



Taxpayer Name: _____

Taxpayer Identification Number: _____

		ENTER DOLLAR AMOUNTS ONLY										
DEDUCTIONS	23 Pension, profit-sharing plans	23	\$								00	
	24 Other deductions (attach statement)	24	\$								00	
	25 Total deductions. Add Lines 11-24.	25	\$								00	
	26 Net income Line 10 minus Line 25. Fill in if minus: <input type="radio"/>	26	\$								00	
	27 Net operating loss deduction for years before 2000	27	\$								00	
TAXABLE INCOME	28 Net income after net operating loss deduction Line 26 minus Line 27. Fill in if minus: <input type="radio"/>	28	\$								00	
	29 (a) Non-business income/state adjustment (attach statement) Fill in if minus: <input type="radio"/>	29a	\$								00	
	(b) Expense related to non-business income (attach statement)	29b	\$								00	
	(c) 29(a) minus 29(b) Fill in if minus: <input type="radio"/>	29c	\$								00	
	30 Net income subject to apportionment Line 28 minus Line 29(c) Fill in if minus: <input type="radio"/>	30	\$								00	
	31 DC apportionment factor from Form D-20, Schedule F, Col. 3, Line 5. If Combined Report, from Combined Reporting Schedule 2A, Col. 1 Line 9.	31										
	32 Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor. Fill in if minus: <input type="radio"/>	32	\$									00
	33 Other income/deductions attributable to DC (attach statement - see instructions) Fill in if minus: <input type="radio"/>	33	\$									00
	34 Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33. Fill in if minus: <input type="radio"/>	34	\$									00
	35 Apportioned NOL deduction (Losses occurring in year 2000 and later)	35	\$									00
	36 Total DC taxable income. Line 34 minus Line 35. Fill in if minus: <input type="radio"/> If QHTC, skip Lines 37-39. Complete QHTC Schedule on Page 4, Lines 1-10.	36	\$									00
	37 Tax 8.25% of Line 36	37	\$									00
	38 Minus nonrefundable credits from Schedule UB, Line 9	38	\$									00
39 Total DC gross receipts from Line '4' MTLGR Worksheet		\$								00		
TAX PAYMENTS AND CREDITS	40 Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.	40	\$								00	
	41 Payments and refundable credits:											
	(a) Tax paid, if any, with request for an extension of time to file	41a	\$								00	
	(b) Tax paid, if any, with original return if this is an amended return	41b	\$								00	
	(c) 2018 estimated franchise tax payments	41c	\$								00	
	(d) Refundable credits from Schedule UB, Line 12	41d	\$								00	
	42 If this is an amended 2018 return, enter refund requested with original return.	42	\$								00	
	43 Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42.	43	\$								00	
	44 Estimated tax interest (Fill in oval if D-2220 attached) <input type="radio"/>	44	\$								00	
	45 Total Amount Due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.	45	\$								00	
46 Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.	46	\$								00		
47 Amount you want to apply to your 2019 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: _____

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)		Schedule B - Dividends (See specific instructions for Line 4.)	
1. Inventory at beginning of year.....	\$	NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
2. Merchandise bought for manufacture or sale.....			\$
3. Salaries and wages.....			
4. Other costs per books (attach statement)..... (Additional federal depreciation and additional IRC § 179 expenses are not allowable.)			
5. Total	\$		
6. Minus: Inventory at end of tax year.....			
7. Cost of goods sold (Enter here and on D-20 Line 2.)	\$		
Method of inventory valuation:		Total Dividends	
		Minus deduction for Subpart F Income.	
		\$	
		Minus deduction for dividends received from wholly-owned subsidiary	
		TOTAL (Enter here and on D-20, Line 4.)	
		\$	

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

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

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



Taxpayer Name: _____

Taxpayer Identification Number: _____

Schedule F - DC apportionment factor (See instructions) **Note: If this is a combined report do not use Schedule F to derive the apportionment factor for the group. Leave Schedule F blank. Use Combined Reporting Schedule 2A, Line 9 instead.**

Round cents to the nearest dollar. Carry all factors to six decimal places

	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
For all businesses other than financial institutions:			
1. SALES FACTOR: All gross receipts of the business other than gross receipts from non-business income.	\$ _____ 00	\$ _____ 00	. _____
For Financial Institutions:			
2. SALES FACTOR: All gross income of the financial institution other than gross income from non-business income.	\$ _____ 00	\$ _____ 00	. _____
3. PAYROLL FACTOR: Total compensation paid or accrued by the financial institution.	\$ _____ 00	\$ _____ 00	. _____
4. SUM OF FACTORS: (For Financial Institutions add Lines 2 and 3 of Column 3)			. _____
5. DC APPORTIONMENT FACTOR: For businesses other than financial institutions enter the number from Line 1, Column 3. Enter on D-20, Line 31. For financial institutions divide Line 4, Column 3 by 2. If there are less than two factors, use Line 4, Column 3. Enter on D-20, Line 31.			. _____

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	

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

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



Taxpayer Name: _____

Taxpayer Identification Number: _____

Schedule I – Income from Rent

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

*excludes federal depreciation and additional IRC §179 expenses.

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

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

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –		5. LOCATED AT –	
6. During 2018, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/> If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 9 under Amended returns.		if you have already provided OTR with a detailed statement, enter the date it was sent. <input type="text"/> MM/DD/YYYY	
7. Is this corporation unitary with another entity? <input type="radio"/> YES <input type="radio"/> NO		If yes, explain:	
8. Is this return made on the accrual basis? <input type="radio"/> YES <input type="radio"/> NO		If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify)	
9. Did you file a franchise tax return with DC for the year 2017? <input type="radio"/> YES <input type="radio"/> NO		If no, state reason	
10. Did you withhold DC income tax from wages paid to your DC resident employees during 2018? <input type="radio"/> YES <input type="radio"/> NO		If no, state reason:	
11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2018? <input type="radio"/> YES <input type="radio"/> NO			
12. (a) Has the business been terminated? <input type="radio"/> YES <input type="radio"/> NO		If yes, explain and give date:	
(b) Have you moved out of DC? <input type="radio"/> YES <input type="radio"/> NO			
13. Did you file an annual ballpark fee return? <input type="radio"/> YES <input type="radio"/> NO			

Organ and Bone Marrow Donor Credit

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

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

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

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

Employer-Assisted Home Purchase Tax Credit

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



NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number of Designated Agent

Taxable year ending MMY

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?
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> 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.

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 reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
- Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
- Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

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.

