other employees in similar jobs; or
- b) the qualified employee was employed as the result of:
 - 1) The displacement of another employee;
 - 2) A strike or lockout;
 - 3) A layoff in which other employees are awaiting recall;
 - 4) A reduction of the regular wages, benefits, or rights of other employees in similar jobs; or
 - 5) The employee is a key employee.

Limitations on the credit for wages paid to qualified disadvantaged employees

The credit is limited to \$15,000 per year for each qualified disadvantaged employee.

If the amount of the wages credit exceeds the DC corporate QHTC franchise tax due from a QHTC, the unused credit may be carried forward but not beyond the tenth year following the first year the taxpayer filed a return claiming the credit.

III. Wages Paid to Qualified Employees

For taxable years beginning after December 31, 2000, a corporate QHTC may claim a credit against its DC corporate QHTC franchise tax in an amount equal to ten percent of the wages paid to a qualified employee hired in the District after December 31, 2000 and employed by it in DC in any of the listed permitted activities. DC Code §47-1817.03

The credit will not be allowed if:

- a) The QHTC grants the qualified employee lesser benefits or rights than it grants other employees in similar jobs; or

- b) The qualified employee in the District was employed as the result of:
 - 1) The displacement of another employee;
 - 2) A strike or lockout;
 - 3) A layoff in which other employees are awaiting recall;
 - 4) A reduction of the regular wages, benefits, or rights granted to other employees in similar jobs; or
 - 5) The employee is a key employee.

Limitations on the tax credit for wages paid to qualified employees

The wages must be paid during the first 24 calendar months of employment.

If the amount of the credit exceeds the DC corporate QHTC franchise tax due from the QHTC the unused amount may be carried forward but not beyond the tenth year following the first year the taxpayer filed a return claiming the credit.

The credit may not exceed \$5,000 in a taxable year for each qualified employee.

IV. Relocation Costs

For taxable years beginning after December 31, 2000, a corporate QHTC may claim a credit against its DC corporate QHTC franchise tax for each dollar reimbursed to or paid on behalf of each qualified employee for the cost of relocating the employee to DC. This credit is not available if the relocation costs are claimed as a deduction by the corporation. DC Code §47-1817.02

Qualified Employee

A qualified employee is a person employed in DC by a QHTC for 35 hours or more per week in any of the permitted activities.

The relocation credit is not allowed:

- a) Until the QHTC relocates at least two qualified employees from employment outside DC to employment in DC;
- b) Until the QHTC has employed the qualified employee for at least six months in DC in a permitted activity;
- c) If the qualified employee works less than 35 hours per week;
- d) If the QHTC has claimed a deduction for the relocation costs; or
- e) If the employee is a Key Employee.

If the amount of the relocation credit allowable exceeds the DC corporate QHTC franchise tax otherwise due from a QHTC, the unused amount of the credit may be carried forward but not beyond the tenth year following the first year the taxpayer filed a return claiming the credit.

Which Relocation Costs Qualify?

Qualifying relocation costs include amounts paid by a corporate QHTC to a qualified employee for reimbursement of:

- a) Moving expenses as defined in IRC section 217(b)(1); and
- b) Financial assistance in purchasing a residence, in paying a security deposit or in procuring a one-year lease for a

residence in DC. The commencement date of the employee's move or financial assistance must be after December 31, 2000. Only costs related to one relocation per qualified employee are allowed.

Limitations on the tax credit for relocation costs

This credit may not exceed –

- a) \$5,000 for each employee who relocates his/her employment to DC but does not relocate his/her principal residence to DC. The total annual credit taken by a QHTC may not exceed \$250,000.
- b) \$7,500 for each employee who relocates his/her employment to DC and who also relocates his/her principal residence to DC. The total annual credit taken by a QHTC may not exceed \$1,000,000.

Principal residence is determined as of the last day of the first six months of employment in DC by a QHTC.

If the amount of the credit exceeds the DC corporate QHTC franchise tax liability, the unused amount may be carried forward but not beyond the tenth year following the first year the taxpayer filed a return claiming the credit.

Key Employee

A key employee is:

- a) A member of the board of directors of the QHTC; or
- b) Directly or indirectly the owner of a majority of the QHTC's stock; or
- c) Related to a member of the QHTC's board of directors or to a majority stockholder of the QHTC as a spouse or relative within the definition of "dependent" in IRC sec. 152.

DC TAXES AND QHTCs

V. Franchise Tax

For Taxable Years beginning after December 31, 2000, QHTCs which are corporations are granted a reduced corporate franchise tax rate of 6%, except:

- (i) QHTCs certified pursuant to DC Code §47-1805.05 before January 1, 2012, shall not be subject to the tax for 5 years after the date that the QHTC commences business in the District; and
- (ii) QHTCs certified on or after January 1, 2012, shall not be subject to the tax for 5 years after the date that the QHTC has taxable income.

The total amount that each Qualified High Technology Company may receive in exemptions shall not exceed \$15 million. After the 5 year period or the \$15 million limit is reached, incorporated QHTCs pay a rate of 6%.

QHTCs will now report their tax, exemption amount, and amount of credits on Form D-20 by completing the QHTC Schedule on page 4 of the D-20.

VI. Personal Property Tax

Qualified tangible personal property (within the meaning of DC Code §47-1521(4)) purchased and used or held for use by a QHTC (corporate and unincorporated) after December 31, 2000, is exempt from DC personal property tax for 10 years beginning with the year of purchase.

If the tangible personal property is used or is available for use in the eleventh year and thereafter, the property must then be reported at 25% of the original cost or exchange value, unless it is qualified technological equipment (see DC Code §47-1523(b)). In that case it must be reported at 10% of the original cost or exchange value. See pages 23-24 of this publication for information on refunds and exemptions with respect to tangible personal property.

BUSINESS ASSET DEDUCTIONS AND QHTCs

VII. Deductions for Certain Depreciable Business Assets

A QHTC may deduct the lesser of \$40,000 or the actual cost of personal property described in IRC section 179(d)(1).

VIII. Unincorporated Business Franchise Tax Exemption

A QHTC business that is not a corporation is exempt from the unincorporated business franchise tax. However unincorporated QHTCs must file a D-65 Partnership Return, or a D-40 Individual Income Tax Return with Federal Schedule C attached. A completed QHTC-CERT form must be filed with the D-40 or D-65 return.

IX. Capital Gain and QHTCs

Qualified capital gain from the sale or exchange of a QHTC's capital assets is no longer exempt. For tax years beginning after December 31, 2018, the tax on a capital gain from the sale or exchange of an investment in a QHTC shall be at the rate of 3% if:

- (1) The investment was made after March 11, 2015;
- (2) The investment was held by the investor for at least 24 continuous months;
- (3) At the time of the investment, the stock of the QHTC was not publicly traded; and
- (4) The investment is in common or preferred stock of the QHTC.

Rollover of capital gain from qualified stock to other qualified stock. Qualified stock is that which satisfies the requirement for small business stock under IRC section 1202(c) and is issued by a QHTC. Where gain is realized on the sale of qualified stock held by a taxpayer, other than a corporation, for more than six months the taxpayer may elect to defer recognition of gain unless it was previously deferred.

However, if a taxpayer purchases qualified stock within 60 days of selling other qualified stock, gain is recognized. Gain is recognized to the extent gain realized on the sale exceeds the cost of the qualified stock purchased.

The taxpayer's holding period is determined without regard to IRC section 1223. This treatment does not apply to gain considered ordinary income under IRC sections 1245 or 1250.

Please note that a real property tax abatement benefit and various other financial incentives of a non-income/franchise tax nature are provided for QHTCs in the New E-Conomy Transformation Act of 2000.

GENERAL INSTRUCTIONS FOR INCORPORATED QHTCs

Incorporated QHTCs must file Form D-20, including the QHTC Exemption and Credit Schedule on page 4 of the D-20. Follow the specific line-by-line instructions (Lines 1 through 48) in the D-20 instruction booklet. Fill in the 'if Certified QHTC' oval on page 1 of form D-20, and submit the filled out Certification of Gross Revenue Worksheet on page 11 of the FR-399 QHTC instruction booklet. In addition, if you are claiming any QHTC Tax Credits, fill out and submit the D20CR from the FR-399 QHTC instruction booklet, and Schedule UB from the D-20 instruction booklet.

QHTC Schedule, Form D-20 page 4, line-by-line

Line 1 Initial Date of Taxable Income

Enter the month and year that the QHTC first had taxable income.

Line 2 Cumulative Amount of QHTC Exemption Previously Used

Enter the total amount of QHTC Exemption used on all prior returns.

Line 3 Total DC taxable income

Enter the amount from Form D-20, Line 36, your total DC taxable income.

Line 4 Qualified High Technology Companies Franchise Tax

Calculate the corporate QHTC franchise tax by multiplying any positive amount on Line 3 (total District taxable income) by .06. Enter the result on Line 4.

Line 5 Minus nonrefundable credits from Schedule UB, Line 9

Subtract the nonrefundable credits entered from Schedule UB, Line 9. See instructions for Schedule UB Business Credits on page 13 of the D-20 instruction booklet, and the instructions for Form D-20CR in the FR-399 instruction booklet.

Line 6 Tentative Tax

Subtract Line 5 from Line 4. Enter result.

Line 7 Minus QHTC Exemption This Return

The amount of exemption claimed this return, plus the amount of cumulative exemptions claimed on previous tax returns, cannot exceed \$15 million. In addition, the QHTC exemption cannot be claimed if the QHTC commenced business before January 1, 2011, and the QHTC exemption cannot be claimed if more than 5 years have passed since the QHTC business has taxable income. If \$15 million in exemptions have been previously used, or the 5 year period has been exceeded, enter zero.

Line 8 Total DC gross receipts

From Line 4 of (MTLGR) worksheet, page 4, D-20 instruction booklet.

Line 9 Net tax

Line 6 minus Line 7. Enter the result on Line 9, and Form D-20 page 2, Line 40, except:

1. If Line 8 is less than or equal to \$1M and Line 9 is less than \$250, enter \$250;
2. If Line 8 is greater than \$1M and Line 9 is less than \$1,000, enter \$1,000.

Line 10 Amount of QHTC Exemption Remaining

Subtract Line 2 and Line 7 from \$15M. Enter result. If the QHTC business commenced before January 1, 2011, or more than 5 years have passed after initial taxable income, enter zero.

QHTC-CERT 20_____
 Certification for Qualified High
 Technology Company



Official Use Only: VENDOR ID# 0000

Taxpayer Identification Number	Fill in <input type="radio"/> if FEIN	Taxable Year Ending	First Year Certified as a QHTC	
<div style="border: 1px solid black; width: 100px; height: 20px;"></div>	Fill in <input type="radio"/> if SSN	<div style="border: 1px solid black; width: 60px; height: 20px;"></div>	<div style="border: 1px solid black; width: 60px; height: 20px;"></div>	
Name of Business		Real Property Eligible for Abatement		
<div style="border: 1px solid black; width: 500px; height: 20px;"></div>		Square	Suffix	Lot
		<div style="border: 1px solid black; width: 60px; height: 20px;"></div>	<div style="border: 1px solid black; width: 60px; height: 20px;"></div>	<div style="border: 1px solid black; width: 60px; height: 20px;"></div>

I certify that this business is a Qualified High Technology Company and that it (check all that apply):

1. ☐ Is an individual or entity organized for profit;
2. ☐ Leases or owns an office in the District of Columbia;
3. ☐ Has two or more qualified employees in the District of Columbia;
4. ☐ Derives at least 51% of its gross revenues earned in the District from one or more of the following (check all that apply):
 - a. ☐ Internet-related services and sales,
 - b. ☐ Information and communication technologies, equipment and systems that involve advanced computer software and hardware, data processing, visualization technologies, or human interface technologies, whether deployed on the Internet or other electronic or digital media,
 - c. ☐ Advanced materials and processing technologies that involve the development, modification, or improvement of one or more materials or methods to produce devices and structures with improved performance characteristics or special functional attributes, or to activate, speed up, or otherwise alter chemical, biochemical, or medical processes,
 - d. ☐ Engineering, production, biotechnology and defense technologies that involve knowledge-based control systems and architectures; advanced fabrication and design processes, equipment and tools; or propulsion, navigation, guidance, nautical, aeronautical and astronautical ground and airborne systems, instruments and equipment, or
 - e. ☐ Electronic and photonic devices and components for use in producing electronic, optoelectronic, mechanical equipment and products of electronic distribution with interactive media content.
5. ☐ Does not derive 51% or more of its gross revenue from the operation in DC of an on-line or brick and mortar retail store or an electronic equipment facility as defined in DC Code §47-1817.01 (5)(B)(i)II; or is a building or construction company or professional athletic team.
6. ☐ Is not located in the DC Ballpark TIF Area as defined in DC Code §2-1217.12a(a); and
7. ☐ Is appropriately registered as a business in DC.
8. ☐ Please enter the principal business activity

Under penalty of law, I declare that I have examined this certificate and, to the best of my knowledge, it is correct.

Signature of Owner or Officer

Company Name

Date

Company Address

Telephone Number

Fax Number

e-mail address

INSTRUCTIONS FOR FORM QHTC-CERT, CERTIFICATION FOR QUALIFIED HIGH TECHNOLOGY COMPANY

WHO MAY USE THE CERTIFICATION FORM?

Any business which qualifies and wishes to be certified as a Qualified High Technology Company.

How should a company submit Form QHTC-CERT?

File the Form QHTC-CERT as an attachment to any of the DC tax returns shown below claiming tax benefits under the New E-Conomy Transformation Act of 2000.

Form D-20 – DC Corporate Franchise Tax Return
Form FP-31 – DC Personal Property Tax Return
Form D-65 – DC Partnership Return
Form D-40 – Individual Income Tax Return with Schedule C attached
Form FR-800 - DC Sales and Use Tax Return

Instructions for completing Form QHTC-CERT

Enter the business name, the Federal Employer Identification Number (FEIN) or the Social Security Number (SSN), and the ending date of the taxable year. For businesses claiming an abatement of real property tax, fill in the square, suffix and lot numbers identifying the real property eligible for abatement. If claiming an abatement for more than one property, please attach a detailed listing. Also indicate the first year certified as a QHTC.

Lines 1 through 8. Place an X in each box that applies to your business.

The Form QHTC-CERT must be signed and dated by an Owner, General Partner or Officer of the business who is authorized to sign. Please provide the business' address, telephone, fax number and e-mail address.

NOTE: The boxes for lines 1, 2, 3, 4; and at least one box in line 4a through 4e; and lines 5 through 8 must be completed. If these boxes are not completed, the business is not a certified Qualified High Technology Company and is not entitled to any of the tax credits or other tax benefits of the New E-Conomy Transformation Act of 2000.



Government of the District of Columbia
Office of Tax and Revenue

D-20CR 20 _____
QHTC Corporate Business Tax Credits
(File With Form D-20)

OFFICIAL USE:

Tax Return Year Beginning _____, 20____ and ending _____, 20____

FEDERAL EMPLOYER IDENTIFICATION NUMBER: _____

BUSINESS NAME AS SHOWN ON TAX RETURN FORM D-20: _____

Initial year of
certification as QHTC

PART A — TAX CREDIT FOR RELOCATION COSTS

1. Number of eligible employees who reside in DC

2. Number of eligible employees who reside outside DC

3. Tax credit for employees residing in DC (limited \$7,500 per employee, see instructions)

\$

4. Tax credit for employees residing outside DC (limited \$5,000 per employee, see instructions)

\$

5. Total tax credit (add lines 3 and 4)

\$

**PART B – TAX CREDIT FOR 10% OF WAGES PAID TO QUALIFIED EMPLOYEES
DURING THE FIRST 24 MONTHS OF EMPLOYMENT**

1. Number of eligible employees

2. Total Wages paid during this period to Qualified Employees

\$

3. Tax credit – Line 2 x 0.10 (Limited to \$5,000 per employee in the tax year.)

\$

**PART C — TAX CREDIT FOR 50% OF WAGES PAID TO QUALIFIED DISADVANTAGED EMPLOYEES
DURING THE FIRST 24 MONTHS OF EMPLOYMENT**

1. Employees eligible in First year

2. Months in First year

3. Total Wages paid during tax year 20__ to Qualified Disadvantaged Employees

\$

4. Tax credit (50% of line 3)

\$

The credit is 50% of qualified disadvantaged employee wages paid during the first 24 months of employment beginning after December 31, 2000, not to exceed \$15,000 per employee per year.

**PART D — TAX CREDIT FOR THE COSTS OF RETRAINING QUALIFIED DISADVANTAGED
EMPLOYEES DURING THE FIRST 18 MONTHS OF THEIR EMPLOYMENT**

1. Number of employees eligible, first 12 months.

2. Total expenditures for retraining Qualified Disadvantaged Employees paid or incurred during this period.

\$

3. Amount of Retraining Costs Tax Credit

\$

(Limited to \$20,000 per employee for retraining costs incurred during the first 18 months of employment beginning after December 31, 2000.)

PART E – SUMMARY OF QHTC TAX CREDITS

Non-refundable credits

1a. Relocation Costs Tax Credit (Part A, Line 5) plus any carryover	\$
b. Amount of credit carried forward	\$
2a. Qualified Employee Wages Tax Credit (Part B, Line 3) plus any carryover	\$
b. Amount of credit carried forward	\$
3a. Qualified Disadvantaged Employee Wages Tax Credit (Part C, Line 4) plus any carryover	\$
b. Amount of credit carried forward	\$
4a. Retraining Costs Tax Credit (Part D, Line 3) plus any carryover	\$
b. Amount used as nonrefundable credit	\$
c. Amount of excess unused credit.	\$
d. Amount of excess unused credit carried forward *	\$
5. Total non-refundable QHTC Tax Credits (add Lines 1a, 2a, 3a and 4b - enter on Schedule UB, Line 2. .	\$

Refundable credits

6a. Amount of Unused Retraining Costs Tax Credit (Part E, Line 4c)	\$
b. Amount of refund if elected (limited to 50% of the credit) * (Line 6a X .50)	\$
7. Total refundable QHTC Tax Credit (Line 6b, enter on Schedule UB, Line 10)	\$

* **Note:** Only the excess unused portion of the Retraining Tax Credit can be claimed as a 50% refund. If an election is made to carry the excess unused credit forward, then the excess unused portion cannot be claimed as a refundable credit.

INSTRUCTIONS FOR FORM D-20CR

Who may use Form D-20CR?

A business which is a corporation, including a Limited Liability Company (LLC) which has elected to be treated as a corporation for Federal tax purposes and is certified as a QHTC may file a Form D-20CR to claim the applicable credits listed on Form D-20CR.

Should the Certification of Gross Revenue Worksheet be submitted with the Form D-20CR?

Yes, it must be submitted in the first year that the business is a QHTC for six or more months and in all subsequent years.

Which forms are required to claim QHTC credits?

A company must file a DC corporate franchise tax return (D-20) to claim the credits entered on the Form D-20CR. The Certification for Qualified High Technology Company, Form QHTC-CERT, must also be filed. (This is required even if the company has been previously certified as a QHTC.)

Claiming a Tax Credit Carryover

When claiming a tax credit carryover on your return please attach a copy of your form D-20CR for the year(s) from which the carryover originated.

Part A - Tax credit for relocation costs

An incorporated QHTC is allowed a credit (subject to a dollar limitation) against its QHTC franchise tax for each dollar reimbursed to or paid on behalf of each qualified employee for relocation costs. The credit may not exceed:

- \$5,000 for each employee who relocates his or her employment to DC from outside DC but does not relocate his or her principal residence to DC. The total annual credit for a QHTC may not exceed \$250,000; and
- \$7,500 for each employee who relocates his or her employment to DC from outside DC and also relocates his or her principal residence to DC. The total annual credit for a QHTC may not exceed \$1,000,000. For purposes of this credit, the principal residence is determined as of the last day of the first six months of employment in DC by a QHTC. This credit may be carried forward for 10 years.

Part B- Tax credit for wages paid to qualified employees during the first twenty-four months of employment

An incorporated QHTC is allowed a credit against the QHTC franchise tax equal to 10% of the wages paid during the first 24 calendar months to a qualified employee. The qualified employee must be hired after December 31, 2000 and employed in DC by the QHTC in the "permitted activities." This credit may be carried forward for 10 years.

Part C - Tax credit for 50% of the wages paid to qualified disadvantaged employees during the first twenty-four months of employment

An incorporated QHTC is allowed a credit against its QHTC franchise tax equal to 50% of the wages paid to each qualified disadvantaged employee during the first 24 calendar months of employment.

The credit claimed is limited to \$15,000 a year for each qualified disadvantaged employee. It may be carried forward for 10 years.

Part D- Tax credit for the costs of retraining qualified disadvantaged employees during the first eighteen months of employment

An incorporated QHTC is allowed a credit against the QHTC franchise tax for expenditures paid or incurred during the taxable year for retraining qualified disadvantaged employee(s). See DC Code §47-1817.04. The credit claimed under this section is limited to \$20,000 for each qualified disadvantaged employee during the first 18 months of employment. If the amount of the credit exceeds the tax due, the unused amount of the credit may be carried forward for 10 years, or taken as a refundable credit in an amount up to 50% of the credit.

Part E- Summary of QHTC tax credits

This is a summary of the tax credits claimed in Parts A through D. Copy the correct lines when completing Part E. Enter the amount of non-refundable credits from line 5 of Part E on Schedule UB, Line 2. Enter the amount of refundable credits from line 7 of Part E on Schedule UB, Line 10.

***Note:** "TYBA" means "tax year beginning after".

WORKSHEET

QUALIFIED HIGH TECHNOLOGY COMPANY Certification of Gross Revenue

(To be filed with Form D-20, D-65, or D-40 with Federal Schedule C)

For Tax Year Beginning: _____, 20____ and Ending _____ 20____

Company Name: _____ FEIN/SSN: _____

Column 1 DC Address	Column 2 Gross Revenue Earned in DC from Permitted Activities					Column 3 Gross Revenue Earned in DC from Permitted Activities (add column 2 A thru E)	Column 4 Gross Revenue Earned in DC from Non-Permitted Activities	Column 5 Total Gross Revenue Earned in DC from Permitted and Non-Permitted Activities (add cols. 3 & 4)
	A	B	C	D	E			
1.								
2.								
3.								
4.								
5.								
6.								
7.								
8.								
9.								
TOTAL								

Permitted Activities - DC Code § 47-1817.01(5)(A)(iii)

Column A – Internet related services and sales.

Column B – Information and communication technologies, equipment and systems.

Column C – Advance material and processing technologies.

Column D – Engineering, production, biotechnology and defense technologies.

Column E – Electronic and photonic devices and components.

NOTE: Columns A through E must **not** include gross revenue from a retail store or an electronic equipment facility (Data Hotel).

CERTIFICATION OF GROSS REVENUE WORKSHEET

File this worksheet with the Form D-20, Form D-65, or Form D-40 with Federal Schedule C.

Title Line. Enter the beginning and ending dates of the tax year for which certification applies, the name of the business and the Federal Employer Identification Number.

Column 1. DC address or location of each business. List each DC location separately.

Column 2. For each business location, enter gross revenue earned in DC from each permitted activity listed.

Column 3. Enter the total for columns A through E for each business location.

Column 4. Enter the gross revenue earned in DC from the total of non-permitted activities for each location.

Column 5. Enter the total gross revenue (add columns 3 and 4) from permitted and non-permitted activities for each location.



Government of the District of Columbia
Office of Tax and Revenue

FP-332

CLAIM FOR REFUND OF RETRAINING COSTS

Qualified High Technology Company

20__

Company Name and Address: _____

Federal Employer Identification Number or Social Security Number: _____

EMPLOYEE'S NAME	SOCIAL SECURITY NUMBER	DATE OF EMPLOYMENT	NUMBER OF MONTHS EMPLOYED	RETRAINING COSTS	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
					MAXIMUM AMOUNT ALLOWABLE	AMOUNT IN COL. A OR COL. B, WHICH- EVER IS LESS	AMOUNT CLAIMED IN PRIOR YEAR	RETRAINING COSTS AVAILABLE FOR CREDIT IN CURRENT YEAR (COL. C MINUS COL. D)	
1. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
2. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
3. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
4. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
5. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
6. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
7. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
8. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
9. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
10. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
11. _____	____-____-____	____/____/____	_____	\$ _____	\$20,000.	\$ _____	\$ _____	\$ _____	_____
12. TOTALS				\$ _____		\$ _____	\$ _____	\$ _____	_____
13. CURRENT YEAR RETRAINING COSTS AVAILABLE FOR TAX CREDIT									\$ _____
14. AMOUNT OF REFUNDABLE RETRAINING COSTS TAX CREDIT (50% OF LINE 13)									\$ _____

Under penalty of perjury, I declare that I have examined this claim and, to the best of my knowledge, it is correct.

Signature of Owner or Officer _____

Company Name _____

Date _____

Company's Address _____

Telephone Number _____

E-Mail Address _____

INSTRUCTIONS FOR FORM FP-332

Enter the beginning and ending dates of the tax year, the company name and the Federal Employer Identification Number or the Social Security Number.

WHO MAY USE THE FORM FP-332?

A business which is a corporation and which is a certified Qualified High Technology Company may claim a partial refund of the retraining costs tax credit.

A Qualified High Technology Company (QHTC) is one which –

- a) Is an individual or entity organized for profit;
- b) Leases or owns an office in the District of Columbia (DC);
- c) Has 2 or more qualified employees in the District;
- d) Derives at least 51% of its gross revenues earned in the District from one or more of certain “permitted” activities* (DC Code §47-1817.01(5)(A)(iii)); and
- e) Is registered with the DC Government as a business in DC.

A Qualified High Technology Company (QHTC) does not include –

- a) An individual or entity that derives 51% or more of its gross revenues from the operation in the District of:
 - (i) An on-line or brick and mortar retail store;
 - (ii) An electronic equipment facility that is primarily occupied, or intended to be occupied, by electronic and computer equipment that provides electronic data switching, transmission, or telecommunication functions between computers, both inside and outside the facility;
 - (iii) A building or construction company;
- b) A professional athletic team, as defined in DC Code §47-2002.05(a)(3); or
- c) A business entity located in the DC Ballpark TIF Area, as defined in DC Code §2-1217.12.

HOW AND WHEN TO FILE

To claim the retraining costs tax credit, a Qualified High Technology Company that is a corporation must attach the following to the Form D-20: Form QHTC-CERT, Certification for Qualified High Technology Company; Form D-20CR, QHTC Corporate Business Tax Credits; QHTC Certification of Gross Revenue; Schedule UB; and Form FP-332, Claim for Refund of Retraining Costs. Fill in the QHTC oval on the Form D-20.

QUALIFIED HIGH TECHNOLOGY COMPANY RETRAINING COSTS FOR
QUALIFIED DISADVANTAGED EMPLOYEES

TAX CREDIT WORKSHEET

	Employee 1	Employee 2	Employee 3	Employee 4	Employee 5	Employee 6	Employee 7
1. Employee's Name							
2. Employee's Social Security Number							
3. Date employed in District							
4. Training Expense (Note 1)							
5. Prior Year Credit (Note 2)							
6. Current Year Credit (Subtract line 5 from line 4)							

Note 1 – Total eligible retraining costs, not to exceed \$20,000, paid or incurred by a QHTC to retrain this Qualified Disadvantaged Employee in his or her first 18 months of employment in DC.

Note 2 – Qualified Disadvantaged Employee's Retraining Costs Tax Credit claimed for this employee in the prior year.



FP-331
Year 20____

CLAIM FOR REFUND
SALES AND USE TAX

NAME OF TAXPAYER

TRADE NAME

☐ FEDERAL EMPLOYER IDENTIFICATION NO. ☐ SSN

STREET ADDRESS

CITY

STATE

ZIP CODE

PHONE #

FAX #

NOTE: FOR TAX PAID ON MORE THAN ONE RETURN, LIST EACH ON A SEPARATE LINE

PERIOD ENDED	TOTAL TAX PAID	DATE OF PAYMENT	AMOUNT OF REFUND CLAIMED	EXPLANATION OF OVERPAYMENT
	\$	←TOTAL→	\$	(FOR ADDITIONAL SPACE, USE OTHER SIDE)

Under penalties of law the duly authorized applicant(s) do solemnly swear or affirm that the foregoing statements are correct to the best of my (our) knowledge.

AUTHORIZED SIGNATURE

TITLE

DATE

FP-331 Instructions

Sales and Use Tax

Section 47-2020(a) of the DC Sales Tax Act allows a refund of tax erroneously or illegally collected if a claim is filed within **three years** from the date you paid the tax. If the tax has been collected from the customer, it must be refunded by the seller to the customer in cash or credit before the vendor can apply for a refund. If the claim relates to a Qualified High Technology Company (QHTC) attach the certification Form QHTC-CERT. Send the original to the Office of Tax and Revenue and save a copy.

Attach your evidence to support the claim for refund. Include copies of original invoices, Certificates of Resale (OTR-368), Qualified High Technology Company Exempt Purchase Certificates (FP-337), tax exemption numbers of semipublic institutions, credit memos for returned sales or taxes refunded to customers and any other related documents.

Mail the claim to:

Office of Tax and Revenue
Audit Division
PO Box 556
Washington, DC 20044-0556

Questions? Call us at (202) 727-4829.

QUALIFIED HIGH TECHNOLOGY COMPANY—EXEMPT PURCHASE CERTIFICATE
DISTRICT OF COLUMBIA SALES AND USE TAX

VENDOR			PURCHASER		
VENDOR'S STREET ADDRESS			TRADE NAME (IF ANY)		
CITY	STATE	ZIP CODE	PURCHASER'S STREET ADDRESS		
NOTE: SELLER MUST KEEP THIS CERTIFICATE TO SUBSTANTIATE EXEMPT STATUS			CITY		
			STATE		
			ZIP CODE		
			FEIN/SSN		
			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
FEIN/SSN			DC SALES AND USE TAX ACCOUNT ID NUMBER		
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>			<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		

TYPES OF EXEMPTION

Sales to a Qualified High Technology Company of computer software or hardware, and visualization and human interface technology equipment, including operating and applications software, computers, terminals, display devices, printers, cable, fiber, storage media, networking hardware, peripherals and modems are exempt from sales and use tax when purchased for use in connection with the operation of the Qualified High Technology Company.

I certify that all items of the above mentioned property purchased from you are for use in connection with the operation of a Qualified High Technology Company as defined in DC Code §47-1817.01(5)(A).

This certificate shall be considered a part of each order we shall give, provided the order contains our District of Columbia Sales and Use Tax Account ID Number. It will continue in force until revoked by our written notice to you.

AUTHORIZED SIGNATURE	TITLE	DATE

INSTRUCTIONS

To use this certificate the purchaser (issuer) must be registered (Form FR-500) with DC for sales and use tax. This certificate is not valid unless it contains the purchaser's FEIN/SSN and DC Sales and Use Tax Account ID Number. Also, it must be dated and signed by the purchaser's owner or authorized officer.

If the purchaser buys items from the seller that do not qualify for tax exemption, the purchaser should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report and pay any use tax owed directly to the Office of Tax and Revenue using the appropriate Sales and Use Tax return, FR-800A (annual), FR-800M (monthly) or FR-800Q (quarterly).

The seller must retain all QHTC Exempt Purchase Certificates to substantiate tax exemptions in case of an audit of its DC Sales and Use Tax returns.



**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE**

**CERTIFICATE OF RESALE
DISTRICT OF COLUMBIA SALES AND USE TAX**

TO:	FROM:
SELLER	PURCHASER
TRADE NAME (IF ANY)	TRADE NAME (IF ANY)
SELLER'S STREET ADDRESS	PURCHASER'S STREET ADDRESS
CITY STATE ZIP CODE	CITY STATE ZIP CODE
FEIN/SSN	FEIN/SSN
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
	DC SALES AND USE TAX ACCOUNT ID NUMBER
	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

I certify that all of the tangible personal property and services purchased from you in connection with this sale are for resale or rental either in the same form or for incorporation as a material part of other property being produced for resale or rental.

This certificate shall be considered a part of each order we shall give, provided the order contains our DC Sales and Use Tax Account ID Number and will continue in force until revoked by written notice to you.

AUTHORIZED SIGNATURE	TITLE	DATE

SELLER MUST KEEP THIS CERTIFICATE

INSTRUCTIONS

This certificate is not valid unless it contains the purchaser's District of Columbia Sales and Use Tax Account ID Number. It must be signed by the owner or authorized officer and must be dated.

If you, as the issuer of the certificate of resale, buy items from the seller that do not qualify for tax exemption, you should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report to OTR and pay use tax directly using the Sales and Use Tax returns (FR-800A (annual), FR-800M (monthly) or FR-800Q (quarterly)).

The seller must retain all Certificates of Resale on file to substantiate exemptions in case of an audit of its DC Sales and Use Tax returns.

To be eligible to use this certificate, purchasers who are located inside or outside the District of Columbia must file DC Form FR-500, Combined Business Tax Registration Application, with the Office of Tax and Revenue, 1101 4th St., SW, Washington DC 20024 (202-727-4829).

Qualified High Technology Companies Qualifying Tangible Personal Property Refunds and Exemptions

Refund of Personal Property Tax Paid on Qualifying Tangible Personal Property Acquired after December 31, 2000.

A certified DC Qualified High Technology Company (QHTC) which paid DC personal property tax on qualifying tangible personal property acquired after December 31, 2000, may claim a refund of the tax paid by filing an amended Form FP-31, personal property tax return.

The qualifying tangible personal property purchased by a certified DC QHTC used or held for use in its trade or business must be reported in Schedule D-3 (included in this publication) and filed with Form FP-31.

Exemption from DC Personal Property Tax of Qualifying Tangible Personal Property Acquired after December 31, 2000

Qualifying tangible personal property purchased and used or held for use in a certified DC QHTC's business may be claimed as exempt from the DC personal property tax. The property must be reported in a Schedule D-3 filed with Form FP-31. A completed Schedule D-3 and a completed DC Form QHTC-CERT must be filed with Form FP-31.

Schedule D-3 of Form FP-31

A certified DC QHTC claiming exemption for qualifying tangible personal property which it purchased after December 31, 2000, or which is in its possession pursuant to a lease – purchase or security – purchase agreement (a capital lease – under which it is required to become the owner of the property) must report the property in a Schedule D-3 filed with Form FP-31.

All such property acquired or leased under a lease-purchase or security-purchase agreement prior to January 1, 2001, is not tax exempt. The property must be reported in Schedule A of Form FP-31.

Schedule D-4 of Form FP-31

A non QHTC which, after December 31, 2000, rents or leases qualifying tangible personal property to a certified DC QHTC under a lease-purchase or security-purchase agreement must report the property in a Schedule D-4 (included in this publication) filed with Form FP-31.

Note: A non QHTC lessor of such property acquired prior to January 1, 2001, under a similar lease arrangement must report the property in Schedule D-2 of Form FP-31.

Schedule A of Form FP-31

Qualifying tangible personal property leased by a non QHTC under an operating lease (no ownership implication for the lessee) to either a certified QHTC or a non QHTC is subject to the personal property tax. The property tax must be reported in Schedule A of Form FP-31.

Filing an Amended Personal Property Tax Return

Check the amended return box on the Form FP-31 filed for the year you are amending.

When filing a personal property tax return, please attach the following to the return:

- **a completed DC Form QHTC-CERT;**
- **proof of payment of the personal property tax liability for the year being amended;**
- **a copy of the lease agreement, if relevant; and**
- **a copy of any purchase invoice(s).**

Form FP-31 Personal Property Schedules D-3 and D-4

Tax Return Year Beginning _____, 20____ and ending _____, 20____

FEIN/SSN: _____

SCHEDULE D-3—QUALIFYING TANGIBLE PERSONAL PROPERTY PURCHASED BY A CERTIFIED QHTC AND USED OR HELD FOR USE BY THE QHTC (OR LEASED UNDER A CAPITAL LEASE) TO A CERTIFIED QHTC.

PROPERTY TYPE	PURCHASE DATE	QHTC CERTIFICATION DATE	ORIGINAL COST	REMAINING COST	LESSOR'S NAME AND ADDRESS	MONTHLY RENT	DATE LEASE BEGAN
			\$	\$		\$	
			TOTAL: \$	TOTAL: \$			

SCHEDULE D-4—QUALIFYING TANGIBLE PERSONAL PROPERTY PURCHASED BY A NON QHTC AND LEASED TO A CERTIFIED QHTC UNDER A CAPITAL LEASE.

PROPERTY TYPE	PURCHASE DATE	LESSEE'S CERTIFICATION DATE	ORIGINAL COST	REMAINING COST	LESSOR'S NAME AND ADDRESS	MONTHLY RENT	DATE LEASE BEGAN
			\$	\$		\$	
			TOTAL: \$	TOTAL: \$			

QHTC High Technology Permitted Activities are:

1. Internet-related services and sales:
 - (a) Website design, maintenance, hosting, or operation;
 - (b) Internet-related training, consulting, advertising, or promotion services;
 - (c) The development, rental, lease, or sale of Internet-related applications, connectivity, or digital content; or
 - (d) Products and services that may be considered e-commerce;
2. Information and communication technologies, equipment and systems that involve advanced computer software and hardware, data processing, visualization technologies, or human interface technologies, whether deployed on the Internet or other electronic or digital media. Such technologies, whether deployed on the Internet or other electronic or digital media, shall include:
 - (a) Operating and application software;
 - (b) Internet-related services, including design, strategic planning, deployment, and management services and artificial intelligence;
 - (c) Computer modeling and simulation;
 - (d) High-level software languages;
 - (e) Neural networks;
 - (f) Processor architecture;
 - (g) Animation and full-motion video;
 - (h) Graphics hardware and software;
 - (i) Speech and optical character recognition;
 - (j) High volume information storage and retrieval;
 - (k) Data compression; and
 - (l) Multiplexing, digital signal processing and spectrum technologies.
3. Advanced materials and processing technologies that involve the development, modification, or improvement of one or more materials or methods to produce devices and structures with improved performance characteristics or special functional attributes, or to activate, speed up, or otherwise alter chemical, biochemical, or medical processes. Such materials and technologies shall include:
 - (a) Metal alloys;
 - (b) Metal matrix and ceramic composites;
 - (c) Advanced polymers;
 - (d) Thin films;
 - (e) Membranes;
 - (f) Superconductors;
 - (g) Electronic and photonic reduction;
 - (h) Pharmaceuticals; bioactive materials; bioprocessing; genetic engineering; catalysts; waste emissions reduction; and
 - (i) Waste processing technologies.

4. Engineering, production, biotechnology and defense technologies that involve knowledge-based control systems and architectures; advanced fabrication and design processes, equipment, and tools; propulsion, navigation, guidance, nautical, aeronautical and astronautical ground and airborne systems, instruments, and equipment. Such technologies include:
 - (a) Computer-aided design and engineering;
 - (b) Computer-integrated manufacturing;
 - (c) Robotics and automated equipment;
 - (d) Integrated circuit fabrication and test equipment;
 - (e) Sensors;
 - (f) Biosensors;
 - (g) Signal and image processing;
 - (h) Medical and scientific instruments;
 - (i) Precision machining and forming;
 - (j) Biological and genetic research equipment;
 - (k) Environmental analysis, remediation, control and prevention equipment;
 - (l) Defense command and control equipment;
 - (m) Avionics and controls;
 - (n) Guided missile and space vehicle propulsion units;
 - (o) Military aircraft; space vehicles; and
 - (p) Surveillance, tracking and defense warning systems.

5. Electronic and photonic devices and components for use in producing electronic, optoelectronic, mechanical equipment and products of electronic distribution with interactive media content. Such technologies include:
 - (a) Microprocessors;
 - (b) Logic chips;
 - (c) Memory chips;
 - (d) Lasers;
 - (e) Printed circuit board technology;
 - (f) Electroluminescent, liquid crystal, plasma and vacuum fluorescent displays;
 - (g) Optical fibers;
 - (h) Magnetic and optical information storage;
 - (i) Optical instruments, lenses, filters;
 - (j) Simplex and duplex data bases; and
 - (k) Solar cells.



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

2016

D-65

**District of Columbia (DC)
Partnership Return of Income
Tax Forms and Instructions**

MyTax.DC.gov



Simpler. Faster. Safer.

The District allows Franchise (D-20), Unincorporated Franchise (D-30), Partnership (D-65), and Fiduciary (D-41) taxpayers to file returns with attachments using a CD. Include the following on a CD:

- **A signed and dated return;**
- **Any DC schedules you are submitting;**
- **Any federal forms that must accompany the return;**
- **Indicate on the CD label, form number, FEIN and tax year being filed; and**
- **Images on the CD should be in PDF format**



What's New:

- **Third Party Designee** - On the bottom of page 2 of the D-65 form, a line has been provided to authorize another person to discuss the return with the Office of Tax and Revenue (OTR).
- **Modernized e-File (MeF)** - Partnership return filers may now e-file the D-65 Partnership Return of Income through MeF.
- **New Extension of Time to File Form** - The Extension of Time to File A DC Franchise or Partnership Return, formerly known as the FR-128, has been redesigned. The new FR-165, Extension of Time to File a DC Partnership Return, has replaced the FR-128. Please be advised that the FR-165 does not require a remittance of funds.

GENERAL INSTRUCTIONS FOR THE D-65 PARTNERSHIP RETURN

Who must file a DC Form D-65?

Except for partnerships required to file an unincorporated business franchise tax return, DC Form D-30, or corporate franchise tax return, DC Form D-20, or an LLC, or publicly traded partnership that filed a federal corporation return, all partnerships engaged in any trade or business in DC or which received income from sources in DC, must file a Form D-65.

The term “partnership” includes a limited partner, group, syndicate, pool and joint venture through or by means of which any business, financial operation, or venture is carried on. The following are excluded by law: 1) a corporation; 2) a trust or estate; or 3) an unincorporated business. The term “partner” includes a member of a syndicate, pool or joint venture.

If the return is filed on behalf of a syndicate, pool, joint venture or similar group, attach to the D-65 a copy of the agreement and all amendments to the agreement.

A limited liability company is classified as a partnership. The only exception is if IRS has classified it differently. Use the same classification on your DC return as that used on your federal return.

Who must file DC Form D-30 instead of Form D-65?

Every partnership which, during the taxable year, engaged in an “unincorporated business” as defined in paragraph (1) below, and which met the gross income threshold as stated in paragraph (2) below, must file a Form D-30, rather than Form D-65. If Form D-65 is filed instead of Form D-30, attach an explanation to the D-65.

(1)(a) A partnership with gross income of more than \$12,000 which leases real or personal property in DC, regardless of whether services are performed, (including professional partnerships) must file a Form D-30 instead of Form D-65.

(b) “Unincorporated Business”. An unincorporated business is any trade or business, conducted or engaged in by any individual, whether resident or nonresident, statutory or common-law trust, estate, partnership, or limited or special partnership, society, association, executor, administrator, receiver, trustee, liquidator, conservator, committee, assignee, or by any other entity or fiduciary, other than a trade or business conducted or engaged in by any corporation, S corporation, Q-sub, publicly traded partnership or any other form of entity treated as a corporation for District tax purposes. This includes any trade or business which, if conducted or engaged in by a corporation, would be taxable.

(c) Excluded is any trade or business which by law, custom, or ethics, cannot be incorporated or any trade or business deriving more than 80% of its gross income from personal services rendered by owners or members of the partnership or other entity in conducting or carrying on any trade or business in which capital is not a material income-producing factor.

(2) Gross income requirement for filing DC Form D-30. A return must be filed by an unincorporated business if its gross income from engaging in or carrying on any trade or business in DC plus any other gross income received from DC sources amounts to more than \$12,000 during the year, regardless of whether it had net income. For filing purposes, the words “gross income” means gross revenue before deduction of cost of goods, expenses and other deductions allowable in the determination of net income.

NOTE: For District tax purposes, taxpayers are not permitted to claim the additional federal 30 or 50 percent bonus depreciation per Internal Revenue Code (IRC) 168(k), nor the additional Internal Revenue Code (IRC) Section 179 expenses. Taxpayers should keep a separate depreciation schedule for DC tax purposes.

When is your return due?

You must file your return by:

- Calendar year filer – April 18, 2017; or
- Fiscal year filer – the fifteenth day of the fourth month following the ending of the taxable year you entered at the top of the DC Form D-65.

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

If you are requesting an extension of time to file, submit DC Form FR-165, Extension of Time to File a DC Partnership Return, by the due date of your return. Do not use the federal extension of time to file form to request a DC extension.

How to file your return

File your DC Form D-65 with the Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024.

Print, sign and date the return. Make a copy for yourself. If submitting the return with attachments, you must submit using a CD.

Include the following on the CD:

- The signed D-65 return;
- Any attachments and/or schedules (federal Form 1065, and Schedule K-1). Include copies of all the schedules and statements accompanying the Form 1065. Also attach a schedule showing the pass-through distribution of income for all members of the partnership, and copies of the completed federal K-1 schedule; and
- Write on the CD label, “D-65”, your FEIN, tax year being filed, and statements accompanying the Form D-65 on the CD.

Assembling your D-65 return

Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached.

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 Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if its form is approved by the DC OTR.

By Modernized e-File (MeF)

MeF offers most DC Partnership return filers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

1. Through an authorized software provider listed on the Internal Revenue Service (IRS) website;
2. Through a tax practitioner who is an authorized e-File provider; or
3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC.

Special filing circumstances

Combined Reporting

If the partnership is unitary with a combined group, fill in the “if unitary” oval on page 1 of Form D-65. In addition, provide the designated agent’s name and Federal Employer Identification Number (FEIN) on page 1 of the form.

Qualified High Technology Companies (QHTC)

If you are a QHTC, fill in the QHTC oval on page 1 of the D-65.

DC Apportionment Factor

All businesses other than financial institutions engaging in a trade or business both in and outside of DC must use the single sales factor formula to apportion its business income. Businesses domiciled in DC and not subject to tax elsewhere must report 100 percent of their non-business income to DC. Businesses carrying on a trade or business in DC and other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the partnership’s total sales in DC during the tax year. The denominator is the partnership’s total sales everywhere during the tax year. Sales other than sales of tangible personal property shall be apportioned to the District by using the market-based sourcing rules.

Report the DC apportionment factor on Schedule F, Line 2, page 2 of Form D-65.

Amended returns

You must use the Form D-65 of the year you are amending. Prior year forms can be obtained from MyTax.DC.gov. Fill in the 'Amended Return' oval on page 1 of the D-65 and complete the 'Tax Year Ending' box. If the IRS adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days.

Mail the amended return and any attachments to the Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024.

Final return

If you are not required to continue filing a return for this entity, fill in the “final return” oval on the return. We will then cancel your filing requirement.

Items exempt from tax

All items of income received and claimed as exempt from tax must be explained in a copy of the Schedule K of the federal Form 1065. Attach the copy to your DC Form D-65. Some items of this type are:

(1) Tax-Free Interest. Attach a statement reporting interest on:

- (a) obligations of a state, territory of the United States or any political subdivision thereof, or DC; and
- (b) obligations of the United States, its agencies, or instrumentalities.

(2) Proceeds from life insurance policies. In general, the proceeds of life insurance policies paid to the partnership due to the death of a partner are exempt. However, if any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

Information at source

Every partnership which in the course of its trade or business, during calendar year 2016, pays (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more, must submit copies of federal Forms 1095 and 1099 unless the payment is specifically exempted by District of Columbia Municipal Regulations (DCMR) Rule 9-111.

No Remittance Due

The D-65 Partnership Return is considered to be an information return which means no remittance is due or should be tendered with the D-65 return, or form FR-165 extension request. If taxes are due as a result of any activity associated with a partnership, then a D-20 (DC Corporation Franchise Tax Return), a D-30 (DC Unincorporated Business Franchise Tax Return), or a D-40 (DC Individual Income Tax Return) with Federal Schedule C and/or SE, must also be filed to report and pay the taxes which are due.

Getting started

Do not cross out the tax year on the 2016 return. If you are not filing a 2016 D-65 Partnership Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Administration at 1101 4th Street, SW, FL2, Washington, DC 20024. You may also visit our website at MyTax.DC.gov for prior year partnership returns.

Use the same method of accounting on your DC Form D-65 as that used on your federal tax return.

To complete the paper Form D-65, in general you will need:

- Copies of your completed 2016 federal forms as applicable (1065, Schedule K, Schedule K-1, etc.)
- A pen with black ink
- A calculator

Not all items will apply. If an amount is zero, make no entry, leave the line blank.

The return must be filed for calendar year 2016, or other taxable year beginning in 2016, covering the same tax period reported on the return filed with the IRS. Fill in the tax period ending on page 1 as MMY. Y.

All entries on the return and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar.

Examples:

\$10,500.50 rounds to \$10,501
\$10,500.49 rounds to \$10,500

Federal Employer Identification Number (FEIN)

You must have an FEIN. A Federal Employer Identification Number (FEIN) is a number issued by the IRS. To apply for an FEIN, get Form SS-4, Application for Employer Identification Number at www.irs.gov. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

Filling out the form

To aid us in processing your return, please follow these rules:

Do not print outside the boxes.

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3 7 ~~3~~ ~~7~~

Write 7s without a middle bar.

● ~~✓~~ ~~x~~

Fill in ovals completely.

Do not "✓" or "x" ovals.

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

57204.00

Note: Your social security number is used for tax purposes only.

Signature

The return must be signed by a partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business organization, they must sign the return.

When the return is prepared by someone (for compensation) other than a member or an employee of the partnership, they must sign as the preparer at the bottom of page 2 of the DC Form D-65.

Preparer Tax Identification Number (PTIN)

If you are a paid preparer, you are required to have an IRS PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayer's behalf

Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including using a space between address fields. Please write clearly, otherwise this can delay processing your return.

Third Party Designee

If you want to authorize another person to discuss your 2016 tax return with OTR, check the oval in the Third Party Designee block on page 2 of the D-65 and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block.

Checking the oval gives the designee authorization to:

- Give OTR any information missing from your return;
- Contact OTR for information about processing your return and the status of any refund or payment; and
- Request, receive and/or respond to OTR notices related to your return.

The authorization does not:

- Give the designee the right to receive your refund;
- Bind you to any additional tax liability related to your return; or
- Otherwise represent you before OTR.

This authorization automatically ends on April 18, 2018 (without regard to extensions).

2016 D-65 Partnership Return
of Income



Print in CAPITAL letters using black ink.

Federal Employer Identification Number										Tax period ending (MMYY)										OFFICIAL USE ONLY Vendor ID # 0000																			
<input type="text"/>										<input type="text"/>																													
Business name																																							
<input type="text"/>																																							
Address line #1																																							
<input type="text"/>																																							
Address line #2																																							
<input type="text"/>																																							
City																				State					Zip Code + 4														
<input type="text"/>																				<input type="text"/>					<input type="text"/>														
Designated Agent Name																				Designated Agent FEIN																			
<input type="text"/>																				<input type="text"/>																			

Fill in ☐ if amended return
 Fill in ☐ if final return
 Fill in ☐ if Certified QHTC
 Fill in ☐ if unitary with a combined group*

*You must fill in the Designated Agent info below

INCOME

DEDUCTIONS

1 Gross receipts or sales, minus returns and allowances

2 Cost of goods sold and/or operations

3 Gross profit *Line 1 minus Line 2.*

Fill in if minus: ☐

4 Ordinary income (loss) from other partnerships,
estates and trusts, etc.

Fill in if minus: ☐

5 Net farm profit (loss)

Fill in if minus: ☐

6 Net gain (loss)

Fill in if minus: ☐

7 Other income (loss)

Fill in if minus: ☐

8 Total income *Add Lines 3-7*

Fill in if minus: ☐

9 Salaries and wages paid to non partners

10 Payments to partners

11 Repairs and maintenance

12 Bad debts

13 Rent

14 Taxes and licenses

15 Interest

16 Depreciation, minus depreciation deducted elsewhere on this return

17 Depletion

18 Retirement plans

19 Employee benefit programs

20 Other deductions

21 Total deductions *Add Lines 9-20*

22 Ordinary income (loss) *Line 8 minus Line 21*

Fill in if minus: ☐

WHOLE DOLLAR AMOUNTS ONLY

1	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<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"/>	<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"/>	<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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
12	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
13	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
14	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
15	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
16	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
17	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
18	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
19	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
20	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
21	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
22	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Business Name: _____



Federal Employer Identification No.: _____

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

	Column 1 TOTAL	Column 2 in DC	DC Apportionment Factor (Column 2 divided by Column 1)
1. SALES FACTOR: All gross receipts of the partnership other than gross receipts from items of non-business income.	\$ _____ .00	\$ _____ .00	_____
2. DC APPORTIONMENT FACTOR: Column 2 divided by Column 1.			_____

A. Date entity was organized (MMYY) _____

B. Fill in your accounting method ☐ cash ☐ accrual ☐ other (specify) _____

C. Number of partners in this partnership _____

D. Is this a limited partnership? ☐ YES ☐ NOE. Is this a limited liability company? ☐ YES ☐ NOF. Are any partners in this partnership also partnerships or corporate entities? ☐ YES ☐ NOG. Is this partnership a partner in another partnership? ☐ YES ☐ NOH. Was there a distribution or transfer of property that caused an adjustment of the basis of the partnership's assets under IRC Section 754? ☐ YES ☐ NOI. Was a D-65 filed for the preceding year? ☐ YES ☐ NOJ. Was a 2016 DC unincorporated business franchise tax return (Form D-30) filed for this business? If "YES," enter the name under which the return was filed. ☐ YES ☐ NOK. Did you file and pay an annual ballpark fee return? ☐ YES ☐ NOL. Have you filed annual federal income tax information return Forms 1099 and 1096? ☐ YES ☐ NOM. Did you withhold DC income tax from the wages of your DC employees during 2016? ☐ YES ☐ NO

If "NO," state reason: _____

N. During 2016, has the IRS made or proposed any adjustments to your federal partnership Form 1065, or did you file amended returns with the IRS? ☐ YES ☐ NO

If "YES," submit a separate, detailed explanation and an amended D-65 return reflecting the adjustments to:
Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington DC 20024.

- Attach a copy of the Form 1065 with the K-1 and any other schedules you filed.
- Attach a schedule showing the pass-through distribution of income to all members of the partnership.
- If you are filing Form D-65, instead of Form D-30, attach an explanation.

Third party designee To authorize another person to discuss this return with OTR, fill in here ☐ and enter the name and phone number of that person. See instructions.

Designee's name _____

Phone number _____

PLEASE
SIGN
HEREUnder penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.
Declaration of paid preparer is based on all information available to the preparer.

Partner or member's signature _____

Date _____

PAID
PREPARER
ONLY

Preparer's signature (if other than taxpayer) _____

Date _____

Firm name _____

Firm address _____

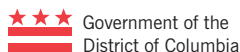
Telephone number of person to contact _____

Paid Preparer's Tax Identification Number (PTIN) _____

If you want to allow the paid preparer to discuss this return with the Office of Tax and Revenue fill in the oval. ☐

Mail return to: Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington DC 20024
Make no payment with this return.

Detach at perforation and mail the voucher to the Office of Tax and Revenue. (See addresses on back)



2016 FR-165 Extension of Time
to File a DC
Partnership Return



Important: Print in CAPITAL letters using black ink.

Federal Employer Identification Number

Tax period ending (MMYY)

OFFICIAL USE ONLY
Vendor ID# 0000

Business Name or Designated Agent name

Business mailing address (number, street and suite/apartment number if applicable)

City

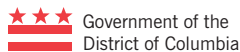
State

Zip Code +4

A 6 month extension of time to file until _____ 15, 2017, for calendar year 2016, or until _____, _____, for fiscal year ending _____, is requested.

2016 FR-165 P1
Extension of Time to File a DC Partnership Return

Revised 04/16



2016 FR-165 Extension of Time
to File a DC
Partnership Return



Important: Print in CAPITAL letters using black ink.

Federal Employer Identification Number

Tax period ending (MMYY)

OFFICIAL USE ONLY
Vendor ID# 0000

Business Name or Designated Agent name

Business mailing address (number, street and suite/apartment number if applicable)

City

State

Zip Code +4

A 6 month extension of time to file until _____ 15, 2017, for calendar year 2016, or until _____, _____, for fiscal year ending _____, is requested.

2016 FR-165 P1
Extension of Time to File a DC Partnership Return

Revised 04/16

Instructions for Form FR-165 (Partnership)

Do not send any payment with this form.

Purpose

Use Form FR-165 to request a 6-month extension of time to file a Partnership Return of Income (Form D-65).

When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

Where to submit your request

Mail the completed FR-165 to:

Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024

Note: If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

Extension of time to file

A 6-month extension of time to file will be allowed if you complete this form properly, and file it on time. When you file your return (D-65), attach a copy of the FR-165 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-165 .**

Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension up to 6 months may be granted, but in no case shall such extension be granted for more than one year.



Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

US Department of State Tax Exemption Cards

www.state.gov/ofm/tax/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov

Need assistance?

File or pay online: MyTax.DC.gov

Get tax forms

Download forms at MyTax.DC.gov.

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor

8:15 am–5:30 pm

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or

Contact our Customer Service Administration: 202-727-4TAX(4829)

Regular hours

8:15 am–5:30 pm

Monday–Friday

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[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የጎሳ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요한 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。

D-76 District of Columbia (DC) Estate Tax Forms and Instructions **For Estates of Individuals**

D-76 DC Estate Tax Return
D-76EZ DC Estate Tax Return
**D-77 Application for Extension of Time
to File DC Estate Tax Return**
D-76P Payment Voucher for DC Estate Tax

Please use this booklet, the D-76 Estate Tax Forms and Instructions for all tax years, in conjunction with the D-76 Estate Tax Computation Worksheets which contain the information pertinent to the computation of tax for years after January 1, 2002, 2003, 2011, 2013, 2016 and 2017.



Simpler. Faster. Safer.

What's New

* The Estate Tax Computation Worksheets are no longer available within the D-76 DC Estate Tax Forms and Instructions Booklet.

For all *D-76 District of Columbia (DC) Estate Tax Computation Worksheets* visit our website at: **MyTax.DC.gov** then

Click on **Tax Forms and Options Available in MyTax.DC**

Click on **Forms**

Select **Business Tax Forms and Publications**

Select **DC Inheritance and Estate Tax Forms**

Select **Form # D-76**

Select the **D-76 Estate Tax Computation Worksheets**

*Taxpayers can now pay and file extensions electronically

DC ESTATE TAX RETURN FORM D-76 AND FORM D-76 EZ

GENERAL INSTRUCTIONS

1. **WHEN IT MUST BE FILED:** A District of Columbia (DC) Estate Tax Return (Form D-76 or Form D-76 EZ) must be filed when the gross estate is *\$1,000,000 or more, even if a federal Estate Tax Return (IRS Form 706, for individuals dying in 2002 and thereafter) is not required to be filed. Note: Certain schedules from the current IRS Form 706 will need to be prepared prior to completing Form D-76 or Form D-76 EZ, regardless of whether a Form 706 is filed.

For a decedent whose death occurs on or after January 1, 2003 through December 31, 2016, the unified credit is \$345,800 and a DC estate tax return is not required to be filed if the decedent's gross estate does not exceed \$1,000,000. For a decedent whose death occurs after December 31, 2016, the unified credit is \$745,800 and a DC estate tax return is not required to be filed if the decedent's gross estate does not exceed \$2,000,000.

2. **WHO MUST FILE:** The DC estate tax return must be filed by the Personal Representative responsible for administering the estate.
3. **EXTENSION OF TIME TO FILE:** Generally, the DC estate tax return must be filed and the tax paid within 10 months after the death of the decedent. However, a 6-month extension of time to file may be requested by filing an Application for Extension of Time to File DC Estate Tax Return (Form D-77). The Office of Tax and Revenue (OTR) does not accept the federal Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes. **YOU MUST USE ONLY FORM D-77.**
4. **INTEREST:** Beginning January 1, 2003, interest is charged at the rate of 10% per year, compounded daily (without regard to any extension).
5. **PENALTIES:** A penalty of 5% per month or any fraction of a month up to a maximum of 25% of the unpaid portion of the tax due will be imposed upon the failure to timely file a return and/or upon the failure to timely pay the tax. This penalty applies without regard to any extension of time in filing the return.
6. **PLACE FOR FILING:** Mail returns and payments to the Office of Tax and Revenue, Audit Division, Estate Tax Unit, P.O. Box 556 Washington, DC 20044-0556. Make the check or money order (US Dollars) payable to the DC Treasurer.
7. **SUPPLEMENTAL DOCUMENTS:** Attach copies of the following to the tax return:
 - (a) Application for Extension of Time to File DC Estate Tax Return (Form D-77), if filed;
 - (b) Pages 1, 2 and 3 from the current IRS Form 706; and
 - (c) Current Schedules A through O from IRS Form 706, including all attachments (provided on a CD in PDF format).
8. **AMENDED RETURNS AND FEDERAL CHANGES:** If an amended federal Estate Tax Return is filed, or a federal adjustment is made, an amended DC Estate Tax Return must be filed within 30 days after filing the amended federal Estate Tax Return to report the changes. A copy of the amended federal Estate Tax Return or federal adjustment report must be attached. Also, if additional assets are discovered, a DC amended Estate Tax Return must be filed within 30 days of this determination. Do not file an amended return to provide additional information that has already been requested by OTR about a return which you have already filed. Indicate 'amended return' by completing the oval on the D-76 or D-76EZ.
9. Beginning October 1, 2013, all married couples are eligible for estate tax deductions and exclusions, including the spousal exclusion of bequests, whether direct or through trusts, to a surviving spouse, regardless of whether such marriage is recognized under federal law.
10. **SIGNATURE:** The Personal Representative(s) must sign the tax return.
11. **THIRD PARTY DESIGNEE:** If you want to authorize another person to discuss your return with the OTR, fill in the oval in the Third Party Designee block on page 1 of the D-76 or D-76EZ, and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block.
12. DC recognizes same sex marriage. Any gender specific terms in DC law relating to the sex and/or marital or filing status of the decedent and/or any surviving spouse shall be considered gender neutral.

DC ESTATE TAX RETURN FORM D-76 & FORM D-76 EZ

SPECIFIC INSTRUCTIONS

1. TAXABLE SITUS

Assets reported on schedules A through H of the federal Estate Tax Return generally have a taxable situs determined in accordance with the following:

- (a) **Real Property** — The place where the property is situated. If property was rental property during decedent's lifetime, a D-30 (Unincorporated Business Franchise Tax Return) should have been filed and taxes paid, if applicable.
- (b) **Tangible Personal Property** — The place where the property is customarily located at the time of death.
- (c) **Intangible Personal Property** — The domicile of the decedent at the time of death, except that intangible personal property used in a trade or business in DC has a taxable situs in the District. Examples of intangible personal property include bank accounts, certificates of deposit, notes, securities and bonds. The physical location of these assets, unless used in a trade or business in the District, is not controlling. They are taxable at the domicile of the decedent.

2. ADDITIONAL INFORMATION

- (a) **Partnership Property** — Treated as intangible personal property regardless of the character of the property; for example, real estate held by a partnership is intangible personal property and is taxable at the decedent's domicile.
- (b) **Business Situs** — Intangible personal property used in a trade or business in the District has a taxable situs in the District regardless of the domicile of the owner.
- (c) **Personal Trusts** — Assets held in a personal trust have a taxable situs in accordance with the generally accepted situs rules. The trust entity is disregarded for purposes of determining taxability.
- (d) **Trustee** — The residence or location of the trustee of a trust does not determine questions of the situs of the assets in the trust.

**DC ESTATE TAX RETURN
FORM D-76**

LINE-BY-LINE INSTRUCTIONS

- LINE 1 — Gross value of property located in the District of Columbia:** If this line is left blank, the Total Gross Estate will be the default value.
- LINE 2 — Total Gross Estate:** Enter amount from Line 13 of the Recapitulation (Form D-76, page 2). The value of the property of the estate must be based upon fair market value appraisals from Certified Appraisers. Attach a copy of the appraisal to the tax return.
- LINE 3 — Total Allowable Deductions:** Enter total allowable deductions from Line 24, Form D-76, page 2.
- LINE 4 — Tentative Taxable Estate:** Subtract total allowable deductions (Line 3) from total gross estate (Line 2).
- LINE 5 — DC Estate Tax Due:** Calculate the DC Estate Tax due by using the Tax Table on the Estate Tax Computation Worksheet after you computed the exempted amounts (if applicable).
- LINE 6 — Payment with Extension of Time to File:** Enter the amount and date of payment made with Form D-77, if any.
- LINE 7 — Overpayment:** If Line 6 is greater than Line 5, enter overpayment on Line 7.
- LINE 8 — Balance Due:** If Line 5 is greater than Line 6, enter balance due on Line 8.
- LINE 9 — Penalty:** A penalty is imposed at 5 percent per month or fraction of a month (maximum 25%) on any estate taxes not paid by the due date of the return, without regard to any extension of time for filing the return.
- LINE 10 — Interest:** Any portion of the tax which is not paid by the time the return is required to be filed, determined without regard to any extension of time for filing the return, is subject to interest from the original due date to the date of payment. Effective January 1, 2003, interest began to be charged at the rate of 10% per year, compounded daily (without regard to any extension).
- LINE 11 — Total Tax, Penalty, and Interest:** Add Lines 8, 9 and 10. Enter the total on Line 11.



OFFICIAL USE ONLY VENDOR ID#0000

Fill in type of return: ☐ Resident ☐ Nonresident ☐ Alien ☐ Amended return
☐ Was the estate probated? ☐ Did decedent die testate?

Zip Code +4

11 \$.00

Revised 09/2016

Recapitulation. Note: If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See IRS instructions for details.)

Item no.	Gross estate	Check box if Alternate value	Value at date of death
1 Schedule A—Real Estate.....	<input type="checkbox"/>	1 \$	.00
2 Schedule B—Stocks and Bonds.....	<input type="checkbox"/>	2 \$	.00
3 Schedule C—Mortgages, Notes, and Cash.....	<input type="checkbox"/>	3 \$	.00
4 Schedule D—Insurance on the Decedent's Life (attach federal Form(s) 712).....	<input type="checkbox"/>	4 \$	.00
5 Schedule E—Jointly Owned Property (attach fed Form(s) 712 for life insurance)	<input type="checkbox"/>	5 \$	.00
6 Schedule F—Other Miscellaneous Property (att. fed Form(s) 712 for life insurance)	<input type="checkbox"/>	6 \$	.00
7 Schedule G—Transfers During Decedent's Life (att. fed Form(s) 712 for life insurance)	<input type="checkbox"/>	7 \$	.00
8 Schedule H—Powers of Appointment.....	<input type="checkbox"/>	8 \$	.00
9 Schedule I—Annuities.....	<input type="checkbox"/>	9 \$	.00
10 Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii).....	<input type="checkbox"/>	10 \$	.00
11 Total gross estate (add items 1 through 10).....	<input type="checkbox"/>	11 \$	.00
12 Schedule U—Qualified Conservation Easement Exclusion.....	<input type="checkbox"/>	12 \$	.00
13 Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on Line 2 of the D-76 - Tax Computation	<input type="checkbox"/>	13 \$	.00

Item no.	Deductions	Amount
14	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims.....	\$.00
15	Schedule K—Debts of the Decedent.....	\$.00
16	Schedule K—Mortgages and Liens.....	\$.00
17	Total of items 14 through 16.....	\$.00
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation).....	\$.00
19	Schedule L—Net Losses During Administration.....	\$.00
20	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	\$.00
21	Schedule M—Bequests, etc., to Surviving Spouse.....	\$.00
22	Schedule O—Charitable, Public, and Similar Gifts and Bequests.....	\$.00
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii).....	\$.00
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on Line 3 of the D-76 - Tax Computation.....	\$.00

D-76EZ DC Estate Tax Return
FOR ESTATES OF INDIVIDUALS



OFFICIAL USE ONLY VENDOR ID#0000

Attach a copy of the last will and testament,
Letters of Administration and death certificate

Fill in type of return: ☐ Resident ☐ Nonresident ☐ Alien ☐ Amended return
☐ Was the estate probated? ☐ Did decedent die testate?

Decedent's Social Security Number (SSN)

Date of Death (MMDDYYYY)

Date of Birth of Decedent (MMDDYYYY)

Estate of (First name)

M.I.

(Last name)

Address of Decedent at date of death (number, street and suite/apartment number if applicable)

City

State

Zip Code +4

Location of Probate Court

Case Number

Name of Personal Representative

SSN of Personal Representative

Address of Personal Representative (number, street and suite/apartment number if applicable)

Telephone Number of Personal Representative

City

State

Zip Code +4

Estate

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

Total gross estate (approximate)

\$.00

Third party designee To authorize another person to discuss this return with OTR, fill in here ☐ and enter the name and phone number of that person. See instructions.

Designee's name

Phone number

Signature I swear under penalty of law, that I (we) have examined all assets and documents of this estate including accompanying schedules and statements, and to the best of my (our) knowledge, information and belief, all statements made herein are true, correct and complete.

Attorney's Name

Signature of Personal Representative

Attorney's Address

Attorney's Telephone Number

Date



DC ESTATE TAX RETURN FORM D-76 EZ

You may only use this form if:

- (1) The Estate will pass to the surviving spouse;
- (2) The Estate is donated to a charitable, public or tax-exempt organization under Section 501(c) of the IRC; or
- (3) Some combination of (1) and (2) resulting in "O" Taxable Estate

If you use this form, attach the following:

- (1) Pages 1, 2 and 3 of the current IRS Form 706;
- (2) Schedule M of the current IRS Form 706 where part or all of the estate will pass to the surviving spouse; and
- (3) Schedule O of the current IRS Form 706 where part or all of the estate is donated to a charitable, public or tax-exempt organization under Section 501(c) of the IRC.

D-77 Extension of Time to
File a DC Estate Tax Return
FOR ESTATES OF INDIVIDUALS



0 0 0 7 7 0 1 1 0 0 0 0
OFFICIAL USE ONLY VENDOR ID#0000

PART I IDENTIFICATION

Decedent's Social Security Number (SSN)

Date of Death (MMDDYYYY)

Date of Birth of Decedent (MMDDYYYY)

Estate of (First name)

M.I.

(Last name)

Address of Decedent at date of death (number, street and suite/apartment number if applicable)

City

State

Zip Code +4

Name of Personal Representative

SSN of Personal Representative

Address of Personal Representative (number, street and suite/apartment number if applicable)

Telephone Number of Personal Representative

City

State

Zip Code +4

Name of Application Filer (if other than Personal Representative)

SSN of Application Filer

Address of Application Filer (number, street and suite/apartment number if applicable)

Telephone Number of Application Filer

City

State

Zip Code +4

PART II EXTENSION OF TIME TO FILE FORM D-76

☐ Automatic extension. Please check if you are applying for an automatic 6-month extension of time to file Form D-76. See instructions

☐ Additional extension. Please check if you are an executor out of the United States and applying for an extension of time to file in excess of 6 months.

You must attach a written statement explaining in detail why it is impossible or impractical to file a reasonably complete return by the due date of the return.

Extension date requested

PART III PAYMENT TO ACCOMPANY EXTENSION REQUEST

Estimated amount of Estate Tax due

\$

 00

Third party designee To authorize another person to discuss this return with OTR, fill in here ☐ and enter the name and phone number of that person. See instructions.

Designee's name

Phone number

Under penalties of law, I declare that to the best of my knowledge and belief, the statements made herein are true, correct and complete and that I am authorized by the Personal Representative to file this application.

Signature

Title

Date

**DC ESTATE TAX RETURN
FORM D-77**

APPLICATION FOR EXTENSION OF TIME TO FILE

INSTRUCTIONS

PURPOSE — Form D-77 must be filed to request a 6-month extension of time in which to file a DC Estate Tax Return, Form D-76 or D-76EZ.

WHEN TO FILE—The request for an extension of time to file must be submitted on or before 10 months after date of death.

For a decedent whose death occurs on or after January 1, 2003 through December 31, 2016, the unified credit is \$345,800 and a DC estate tax return is not required to be filed if the decedent's gross estate does not exceed \$1,000,000. For a decedent whose death occurs after December 31, 2016, the unified credit is \$745,800 and a DC estate tax return is not required to be filed if the decedent's gross estate does not exceed \$2,000,000.

WHERE TO SUBMIT REQUEST—Mail the completed Form D-77 with your payment of any tax due to the Office of Tax and Revenue, Audit Division, Estate Tax Unit, PO Box 556, Washington, DC 20044. Be sure to sign and date the D-77. The payment should be made payable to the **DC Treasurer** and include the decedent's social security number and the notation "D-77". You may also pay and file extensions electronically. Visit MyTax.DC.gov

REQUEST FOR EXTENSION OF TIME TO FILE. — A 6-month extension of time to file will be granted if you complete this form properly, file and pay with it the amount of tax due as shown on Part III, Line 1. **A copy of the D-77 which you filed must be attached to Form D-76 or D-76EZ when it is filed.**

FEDERAL EXTENSION FORM—The Office of Tax and Revenue does not accept federal Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate Taxes.

USE ONLY THE DISTRICT OF COLUMBIA FORM D-77.

ADDITIONAL EXTENSION OF TIME—An additional extension of time to file is available only if the executor is out of the United States, or in case(s) of extreme emergency(ies). In this instance an additional extension of 6 months may be granted.

PENALTY—The penalty for failure to file a return on time or failure to pay any tax when due is an amount equal to 5% of the unpaid portion of the tax due without regard to any extension of time for filing the return. The penalty is computed for each month or fraction thereof, that the failure to file or pay continues. The penalty may not exceed an amount equal to 25% of the tax due.

INTEREST—Interest is computed from the due date of the return until the tax is paid even if a request for extension to file is granted. Effective January 1, 2003, interest began to be charged at the rate of 10% per year, compounded daily (without regard to any extension).

SIGNATURE—The application must be signed by the Personal Representative of the estate or by someone appointed by the Personal Representative to file the application.

See instructions on back.

 Government of the
District of Columbia

STAPLE CHECK OR MONEY ORDER HERE ▶

Amount of payment
(dollars only)

\$

.

00

Decedent's Social Security Number (SSN)

Date of Death (MMDDYYYY)

Estate of (First name)

M.I.

(Last name)

Name of Personal Representative

Address of Personal Representative (number, street and suite/apartment number if applicable)

City

State

Zip Code +4

OFFICIAL USE ONLY

Vendor ID#0000

D-76P P1
Payment Voucher for DC Estate Tax



0 0 0 7 6 0 4 1 0 0 0 0

STAPLE CHECK OR MONEY ORDER HERE ▶

Amount of payment (dollars only)															\$.00		OFFICIAL USE ONLY Vendor ID#0000									
Decedent's Social Security Number (SSN)															Date of Death (MMDDYYYY)																							
Estate of (First name)															M.I.					(Last name)																		
Name of Personal Representative																																						
Address of Personal Representative (number, street and suite/apartment number if applicable)																																						
City															State					Zip Code +4																		

D-76P P1
Payment Voucher for DC Estate Tax

Instructions for D-76P – please print clearly

Use the D-76P Payment Voucher to make any payment due on your D-76, D-76EZ or D-77 return.

- Enter your payment amount;
- Enter the Decedent's Social Security Number (SSN), and date of death;
- Enter name(s) and address(es) exactly as they are on your D-76, D-76EZ or D-77 return;
- Make your check or money order payable to: DC Treasurer;
- Write the Decedent's Social Security Number (SSN), tax period and D-76, D-76EZ or D-77 on your payment;
- Staple the payment to the D-76P Payment Voucher – **do not attach your payment to your return;**
- Mail the D-76P with payment attached and D-76, D-76EZ or D-77 return to the:

Office of Tax and Revenue Audit Division,
Estate Tax Unit
PO Box 556
Washington, DC 20044-0556



Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

US Department of State Tax Exemption Cards

www.state.gov/ofm/tax/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov

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Get tax forms

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Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor

8:15 am–5:30 pm

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or

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Regular hours

8:15 am–5:30 pm

Monday–Friday

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Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

Are you unable to hear or speak?

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የጎን ለጎተርን ጽመደብልዎቻል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。

Commercial Form

Alternative Fuel Vehicle Conversion and Infrastructure Credits

Please complete this form and return with the form D-20 or D-30 if claiming the credit.

A. Business information

Taxpayer ID Business name

Claimant first name M.I. Last name Social Security Number (SSN)

Telephone number Email

Mailing address Suite/Apt/Bldg

City State Zip code + 4

B. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station

CLAIM 1

Equipment manufacturer Invoice number

(B1) Equipment cost (B2) Labor cost (B3) Total cost (B1+B2) (B4) Multiply B3 by 0.50 (B5) Credit amount not to exceed \$10,000 per station or B4. (See instructions for limitations)

Installation address (no PO Boxes) Suite/Apt/Bldg

City State Zip code +4

Access (Select one) Public or Private Hours of operation Accepted payment methods

CLAIM 2

Equipment manufacturer Invoice number

(B1) Equipment cost (B2) Labor cost (B3) Total cost (B1+B2) (B4) Multiply B3 by 0.50 (B5) Credit amount not to exceed \$10,000 per station or B4. (See instructions for limitations)

Installation address (no PO Boxes) Suite/Apt/Bldg

City State Zip code +4

Access (Select one) Public or Private Hours of operation Accepted payment methods

Page 2

C. Alternative fuel vehicle (AFV) conversion

CLAIM 1

AFV Manufacturer

AFV model

(C1) Equipment cost

(C2) Labor cost

(C3) Total cost (C1 + C2)

(C4) Multiply C3 by 0.50

(C5) Credit amount not to exceed \$19,000
per vehicle or C4. (See *instructions for limitations*)

Conversion site address (no PO Boxes)

Suite/Apt/Bldg

City

State

Zip code +4

CLAIM 2

AFV Manufacturer

AFV model

(C1) Equipment cost

(C2) Labor cost

(C3) Total cost (C1 + C2)

(C4) Multiply C3 by 0.50

(C5) Credit amount not to exceed \$19,000
per vehicle or C4. (See *instructions for limitations*)

Conversion site address (no PO Boxes)

Suite/Apt/Bldg

City

State

Zip code +4

**Retain your original documents. Attach photocopies of the following document(s) to this form.
Failure to do so will result in any credit claim denials. The credit claimed in any one tax year cannot exceed
the income tax liability.**

1. A paid invoice, receipt or equivalent proof of payment for alternative fuel vehicle.

D. Signature I solemnly affirm under penalties of law, that to the best of my knowledge, the information that is the subject of this form is in accordance with all applicable laws, regulations and permitting requirements and is operational, that there are no false statements on this form or other materials submitted to the District of Columbia (DC), Office of Tax and Revenue, and that no false statements have been made in order to influence any action by DC on this form.

Print name

Date signed

Signature

APPLICATION FOR EXEMPTION, FR-164

(Check Appropriate Boxes)

- ☐ INCOME AND FRANCHISE TAX
☐ SALES AND USE TAX (SEMIPUBLIC INSTITUTION ONLY)
☐ PERSONAL PROPERTY TAX (SEMIPUBLIC INSTITUTION ONLY)

1. Full name of organization

FEIN#

		-							
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2. Complete address (number, city/town and Postal Zip Code of the organization: P.O. Box is not acceptable.) including Website

3. Federal Exemption Status:

- ☐ IRS Determination Letter effective date _____ Internal Revenue Code Section _____
☐ Application filed (if not recognized) Date _____ Internal Revenue Code Section _____

4. Form of Organization:

- ☐ Corporation Date of incorporation _____ State _____
☐ Other-Describe _____

5. Purpose of Organization:

- ☐ Religious ☐ Library ☐ Other: Explain: _____
☐ Charitable ☐ Educational
☐ Scientific ☐ Hospital

6. Principal Sources of Income:

- ☐ Donations ☐ Assessments ☐ Interest ☐ Other: Explain _____
☐ Grants ☐ Initiation Fees ☐ Dividends
☐ Dues ☐ Rents ☐ Business Operations

7. End of Annual Accounting Period: _____

8. Date activities began in the District: _____

9a. Physical Location(s) of Personal Property in the District:

9b. Type of Personal Property Owned by Organization: (Also list total cost of property owned and located in the District)

Person Authorized to Discuss Application for Exemption:

Name: _____ Title: _____ Telephone: _____

Address: _____ FAX: _____ Email: _____

SIGNATURE AND VERIFICATION

Under the penalties provided by law, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature of Officer

Title

Date

10a. Does the organization control or is it controlled by any other organization?	Yes	No	If "Yes", attach an explanation.
b. Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?	Yes	No	If "Yes", attach an explanation.
c. Other than a statutory office, do you maintain regular places of business outside the District?	Yes	No	If "Yes", attach a statement indicating the locations.
d. Does the organization report any unrelated business income on Form 990T to the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's unrelated business activities or provide a copy of the latest filed Form 990T.
e. Does the organization file a Form 1120POL U.S. Income Tax Return for Certain Political Organizations with the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
f. Did the organization establish a political action committee described in section 527(f) (3) of the Internal Revenue Code?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
g. Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District?	Yes	No	If "Yes", attach an explanation of the nature of the organization's activities.
h. Did the organization purchase any tangible personal property outside the District for use in the District?	Yes	No	If "Yes", did the organization file an appropriate sales & use tax return with the District? If no please attach an explanation.

General Information

This application is for use by organizations who wish to apply for an exemption from the District of Columbia Income and Franchise Tax, Sales and Use Tax and Personal Property Tax. All questions on the application must be answered completely. Mail the completed application, with the various documents requested in the specific instructions, to the Office of Tax and Revenue, P.O. Box 556, Washington, DC 20044-0556, Attn: Exempt Organizations.

If you have questions, please call (202) 442-6586 between the hours of 7:30 a.m. and 5:30 p.m. Tuesday through Thursday.

Applicants for Income and Franchise Tax Exemption under Sec. 47-1802.1 of the DC Code:

Most organizations recognized by the Internal Revenue Service will qualify for exemption under the District of Columbia Income and Franchise Tax Act. The effective date for all income and franchise tax exemptions will be the effective date of the IRS Determination Letter.

Applicants for Sales and Use Tax Exemption under Sec. 47-2005 of the DC Code:

Under the District of Columbia Sales and Use Tax Act sales made to any organization which qualifies as a "semipublic institution" are exempt from the tax. A "semipublic" institution is defined under Sec. 47-2001(r) of the Act as "any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual." This exemption is limited to those organizations, which have been recognized as tax exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 (or comparable sections under prior codes).

SEMIPUBLIC INSTITUTIONS ARE RECOGNIZED AS DC SALES TAX EXEMPT IF PHYSICALLY LOCATED IN THE DISTRICT.

The exemption applies only to those transactions, which occur on or after the date of the issuance of a Certificate of Exemption by the Office of Tax and Revenue.

Personal Property Tax Exemption under Sec. 47-1508 of the DC Code:

Organizations requesting an exemption from DC Personal Property Tax must own the personal property for which the request is being made, and qualify under Title 47, Section 1508 of the DC Code. Organizations that may qualify for exemption are any corporation, and community chest, fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual. The effective date for personal property tax exemptions will be the July 1 following the date of the initial application request.

Specific Instructions

FILE THE FOLLOWING DOCUMENTS WITH THIS APPLICATION: (If not currently available, state when they will be furnished).

- a. A copy of the latest determination or ruling letter you have received from the Internal Revenue Service, which approves your organization's exemption from Federal income tax.
- b. If incorporated in DC, a copy of your Certificate of Incorporation issued by the DC Department of Consumer and Regulatory Affairs, Corporate Division, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other documents whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.
- c. If not incorporated in DC a photocopy of a Certificate of Authority or Certificate of Registration issued by the DC Department of Regulatory Affairs, Corporate Division, must be submitted to the Office of Tax and Revenue with the Application for Exemption.
- d. If your organization has ever been recognized as tax exempt by the District, based on a previous application, please provide a copy of your DC letter of exemption or certificate of exemption.
- e. A copy of a lease, District of Columbia Occupancy Permit issued to organization or other documentation should accompany a request by a semi-public institution (501(c)(3) organization) for sales tax exemption to satisfy the physically located requirement.
- f. An organization should file Form FR-500 Combined Business Tax Registration Application with Form FR-164 Application for Exemption if not previously registered with the Office of Tax and Revenue.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



OTR TAX NOTICE 2011-7

November 17, 2011

**GUIDANCE ON APPLICATION FOR EXEMPTION FROM DISTRICT OF
COLUMBIA FRANCHISE, SALES AND USE, AND PERSONAL PROPERTY
TAXES**

Nonprofit organizations intending to conduct activities in the District of Columbia that may subject them to liability for franchise, sales and use, or personal property taxes are advised to submit an application for exemption from these taxes no later than the time that those activities commence.¹

An Application Is Required to Obtain an Exemption

Under District law, a determination of exempt status by the Internal Revenue Service (“IRS”) does not by itself confer exemption from these taxes. Applicable exemptions from District of Columbia taxes must be secured from the Office of Tax and Revenue (“OTR”). The statutes governing each of these taxes provide that an organization cannot claim the available exemptions from these taxes unless the organization first obtains a letter (in the case of the franchise and personal property taxes) or a certificate (in the case of the sales and use taxes) from OTR stating that it is entitled to an exemption. D.C. Code secs. 47-1508 (personal property tax); 47-1802.01 (franchise taxes); 47-2005(3) (sales and use taxes). It should be noted that the tax exemptions conferred by these statutes generally apply only with respect to activities in furtherance of an organization’s exempt purposes, and no exemption is provided with respect to business activities that are not related to an organization’s exempt purposes. Such unrelated business activities remain subject to tax.

Application Procedures

In order to apply for exemption from these taxes, an organization must submit Form FR-164 to OTR. Filing instructions are provided with the form, which is available through OTR’s Taxpayer Service Center. If an application is hand-delivered to an OTR unit authorized to receive the filing, it is considered filed on the date shown by the OTR date

¹ This notice does not address the process of securing exemption from real property or other District taxes.

stamp placed on the filing. If a properly addressed application is delivered to OTR by mail or private delivery service, it is considered filed on the postmark date shown on the envelope or wrapper. If a properly addressed application is received by OTR via facsimile, it is considered filed on the date that the facsimile is received by OTR.

Effective Date of Exemption

For franchise tax purposes, the exemption, if granted, is effective on the effective date of the exemption determination letter issued for the organization by the Internal Revenue Service.

The sales and use tax exemption, if granted, becomes effective when the exemption certificate is issued.

The personal property tax exemption, if granted, becomes effective on the July 1 following the date of the filing of Form FR-164.

Procedure for Organizations That Do Not Promptly File an Application

OTR encourages any organization that has commenced activities in the District, or that has become liable for franchise, sales and use, or personal property tax prior to filing an application for exemption, to promptly file Form FR-164 so as to help forestall the accumulation of additional tax liability. OTR has instituted a Voluntary Disclosure Program under which noncompliant taxpayers are permitted to pay certain tax liabilities and interest without imposition of civil penalties or fees. An organization that has delayed filing an application for exemption, but that has not been contacted by OTR or its representatives, should consider entering this program to clear outstanding liabilities.

DC CODE § 47-1508
DISTRICT OF COLUMBIA OFFICIAL CODE 2001 EDITION
DIVISION VIII. GENERAL LAWS.
TITLE 47. TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES.
CHAPTER 20. GROSS SALES TAX.

Current through October 2, 2001

§ 47-2005. Exemptions.

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter:

- (1) Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations;
- (2) Sales to a state or any of its political subdivisions if such state grants a similar exemption to the District. As used in this paragraph, the term "state" means the several states, territories, and possessions of the United States;
- (3) Sales to semipublic institutions; provided, however, that such sales shall not be exempt unless:
 - (A) Such institution shall have first obtained a certificate from the Mayor stating that such institution is entitled to such exemption;
 - (B) The vendor keeps a record of the sale, the name of the purchaser, the date of each separate sale, and the number of such certificate;
 - (C) Such institution is located within the District; and
 - (D) The property or services purchased are for use or consumption, or both, in maintaining, operating, and conducting the institution for the purpose for which it was organized or for honoring the institution or its members;

DISTRICT OF COLUMBIA MUNICIPAL REGULATIONS

417.12. The location requirement of § 128(c) of the Act is not satisfied by a mere statutory office of a registered agent, but refers to a physical location where the activities of the organization are regularly carried on.

D-2848 Power of Attorney and Declaration of Representation

OFFICIAL USE ONLY

▲ Personal Information

Your first name, M.I., Last name for individual or Business name for business

Spouse first name, M.I., Last name for individual

Your SSN or EIN for business

Spouse's SSN

Your daytime phone number

Home address (number and street) or business address

Apartment number

City

State

Zip code

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

▲ Representative(s) This Power of Attorney will not be valid unless the Representative(s) complete the **Declaration of Representative**, sign and date this form on page 2.

Name and address

EIN/SSN

PTIN

Telephone Number

Fax No.

E-mail Address

Name and address

EIN/SSN

PTIN

Telephone Number

Fax No.

E-mail Address

Name and address

EIN/SSN

PTIN

Telephone Number

Fax No.

E-mail Address

Name and address

EIN/SSN

PTIN

Telephone Number

Fax No.

E-mail Address

▲ Tax Matters

Type of Tax (Income, Sales, etc)

Type Form

Years or Periods

▲ Acts authorized

The representatives are authorized to represent the taxpayer(s) before the Office of Tax and Revenue for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative, please state this below. List specific additions or deletions to the acts otherwise authorized by this power of attorney:

Taxpayer's SSN or FEIN

Taxpayer's Name

▲ **Retention/revocation of prior power(s) of attorney** By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax Revenue for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here: ☐

You must attach a copy of any Power of Attorney you want to remain in effect.

▲ **Signatures**

Signature of taxpayer(s) If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If other than the taxpayer, print the name here and sign below.

▲ Your Signature

Date

Title if other than individual

Spouse's signature if filing jointly

Date

Telephone number if other than the taxpayer

If not signed and dated, this power of attorney will be returned

▲ **Declaration of Representative** Representative(s) must complete this section and sign below.

Under penalties of perjury, I declare that:

- As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein; I am one of the following:
 - a. A member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.
 - c. An Enrolled Agent under the requirements of Treasury Department Circular # 230.
 - d. A bona fide officer of the taxpayer's organization.
 - e. A full-time employee of the taxpayer, trust, receivership, guardian or estate.
 - f. A member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g. A general partner of a partnership.
 - h. Student Attorney or CPA- receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an Low Income Taxpayer Clinic or Student Tax Clinic Program.
 - i. Other

Designation-
Insert above
letter (a-i)

Licensing jurisdiction (state)
or other licensing authority
(if applicable)

Bar, license, certification,
registration, or enrollment number
(if applicable)

Signature

Date

If you have any questions regarding the Power of Attorney, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829).

Mail the original Power of Attorney to:

Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470

If this declaration is not signed and dated, this power of attorney will be returned

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



REQUEST FOR CERTIFIED COPY

Date: _____

NOTE: Tax returns for 2011 and prior years are no longer available. However, if a return was filed for those years, you will receive a letter of acknowledgment.

☐ To Be Mailed

☐ For Pick-Up at Customer Service Center

INDIVIDUAL INCOME TAX RETURNS:

Tax Period (s): _____

Name(s) as shown on Return (s)

(1) _____ (2) _____
Last First Middle Last First Middle

Social Security Number: (1) _____ - _____ - _____ (2) _____ - _____ - _____

Current Address: _____

Approximate date return was filed: _____

Signature: _____ Daytime Phone Number: () _____

BUSINESS TAX:

- ☐ FRANCHISE TAX RETURN (☐ D20 or ☐ D30)
- ☐ SALES TAX RETURN (☐ monthly ☐ annual)
- ☐ WITHHOLDING TAX RETURN – (☐ monthly ☐ annual ☐ Reconciliation)
- ☐ PERSONAL PROPERTY
- ☐ OTHER, *Please specify* _____

Tax Period (s): _____ Name of Business: _____

D.C. Business Tax Number (EIN/SSN): _____ Approximate Date Filed: _____

Signature/Title: _____ Daytime Phone Number () _____ - _____

Mail to: Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024

CS-001. Rev. 01/17

Official Use	Type of I.D. _____ Verified By: _____
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Government of the District of Columbia
Office of Tax and Revenue
1101 4th St., SW, Floor 2
Washington, D.C. 20002
Tele. (202) 727-4TAX (4829)
FAX (202) 442-6550

(Mail or fax bottom portion)

TAX FORMS ORDER SHEET

D-4	Employee Withholding Allowance Certificate
D-4A	Certificate of Nonresidence in the District of Columbia
D-20	Corporation Franchise Tax Booklet Return and Instructions
D-20ES	Declaration of Estimated Tax for Corporations
FR-120	Extension of Time to File a DC Corporation Franchise Tax Return
D-30	Unincorporated Business Franchise Tax Booklet Return and Instructions
D-30ES	Declaration of Estimated Franchise Tax for Unincorporated Businesses
FR-130	Extension of Time to File a DC Unincorporated Business Franchise Return
D-40/D-40EZ	Individual Income Tax Booklet Return and Instructions
D-40 Flat	Individual Income Tax Return
D-40EZ Flat	Individual Income Tax Return
Schedule H Flat	Homeowner and Renter Property Tax Credit
Schedule I	Additions to and Subtractions from Federal Adjusted Gross Income
Schedule L	Lower Income Long-Term Homeowner Credit
Schedule N	DC Non-Custodial Parent EITC Claim
Schedule S	Supplemental Information and Dependents
Schedule U	Additional Miscellaneous Credits and Contributions
Schedule UB	Business Credits
D-40B	Nonresident Request for Refund
D-40ES	Declaration of Estimated Income Tax for Individuals
D-41	Fiduciary Income Tax Return
D-41ES	Estimated Payment for Fiduciary Income Tax
D-65	Partnership Return of Income
FR-165	Extension of Time to File a DC Partnership Return
D-2210	Underpayment of Estimated Income Tax by Individuals
D-2220	Underpayment of Estimated Franchise Tax by Businesses
D-2440	Disability Income Exclusion
D-2441	Child and Dependent Care Credit for Part-Year Residents
D-76	Estate Tax Return
FR-127	Extension of Time to File Individual Return
FR-127F	Extension of Time to File Fiduciary Return
FR-147	Statement of Person Claiming Refund Due a Deceased Taxpayer
FR-164	Application for Exemption
FR-230	Income Tax Withholding – Tables and Instructions
FR-329	Consumer Use Tax on Purchases and Rentals
FR-500B	Special Event Registration Application
FP-31	Personal Property Tax Return
FP-129A	Extension of Time to File D.C. Personal Property Tax Return or Report

DELIVER TO:

Name of Individual _____ Telephone (_____) _____

Name of Organization _____

Street Address _____ Room Number _____

City, State, Zip Code _____

