2017 D-30 District of Columbia (DC) Unincorporated Business 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 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.**

Revised 09/17

What's New:

- **Filing Deadline** - For Tax Year 2017 the filing deadline will be Tuesday, April 17, 2018.

- **New Tax Rate** - For taxable years beginning after December 31, 2016, the tax rate for unincorporated businesses is 9.0% of taxable income.

- **Food Commodity Donations Tax Credit** - The non-refundable business tax credit for farm to food donations has been repealed effective April 7, 2017. Businesses may only claim this credit for donations made between January 1, 2017 and April 7, 2017. See instructions, page 15.

- ****IMPORTANT NOTE REGARDING LINE 33** -** If you are claiming the Line 33 Salary Exemption, the number of days in DC must be entered on Line 33a. **EXCEPT FOR A COMBINED REPORT FILED BY A DESIGNATED AGENT, FAILURE TO COMPLETE LINE 33a WILL RESULT IN DENIAL OF THE SALARY EXEMPTION.**

- **New Business Registration Policy -** The Office of Tax and Revenue (OTR) will no longer automatically register businesses for Corporate or Unincorporated Franchise Tax from the D-20 or D-30 tax returns. All new entities starting business operations or promoting/vending at special events in DC MUST register on MyTax.DC.gov using the new business registration process by completing the FR-500 for business income (Corporate or Unincorporated Franchise, Sales and Use, Withholding Wage, Withholding Non-Wage), or FR-500B for Special Event Promoters and/or Vendors.

- **Exemption Certification -** Beginning in November 2017, organizations applying for an exemption from the District of Columbia Sales and Use Tax will be required to complete an online application and attach supporting documentation via MyTax.DC.gov. If the exemption is approved, OTR will issue an official certificate which will include an expiration date. Taxpayers must reapply for a new exemption prior to the expiration date on the certificate.

- **Combined Reporting -** Enter the number of members in the combined group in the space allocated on page 4. Complete Schedule 1 from the DC Combined Reporting Schedule 1A Designated Agent.

Reminder:

- **General Instructions** - Failure to use the business or trade name that you used when registering with the DC Office of Tax and Revenue will cause processing delays with returns and/or payments.

- **Modernized e-File (MeF)** - Unincorporated business franchise taxpayers that have a Federal Employer Identification Number (FEIN) are encouraged to e-file the D-30 Unincorporated Business Franchise Tax Return through MeF.

Contents

Who must file Form D-30? 4

Who does not have to file Form D-30? 5

Which other DC forms or schedules may unincorporated businesses need to file? 5

When are your taxes due? 6

Filing your return 6

Payment options 6

Penalties and interest 6

Explanation of terms 8

Specific instructions for the 2017 Form D-30 8

Form D-30 Unincorporated Business Franchise Tax Return 17

Schedule UB Business Credits 23

Combined Group Members Schedule 25

Worldwide Combined Reporting Election Form 27

D-2220 Underpayment of Estimated Franchise Tax by Businesses 41

Form D-30P Payment Voucher 43

Form FR-130 Extension of Time to File a DC Unincorporated Business Return 45

Form D-30 NOL Net Operating Loss Deduction for Tax Years Before 2000 47

Form D-30 NOL Net Operating Loss Deduction for Tax Year 2000 and Later 49

Need assistance? Back Cover

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.	*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.

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 and the 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. Complete and submit Combined Reporting Schedules 1A, 1B, 2A, and 2B, along with the Combined Group Members' Schedule, and the Worldwide Combined Reporting Election Form, if applicable. In addition, attach Federal Schedule M-3, Federal UTP, and Federal Forms 851, 5471, 8975 (including Schedule A).

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 Taxpayer Identification Number (TIN), '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:

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 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, '2017', 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.

Dishonored Payments
Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

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), Individual Taxpayer Identification Number (ITIN) 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 click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676);
- **An SSN is a valid number issued by the Social Security Admin-istration (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 online at www.ssa.gov. You may also get this form by calling 1-800-772-1213;
- **An ITIN, Individual Taxpayer Identification Number is a valid number issued by the Internal Revenue Service (IRS).** The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a SSN from the SSA. ITINs do not serve any purpose other than federal tax reporting.
- **An PTIN, Preparer Tax Identification Number is an identification number issued by the IRS** that all paid tax preparers must use on tax returns or claims for refund.

Franchise tax rate and minimum tax

The tax rate is 9.0 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 Taxpayer Identification Number (TIN), 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 TIN in the Taxpayer Identification Number' field and the designated agent's TIN in the 'Designated Agent TIN' field. Members must also complete the "Fill in if Combined Return" and the "Fill in if Final Return" ovals. Complete and submit Combined Reporting Schedules 1A, 1B, 2A, and 2B, along with the Combined Group Members' Schedule, and the Worldwide Combined Reporting Form, if applicable. In addition, attach Federal Schedule M-3, Federal UTP, and Federal Forms 851, 5471, 8975 (including Schedule A).

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 reporting 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 TIN. 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 ~~3 7~~

Write 7s without a middle bar.

Fill in ovals completely. Do not "✓" or "x" ovals. — ● ~~✓ x~~

Do not enter cents. Round cents to the nearest dollar. — 57204.00

Note: Your taxpayer identification 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 2017 return. If you are not filing a 2017 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:
  - Schedule UB Business Credits
  - Combined Group Members' Schedule
  - Worldwide Combined Reporting Election form
  - Combined Reporting Schedules 1A, 1B, 2A, and 2B
  - Federal Forms 851, 5471, and 8975 (including Schedule A)
  - Federal Schedule M-3
  - Federal UTP
  - 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 2017 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, 2019 (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.

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 properly 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
Enter the gross income 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 enter negative values and 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.

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.

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 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. If the return is a Combined Report, enter the apportionment factor from Combined Reporting Schedule 2A, Column 1, Line 9.

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 (366 if leap year) 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 (366 if leap year) 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.

****IMPORTANT NOTE REGARDING LINE 33**** Form D-30: If you are claiming the Line 33 Salary Exemption, the number of days in DC must be entered on Line 33a. EXCEPT FOR A COMBINED REPORT FILED BY A DESIGNATED AGENT, **FAILURE TO COMPLETE LINE 33a WILL RESULT IN DENIAL OF THE SALARY EXEMPTION.**

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 9.0%. 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:
- (a) with your request for an extension of time to file;
- (b) with your original return if this is an amended return;
- (c) with your estimated franchise tax payments (Form D-30ES).

Line 42
Add Lines 41(a), 41(b) and 41(c).

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 2018 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 TIN of each of the owners. The TIN 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, TINs, 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.

Combined Group Members' Schedule
If filing a Combined Report, it is necessary to identify each member the DC Combined Group subject to the franchise tax. Complete and submit the Combined Group Member's Schedule. Fill in Columns A through F for all members of the group and attach a copy of Federal Forms 851, 5471 and 8975 (including Schedule A). File this schedule each year that a DC Combined Report is filed.

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 between January 1, 2017 and April 7, 2017 only, 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)		$

**The business tax credit for farm to food donations has been repealed effective April 7, 2017. Businesses may only claim this credit for donations made between January 1, 2017 and April 7, 2017. Funds available for the credit are limited and will be allocated on a "first come first serve" basis.

Government of the District of Columbia

2017 D-30 Unincorporated Business Franchise Tax Return

1 7 0 3 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in ◯ if FEIN

Fill in ◯ if SSN

Number of business locations

In DC:

Outside DC:

OFFICIAL USE ONLY Vendor ID# 0000

Registered Business Name

Tax period ending (MMYY)

Fill in ◯ if Amended Return

Fill in ◯ if Final Return

Fill in ◯ if Combined Report*

*You must fill in the Designated Agent info below

Fill in ◯ if Worldwide**

**WorldWide form must be filed with this return

Business Mailing Address line #1

Business Mailing Address line #2

City

State

Zip Code + 4

Designated Agent Name

Designated Agent FEIN

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

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: ◯	3 $ .00
4	Dividends. Minus Subpart F income (attach statement)		4 $ .00
5	Interest (attach statement showing calculations)		5 $ .00
6	Gross rental income (attach statement)		6 $ .00
7	Gross royalties (attach statement)		7 $ .00
8(a)	Net capital gain (loss) (attach a copy of your federal Schedule D)	Fill in if minus: ◯	8a $ .00
(b)	Ordinary gain (loss) from Part II, fed. Form 4797, (attach copy)	Fill in if minus: ◯	8b $ .00
9	Other income (loss) (attach a detailed statement)	Fill in if minus: ◯	9 $ .00
10	**Total gross income.** Add Lines 3–9.	Fill in if minus: ◯	10 $ .00

IF LINE 10 IS $12,000 OR LESS, STOP HERE, DO NOT FILE THIS RETURN.

DEDUCTIONS

11	Salaries and wages (Do not include owner(s)/member(s))		11 $ .00
12	Repairs		12 $ .00
13	Bad debts (attach a copy of any statement filed with your federal return)		13 $ .00
14(a)	Royalty payments made	$ 00	
(b)	Minus nondeductible payments to related entities	$ 00 =	14c $ .00
15	Rent		15 $ .00
16	Taxes from D-30, Schedule C		16 $ .00
17(a)	Interest payments	$ 00	
(b)	Minus nondeductible payments to related entities	$ 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:

Taxpayer Identification Number:

1 7 0 3 0 0 1 2 0 0 0 0

TAXABLE INCOME

23	Net income Line 10 minus Line 22.	Fill in if minus:	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:	25 $ .00
26	(a) Non-business income/state adjustment (attach statement)	Fill in if minus:	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:	26c $ .00
27	Net income from trade or business subject to apportionment Line 25 minus Line 26(c)	Fill in if minus:	27 $ .00
28	DC apportionment factor from D-30, Schedule F, Col 3, Line 2 If Combined Report, from Combined Reporting Schedule 2A, Col. 1, Line 9		28 .
29	Net income from trade or business apportioned to DC Multiply Line 27 by the factor on Line 28	Fill in if minus:	29 $ .00
30	Other income/deductions attributable to DC (attach statement)	Fill in if minus:	30 $ .00
31	Total DC net income (loss) Combine Lines 29 and 30	Fill in if minus:	31 $ .00
32	Salary for owner(s) / member(s) services from D-30, Schedule J, Column 4.		32 $ .00
33	Exemption Maximum is $5000. Must enter days in DC. → 33a If fewer than 365 days in DC, see page instructions for amount to claim.		33 $ .00
34	Total taxable income before apportioned NOL deduction Line 31 minus total of Lines 32 and 33	Fill in if minus:	34 $ .00
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:	36 $ .00

TAX, PAYMENTS AND CREDITS

37	Tax 9.0% of Line 36	37 $ .00
38	Minus nonrefundable credits from Schedule UB, Line 20	38 $ .00
39	Total DC gross receipts from Line '4' from 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: (a) Tax paid, if any, with request for an extension of time to file (b) Tax paid, if any, with original return if this is an amended return (c) 2017 estimated franchise tax payments	41a $ .00 41b $ .00 41c $ .00
42	Add lines 41(a), 41(b) and 41(c)	42 $ .00
43	RESERVED	43 $ .00
44	**Estimated tax interest** (Fill in oval if D-2220 attached)	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 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 2018 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 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.

Taxpayer Name: _____

Taxpayer Identification Number: _____

1 7 0 3 0 0 1 3 0 0 0 0

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.)

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.

Taxpayer Name:

Taxpayer Identification Number:

Schedule F - DC apportionment factor (See instructions)

Round cents to the nearest dollar.

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 unincorporated business other than gross receipts from items of non-business income.	$ .00	$ .00	
2. **DC APPORTIONMENT FACTOR:** Column 2 divided by Column 1. Enter on D-30, Line 28			.

For Combined Reporting

Enter the number of members in the combined group

Complete Schedule 1 from the DC Combined Reporting Schedule 1A Designated Agent

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	$

Taxpayer Name:

Taxpayer Identification Number:

1 7 0 3 0 0 1 5 0 0 0 0

Schedule I - BALANCE SHEETS (See Instructions.)

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

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

Col. 1 Name and Address of Owner(s)/ Member(s)	Col. 1 Taxpayer Identification Number	Col. 2 Percentage of Time Devoted to this Business	Col. 3 Percentage 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)
		%	%	$	$	$	$	$
TOTAL				$	$	$	$	$

Col. 4 - See Instructions.
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.

Enter total taxable income as shown on Line 34 of D-30.	$
Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)	$

Taxpayer Name:

Taxpayer Identification Number:

SUPPLEMENTAL INFORMATION

1. During 2017, 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 ◯ No ◯
   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

3. DATE BUSINESS BEGAN

4. IF BUSINESS HAS TERMINATED, STATE REASON

5. TERMINATION DATE

6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)

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

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

9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2017? Yes ◯ No ◯ If no, please state reason:

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

11. Did you withhold DC income tax from the wages of your DC employees during 2017? Yes ◯ No ◯ If no, state reason:

12. Did you file a franchise tax return for the business with the District of Columbia for the year 2016? If yes, enter name under which return was filed: Yes ◯ No ◯ If no, state reason:

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 ◯ No ◯

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 ◯ No ◯

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

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

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

Government of the District of Columbia

2017 SCHEDULE UB
Business Credits

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

1 7 2 3 0 0 2 1 0 0 0 0

OFFICIAL USE ONLY
Vendor ID# 0000

Taxpayer Identification Number

Fill in ◯ if FEIN
Fill in ◯ if SSN

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

Enter your business name

D-20 Return

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

1 Economic Development Zone Incentives Credits *(see worksheet).* 1 $ .00

1a Amount of Line 1 that is Food Commodity Donation Credit. January 1 - April 7, 2017. (see worksheet). 1a $ .00

2 Qualified High Technology Company Credits *from Part E, Line 5, DC Form D-20CR, from pub. 399.* 2 $ .00

3 Organ and Bone Marrow Donor Credit *(see computation on reverse side).* 3 $ .00

4 Job Growth Incentive Act 4 $ .00

5 Enter alternative fuel credits. See instructions

5a Alternative fuel infrastructure. *# of stations* $ .00

5b Alternative fuel vehicle conversion. *# of vehicles* $ .00

6 Total alternative fuel credits. Add Lines 5a and 5b only and enter here. 6 $ .00

7 Employer-assisted Home Purchase Tax Credit *(see computation on reverse side).* 7a *# of employees* 7 $ .00

8 RESERVED 8 $ .00

9 Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38. If QHTC, enter here and on QHTC Schedule, Line 5. 9 $ .00

Refundable Credits

10 Qualified High Technology Company Retraining Costs Credit *from Part E, Line 7, DC Form D-20CR, from pub. 399.* 10 $ .00

11 RESERVED 11 $ .00

12 Total the refundable D-20 credits, enter here and on Form D-20, Line 41d. 12 $ .00

D-30 Return

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

13 Economic Development Zone Incentives Credit (see worksheet). 13 $ .00

13a Amount of Line 13 that is Food Commodity Donation Credit. January 1 - April 7, 2017. (see worksheet). 13a $ .00

14 Organ and Bone Marrow Donor Credit *(see computation on reverse side).* 14 $ .00

15 Job Growth Incentive Act 15 $ .00

16 Enter alternative fuel credits. See instructions

16a Alternative fuel infrastructure. *# of stations* $ .00

16b Alternative fuel vehicle conversion. *# of vehicles* $ .00

17 Total alternative fuel credits. Add Lines 16a and 16b only and enter here. 17 $ .00

18 Employer-assisted Home Purchase Tax Credit *(see computation on reverse side).* 18a *# of employees* 18 $ .00

19 RESERVED 19 $ .00

20 Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38. 20 $ .00

Schedule UB Instructions

Qualified High Technology Companies

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

Organ and Bone Marrow Donor Credit

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

Organ and Bone Marrow Donor Credit

— Computation —

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

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

Employer-Assisted Home Purchase Tax Credit

— Computation —

1. Number of Eligible Employees ☐
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)

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.

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.

Government of the District of Columbia

2017 Combined Group Members' Schedule

NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

Important: Print in CAPITAL letters using black ink.

1 7 2 3 0 0 3 1 0 0 0 0

Taxpayer Identification Number of Designated Agent

Taxable year ending MMYY

Worldwide

Name of Designated Agent

Telephone number

Business mailing address line #1

Business mailing address line #2

City

State

Zip Code + 4

A List the designated agent and all combined members	B Taxpayer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	D Is the member new to the combined group?	E Was gross income received from District sources?	F Does the member have nexus in DC?
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No

Note: If more than 14 combined members, continue list on a separate sheet of paper.

Combined Group Members' Schedule

Instructions

It is necessary to identify each member of the DC Combined Group subject to the franchise tax.

Attach a copy of Federal Forms 851, 5471, and 8975 (including Schedule A).

File this schedule each year that a DC Combined Report is filed.

Column A - List the designated agent and all combined members included in the DC Combined Reporting group.

Column B - Give the Taxpayer Identification Number (TIN) for each member listed.

Column C - Indicate if each member listed filed a separate DC franchise tax return in the prior tax year.

Column D - Indicate if any members are new to the DC Combined Group.

Column E - Indicate if the member received gross income from DC sources.

Column F - Indicate if the member has nexus in DC.

Government of the District of Columbia

Worldwide Combined Reporting Election Form

Taxpayer Identification Number 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.

Government of the District of Columbia

2017 D-30 Unincorporated Business Franchise Tax Return

1 7 0 3 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in ◯ if FEIN

Fill in ◯ if SSN

Number of business locations

In DC: Outside DC:

OFFICIAL USE ONLY Vendor ID# 0000

Registered Business Name

Tax period ending (MMYY)

Fill in ◯ if Amended Return

Fill in ◯ if Final Return

Fill in ◯ if Combined Report*

*You must fill in the Designated Agent info below

Fill in ◯ if Worldwide**

**WorldWide form must be filed with this return

Business Mailing Address line #1

Business Mailing Address line #2

City

State

Zip Code + 4

Designated Agent Name

Designated Agent FEIN

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

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: ◯	3 $ .00
4	Dividends. Minus Subpart F income (attach statement)		4 $ .00
5	Interest (attach statement showing calculations)		5 $ .00
6	Gross rental income (attach statement)		6 $ .00
7	Gross royalties (attach statement)		7 $ .00
8(a)	Net capital gain (loss) (attach a copy of your federal Schedule D)	Fill in if minus: ◯	8a $ .00
(b)	Ordinary gain (loss) from Part II, fed. Form 4797, (attach copy)	Fill in if minus: ◯	8b $ .00
9	Other income (loss) (attach a detailed statement)	Fill in if minus: ◯	9 $ .00
10	**Total gross income.** Add Lines 3–9.	Fill in if minus: ◯	10 $ .00

IF LINE 10 IS $12,000 OR LESS, STOP HERE, DO NOT FILE THIS RETURN.

DEDUCTIONS

11	Salaries and wages (Do not include owner(s)/member(s))		11 $ .00
12	Repairs		12 $ .00
13	Bad debts (attach a copy of any statement filed with your federal return)		13 $ .00
14(a)	Royalty payments made	$ 00	
(b)	Minus nondeductible payments to related entities	$ 00 =	14c $ .00
15	Rent		15 $ .00
16	Taxes from D-30, Schedule C		16 $ .00
17(a)	Interest payments	$ 00	
(b)	Minus nondeductible payments to related entities	$ 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:

Taxpayer Identification Number:

1 7 0 3 0 0 1 2 0 0 0 0

TAXABLE INCOME

23	Net income Line 10 minus Line 22.	Fill in if minus:	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:	25 $ .00
26	(a) Non-business income/state adjustment (attach statement)	Fill in if minus:	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:	26c $ .00
27	Net income from trade or business subject to apportionment Line 25 minus Line 26(c)	Fill in if minus:	27 $ .00
28	DC apportionment factor from D-30, Schedule F, Col 3, Line 2 If Combined Report, from Combined Reporting Schedule 2A, Col. 1, Line 9		28 .
29	Net income from trade or business apportioned to DC Multiply Line 27 by the factor on Line 28	Fill in if minus:	29 $ .00
30	Other income/deductions attributable to DC (attach statement)	Fill in if minus:	30 $ .00
31	Total DC net income (loss) Combine Lines 29 and 30	Fill in if minus:	31 $ .00
32	Salary for owner(s) / member(s) services from D-30, Schedule J, Column 4.		32 $ .00
33	Exemption Maximum is $5000. Must enter days in DC. → 33a If fewer than 365 days in DC, see page instructions for amount to claim.		33 $ .00
34	Total taxable income before apportioned NOL deduction Line 31 minus total of Lines 32 and 33	Fill in if minus:	34 $ .00
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:	36 $ .00

TAX, PAYMENTS AND CREDITS

37	Tax 9.0% of Line 36	37 $ .00
38	Minus nonrefundable credits from Schedule UB, Line 20	38 $ .00
39	Total DC gross receipts from Line '4' from 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: (a) Tax paid, if any, with request for an extension of time to file (b) Tax paid, if any, with original return if this is an amended return (c) 2017 estimated franchise tax payments	41a $ .00 41b $ .00 41c $ .00
42	Add lines 41(a), 41(b) and 41(c)	42 $ .00
43	RESERVED	43 $ .00
44	**Estimated tax interest** (Fill in oval if D-2220 attached)	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 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 2018 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 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.

Taxpayer Name: _____

Taxpayer Identification Number: _____

1 7 0 3 0 0 1 3 0 0 0 0

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.)

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.

Taxpayer Name:

Taxpayer Identification Number:

1 7 0 3 0 0 1 4 0 0 0 0

Schedule F - DC apportionment factor (See instructions)

Round cents to the nearest dollar.

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 unincorporated business other than gross receipts from items of non-business income.	$ .00	$ .00	
2. **DC APPORTIONMENT FACTOR:** Column 2 divided by Column 1. Enter on D-30, Line 28			.

For Combined Reporting

Enter the number of members in the combined group

Complete Schedule 1 from the DC Combined Reporting Schedule 1A Designated Agent

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	$

Taxpayer Name:

Taxpayer Identification Number:

1 7 0 3 0 0 1 5 0 0 0 0

Schedule I - BALANCE SHEETS (See Instructions.)

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

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

Col. 1 Name and Address of Owner(s)/ Member(s)	Col. 1 Taxpayer Identification Number	Col. 2 Percentage of Time Devoted to this Business	Col. 3 Percentage 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)
		%	%	$	$	$	$	$
TOTAL				$	$	$	$	$

Col. 4 - See Instructions.
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.

Enter total taxable income as shown on Line 34 of D-30.	$
Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)	$

Taxpayer Name:

Taxpayer Identification Number:

SUPPLEMENTAL INFORMATION

1. During 2017, 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 ◯ No ◯
   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

3. DATE BUSINESS BEGAN

4. IF BUSINESS HAS TERMINATED, STATE REASON

5. TERMINATION DATE

6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)

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

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

9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2017? Yes ◯ No ◯ If no, please state reason:

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

11. Did you withhold DC income tax from the wages of your DC employees during 2017? Yes ◯ No ◯ If no, state reason:

12. Did you file a franchise tax return for the business with the District of Columbia for the year 2016? If yes, enter name under which return was filed: Yes ◯ No ◯ If no, state reason:

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 ◯ No ◯

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 ◯ No ◯

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

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

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

Government of the District of Columbia

2017 SCHEDULE UB
Business Credits

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

1 7 2 3 0 0 2 1 0 0 0 0

OFFICIAL USE ONLY
Vendor ID# 0000

Taxpayer Identification Number

Fill in ◯ if FEIN
Fill in ◯ if SSN

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

Enter your business name

D-20 Return

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

1 Economic Development Zone Incentives Credits *(see worksheet).* 1 $ .00

1a Amount of Line 1 that is Food Commodity Donation Credit. January 1 - April 7, 2017. (see worksheet). 1a $ .00

2 Qualified High Technology Company Credits *from Part E, Line 5, DC Form D-20CR, from pub. 399.* 2 $ .00

3 Organ and Bone Marrow Donor Credit *(see computation on reverse side).* 3 $ .00

4 Job Growth Incentive Act 4 $ .00

5 Enter alternative fuel credits. See instructions

5a Alternative fuel infrastructure. *# of stations* $ .00

5b Alternative fuel vehicle conversion. *# of vehicles* $ .00

6 Total alternative fuel credits. Add Lines 5a and 5b only and enter here. 6 $ .00

7 Employer-assisted Home Purchase Tax Credit *(see computation on reverse side).* 7a *# of employees* 7 $ .00

8 RESERVED 8 $ .00

9 Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38. If QHTC, enter here and on QHTC Schedule, Line 5. 9 $ .00

Refundable Credits

10 Qualified High Technology Company Retraining Costs Credit *from Part E, Line 7, DC Form D-20CR, from pub. 399.* 10 $ .00

11 RESERVED 11 $ .00

12 Total the refundable D-20 credits, enter here and on Form D-20, Line 41d. 12 $ .00

D-30 Return

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

13 Economic Development Zone Incentives Credit (see worksheet). 13 $ .00

13a Amount of Line 13 that is Food Commodity Donation Credit. January 1 - April 7, 2017. (see worksheet). 13a $ .00

14 Organ and Bone Marrow Donor Credit *(see computation on reverse side).* 14 $ .00

15 Job Growth Incentive Act 15 $ .00

16 Enter alternative fuel credits. See instructions

16a Alternative fuel infrastructure. *# of stations* $ .00

16b Alternative fuel vehicle conversion. *# of vehicles* $ .00

17 Total alternative fuel credits. Add Lines 16a and 16b only and enter here. 17 $ .00

18 Employer-assisted Home Purchase Tax Credit *(see computation on reverse side).* 18a *# of employees* 18 $ .00

19 RESERVED 19 $ .00

20 Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38. 20 $ .00

Schedule UB Instructions

Qualified High Technology Companies

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

Organ and Bone Marrow Donor Credit

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

Organ and Bone Marrow Donor Credit

— Computation —

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

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

Employer-Assisted Home Purchase Tax Credit

— Computation —

1. Number of Eligible Employees ☐
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)

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.

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.

Government of the District of Columbia

2017 Combined Group Members' Schedule

NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

Important: Print in CAPITAL letters using black ink.

1 7 2 3 0 0 3 1 0 0 0 0

Taxpayer Identification Number of Designated Agent

Taxable year ending MMYY

Worldwide

Name of Designated Agent

Telephone number

Business mailing address line #1

Business mailing address line #2

City

State

Zip Code + 4

A List the designated agent and all combined members	B Taxpayer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	D Is the member new to the combined group?	E Was gross income received from District sources?	F Does the member have nexus in DC?
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No
		Yes No	Yes No	Yes No	Yes No

Note: If more than 14 combined members, continue list on a separate sheet of paper.

Combined Group Members' Schedule

Instructions

It is necessary to identify each member of the DC Combined Group subject to the franchise tax.

Attach a copy of Federal Forms 851, 5471, and 8975 (including Schedule A).

File this schedule each year that a DC Combined Report is filed.

Column A - List the designated agent and all combined members included in the DC Combined Reporting group.

Column B - Give the Taxpayer Identification Number (TIN) for each member listed.

Column C - Indicate if each member listed filed a separate DC franchise tax return in the prior tax year.

Column D - Indicate if any members are new to the DC Combined Group.

Column E - Indicate if the member received gross income from DC sources.

Column F - Indicate if the member has nexus in DC.

Government of the District of Columbia

Worldwide Combined Reporting Election Form

Taxpayer Identification Number 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.

Government of the District of Columbia
Office of Tax and Revenue

2017 D-2220 Underpayment of Estimated Franchise Tax By Businesses

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

Business Name (from your D-20 or D-30 return)

Taxpayer Identification Number (TIN)

Person to contact if there are questions

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	2017 DC franchise tax liability *from Forms D-20, or D-30.*	$
2	Multiply the amount on Line 1 by 90% (.90).	$
3	2016 DC franchise tax liability *from Forms D-20, or D-30 X 110%.*	$
4	Minimum estimated tax requirement for tax year 2017 *(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			
	1st Period 04/15/17	2nd Period 06/15/17	3rd Period 09/15/17	4th Period 12/15/17
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 2017 DC franchise tax return; or
- 110% of the tax due on your 2016 DC franchise tax return (consisting of 12 months).

You must have filed a 2016 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 2016 and in that year, you did business in DC for the entire 12 months;
- The franchise tax due for 2017, 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 2016 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 2017 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 2016 DC Forms D-20 or D-30. If your 2016 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 2016, you may only use Line 2. This is your minimum estimated franchise tax payment for 2017.

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. Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.**

D-30P PAYMENT VOUCHER
See instructions on back

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

Government of the District of Columbia

2017 D-30P Payment Voucher for Unincorporated Business Franchise Tax

1 7 0 3 0 P 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Official Use Only Vendor ID# 0000

Amount of payment (dollars only) $ .00

To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

STAPLE CHECK OR MONEY ORDER HERE

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

Revised 05/17

Government of the District of Columbia

2017 D-30P Payment Voucher for Unincorporated Business Franchise Tax

1 7 0 3 0 P 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Official Use Only Vendor ID# 0000

Amount of payment (dollars only) $ .00

To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

STAPLE CHECK OR MONEY ORDER HERE

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

Revised 05/17

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 TIN, 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. Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

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

ENTER DOLLAR AMOUNTS ONLY

1	Total estimated unincorporated business franchise tax liability for the tax period.	1 $ 00
2	Estimated unincorporated business franchise tax payments *(include any tax overpayment credit).*	2 $ 00
3	Other payments.	3 $ 00
4	Total payments and credits *(add Lines 2 and 3).*	4 $ 00
5	Balance due *(Line 1 minus Line 4). Payment in full must be submitted with this form or your request will be denied.* (Note: you will be subject to the failure-to-pay penalty and interest on any tax due and not paid with this form.)	5 $ 00

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue. (See addresses on back)

Government of the District of Columbia

2017 FR-130 Extension of Time to File a DC Unincorporated Business Franchise Return

1 7 1 3 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ 00

OFFICIAL USE ONLY
Vendor ID# 0000

Taxpayer Identification Number

Fill in ◯ if FEIN

Fill in ◯ if SSN

Business Name or Designated Agent name

Tax period ending (MMYY) Fill in ◯ if Combined Report

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

City State Zip Code +4

A 6 or 7 month extension of time to file until _____ 15, 2018, for calendar year 2017, or until _____, _____, for fiscal year ending _____, is requested.

Revised 05/17

Government of the District of Columbia

2017 FR-130 Extension of Time to File a DC Unincorporated Business Franchise Return

1 7 1 3 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ 00

OFFICIAL USE ONLY
Vendor ID# 0000

Taxpayer Identification Number

Fill in ◯ if FEIN

Fill in ◯ if SSN

Business Name or Designated Agent name

Tax period ending (MMYY) Fill in ◯ if Combined Report

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

City State Zip Code +4

A 6 or 7 month extension of time to file until _____ 15, 2018, for calendar year 2017, or until _____, _____, for fiscal year ending _____, is requested.

Revised 05/17

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 TIN, 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.
- **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. Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

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	Taxpayer Identification Number

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 remainging(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	Taxpayer Identification Number

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 remainging(to be carried forward). $

- Enter loss on D-30, Line 35.

Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

Key Website Resources

DC Official Code
www.lexisnexis.com/hottopics/dccode/

DC Regulations
www.dcregs.dc.gov/

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። የ**ነፃ** 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。