2018 District of Columbia (DC) Individual Income Tax Forms and Instructions

D-40EZ **Single and Joint Filers with No Dependents**

D-40 **All other Individual Income Tax Filers**

Simpler. Faster. Safer.

- **You may use MyTax.DC.gov to file and pay online for Forms D-40ES (estimated tax) and FR-127 (extension of time to file).**
- **Payments can be made by ACH debit, credit/debit card, check or money order (US dollars).**
- **Direct deposit, U.S. Bank ReliaCard™ or paper check refund options are available.**

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Revised 09/18

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER

Message from CFO Jeffrey DeWitt

Dear Taxpayer:

The Office of Tax and Revenue (OTR) is committed to making it easier for you to file your District tax return, receive your refund or pay amounts owed, and get the help and information you need.

I encourage you to join the more than 308,000 taxpayers who filed their tax returns electronically last year. E-filing is faster, minimizes errors, provides an electronic filing acknowledgement, and allows you to track the status of your refund.

The OTR offers two convenient and easy options for you to file your Individual Income tax return:

1. **Free File**: A service that allows you to choose from a number of free tax preparation software options.
2. **Fillable Form**: An online version of the D-40/D-40EZ form and schedules that allows you to fill in your tax information, e-sign, and e-file your tax return.

New Tax Law Changes:
This year, a number of tax law changes have been enacted. Here are some of the key changes:

- **Tax Cut and Jobs Act (TCJA) -** For Tax Year 2018, the federal government made many tax changes that may affect your federal adjusted gross income and federal deductions. As a result, your District adjusted gross income and District deductions may also be affected. You should consult with a tax professional for questions about your specific tax return.

- **Standard Deduction -** Beginning with 2018, the District follows federal law for purposes of the District standard deduction. The District standard deduction is now comprised of both a basic standard deduction and, for certain taxpayers, an additional standard deduction. For 2018, the basic standard deduction amounts are:
    - $12,000 for single filers and married/registered domestic partners filing separately (on separate returns);
    - $18,000 for head of household filers;
    - $24,000 for married/registered domestic partners filing jointly and a qualifying widow(er) with dependent children; and

- A formula for dependent filers (see worksheet).

For 2018, the additional standard deduction is $1,300 for age 65+ or blind (taxpayer and/or spouse/registered domestic partner).

- **Personal Exemption Suspended:**
  - For 2018, you cannot claim a personal exemption deduction for yourself, your spouse, or your dependents.

- **Qualified Business Income Deduction:**
  - Beginning in 2018, the federal government will allow a deduction of up to 20 percent of qualified business income. The District will not allow this deduction on the District income tax return.

- **State and Local Real Property Tax Deduction:**
  - Beginning in 2018, the federal deduction for state and local income, sales, and property taxes is limited to a combined, total deduction of $10,000 ($5,000 if married filing separately). The District has no such limit and you may continue to deduct the full amount of real property taxes paid, even if these taxes exceed the federal limit.

- **Early Learning Tax Credit:**
  - For 2018 only, taxpayers may be eligible for a new refundable credit of up to $1,000 per dependent eligible child for qualified childcare expenses.

- **Low Income Tax Credit:**
  - Beginning in 2018, the low-income tax credit has been eliminated.

Our goal is to make tax filing less taxing. Should you need assistance, I encourage you to contact OTR at (202) 727-4TAX (4829) or visit 1101 4th Street, SW, Suite W270, Washington, DC 20024.

New for 2018 Income Tax Returns

- **Filing Deadline**
  For Tax Year 2018 the filing deadline will be April 15, 2019.

- **D-40 and D-40EZ forms have been revised with new lines.**

- **Tax Cut and Jobs Act (TCJA).** For Tax Year 2018,
  - o Personal exemptions, including the phase out of personal exemptions are eliminated;
  - o Low income credit is eliminated;
  - o The standard deductions are increasing based on the federal law; beginning January 1, 2018, from:
    - ➢ $5,650 to $12,000 for single and married/registered domestic partner filers filing separately;
    - ➢ $7,800 to $18,000 for head of household filers;
    - ➢ $10,275 to $24,000 for married/registered partners filing jointly and qualifying widow(er) with dependent child(ren) filers;
    - ➢ A worksheet has been developed for dependent filers.
  - o If born before January 2, 1954, or blind, an additional standard deduction of $1,300 ($1,600 if single or head of household) is allowed – use Schedule S, Calculation G-1.
  - o When married filing separately, you may take an additional standard deduction for your spouse/registered domestic partner only if your spouse/registered domestic partner had no gross income, is not filing a return, and cannot be claimed as a dependent by another taxpayer.
  - o State and Local Taxes (SALT). DC does not allow a deduction for state and local income taxes. You can deduct your entire state and local real estate taxes. Refer to Calculation D if a part-year resident, or Calculation F if a full-year resident.

- **New Schedules/Forms**
  Schedule S, Calculation G-1 - Computation of Standard Deduction.
  Schedule ELC - Early Learning Tax Credit.
  Form DC-8379 - Injured Spouse Allocation (if claiming injured spouse protection).

- An oval has been added to the D-40 form (Line 39) if claiming **Injured Spouse Protection.** When claiming this protection, you must attach Form DC-8379 which can be found in this booklet. **Do not use the D-40EZ form**.

- If your filing status is married filing separately, and you are any age, then you must file a return if your gross income was at least $5.00

- **Schedule H - Homeowner and Renter Property Tax Credit**
  - o The maximum property tax credit remains at $1,025
  - o Schedule H federal Adjusted Gross Income (AGI) eligibility threshold for under age 70 increases from $50,500 to $51,000
  - o Schedule H federal AGI eligibility threshold for age 70 and older increases from $61,900 to $62,600

- **The Food Commodity Donation credit is eliminated.**

- The Public Fund for Drug Prevention and Children At-Risk contribution has been renamed to "Taxpayer Support for Afterschool Programs for At-Risk Students."

Reminders

- **DC Earned Income Tax Credit for Childless Workers**
  The formula for determining the DC Earned Income Tax Credit for childless workers has changed. A DC Earned Income Tax Credit Worksheet for Filers Without A Qualifying Child is included in the Individual Income Tax Forms and Instructions Booklet.

- **Receiving your refund via the U.S. Bank ReliaCard Pre-Acquisition Disclosures**
  The Consumer Financial Protection Board (CFPB) has published its final Prepaid Account Rule, creating detailed consumer protections for prepaid accounts. For tax year 2018, if you elect to receive a refund using the U.S. Bank ReliaCard™ or use a pre-paid card to make payments, you are required to review and acknowledge the Pre-Acquisition Disclosures (Short and Long Forms) prior to selecting the ReliaCard option as method for receiving a refund or using a pre-paid card when making a payment. Copies of the U.S. Bank ReliaCard Pre-Acquisition Disclosure and the U.S. Bank ReliaCard Fee Schedule can be found on pages 19 and 20.

- **D-40WH, Withholding Tax Schedule**
  Unless you are filing electronically, copy the information from your Forms W-2 or 1099s for DC income taxes withheld into the spaces provided. Attach the Forms W-2 or 1099s that show DC tax withheld to Forms D-40 or D-40EZ and submit the D-40WH with your return.

General Instructions for D-40EZ/D-40

Who must file a DC Income tax return?

You must file a 2018 DC Individual Income tax return if:

- You were a District of Columbia (DC) resident in 2018 and were required to file a federal income tax return. (A resident is an individual whose permanent legal residence is within the District during the taxable year);
- You maintained a place of residence in DC for a total of 183 days or more during 2018 even if your permanent residence was outside DC (see instructions for part-year residents, page 27);
- You were a member of the United States (US) armed forces and DC was your legal residence for tax purposes for all or part of 2018.
- If you want to receive a refund of DC taxes withheld during the year, or if you qualify for and want to receive the following refundable credits:
  - o The DC Earned Income Credit;
  - o Schedule N, Non-Custodial Parent Earned Income Credit;
  - o Schedule H, Homeowner and Renter Property Tax Credit; or
  - o Schedule ELC, Early Learning Tax Credit.

Note: If you are the spouse/registered domestic partner of someone not required to file, such as a non-resident Congressional appointee, and you meet any of the above requirements, you yourself must file.

You do not need to file a 2018 DC Individual Income tax return if:

- You were not required to file a 2018 federal income tax return;
- You were not considered a resident of DC during 2018;
- You were an elected member of the US government who was not domiciled in DC;
- You were an employee on the personal staff of an elected member of the US Congress and you and the elected member were bona fide residents of the same state;
- You were a member of the US Executive Branch appointed by the President, subject to US Senate confirmation, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2018; or
- You were a justice of the US Supreme Court and were not domiciled in DC during any part of 2018.

Which form should you file?

D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

You may use this simpler form if you meet all of the following:

- Your filing status is single, married/registered domestic partners filing jointly, or a dependent claimed by someone else. (Domestic partners are registered with the Vital Records Division of the DC Department of Health);
- You were a DC resident from January 1 through December 31, 2018;
- Your taxable income is $100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends ($1500 maximum);
- You did not make estimated income tax payments;
- You do not claim dependents;
- You do not claim the additional standard deduction for being age 65 or older or legally blind;
- You have no federal adjustments to income;
- You do not itemize deductions;
- You do not claim any of the credits or deductions on DC Schedules S, H, U, I, N or ELC;
- You do not claim a deduction for a payment to the DC college savings plan;
- You do not claim "Injured Spouse Protection";
- You do not file on behalf of a deceased taxpayer;
- If claiming EITC without children; and
- You are not claiming the DC EITC with children or as a non-custodial parent.

D-40 Individual Tax Return

Use this form if you cannot use the D-40EZ.

D-40WH Withholding Tax Schedule

Unless you are filing electronically, use this form to report DC taxes withheld. Copy the information from your Forms W-2 and 1099 for DC income taxes withheld into the spaces provided. Attach the Forms W-2 and 1099 to your D-40 or D-40EZ return and submit the D-40WH with your return.

Unless you are filing electronically, you must file the D-40WH in order to receive credit for DC taxes withheld.

D-40B Nonresident Request for Refund

If you were not a DC resident and you had DC taxes withheld, file Form D-40B, Nonresident Request for Refund.

D-41 Fiduciary Income Tax Return

Use the D-41 if you are the fiduciary of a DC estate or trust and the gross income for the trust is $100 or more for the year.

FR-329 Consumer Use Tax on Purchases and Rentals

You should file this form if during the tax year you paid a total of more than $400 for merchandise, services, or rentals on which you did not pay sales tax. Typically you do not pay sales tax on (a) merchandise you ordered through catalogs; (b) merchandise shipped to DC that you bought or rented outside of DC; and (c) merchandise taxed in DC but not in the state where purchased.

When are your taxes due?

April 15, 2019 is the deadline for filing your return and paying any taxes due. If the due date falls on a Saturday, Sunday, or legal holiday, the return is timely if filed on the next business day.

FR-127 Extension of Time to File a DC Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127 Extension of Time to File form is due by April 15, 2019. If the due date falls on a Saturday, Sunday, or legal holiday, the request for extension of time is timely if filed on the next business day. The submission of the extension of time to file is subject to the following considerations:

1. If you expect to have a balance due when you file your D-40, you must pay with your timely filed extension. Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.
2. If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127, if you have:
   a. Reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment; and
   b. Filed a request to extend the time to file your federal individual income tax return with the IRS. The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-127 with DC.
3. If you do not expect to have a balance due and you have not filed an extension of time to file for your federal individual income tax return and wish to request an extension for your DC income tax return, you should submit a Form FR-127.

Additional extensions.
In addition to the 6-month extension, you may receive an additional 6-month extension if you are living or traveling outside the U.S. You must file for the first 6-month extension by the April 15, 2019 deadline before applying for the additional extension of time to file. The Office of Tax and Revenue (OTR) will grant members of the US Armed Forces who are serving in designated Combat Zones an extension of up to an additional 6 months to file their District income taxes, as well as pay any amounts that are due. During this period of extension, assessment and collection deadlines are extended and no penalty and interest will be charged. The extension also applies to spouses, whether they file joint or separate returns.

Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

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

- **By mail**
  - If mailing a return with a payment, send it to:
    Office of Tax and Revenue
    PO Box 96169
    Washington, DC 20090-6169
  - If mailing a refund request return or a 'no money due' return, send it to:
    Office of Tax and Revenue
    PO Box 96145
    Washington, DC 20090-6145

There are two adhesive mailing labels on the back flap of your return envelope. If you are sending a payment with your return, use the PO Box 96169 mailing label on your return envelope.

If you are filing a no money due or a refund request return, use the PO Box 96145 mail label on your return envelope.

Do not include more than one return per envelope.

- **By DC electronic filing (e-File)**

  e-File offers most DC individual income 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 or the OTR 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.

DCfreefile fillable forms

The DCfreefile fillable forms e-File program provides an online version of the D-40/D-40EZ and related schedules. The DCfreefile fillable forms program allows the taxpayer to complete the return online by entering the DC state tax information as if the taxpayer were filling out a paper return. The DCfreefile fillable forms option is available only to DC residents, but there are no income or age restrictions. Once the return is completed, it can be e-Filed at no charge or printed for mailing. The DCfreefile fillable forms program also performs basic calculations. If you usually file on paper forms, the DCfreefile fillable forms e-File program may be a good choice for you.

DCfreefile

DCfreefile is a free federal and state income tax preparation and electronic filing program for eligible taxpayers, based on the IRS Free File Alliance program. Eligible taxpayers may prepare and e-File their federal and state income tax returns for free using commercial online software provided by specific Free File vendors. Each participating vendor sets its own eligibility requirements and not all taxpayers will qualify for all companies. Please select a product from the DC Free File page to assure yourself the opportunity to e-File both your federal and District returns.

DCfreefile fillable forms and DCfreefile will be available at the same time as the IRS.
If you use one of the e-File options to file your DC return, you also have three options to receive your refund:

1. Direct Deposit;
2. U.S. Bank ReliaCard™; or
3. Paper Check.

Be sure to make a selection on the return for the refund option that you want. If you do not select an option, you will receive a paper check. Please review the information about the refund card at the front of the book. Instructions for direct deposit can be found on page 17.

Electronic Filing Instructions
The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the "on screen" instructions. If you need further explanations, review the instructions in this booklet.

Payment Options

ACH Debit
ACH debit is used for taxpayers who have signed up for MyTax.DC.gov. There is no fee. Bank account information is stored within their online account. MyTax.DC.gov can store multiple bank accounts across mutiple tax types. Taxpayers give the right to debit the money from their bank account. Ensure you allow 1-3 business days if entering change of banking information.

Credit/Debit Card
The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged. Visit MyTax.DC.gov for more information.

Check or money order (US dollars)
Include a check or money order (US dollars), payable to the DC Treasurer, with your completed return. Write your Taxpayer Identification Number (TIN), daytime telephone number, tax year “2018” and the

type of form filed ("D-40" or "D-40EZ") on your payment. **Attach your payment to the Form D-40P voucher provided in this booklet. Do not attach either to your return.**

Form D-40P, Payment Voucher
Use this form when sending a check or money order. Do not staple the voucher to the D-40 or D-40EZ. If you pay at the same time you file your return, include the D-40P with your D-40 or D-40EZ in the return envelope provided. Use the PO Box 96169 mail label from the back flap of the return envelope.

Direct Debit
Electronic filers have the ability to pay their tax due or estimated payment by direct debit. Enter your banking information, including the routing and account numbers, checking or savings account and the date of withdrawal. The date of withdrawal cannot be greater than thirty (30) days from the due date of the return.

Visit the website MyTax.DC.gov for Credit/Debit Card Payment Information.

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. You must 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 the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

For Estimated Tax Underpayment Interest, Form D-2210, use D-40 Line 35. The form can also be located at MyTax.DC.gov. File the Form D-2210 with your return.

Criminal Penalties
You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; or willfully make fraudulent and false statements or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties).

Enforcement Actions

OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit MyTax.DC.gov.

Special filing circumstances

Amended return
File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years from date of filing) has changed on the D-40 or D-40EZ return **for the tax year** you are amending. To file an amended return for the current year, complete another 2018 DC Individual Income Tax Return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the original and any amended returns filed for that tax year. You can download forms from MyTax.DC.gov or call 202-727-4829 to request forms by mail.

If the IRS adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return and/or determination letter.

Joint Returns After Separate Returns
You can change your filing status from a separate return to a joint return by filing an amended return. You generally can change a joint return anytime within three (3) years from the due date of the separate return or returns. This does not include any extensions. A separate return includes a return filed by you or your spouse/registered domestic partner claiming married filing separately, registered domestic partners filing separately, single, or head of household filing status.

Separate Returns After Joint Return
Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return. **Exception**. A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate return for the decedent. The personal representative has one (1) year from the due date of the return (including extensions) to make this change.

Getting Started

To complete the paper Forms D-40 or D-40EZ, in general you will need:

- A copy of your completed 2018 federal return, as applicable (Form 1040, 1040NR, or 1040NR-EZ) and any additional forms or worksheets related to the return. You can copy many entries directly from federal forms 1040, 1040NR or 1040NR-EZ. Please be careful since the line numbers may differ from the District Forms D-40 or D-40EZ line numbers;
- A copy of your completed state returns if you filed an income tax return with another state;
- Your W-2 and applicable 1099 forms with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

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

Do not enter cents. Round to the nearest dollar. Examples:
$10,500.50 rounds to $10,501
$10,500.49 rounds to $10,500

Taxpayer Identification Number(s) (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 Administration (SSA) of the United States Government.** To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or 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.

- **A 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.

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits if your dependent's or other qualifying person's TINs are missing, incorrect or invalid.

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.
Write 7s without a middle bar.

3 7 ~~3 7~~

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

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 using a space between address fields. Please write clearly, as this can delay processing your return.

Wages, tips and salaries
Enter the amount from your federal 1040, 1040NR, or 1040NR-EZ, plus any unemployment compensation received on Line 1 of the D-40EZ or Line a, Income Information on the D-40.

DC income tax withheld
Add the DC income tax withheld as shown on your 2018 federal Forms W-2 and applicable Forms 1099. Attach all copies of your Forms W-2 and 1099 that show DC tax withheld to Forms D-40 or D-40EZ and submit Form D-40WH with Forms D-40 or D-40EZ. You must file the D-40WH in order to receive credit for DC taxes withheld.

Filing Status

More than one filing status may apply to you. Use the one that will give you the lowest tax. Please ensure the oval to the left of the filing status is filled in.

Generally, you will use the same filing status on your DC return as that used on your federal return. However, if you used married filing jointly on your federal return, it may be better for you to file your DC return using either *married/registered domestic partners filing separately or married/registered domestic partners filing separately on the same return.* If both have income, figure the tax both ways.

Single (D-40 and D-40EZ)
You were unmarried, divorced or legally separated as of December 31, 2018, or were widowed prior to January 1, 2018, and did not remarry before January 1, 2019.

Filing Jointly (D-40 and D-40EZ)
You were married or have a registered domestic partner and both spouses/registered domestic partners were DC residents as of December 31, 2018, or your spouse/registered domestic partner died

in 2018 and you did not remarry/register in 2018. If legally separated, do not file jointly. If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse.

If claiming injured spouse protection, complete Form DC-8379 and attach it to your D-40 return.

If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your previous year return, then enter the name and TIN shown second on your previous year return.

Registered domestic partners (D-40 and D-40EZ)
To be considered as a registered domestic partner for DC tax purposes, the parties must be registered with the Vital Records Division of the DC Department of Health. If you have registered your relationship you may either file a joint return (D-40 or D-40EZ) or file separately on the same return (D-40). You may also file separately using the single filing status.

Domestic partners or other similar relationship registered in other jurisdictions. If you have registered your relationship in another jurisdiction, you may file a joint return, or file separately on the same return, or file a separate return using the single status.

If you are visiting the DC OTR for assistance in preparing your DC Individual Income Tax Return, registered domestic partners must first prepare a "not to be filed" (mock) joint federal return.

- If filing jointly is chosen, enter the total federal adjusted gross income of both registered domestic partners on Line 1 of the Form D-40EZ or Line 3 of the Form D-40.
- If you are married or registered domestic partners, you may file either a joint return or file separately on the same return. If filing jointly is chosen, enter the total federal adjusted gross income of both spouses/partners on Line 3, Form D-40.
- If filing separately on the same return is chosen, follow the instructions under Married or Registered Domestic Partners filing separately on the same return.

Married or registered domestic partner filing separately (D-40)
If you are married or have a registered domestic partner and both spouses/partners had income, you can use this filing status. Include your spouse/registered domestic partner's name and Taxpayer Identification Number (TIN) in the Personal Information section.

You will each report only your own income, deductions, and credits. You will each report one-half of the income from any securities, bank accounts, real estate, etc., that are registered or titled in both names.

You are not allowed to claim credit for child and dependent care or DC Earned Income Tax Credit (EITC) if married filing separately or registered domestic partner filing separately.

Registered domestic partners who choose to file as married and married individuals must use this filing status if:
- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2018;
- You were a DC resident and your spouse/registered domestic partner was one of the following:
  - A member of the US armed forces and not considered a DC resident, but you are required to report income in DC;
  - A member of the US Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
  - An officer of the US Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the US Senate and serves at the pleasure of the President; or
  - A justice of the US Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else
If you are claimed as a dependent on someone else's return, fill in the 'dependent claimed' oval on the D-40 or D-40EZ return.

Married or registered domestic partner filing separately on the same return (D-40)
If you claim either status, you and your spouse/registered domestic partner must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You may also claim a credit for child and dependent care expenses. Using this filing status may reduce the amount of tax you owe by allowing each spouse/registered domestic partner to take advantage of lower tax brackets.

Before completing Calculation J, and the Form D-40, you will need to figure the following for you and your spouse/registered domestic partner:
- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income; and
- Each person's deductions.

NOTE: If you and your spouse/registered domestic partner were part-year residents of DC during different periods of 2018, you cannot file separately on the same return. You must file separate returns.

Injured Spouse Protection
If either spouse/registered domestic partner has an outstanding liability for prior DC taxes, DC unemployment compensation debt, or child support, the non-liable party may request that his/her portion of the refund, if any, not be offset to satisfy the other spouse's/registered domestic partner's debt by requesting "injured spouse" protection. To claim injured spouse protection, fill in the oval on the D-40 form, attach Form DC-8379 (Injured Spouse Allocation) to your return and mail to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

Head of Household (D-40)
You may claim this status if you were unmarried or legally separated as of December 31, 2018, and paid over half of the costs of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from the spouse/domestic partner for the last six (6) months of 2018 may also be able to use this filing status. Use the appropriate section of Schedule S to enter the full name, TIN, relationship and Date of Birth (DOB) of the qualifying person whether that person is a dependent or the non-qualifying dependent. Failure to provide a Schedule S can delay processing. All the information must be complete, i.e., name, TIN, relationship and DOB.

Qualifying Widow(er) with Dependent Child
If your spouse/registered domestic partner died in 2018, you can use married filing jointly as your filing status for 2018 if you other-

wise qualify to use this status. The year of death is the last year for which you can file jointly with your deceased spouse. You may be eligible to use qualifying widow(er) with dependent child as your filing status for 2 years following the year your spouse/registered domestic partner died. For example, if your spouse/registered domestic partner died in 2016, and you have not remarried, you may be able to use this filling status for 2018.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions) but it does not entitle you to file a joint return.

Eligibility rules. You are eligible to file your 2018 return as a qualifying widow(er) with dependent child if you meet all of the following tests:

- You were entitled to file a joint return with your spouse/registered domestic partner for the year your spouse/registered domestic partner died. It does not matter whether you actually filed a joint return.
- Your spouse/registered domestic partner died in 2016 or 2017 and you did not remarry by the end of 2018.
- You have a child or stepchild for whom you can claim as a dependent. This does not include a foster child.
- Your child lived in your home all year, except for temporary absences. There are exceptions for a child who was born or died during the year and for a kidnapped child.
- You paid more than half the cost of keeping up your home for the year.

Standard Deduction (D-40 and D-40EZ)

You are not entitled to the standard deduction if you itemize on your federal return. You are entitled to the itemized deductions excluding the state and local taxes and subject to the DC 5 percent limitation.

District Code §47-1803.03 (c) states "Every individual who claims the standard deduction on his or her federal income tax return shall claim the applicable standard deduction specified in District Code §47-1801.04 (44). Every individual who itemizes the deductions on his or her federal income tax return shall itemize the deductions permissible under this chapter. If a husband and wife or registered domestic partners file separate returns, the applicable standard deduction shall not be allowed to either spouse or registered domestic partner if the net income of one of the spouses/registered domestic partners is determined by itemizing deductions." Each spouse/registered domestic partner can claim only his/her own itemized deduction.

Single individuals, and married/registered domestic partners filing separately are allowed a standard deduction amount of $12,000. Head of household filers are allowed a standard deduction of $18,000. Married/registered domestic partners filing jointly, qualifying widow(ers) with dependent children, and married/ registered domestic partners filing separately on the same return are allowed a standard deduction of $24,000.

An additional standard deduction amount of $1,300 ($1,600 if single or head of household) is allowed if you were born before January 2, 1954, or blind.

Dependent filers are allowed a standard deduction in an amount based on a formula. Dependent filers should use the worksheet on page 13 to calculate their standard deduction only if someone can claim you, or your spouse/registered domestic partner if filing jointly, as a dependent.

DC Earned Income Tax Credit (EITC)

You cannot claim the DC EITC if:

- Your filing status is Married or Registered Domestic Partner filing separately (other than filing separately on same return); or
- Your filing status is Dependent claimed by someone else.

Taxpayers with a Qualifying Child

Taxpayers with a qualifying child who are eligible for and who claim the federal EITC may also claim a DC EITC of 40% of the federal credit. Please enter the number of EITC qualifying child(ren), on Line 23a of the D-40.

DC Law also allows the same 40% of federal EITC to those who are not allowed to claim the EITC at the federal level but who meet other DC requirements, such as a non-custodial parent who is a District resident between the ages of 18 and 30, and paying child support under a court order for a minor child. The taxpayer must have paid the child support of at least the amount due for the year through a government sponsored support collection unit and the order must have been in effect for at least one-half of the year. ***You must file a D-40 form to use this exception.*** *Complete Schedule N, DC Non-Custodial Parent EITC Claim, and attach to the D-40. Also enter the amount to be claimed on the Schedule U, Part 1B, Line 1.*

Qualifying Child for EITC Purposes

A qualifying child as defined by the IRS for the EITC is a child who is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew) and was:

- At the end of the filing year, younger than you (or your spouse, if you file a joint return) and younger than 19
- At the end of the filing year, younger than you (or your spouse, if you file a joint return), younger than 24 and a full-time student
- At the end of the filing year, any age and permanently and totally disabled.

In addition, they must have lived with you in the US for more than half of 2018, unless you are claiming the EITC as a non-custodial parent (see D-40 instructions for Schedule N).

If your child was married at the end of the year, the child is not a qualifying child unless you can claim the child as a dependent or you have been given the right to claim the child as a dependent in an agreement signed by the child's custodial parent releasing the dependency exemption.

Taxpayers without a Qualifying Child

Taxpayers without a qualifying child must use the DC Earned Income Tax Credit (EITC) Worksheet For Filers Without a Qualifying Child on page 14 to determine the DC EITC. You may need information from the federal instruction booklet concerning the Earned Income Credit to determine your eligibility for the DC Earned Income Tax Credit. If you do not have a qualifying child for the EITC and did not qualify for the federal credit due to your income, you may still qualify for the DC EITC.

Standard Deduction Worksheet for Dependent Filers

Use this worksheet **only** if someone can claim you, or your spouse/registered domestic partner if filing jointly, as a dependent. To find out if someone can claim you as a dependent, see IRS Pub. 501.

1. Check if ☐ **You** were born before January 2, 1954

   ☐ You are blind

   ☐ **Spouse/registered domestic partner** was born before January 2, 1954

   ☐ Spouse/registered domestic partner is blind Total number of boxes checked.....1. _____

2. Is your **earned income*** more than $700?

   ☐ Yes. Add $350 to your earned income.

   ☐ No. Enter $1,050

   } Enter the total. ..... 2. _____

3. Enter the amount shown below for your filing status.
   - Single or married/registered domestic partner filing separately - $12,000
   - Married/registered domestic partners filing jointly or filing separately on the same return - $24,000
   - Head of household - $18,000

   } 3. _____

4. **Standard deduction.**

   a. Enter the **smaller** of Line 2 or Line 3. If born after January 1, 1954, and not blind, **stop here** and enter this amount on Form D-40EZ, Line 4 or D-40, Line 16. .....4a. _____

   b. If born before January 2, 1954, or blind, multiply the number on Line 1 by $1,300 ($1,600 if single or head of household).....4b. _____

   c. Add Lines 4a and 4 b. Enter the total here and on Form D-40EZ, Line 4 or D-40, Line 16.....4c. _____

* ***Earned income*** *includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship of fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form D-40EZ, Line 1 or D-40, Line 3,* ***less any amount representing unemployment compensation received****.*

Standard Deduction Chart for People who Were Born before January 2, 1954, or Are Blind

Don't use this chart if someone can claim you, or your spouse/registered domestic partner if filing jointly, as a dependent. Instead, use the worksheet above.

☐ **You** were born before January 2, 1954

☐ You are blind

☐ **Spouse/registered domestic partner** was born before January 2, 1954

☐ Spouse/registered domestic partner is blind

Enter the total number of boxes checked..... ☐

If your filing status is....	AND the number in the box above is....	THEN your standard deduction is....
Single	1	$13,600
	2	15,200
Married/registered domestic partner filing jointly or filing separately on the same return	1	$25,300
	2	26,600
	3	27,900
	4	29,200
Qualifying widow(er)	1	$25,300
	2	26,600
Married filing separately	1	$13,300
	2	14,600
	3	15,900
	4	17,200
Head of household	1	$19,600
	2	21,200

District of Columbia Earned Income Tax Credit (EITC) Worksheet For Filers Without A Qualifying Child

This worksheet is for taxpayers who do not have a qualifying child for the Earned Income Credit. If you have a qualifying child DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than $24,982

YOU CANNOT CLAIM THIS CREDIT

Section A: General Eligibility for the DC Childless Worker EITC.

If you qualified for the federal Earned Income Credit, go directly to Section B, below. If you did not qualify for the federal Earned Income Credit, answer these questions:

1. Were you, or your spouse/registered domestic partner if married filing jointly, or married filing separately on the same return, at least age 25, but not age 65 at the end of 2018? (born after December 31, 1953, and before January 2, 1994). If your spouse died in 2018 or if you are preparing a return for someone who died in 2018, see IRS Pub. 596 before you answer. If YES continue. **If NO, STOP, you cannot claim the EITC.**

2. Do you, and your spouse/registered domestic partner (if filing on the same tax return) have a social security number that allows you to work, or is valid for EITC purposes? (See the federal tax return instruction booklet for more information.) If YES, continue.

3. **If you answer YES to any of the following questions, STOP, you are not eligible for the EITC.** If you can answer NO to all the questions, go to step 4.

   a. Is the filing status on your DC return "Married Filing Separately"?

   b. If you are unmarried, can you be claimed as a dependent on someone else's 2018 tax return, or are you someone else's qualifying child?

   c. If you are married, and you are not filing with your spouse, can you be claimed as a dependent on someone else's 2018 tax return, or are you someone else's qualifying child?

   d. On your federal return are you filing form 2555, or 2555EZ?

   e. Is your investment income more than $3,500? (Investment income includes: taxable interest, tax-exempt interest, ordinary dividends and capital gains more than $0)

   f. Did you file form 4797 with your federal return?

   g. Did you file Schedule E with your federal return?

   h. Did you have income from the rental of personal property not used in trade or business on your federal return?

   i. Did you elect to report child's interest and dividends on your federal return?

   j. Are you a qualifying child of another person for the Earned Income Credit?

4. Were you or your spouse a nonresident alien for any part of 2018? If NO, continue. If YES, see the special rule. Special Rule for nonresident Aliens. If you are not married, and were a non-resident alien for any part of the year, **STOP**, you do not qualify for the EITC. If you were married, and both spouses were nonresident aliens for any part of the tax year, **STOP**, you do not qualify for the EITC. If only one spouse was a nonresident alien for any part of the year, you cannot claim the EITC unless your federal filing status is married filing jointly.

5. If you had income or loss from a passive activity, see IRS Pub. 596 to see if you can claim the EITC.

SECTION B: Calculating Your Earned Income

(For Individuals without federal Schedule SE, Schedule C, Schedule C-EZ, and who were not members of the clergy or statutory employees)

If you were self-employed at any time in 2018, or are filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C or C-EZ as a statutory employee, DO NOT USE THIS WORKSHEET to figure out your earned income. See special instructions below.

This worksheet is for taxpayers without a qualifying child only. If you claimed the federal EITC on a 1040, DO NOT USE THIS WORKSHEET to figure out your earned income. Report the earned income amount derived from the federal worksheet used to make your federal EITC claim on your 1040.

1. Enter the amount of your wages, salaries, tips, etc., (from federal Form 1040)..... 1. _____

2. Enter any amount included on Line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2..... 2. _____

3. Enter any amount included on Line 1, for work performed while an inmate in a penal institution..... 3. _____

4. Enter any amount included on Line 1 that you received as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan. This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received..... 4. _____

5. Enter any amount included on Line 1, that is a Medicaid waiver payment you exclude from income..... 5. _____

6. Add Lines 2, 3, 4, and 5..... 6. _____

7. Subtract Line 6 from Line 1..... 7. _____

8. Enter all of your nontaxable combat pay if you elect to include it in earned income..... 8. _____

9. Add Lines 7 and 8. This is your earned income..... 9. _____

Special instructions for Members of the Clergy, Statutory employees and those filing Schedule SE, Schedule C, or Schedule C-EZ. See IRS 1040 instruction, Worksheet B. Use the amount on line 4b as your earned income. (Ignore line 5). Clergy and Church employees take note of special instructions.

SECTION C: Figuring your DC Earned Income Credit

Note: This Earned Income Credit Worksheet is for filers without a qualifying child only. If you are a filer with a qualifying child, DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than $24,982, STOP, you cannot claim this credit.

1. Enter your earned income from Line 9 of the Earned Income worksheet on the previous page, or from Line 4b of Worksheet B from the IRS instructions.....1. _____

2. If earned income is less than $6,784, multiply the amount by .0765, otherwise enter $519. $519 is the maximum amount that can be claimed. This is your tentative EITC amount based on your earned income. Complete the Lines below to determine the actual EITC amount.....2. _____

3. Enter your federal adjusted gross income (from Form 1040).....3. _____

4. Enter the higher of Line 1 or Line 3.....4. _____

5. If Line 4 is less than $18,862, enter the amount from Line 2. This is your actual EITC. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. Enter this amount on Form D-40EZ, Line 13b or Form D-40, Line 23e.....5. _____

6. If Line 4 is between $18,862 and $24,982 subtract $18,862 from the amount on Line 4, enter result.....6. _____

7. Multiply the amount on Line 6 by 0.0848, enter result.....7. _____

8. Subtract Line 7 from Line 2, enter result here. If less than zero, enter zero. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. This is your actual EITC. Enter this amount on Form D-40EZ, Line 13b, or Form D-40, Line 23e.....8. _____

Contributions
There are three (3) DC contributions. Contributions will be deducted from the refund due or added to the tax due. You can contribute as much as you would like, however your contribution cannot exceed your net refund amount and the smallest contribution you can make to any one fund is $1.00.

DC Statehood Delegation Fund
Enter in Line 7a of the D-40EZ, or Part II Contribution, Line 1 of the Schedule U, and attach to the D-40.

Taxpayer Support for Afterschool Programs for At-Risk Students
Enter in Line 7b of the D-40EZ, or Part II Contribution, Line 2 of the Schedule U, and attach to the D-40.

Anacostia River Cleanup and Protection Fund
Enter in Line 7c of the D-40EZ, or Part II Contribution, Line 3 of the Schedule U, and attach to the D-40.

Tax tables
If your taxable income is $100,000 or less, use the tax tables on pages 65-74 to find the tax on the Line 6 amount of the Form D-40EZ or Line 18 of the D-40.

If your taxable income is greater than $100,000, for D-40EZ filers, use the Form D-40. D-40 filers use Calculation I on page 29 to determine your tax.

Tax paid with extensions
Report tax paid with extension of time to file or with original return if this is an amended return on Line 10 of the D-40EZ or Line 28 of the D-40.

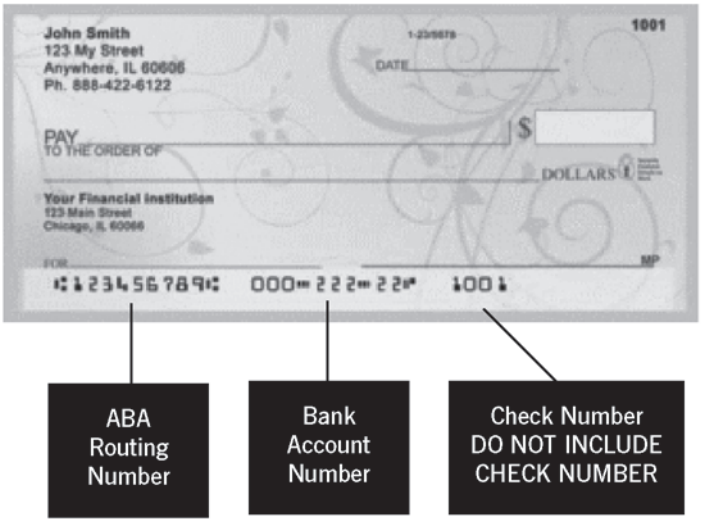
Refund Options
There are three refund options offered for individual income tax returns. All individual income tax returns require that one of three refund options be selected.

1. Direct deposit of refund
Direct Deposit Facts:
1. It's simple. You don't have to go to the bank to cash your check.
2. It's safe. No more lost, stolen or misplaced checks.
3. It's fast. Your money will be available the morning of the payment.

All new direct deposit requests (taxpayers requesting a direct deposit for the first time) will receive a paper check.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information on the D-40 or D-40EZ. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



NOTE: Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:
- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:
- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 17 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.

If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.

In the event of a rejection of direct deposit, refunds will be re-issued on a paper check.

Note: Identity theft and fraud using direct deposit has grown significantly nationally and locally in recent years. To minimize direct deposit/identity theft refund fraud, OTR is converting new direct deposit refund requests to paper checks mailed to the taxpayer's address of record. Also see number 3, Paper Check section below for when paper checks will be issued.

Refund direct deposit to a foreign account – International ACH Transaction (IAT)
If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

2. U.S. Bank ReliaCard™
If you want your refund on a **ReliaCard**, select "ReliaCard" under the Refund Options on the D-40 or D-40EZ form. Refunds under $2 or greater than $4,000 do not qualify for the ReliaCard. Non-qualified refunds will receive a paper check if direct deposit is not selected. To obtain more information, visit https://www.usbankreliacard.com.

3. Paper Check
A paper check will be issued if:
- no refund option is selected;
- the taxpayer selects this option, or direct deposit is not selected or if the taxpayer selects "ReliaCard" and it is beyond the threshold for a ReliaCard;
- taxpayer is a first time filer, even if they select direct deposit;
- there is a gap between filing i.e., filed in 2015 and 2016, but did not file in 2017; or
- the bank account changes from one year to the next; or
- the taxpayer requests a refund on behalf of a deceased taxpayer.

Refund status inquiry
To check the status of your refund visit MyTax.DC.gov You will need to enter your taxpayer identification number (TIN) and the refund amount you requested on your return.

Third Party Designee
If you want to authorize another person to discuss your 2018 tax return with the OTR, fill-in the oval in the Third Party Designee block on page 2 of the D-40, or page 1 of the D-40EZ, 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. If you are filing a joint return, filling in the third party designee block oval constitutes authorization by both filers.

Filling in the oval also 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, 2020 (without regard to extensions).

Signature
Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses/registered domestic partners must sign. If the return is not signed, it will be sent back to you. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification (PTIN) and telephone number. You, the taxpayer(s) is/are responsible for the information prepared and submitted by a paid preparer.

Send in your original return and attachments, if applicable; please keep a copy for your records.

Do not understate your taxes
There may be a penalty if an understatement of the tax required to be shown on your return exceeds the greater of:
- 10% of the tax required to be shown on the return; or
- $2,000

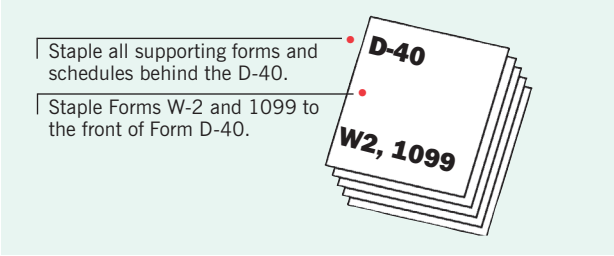
The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

Using a Paid Preparer
Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Preparers must pay a penalty for understating taxes where:
- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed. Penalties range from $250 to $10,000.

Assembling your D-40EZ or D-40 return

- **Do not staple or otherwise damage the Bar Code located in the upper right hand corner of the form or schedule being attached;**
- **Do not cross out the tax year on the 2018 return. If you are not filing a 2018 Individual Income Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 727-4829, or visit our Customer Service Administration (CSA) at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at MyTax.DC.gov for prior year(s) individual income tax booklets/ returns;**
- **Staple check or money order to the D-40P, Payment Voucher;**
- Staple Forms W-2 and applicable 1099 to the front of your return;
- Staple any of the other required documents listed on this page in the upper left corner behind the return;



- Send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return once and use the return envelope provided;
- There are two adhesive mail labels on the back flap of the return envelope. If you are sending a payment with your return, use the PO Box 96169 label on the return envelope. If you are filing a return with no payment due or refund return, use the PO Box 96145 label.
- Copies of the federal return and schedules are not required to be filed with DC and should not be attached.

List of other required documents for D-40 filers.

Staple these behind the D-40 return in file order. (File order numbers can be found at the bottom of the forms).
- DC D-40WH Withholding Tax Schedule;
- DC Schedule S (if claiming exemptions other than yourself);
- DC-8379 (if claiming "Injured Spouse Protection" credit);
- DC Schedule H;
- DC Schedule U;
- DC Schedule I;
- DC Schedule N;
- DC Schedule ELC, Early Learning Tax Credit;
- DC Form D-2210, Underpayment of Estimated Income Tax by Individuals;
- DC Form FR-147, Refund Claim for Deceased Taxpayer, with letters of administration and a copy of the death certificate;
- DC Form D-2440, Disability Income Exclusion (and any certification);
- DC Form D-2441, Child and Dependent Care Credit for Part-Year Residents;
- DC Residential Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits

If any of the above-referenced forms are needed, visit MyTax.DC.gov. Click "Tax Forms and Publications", "Individual Income Forms", and select form needed.

You may also contact our Forms Center at (202) 727-4829.

U.S. Bank ReliaCard® Pre-Acquisition Disclosure
Program Name: District of Columbia Personal Income Tax
Reference Date: June 2017

You have options as to how you receive your payments, including direct deposit to your bank account or this prepaid card. Ask your agency for available options and select your option.

Monthly fee	Per purchase	ATM withdrawal	Cash reload
$0	**$0**	**$0** in-network **$2.00** out-of-network	**N/A**

ATM Balance Inquiry (in-network or out-of-network)	$0 or $1.00
Customer Service (automated or live agent)	$0 per call
Inactivity (after 90 days with no transactions)	$2.00 per month

We charge 4 other types of fees. One of them is:

Card Replacement (standard or expedited delivery)	$5.00 or $30.00

See the accompanying Fee Schedule for free ways to access your funds and balance information.

No overdraft/credit feature.
Your funds are eligible for FDIC insurance.

For general information about prepaid accounts, visit *cfpb.gov/prepaid.*
Find details and conditions for all fees and services inside the card package or call **1-877-528-6408** or visit ***usbankreliacard.com***.

U.S. Bank ReliaCard® Fee Schedule

Program Name: District of Columbia Personal Income Tax

Effective Date: May 2018

All fees	Amount	Details
Get cash		
ATM Withdrawal (in-network)	$0	This is our fee per withdrawal. "In-network" refers to the U.S. Bank or MoneyPass® or Allpoint® ATM networks. Locations can be found at *usbank.com/locations* or *moneypass.com/atm-locator* or *allpointnetwork.com.*
ATM Withdrawal (out-of-network)	$2.00	This is our fee per withdrawal. "Out-of-network" refers to all the ATMs outside of the U.S. Bank or MoneyPass or Allpoint ATM networks. You may also be charged a fee by the ATM operator even if you do not complete a transaction.
Teller Cash Withdrawal	$0	This is our fee for when you withdraw cash off your card from a teller at a bank or credit union that accepts Visa®.
Information		
ATM Balance Inquiry (in-network)	$0	This is our fee per inquiry. "In-network" refers to the U.S. Bank or MoneyPass or Allpoint ATM networks. Locations can be found at *usbank.com/locations* or *moneypass.com/atm-locator* or *allpointnetwork.com*.
ATM Balance Inquiry (out-of-network)	$1.00	This is our fee per inquiry. "Out-of-network" refers to all the ATMs outside of the U.S. Bank or MoneyPass or Allpoint ATM networks. You may also be charged a fee by the ATM operator.
Using your card outside the U.S.		
International Transaction	3%	This is our fee which applies when you use your card for purchases at foreign merchants and for cash withdrawals from foreign ATMs and is a percentage of the transaction dollar amount, after any currency conversion. Some merchant and ATM transactions, even if you and/or the merchant or ATM are located in the United States, are considered foreign transactions under the applicable network rules, and we do not control how these merchants, ATMs and transactions are classified for this purpose.
International ATM Withdrawal	$2.00	This is our fee per withdrawal. You may also be charged a fee by the ATM operator even if you do not complete a transaction.
International ATM Balance Inquiry	$2.00	This is our fee per inquiry. You may also be charged a fee by the ATM operator.
Other		
Card Replacement	$5.00	This is our fee per replacement of a lost card mailed to you with standard delivery (up to 10 business days).
Card Replacement Expedited Delivery	$25.00	This is our fee for expedited delivery (up to 3 business days) charged in addition to any Card Replacement fee.
Inactivity	$2.00	This is our fee charged each month after you have not completed a transaction using your card for 90 consecutive days.

Your funds are eligible for FDIC insurance. Your funds will be held at U.S. Bank National Association, an FDIC-insured institution, and are insured up to $250,000 by the FDIC in the event U.S. Bank fails. See *fdic.gov/deposit/deposits/prepaid.html* for details.

No overdraft/credit feature.
Contact Cardholder Services by calling **1-877-528-6408**, by mail at P.O. Box 551617, Jacksonville, FL 32255 or visit ***usbankreliacard.com***.

For general information about prepaid accounts, visit *cfpb.gov/prepaid*. If you have a complaint about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit *cfpb.gov/complaint*.

The ReliaCard is issued by U.S. Bank National Association pursuant to a license from Visa U.S.A. Inc. ©2018 U.S. Bank. Member FDIC.
CR-15913504

Government of the District of Columbia

2018 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

1 8 0 4 0 0 2 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

Your telephone number

Filing status: ◯ **Single,** ◯ **Married filing jointly,** ◯ **Registered domestic partners filing jointly,** ◯ **Dependent claimed by someone else** ◯ **Fill in if amended return**

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

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

OFFICIAL USE ONLY
Vendor ID#0000

City State Zip Code +4

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

1	Total wages, salaries, tips, unemployment compensation, etc.	1	$ .00
2	Taxable interest and ordinary dividends. *(If more than $1500, file Form D-40.)*	2	$ .00
3	DC adjusted gross income. *Add Lines 1 and 2.*	3	$ .00
4	Standard deduction. *If single, enter $12,000. If filing jointly, enter $24,000, or if claimed as a dependent on another's tax return, see worksheet in instructions page 12.*	4	$ .00
5	DC taxable income. *Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than $100,000 file form D-40.*	5	$ .00
6	Tax. *Use the tax tables to find the tax on the Line 5 amount.*	6	$ .00
7a	Contribution to **DC Statehood Delegation Fund.**	7a	$ .00
7b	Contribution to Taxpayer Support for Afterschool Programs for At-Risk Students.	7b	$ .00
7c	Contribution to Anacostia River Cleanup and Protection Fund.	7c	$ .00
7d	RESERVED	7d	$ .00
8	Tax and/or contribution(s). Add Lines 6, 7a, 7b, 7c and 7d.	8	$ .00
9	Total DC income tax withheld, shown on Forms W-2 and 1099 – attach these forms.	9	$ .00
10	Tax paid with Form FR-127 Extension of Time to File.	10	$ .00
11	If this is an amended 2018 return, enter payments made with original 2018 D-40EZ return.	11	$ .00
12	If this is an amended 2018 return, enter refunds requested with original 2018 D-40EZ return.	12	$ .00
13	DC Earned Income Tax Credit		
13a	Enter your earned income amount. 13a $ .00		
13b	For filers without qualifying children. *See instructions for special calculations.*	13b	$ .00
14	Total tax payments and credits. *Add Lines 9, 10, 11 and 13b. Do not include Line 12.*	14	$ .00
15	TOTAL AMOUNT DUE. *If Line 8 is the larger, subtract Line 14 from Line 8. See payment options in instructions.*	15	$ .00
16	TOTAL REFUND. *If Line 14 is the larger, subtract Line 8 from Line 14.*	16	$ .00

Will this refund go to an account outside of the U.S.? ◯ *Yes* ◯ *No* *See instructions.*

Refund Options: For information on the tax refund card and program limitations, visit our website MyTax.DC.gov.

Mark **one** refund choice: ◯ Direct deposit ***or*** ◯ ReliaCard (See instructions) ***or*** ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking or*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

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

Designee's name Phone number

Signature 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 information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Instructions for the D-40EZ

Personal information (Taxpayer Identificaton Number (TIN), name, address, telephone number)

Refer to page 10 of the General Instructions to prepare personal information.

Filing status

Refer to page 10 of the General Instructions regarding filing status, and fill in the appropriate filing status.

Line 1 Total wages, salaries, tips, unemployment compensation, etc. Enter amount from 1040 or 1040NR.

Line 2 Taxable interest and ordinary dividends. **If more than $1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099- INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

Foreign accounts. If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2018 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was $10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than $10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099- DIV or substitute statements. You may refer to the General Instructions for Schedule B– Interest and Ordinary Dividends from http://www.irs.gov.

Line 3 DC Adjusted Gross Income. Add Lines 1 and 2.

Line 4 Standard deduction. Refer to page 12 of the General Instructions regarding standard deduction.

Line 5 DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than $100,000, file the Form D-40. Refer to page 17 of the General Instructions.

Line 6 Tax. Refer to page 17 of the General Instructions.

Lines 7a, 7b, 7c Contributions - Refer to page 17 of the General Instructions.

Line 7d RESERVED

Line 8 Tax and/or contributions. Add Lines 6, 7a, 7b, 7c, and 7d (if applicable)

Line 9 Total DC income tax withheld. Refer to page 10 of the General Instructions.

Line 10 Tax paid with extension of time to file. Refer to page 17 of the General Instructions.

Line 11 If this is an amended 2018 return, enter payments made with original 2018 D-40EZ return.

Line 12 If this is an amended 2018 return, enter refunds requested with original 2018 D-40EZ return.

Line 13 DC Earned Income Tax Credit. Refer to page 12 of the General Instructions.

Line 13a Enter your earned income amount.

Line 13b For filers without qualifying children, see instructions for special calculations. If you are a filer with qualifying children, you cannot use this Form D-40EZ. You must use Form D-40 instead.

Line 14 Total tax payments and credits. Add lines 9, 10, 11 and 13b. Do not include Line 12.

Line 15 Total amount due. If Line 8 is the larger, subtract Line 14 from Line 8.

Line 16 Total refund. If Line 14 is the larger, subtract Line 8 from Line 14.

Answer the International ACH Transaction (IAT) question; refer to page 17 of the General Instructions.

Refund Options. Refer to page 17 of the General Instructions.

Third Party Designee. Refer to page 18 of the General Instructions.

Signature. Refer to page 18 of the General Instructions.

PTIN. Refer to page 10 of the General Instructions.

Government of the District of Columbia

2018 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

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Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

Your telephone number

Filing status: ◯ **Single,** ◯ **Married filing jointly,** ◯ **Registered domestic partners filing jointly,** ◯ **Dependent claimed by someone else** ◯ **Fill in if amended return**

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

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

OFFICIAL USE ONLY
Vendor ID#0000

City State Zip Code +4

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

1	Total wages, salaries, tips, unemployment compensation, etc.	1	$ .00
2	Taxable interest and ordinary dividends. *(If more than $1500, file Form D-40.)*	2	$ .00
3	DC adjusted gross income. *Add Lines 1 and 2.*	3	$ .00
4	Standard deduction. *If single, enter $12,000. If filing jointly, enter $24,000, or if claimed as a dependent on another's tax return, see worksheet in instructions page 12.*	4	$ .00
5	DC taxable income. *Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than $100,000 file form D-40.*	5	$ .00
6	Tax. *Use the tax tables to find the tax on the Line 5 amount.*	6	$ .00
7a	Contribution to **DC Statehood Delegation Fund.**	7a	$ .00
7b	Contribution to Taxpayer Support for Afterschool Programs for At-Risk Students.	7b	$ .00
7c	Contribution to Anacostia River Cleanup and Protection Fund.	7c	$ .00
7d	RESERVED	7d	$ .00
8	Tax and/or contribution(s). Add Lines 6, 7a, 7b, 7c and 7d.	8	$ .00
9	Total DC income tax withheld, shown on Forms W-2 and 1099 – attach these forms.	9	$ .00
10	Tax paid with Form FR-127 Extension of Time to File.	10	$ .00
11	If this is an amended 2018 return, enter payments made with original 2018 D-40EZ return.	11	$ .00
12	If this is an amended 2018 return, enter refunds requested with original 2018 D-40EZ return.	12	$ .00
13	DC Earned Income Tax Credit		
13a	Enter your earned income amount. 13a $ .00		
13b	For filers without qualifying children. *See instructions for special calculations.*	13b	$ .00
14	Total tax payments and credits. *Add Lines 9, 10, 11 and 13b. Do not include Line 12.*	14	$ .00
15	TOTAL AMOUNT DUE. *If Line 8 is the larger, subtract Line 14 from Line 8. See payment options in instructions.*	15	$ .00
16	TOTAL REFUND. *If Line 14 is the larger, subtract Line 8 from Line 14.*	16	$ .00

Will this refund go to an account outside of the U.S.? ◯ *Yes* ◯ *No* *See instructions.*

Refund Options: For information on the tax refund card and program limitations, visit our website MyTax.DC.gov.

Mark **one** refund choice: ◯ Direct deposit ***or*** ◯ ReliaCard (See instructions) ***or*** ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking or*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

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

Designee's name Phone number

Signature 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 information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Instructions for the D-40EZ

Personal information (Taxpayer Identificaton Number (TIN), name, address, telephone number)

Refer to page 10 of the General Instructions to prepare personal information.

Filing status

Refer to page 10 of the General Instructions regarding filing status, and fill in the appropriate filing status.

Line 1 Total wages, salaries, tips, unemployment compensation, etc. Enter amount from 1040 or 1040NR.

Line 2 Taxable interest and ordinary dividends. **If more than $1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099- INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

Foreign accounts. If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2018 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was $10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than $10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099- DIV or substitute statements. You may refer to the General Instructions for Schedule B– Interest and Ordinary Dividends from http://www.irs.gov.

Line 3 DC Adjusted Gross Income. Add Lines 1 and 2.

Line 4 Standard deduction. Refer to page 12 of the General Instructions regarding standard deduction.

Line 5 DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than $100,000, file the Form D-40. Refer to page 17 of the General Instructions.

Line 6 Tax. Refer to page 17 of the General Instructions.

Lines 7a, 7b, 7c Contributions - Refer to page 17 of the General Instructions.

Line 7d RESERVED

Line 8 Tax and/or contributions. Add Lines 6, 7a, 7b, 7c, and 7d (if applicable)

Line 9 Total DC income tax withheld. Refer to page 10 of the General Instructions.

Line 10 Tax paid with extension of time to file. Refer to page 17 of the General Instructions.

Line 11 If this is an amended 2018 return, enter payments made with original 2018 D-40EZ return.

Line 12 If this is an amended 2018 return, enter refunds requested with original 2018 D-40EZ return.

Line 13 DC Earned Income Tax Credit. Refer to page 12 of the General Instructions.

Line 13a Enter your earned income amount.

Line 13b For filers without qualifying children, see instructions for special calculations. If you are a filer with qualifying children, you cannot use this Form D-40EZ. You must use Form D-40 instead.

Line 14 Total tax payments and credits. Add lines 9, 10, 11 and 13b. Do not include Line 12.

Line 15 Total amount due. If Line 8 is the larger, subtract Line 14 from Line 8.

Line 16 Total refund. If Line 14 is the larger, subtract Line 8 from Line 14.

Answer the International ACH Transaction (IAT) question; refer to page 17 of the General Instructions.

Refund Options. Refer to page 17 of the General Instructions.

Third Party Designee. Refer to page 18 of the General Instructions.

Signature. Refer to page 18 of the General Instructions.

PTIN. Refer to page 10 of the General Instructions.

Instructions for the D-40

To complete your D-40 return, you will need to do a series of calculations contained in these instructions and copy many of the line items and totals onto your D-40. You may also need to attach DC schedules, or forms to your D-40. Unless instructed otherwise, if you complete any part of any Schedules D-40WH, DC-8379, ELC, S, H, I, N, or U, attach it to your return, in the order defined in General Instructions.

D-40WH Withholding Tax Schedule.
Do not file the D-40WH if you are fling electronically. Use this schedule to transfer the information from your W-2 or 1099s. This schedule must be filed in order to receive credit for tax withheld.

DC-8379 Injured Spouse Allocation.
Complete this form if you have indicated on the D-40 that you are claiming injured spouse protection. Failure to provide this form will cause delays in issuing a refund.

Schedule ELC, Early Learning Tax Credit.
This schedule allows eligible taxpayers to claim an early learning tax credit for an eligible child under the age of 4 as of 9/30/18 and payments made during the taxable year after August 31st if the eligible child meets age requirements for enrollment in Pre-K according to DC Code §38-273.02(a).

Schedule H, Homeowners and Renter Property Tax Credit.
This schedule allows eligible residents to claim a property tax credit against their DC income tax liability. The total 2018 federal adjusted gross income (AGI) of your "tax filing unit" cannot exceed $51,000 (under age 70) or $62,600 (age 70 or older). **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization. See Schedule H in this booklet.**

Note: If you are filing a D-40, you must file DC Schedule H with it. If you are not required to file a D-40 (or D-40EZ), the DC Schedule H can be filed by itself.

Schedule I, Additions to and Subtractions from Federal AGI.
This schedule contains two calculations, one for additions and another for subtractions from federal AGI. See Schedule I in this booklet.

If you took the 100% federal bonus depreciation and/or the additional Internal Revenue Code (IRC) Section 179 expenses on your federal return, enter the total on Schedule I, Calculation A, Line 3.

Schedule N. DC Non-Custodial Parent EITC Claim.
Use this schedule to determine whether a non-custodial parent making court-ordered child support payments may claim the DC EITC. See Schedule N in this booklet.

Schedule S, Supplemental Information and Dependents.
If claiming dependents, use Schedule S to list each dependent's name, taxpayer identification number (TIN), relationship and date of birth (DOB). If filing head of household use Schedule S to report dependents or other qualifying non-dependent person.

Calculation G-1 is used to determine the computation of the standard deduction. You may also use Calculation G-1 to claim additions to the standard deduction for yourself or your spouse/registered domestic partner for being blind and/or age 65 or older.

Calculation J is used to determine the DC tax amount for married or registered domestic partners filing separately on the same return.

List any TINs (EIN/SSN/ITIN) in the applicable space(s) if there is an amount on D-40, Line 10.

Schedule U, Additional Miscellaneous Credits and Contributions.
This schedule lists certain additional non-refundable and refundable credits you may be able to claim. It also lists several contributions funds to which you may wish to contribute. See Schedule U in this booklet.

Non-refundable credits include:
1. **Out of State tax credit.** The amount DC domiciliary taxpayers may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state and that income is of a kind taxed by DC. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your Form W-2.) The credit is limited to the rate of tax charged in the District. If you are a statutory resident, the state in which you are domiciled gives you a credit for the taxes paid to DC.

Complete Calculation K below, to determine your out of state credit. Enter the credit amount on Schedule U, Part 1a, Line 2. If you paid tax to more than one state, enter the respective amounts and other state codes in the spaces provided.

No DC credit is allowed for any other tax imposed by a state, including the following:
- Corporate franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

Calculation K Out-of-state income tax credit		
a Amount of income tax paid to other state(s), enter from the other state(s) return(s).	a	
b Income subject to income tax in other states and received while a resident of DC.	b	
c DC adjusted gross income from D-40, Line 14.	c	
d *Divide Line b by Line c. (Enter the percent.)*	d	
e DC Tax from D-40, Line 21.	e	
f Maximum out-of-state credit. *Multiply Line e by Line d.*	f	
g *Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 2.*	g	

2. **Alternative Fuel Vehicle Conversion and Infrastructure Credits.** See D.C. Code Sections 47-1806.12 and 47-1806.13. A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed $1,000 per vehicle charging station for a private residence and $10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two future years.

A credit, not to exceed $19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of the listed acceptable operating fuels:

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 from a vehicle charging station, or
h. Hydrogen.
Any unused credit for vehicle conversion cannot be carried forward.

If you are claiming one of these credits, complete the residential form, Alternative Fuel Vehicle Conversion and Infrastructure Credits available online only. Retrieve this form at MyTax.DC.gov, by clicking on 'Forms', 'Alternative Fuel Vehicle Infrastructure and Conversion Residential Form' under Individual Income and Fiduciary Tax Forms and Publications; attach it to the D-40, Schedule U.

If gross income derived from the operation of an alternative fuel dispensing or charging station exceeds $12,000, you must file a DC Form D-30, Unincorporated Franchise Tax Return.

3. **Credit for certain DC Government employees who are DC residents and first-time DC homebuyers.** This $2,000 credit is available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emergency medical technician, public school teacher or a teacher at a DC public charter school who enrolled in the **Employer Assisted Housing Program (EAHP)** offered by the DC Department of Housing and Community Development. The credit is available for a 5-year period. This credit is being phased out and shall not apply to a home purchase with a settlement date after March 30, 2015. Enter $2,000 on Schedule U, Part 1a, Line 5.

Refundable credits include:
a. DC Non-custodial parent EITC. See Schedule N.
b. Early Learning Tax Credit. See Schedule ELC

Contributions include:
1. DC Statehood Delegation Fund;
2. Taxpayer Support for Afterschool Programs For At-Risk Students; and
3. Anacostia River Cleanup and Protection Fund

(**Note:** Calculations A and B are on Schedule I)

Calculation C Standard deduction for part-year DC residents		
a	Your standard deduction. *See instructions, page 12.*	a
b	Number of days you lived in DC *from D-40, Line 2.*	b
c	*Divide Line b by the number 365 (366 if leap year).*	c
d	Part-year DC standard deduction. *Multiply Line a by Line c, enter here and on D-40, Line 16.*	d

Calculation D DC Itemized deductions for part-year DC residents.		
a	Total Itemized Deductions from Form 1040, Schedule A, Line 17, or Form 1040NR Schedule A, Line 8.	a
b	Portion of Line a that applies to the time you were a DC resident.	b
c	Portion of your state and local tax deduction reported on Form 1040, Schedule A, Line 7, or Form 1040NR, Schedule A, Line 1b that was paid to DC.	c
d	Subtract Line c from Line b.	d
e	Portion of your state and local real estate tax deduction from Form 1040, Schedule A, Line 5b that was paid to DC.	e
f	Portion of your other taxes deduction from Form 1040, Schedule A, Line 6 that was paid to DC.	f
g	DC itemized deductions. Add Lines d, e, and f. If your District Adjusted Gross Income (AGI) is equal to or g less than $200,000 ($100,000 if married filing separately) **stop here and enter this amount on Line 16 of the D-40.**	g
Note: If your District AGI is greater than $200,000 ($100,000 if married filing separately) continue below to determine the allowable itemized deductions.		
h	Enter the sum of Form 1040, Schedule A, Lines 4, 9, and 15 allocable to the time you were a DC resident.	
i	Subtract amount on Line h from Line g.	i
j	Enter the amount of DC adjusted gross income.	j
k	Enter $200,000 (or $100,000 if married filing separately).	k
l	Subtract amount on Line k from Line j.	l
m	Multiply amount on Line l by 5%.	m
n	Subtract amount on Line m from amount on Line i (if<0, enter 0).	n
o	Add the amounts on Line h and Line n (enter this on Line 16 of the D-40).	o

Filing Status

Refer to General Instructions, page 7.

Part-Year Residents

NOTE: A temporary absence (even a lengthy one) from your permanent home does not make you a part-year resident. If filing as a part-year resident, you will be given guidance for completing your D-40 throughout these instructions.

You are a part-year DC resident if, during the year, you moved out of DC with the intent to permanently leave or moved into DC with the intent to permanently stay.

A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year is a part-year resident for the period present in DC.

A DC taxpayer domiciled in DC during the tax year, is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part-year resident for the period not domiciled in DC.

"Domicile" is where a person has his or her permanent home. To change domicile, you have to abandon the previous domicile and establish a new one in another state with the intent to remain.

If DC was your home or permanent residence for less than a year, fill in the oval on Line 2 of the D-40, complete the applicable month and day in the "from" and "to" boxes. Divide the number of days lived in DC by 365 (366 if leap year). Use that number (standard rounding to four decimal places) and multiply by your credit, additions or subtractions amount not previously prorated. Complete Calculation C for standard deduction and Calculation D for DC itemized deductions showing the type and amount of income received:

- During the time you resided in DC;
- During the time you were a non-resident; and
- The total income reported on your federal return.

Before completing the D-40, calculate the following:

- Income received when you were a resident of DC, and when you resided outside of DC; and
- Allowable expenses paid when you resided in DC and when you resided outside of DC. The same allocation is required for credits, and other deductions.

If you received a state income tax refund while not a resident of DC; do not include it in DC income.

If you claimed itemized deductions on your federal income tax return, include, for DC purposes, only those relating to the time you were a DC resident. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculation D (if applicable). Keep a copy of your worksheet, a copy of your tax return and all calculations.

If you resided in DC for only part of 2018, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your standard deduction and credits by dividing the number of days you were a resident of DC by 365 (366 if leap year) and multiplying the result times the standard deduction/credit amount.

Example: *71 days of residency in DC divided by 365 (366 for leap year) equals 0.1945. A taxpayer who is eligible to claim the maximum EITC For Filers Without a Qualifying Child, the credit amount is $519. Multiply $519 by 0.1945 and the result, $101 is the prorated amount for credit.

January		February		March		
31	+	28	+	12	=	71 Days*

Standard deduction for part-year DC residents. Adjust your standard deduction to reflect the number of months you were a DC resident. Complete Calculation C on page 26.

Itemized deductions for part-year DC residents. Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over $200,000 of DC AGI ($100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of $200,000 ($100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited and you were a part-year DC resident, complete Calculation D on page 26.

Credit for child and dependent care expenses for part-year DC residents. Complete the DC Form D-2441 and enter the amount from Line 5 on Line 19 of the D-40. Attach a copy of your DC Form D-2441.

Do not include income tax withheld for other states in the DC tax withheld, Line 26, D-40.

Income Information Section

- Copy Line a through d from the appropriate lines on the federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 6, 14 or 20, fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets in the boxes.

Line a Wages, salaries, unemployment compensation, and/or tips
Enter the amount from your federal 1040, 1040NR, or 1040NR-EZ plus any unemployment compensation received.

All unemployment compensation received in 2018 is taxable.

Line b Business income or loss
If you had gross business/self-employment income from DC sources or more than $12,000 from an unincorporated business or business activity, see the instructions for D-30, Unincorporated Franchise Tax Return, to see if you are required to file that return. If you are, do not include the income here, but report it on your D-30 return instead.

Line c Capital gains or loss
Enter the amount from your 1040 or 1040NR. The maximum allowable annual capital loss claim is $3000 ($1500 if married or registered domestic partner filing separately).

If you had farm income or loss, enter on Line c the amount on Line 18 of your 1040 or Line 19 of your 1040NR in the amount entered on Line c. If a loss, fill in the oval.

For DC tax purposes, upon disposing of an asset not fully depreciated, compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

Line d Rental real estate, royalties, S corporations, trusts, etc
Enter the amount from your 1040 or 1040NR. If you had gross income, from DC sources, of more than $12,000 from a unincorporated business or business activity, including rents and royalties, do not include on D-40. You are required to file a D-30 return. File a DC Form D-30, Unincorporated Franchise Tax Return if capital is a material income producing factor. An S Corporation must file a D-20, Corporate Franchise Tax Return.

Calculation F DC Itemized deductions for full-year DC residents		
a Total itemized deductions from Form 1040, Schedule A, Line 17, or Form 1040NR, Schedule A, Line 8.	a	
b Total state and local tax deductions. Enter the amount from your Form 1040, Schedule A, Line 7, or Form 1040NR, Schedule A, Line 1b.	b	
c *Subtract Line b from Line a.*	c	
d State and local real estate tax from Form 1040, Schedule A, Line 5b.	d	
e Other taxes from Form 1040, Schedule A, Line 6.	e	
f DC itemized deductions. Add Lines c, d, and e. If your District Adjusted Gross Income (AGI) is equal to or less than $200,000 ($100,000 if married filing separately) **stop here and enter this amount on Line 16 of the D-40 form.**	f	
Note: If your District AGI is greater than $200,000 ($100,000 if Married filing separately) continue below to determine the allowable itemized deductions		
g Enter the sum of Form 1040, Schedule A, Lines 4, 9 and 15	g	
h Subtract amount on Line g from Line f.	h	
i Enter the amount of DC adjusted gross income.	i	
j Enter $200,000 ($100,000 if married filing separately).	j	
k Subtract amount on Line j from Line i.	k	
l Multiply amount on Line k by 5%.	l	
m Subtract amount on Line l from amount on Line h (if < 0, enter 0).	m	
n Add the amounts on Lines g and m (enter this on Line 16 of the D-40).	n	

Computation of DC Gross and Adjusted Gross Income

Line 3 Federal adjusted gross income
Enter the amount from 1040, 1040NR, or 1040NR-EZ. Include your taxable portion of pension/annuity in your federal adjusted gross income. NOTE: Any grants and stipends received by certain DC public or charter school teachers under the Housing Support for Teachers Act of 2007 are subject to both federal and DC income tax.

Additions to DC Income

Line 4 Franchise Tax
Enter any franchise tax deducted on a federal business tax return, from federal Forms 1065 or 1120S.

Line 5 Other additions from DC Schedule I
Enter the amount from Line 8 of Calculation A, Schedule I.

Line 6 Add Lines 3, 4 and 5
Add federal adjusted gross income, franchise tax deducted and additions to DC income. Fill in oval if loss.

Subtractions from DC Income

Line 7 Income received during period of non-residence
For each type of income reported on your federal 1040, determine the amount you received when you resided in DC. Subtract that amount from your total income and enter the results on Line 7.

Line 8 Taxable refunds, credits or offset of state and local income tax
Enter the amount from your 1040 or 1040NR.

Line 9 Taxable amount of social security and tier 1 railroad retirement
Enter the amount from 1040.

Line 10 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)
If the income reported on your 1040 included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Provide the taxpayer identification number (TIN) and your share of the income reported. Refer to General Instructions, page 10 regarding TINs. Include the TIN on page 2 of the Schedule S.

Line 11 DC and federal government survivor benefits
If you are an annuitant's survivor and 62 years of age or older as of December 31, 2018, enter the total survivor benefits (do not include Social Security survivor benefits).

Line 12 Other subtractions from DC Schedule I

Line 13 Total subtractions from DC Income
Add Lines 7-12

DC Adjusted Gross Income

Line 14 DC adjusted gross income
Line 6 minus Line 13.

Calculation I/Tax Rate Schedule

If your taxable income from D-40, Line 17 is:

Not over $10,000	4% of the taxable income
Over $10,000 but not over $40,000	$400, plus 6% of the excess over $10,000
Over $40,000 but not over $60,000	$2,200, plus 6.5% of the excess over $40,000
Over $60,000 but not over $350,000	$3,500, plus 8.5% of the excess over $60,000
Over $350,000 but not over $1,000,000	$28,150, plus 8.75% of the excess above $350,000
Over $1,000,000	$85,025, plus 8.95% of the excess above $1,000,000

DC Taxable Income

Line 15 Deduction type
Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return.

Line 16 DC deduction amount
Enter the amount from your federal return.

Standard deduction. Reference page 12 of the General Instructions. Part-year DC residents, reference page 27.

Itemized deductions. Do not copy the amount from your federal return. Use Calculation D if you are a part-year DC resident, or Calculation F if you are a full-year DC resident. DC does not allow a deduction for state and local income taxes. You can deduct your entire state and local real estate taxes.

If your DC AGI is $200,000 or less, complete Calculation F on page 28. DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes before entering the total on your DC return.

Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over $200,000 of DC AGI ($100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of $200,000 ($100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited, complete Calculation F on page 28.

Line 17 DC taxable income
Subtract Line 16 from Line 14. Enter the result, if a loss, fill in the oval.

Line 18 Tax
If Line 20 is $100,000 or less, use the tax tables on pages 65-74 to determine your tax. If Line 20 is more than $100,000, use Calculation I on this page to determine your tax.

Married or registered domestic partners filing separately on the same return - Before completing Calculation J, the tax computation, on Schedule S, you must determine each person's separate federal AGI, additions to income, subtractions from income, and deductions. You must combine the separate amounts for each person before making entries on Lines 19-30 of the D-40.

DC tax, credits, and payments

The credits claimed on Lines 19 and 20 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 23d or 23e, 24 and 25 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 19 Credit for child and dependent care expenses
Do not claim this credit if your filing status is married filing separately. If your status is married or registered domestic partner filing separately on the same return, you may claim the credit and divide it between spouses/registered domestic partners any way you wish.

If you were a full-year DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 9. Enter the result on Line 19 of the D-40. (Do not use the DC Form D-2441.)

If you were a part-year resident, see the instructions on page 27.

If you were eligible for the Child and Dependent Care Credit but did not claim it for federal purposes, complete the federal Form 2441, multiply the result by .32 and claim the DC credit for child and dependent care expenses.

Line 20 Non-refundable credits from DC Schedule U
This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 7.

Line 21 Total non-refundable credits
Add Lines 19 and 20.

Line 22 Total tax
Subtract Line 21 from Line 18. If Line 18 is less than Line 21, leave Line 22 blank.

Line 23 DC EITC
Refer to General Instructions, page 12.

Line 23a Qualified EITC children
Refer to General Instructions, page 12.

Line 23b Enter your earned income amount.

Line 23c Enter your federal earned income credit (for taxpayers with qualifying children only).

Line 23d Multiply federal EIC x.40 and enter result (for taxpayers with qualifying children only).

Line 23e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child to determine your DC EITC and enter result.

Line 24 Property tax credit
If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (6 or 10). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H, attach Schedule H to your D-40.

Line 25 Refundable credits from DC Schedule U
Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

Line 26 DC income tax withheld
Add the amount of DC income tax withheld as shown on your applicable 2018 federal Forms W-2 and 1099 that show DC tax withheld.

Line 27 2018 Estimated income tax payments and amount applied from 2017 return
Enter the total of your 2018 DC estimated income tax payments and any amount applied from your 2017 return as a carry forward. If you are filing separate returns and paid estimated income tax payments, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate the estimated payments between you.

Line 28 Tax paid with extension of time to file
If you filed Form FR-127, Extension of Time to file a DC Income Tax Return, enter the amount you paid with the FR-127.

Line 29 Tax paid with original return if this is an amended return

Line 30 If this is an amended 2018 return, enter refunds requested with original 2018 D-40 return.

Line 31 Total payments and refundable credits
Add Lines 23d or 23e through Line 29. Do not include Line 30.

Line 32 Tax due
Subtract Line 31 from Line 22.

Line 33 Amount overpaid
Subtract Line 22 from Line 31.

Line 34 Amount to be applied to your 2019 estimated tax

Line 35 Underpayment interest
Fill in the oval if Form D-2210 is attached.

D-2210:Underpayment of Estimated Income Tax By Individuals
You may use this form to calculate your underpayment interest when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the interest amount on Line 35 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due. You may also complete this form if you believe the interest assessed by OTR for underpayment of estimated income tax is incorrect.

Line 36 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 38.) Reference General Instructions, page 17.

Line 37 Total amount due
Add Lines 32, 35 and 36.
You must pay this amount in full with your return. See page 8 for payment options under General Instructions.
If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 36. Make your payment payable to the DC Treasurer and include it with your return.

Line 38 Net Refund
Subtract total of Lines 34, 35 and 36 from Line 33.

Be sure to use the PO Box 96145 mail label from the back flap of the return envelope when mailing your return, requesting a refund.

If you answer yes to the question, "Will this refund go to an account outside of the U.S.", you will be issued a paper check in lieu of direct deposit. See page 17 of the General Instructions.

Line 39 Injured spouse protection
Fill in the oval if either spouse is claiming injured spouse protection, and attach Form DC-8379 (Injured Spouse Allocation)

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

Government of the District of Columbia

2018 D-40 Individual Income Tax Return

1 8 0 4 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Your telephone number

Fill in ◯ *if:* Filing an **amended return**. *See instructions.*

OFFICIAL USE ONLY
Vendor ID#0000

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name *Fill in if Deceased* ◯

Spouse's/registered domestic partner's first name M.I. Last name ◯

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

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

1 *Fill in only one:*

◯ Single, ◯ Married filing jointly, ◯ Married filing separately, ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 4–39. See instructions.*

◯ Registered domestic partners filing jointly or ◯ filing separately on same return

◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

◯ Qualifying widow(er) with dependent child *Enter qualifying dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC *from* (MMDDYYYY) to *See instructions.*

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a $ .00
b	Business income or loss, *see instructions.*	**Fill in if loss** ◯	b $ .00
c	Capital gain (or loss).	**Fill in if loss** ◯	c $ .00
d	Rental real estate, royalties, partnerships, etc.	**Fill in if loss** ◯	d $ .00

Computation of DC Gross and Adjusted Gross Income

3	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040NR or 1040NR-EZ.	**Fill in if loss** ◯	3 $ .00

Additions to DC Income

4	Franchise tax deducted on federal forms, *see instructions.*		4 $ .00
5	Other additions from DC Schedule I, Calculation A, Line 8.		5 $ .00
6	Add Lines 3, 4 and 5.	**Fill in if loss** ◯	6 $ .00

Subtractions from DC Income

7	Part year residents, enter income received during period of nonresidence, *see instructions.*		7 $ .00
8	Taxable refunds, credits or offsets of state and local income tax.		8 $ .00
9	Taxable amount of social security and tier 1 railroad retirement		9 $ .00
10	Income reported and taxed this year on a DC franchise or fiduciary return.		10 $ .00
11	DC and federal government survivor benefits, *see instructions.*		11 $ .00
12	Other subtractions from DC Schedule I, Calculation B, Line 16.		12 $ .00
13	Total subtractions from DC income, Lines 7-12.		13 $
14	DC adjusted gross income, Line 6 minus Line 13.	**Fill in if loss** ◯	14 $ .00

Enter your last name.

Enter your TIN

DC tax, credit and payments

15 Deduction type. *Take the same type as you took on your federal return. Fill in which type:* Standard ◯ or Itemized ◯ *See instructions for amount to enter on Line 16.*

16 DC deduction amount. *For amount to enter, see instructions.* 16 $ .00

17 DC taxable income. *Subtract Line 16 from Line 14* Fill in if loss ◯ 17 $ .00

18 Tax. *If Line 17 is $100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.* Fill in ◯ if filing separately on same return. *Complete Calculation J on Schedule S.* 18 $ .00

19 Credit for child and dependent care expenses $ .00 X .32 Enter result > 19 $ .00
From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

20 Non-refundable credits from DC Schedule U, Part 1a, Line 7. *Attach Schedule U.* 20 $ .00

21 Total non-refundable credits. *Add Line 19 and Line 20.* 21 $ .00

22 Total tax. *Subtract Line 21 from Line 18. If Line 18 is less than Line 21 leave Line 22 blank.* 22 $ .00

23 DC Earned Income Tax Credit

23a Enter the number of qualified EITC children. 23b Enter earned income amount 23b $ .00

23c For filers **with** qualifying children. Enter federal EIC $ .00 X .40 Enter result > 23d $ .00

23e For filers **without** qualifying children. *See instructions for special calculations.* Enter result > 23e $ .00

24 Property Tax Credit. *From your DC Schedule H; attach a copy.* 24 $ .00

25 Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.* 25 $ .00

26 DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.* 26 $ .00

27 2018 estimated income tax payments and amount applied from 2017 return. 27 $ .00

28 Tax paid with Form FR-127 Extension of Time to File. 28 $ .00

29 If this is an amended 2018 return, enter payments made with original 2018 D-40 return. 29 $ .00

30 If this is an amended 2018 return, enter refunds requested with original 2018 D-40 return. 30 $ .00

31 Total payments and refundable credits. *Add Line 23d or 23e through Line 29. (Do not include Line 30).* 31 $ .00

32 Tax Due. *Subtract Line 31 from Line 22.* 32 $ .00

33 Amount to be overpaid. *Subtract Line 22 from Line 31.* 33 $ .00

34 Amount to be applied to your 2019 estimated tax. 34 $ .00

35 Underpayment Interest. **Fill in the oval and attach Form D-2210.** ◯ 35 $ .00

36 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 38) 36 $ .00

37 Total Amount Due. *Add Lines 32, 35 and 36.* 37 $ .00

38 Net Refund. *Subtract total of Lines 34, 35 and 36 from Line 33.* 38 $ .00

Will this refund go to an account outside the U.S.? *Yes* ◯ *No* ◯ *See instructions.*

39 Fill in ◯ if either spouse is claiming injured spouse protection. You **must** attach Form DC-8379.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark **one** refund choice: ◯ Direct deposit ***or*** ◯ Reliacard (See instructions) ***or*** ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking or*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

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

Designee's name Phone number

Signature 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 information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Government of the District of Columbia

2018 D-40 Individual Income Tax Return

1 8 0 4 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Your telephone number

Fill in ◯ *if:* Filing an **amended return**. *See instructions.*

OFFICIAL USE ONLY
Vendor ID#0000

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name *Fill in if Deceased* ◯

Spouse's/registered domestic partner's first name M.I. Last name ◯

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

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

1 *Fill in only one:*

◯ Single, ◯ Married filing jointly, ◯ Married filing separately, ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 4–39. See instructions.*

◯ Registered domestic partners filing jointly or ◯ filing separately on same return

◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

◯ Qualifying widow(er) with dependent child *Enter qualifying dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC *from* (MMDDYYYY) to *See instructions.*

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a $ .00
b	Business income or loss, *see instructions.*	**Fill in if loss** ◯	b $ .00
c	Capital gain (or loss).	**Fill in if loss** ◯	c $ .00
d	Rental real estate, royalties, partnerships, etc.	**Fill in if loss** ◯	d $ .00

Computation of DC Gross and Adjusted Gross Income

3	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040NR or 1040NR-EZ.	**Fill in if loss** ◯	3 $ .00

Additions to DC Income

4	Franchise tax deducted on federal forms, *see instructions.*		4 $ .00
5	Other additions from DC Schedule I, Calculation A, Line 8.		5 $ .00
6	Add Lines 3, 4 and 5.	**Fill in if loss** ◯	6 $ .00

Subtractions from DC Income

7	Part year residents, enter income received during period of nonresidence, *see instructions.*		7 $ .00
8	Taxable refunds, credits or offsets of state and local income tax.		8 $ .00
9	Taxable amount of social security and tier 1 railroad retirement		9 $ .00
10	Income reported and taxed this year on a DC franchise or fiduciary return.		10 $ .00
11	DC and federal government survivor benefits, *see instructions.*		11 $ .00
12	Other subtractions from DC Schedule I, Calculation B, Line 16.		12 $ .00
13	Total subtractions from DC income, Lines 7-12.		13 $
14	DC adjusted gross income, Line 6 minus Line 13.	**Fill in if loss** ◯	14 $ .00

Enter your last name.

Enter your TIN

DC tax, credit and payments

15 Deduction type. *Take the same type as you took on your federal return. Fill in which type:* Standard ◯ or Itemized ◯ *See instructions for amount to enter on Line 16.*

16 DC deduction amount. *For amount to enter, see instructions.* 16 $ .00

17 DC taxable income. *Subtract Line 16 from Line 14* Fill in if loss ◯ 17 $ .00

18 Tax. *If Line 17 is $100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.* Fill in ◯ if filing separately on same return. *Complete Calculation J on Schedule S.* 18 $ .00

19 Credit for child and dependent care expenses $ .00 X .32 Enter result > 19 $ .00
From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

20 Non-refundable credits from DC Schedule U, Part 1a, Line 7. *Attach Schedule U.* 20 $ .00

21 Total non-refundable credits. *Add Line 19 and Line 20.* 21 $ .00

22 Total tax. *Subtract Line 21 from Line 18. If Line 18 is less than Line 21 leave Line 22 blank.* 22 $ .00

23 DC Earned Income Tax Credit

23a Enter the number of qualified EITC children. 23b Enter earned income amount 23b $ .00

23c For filers **with** qualifying children. Enter federal EIC $ .00 X .40 Enter result > 23d $ .00

23e For filers **without** qualifying children. *See instructions for special calculations.* Enter result > 23e $ .00

24 Property Tax Credit. *From your DC Schedule H; attach a copy.* 24 $ .00

25 Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.* 25 $ .00

26 DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.* 26 $ .00

27 2018 estimated income tax payments and amount applied from 2017 return. 27 $ .00

28 Tax paid with Form FR-127 Extension of Time to File. 28 $ .00

29 If this is an amended 2018 return, enter payments made with original 2018 D-40 return. 29 $ .00

30 If this is an amended 2018 return, enter refunds requested with original 2018 D-40 return. 30 $ .00

31 Total payments and refundable credits. *Add Line 23d or 23e through Line 29. (Do not include Line 30).* 31 $ .00

32 Tax Due. *Subtract Line 31 from Line 22.* 32 $ .00

33 Amount to be overpaid. *Subtract Line 22 from Line 31.* 33 $ .00

34 Amount to be applied to your 2019 estimated tax. 34 $ .00

35 Underpayment Interest. **Fill in the oval and attach Form D-2210.** ◯ 35 $ .00

36 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 38) 36 $ .00

37 Total Amount Due. *Add Lines 32, 35 and 36.* 37 $ .00

38 Net Refund. *Subtract total of Lines 34, 35 and 36 from Line 33.* 38 $ .00

Will this refund go to an account outside the U.S.? *Yes* ◯ *No* ◯ *See instructions.*

39 Fill in ◯ if either spouse is claiming injured spouse protection. You **must** attach Form DC-8379.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark **one** refund choice: ◯ Direct deposit ***or*** ◯ Reliacard (See instructions) ***or*** ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking or*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

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

Designee's name Phone number

Signature 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 information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Government of the District of Columbia

2018 D-40WH Withholding Tax Schedule

1 8 0 4 0 W 1 1 0 0 0 0

Enter DC withholding information below.
Attach Forms W-2 and/or 1099 to Form D-40 or D-40EZ

THIS FORM MUST BE FILED IN ORDER TO RECEIVE CREDIT FOR TAX WITHHELD

Important: Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Primary last name shown on Form D-40 or D-40EZ

Taxpayer Identification Number (TIN)

1	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

2	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

3	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

Total DC tax withheld from column C above..... $ .00

If you have DC withholding on multiple pages, add the totals together and enter the GRAND total on Form D-40EZ, Line 9 or D-40, Line 26.

Last name and TIN

1 8 0 4 0 W 1 2 0 0 0 0

4 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

5 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

6 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

Total DC tax withheld from column C above..... $ .00

If you have DC withholding on multiple pages, add the totals together and enter the GRAND total on Form D-40EZ, Line 9 or D-40, Line 26.

Government of the District of Columbia

2018 SCHEDULE S Supplemental Information and Dependents

1 8 0 4 0 0 1 3 0 0 0 0

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name *Enter your TIN*

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers
Do not enter your information

TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name

Last name and TIN

Calculation G-1 Computation of Standard Deduction

a Basic standard deduction amount. *See instructions.*	a	$ .00
b Enter 1 if you are age 65 or over	b	
c Enter 1 if you are blind	c	
d Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	d	
e Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	e	
f Total number of additions to standard deductions. *Add Lines b through e.*	f	
g Additional standard deduction amount. *Multiply $1,300 ($1,600 if single or head of household) by number on Line f.*	g	$ .00
h Total standard deduction. *Add Lines a and g, enter here and on D-40, Line 16.*	h	$ .00
i Total number of dependents	i	

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line I.

		You	*Your spouse/registered domestic partner*
a Federal adjusted gross income. **Fill in if loss** *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	a	$ .00	$ .00
b Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 4 and 5.*	b	$ .00	$ .00
c Add Lines a and b. **Fill in if loss**	c	$ .00	$ .00
d Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 13.*	d	$ .00	$ .00
e DC adjusted gross income. *Subtract Line d from Line c.* **Fill in if loss**	e	$ .00	$ .00
f Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 16. (You may allocate this amount as you wish.)*	f	$ .00	$ .00
g Taxable income. *Subtract Line f from Line e.* **Fill in if loss**	g	$ .00	$ .00
h Tax. *If Line g is $100,000 or less, use tax tables. If more than $100,000, use Calculation I in instructions.*	h	$ .00	$ .00
i *Add the amounts on Line h, enter here and on D-40, Line 18*	i	$ .00 *Total tax*	

List TINs associated with Income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 10.**

a	b	c
d	e	f
g	h	i

Government of the District of Columbia

2018 SCHEDULE S Supplemental Information and Dependents

1 8 0 4 0 0 1 3 0 0 0 0

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name *Enter your TIN*

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers
Do not enter your information

TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name

Last name and TIN

Calculation G-1 Computation of Standard Deduction

a Basic standard deduction amount. *See instructions.*	a	$ .00
b Enter 1 if you are age 65 or over	b	
c Enter 1 if you are blind	c	
d Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	d	
e Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	e	
f Total number of additions to standard deductions. *Add Lines b through e.*	f	
g Additional standard deduction amount. *Multiply $1,300 ($1,600 if single or head of household) by number on Line f.*	g	$ .00
h Total standard deduction. *Add Lines a and g, enter here and on D-40, Line 16.*	h	$ .00
i Total number of dependents	i	

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line I.		*You*	*Your spouse/registered domestic partner*
a Federal adjusted gross income. **Fill in if loss** *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	a	$ .00	$ .00
b Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 4 and 5.*	b	$ .00	$ .00
c Add Lines a and b. **Fill in if loss**	c	$ .00	$ .00
d Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 13.*	d	$ .00	$ .00
e DC adjusted gross income. *Subtract Line d from Line c.* **Fill in if loss**	e	$ .00	$ .00
f Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 16. (You may allocate this amount as you wish.)*	f	$ .00	$ .00
g Taxable income. *Subtract Line f from Line e.* **Fill in if loss**	g	$ .00	$ .00
h Tax. *If Line g is $100,000 or less, use tax tables. If more than $100,000, use Calculation I in instructions.*	h	$ .00	$ .00
i *Add the amounts on Line h, enter here and on D-40, Line 18*	i	$ .00 *Total tax*	

List TINs associated with Income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 10.**

a	b	c
d	e	f
g	h	i

Government of the District of Columbia

2018 SCHEDULE H Homeowner and Renter Property Tax Credit

1 8 9 9 8 0 1 1 0 0 0 0

Important: Read eligibility requirements before completing.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID#0000

Personal information

Your daytime telephone number

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

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

City State Zip Code +4

Address of **DC** property (number, street and suite/apartment number if applicable) for which you are claiming the credit if different from above

Type of property for which you are claiming the credit. Fill in only one: House Apartment Rooming house Condominium

◆ **Complete Section A or Section B, whichever applies.** ◆ Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization

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

Section A Credit claim based on rent paid

1 Federal adjusted gross income of the tax filing unit *From **Line 32**, on page 2* (see instructions) 1 $ .00

2 Money from other sources used to pay rent not included in federal AGI:

a. Source _____ $ .00

b. Source _____ $ .00

3 Rent paid by you on the property in 2018 $ .00 x.20 = 3 $ .00

4 Property tax credit. *Use the "Computing Your Property Tax Credit" worksheet.* 4 $ .00

5 Rent supplements received in 2018 by you or your landlord on your behalf. 5 $ .00

6 Property tax credit. *Subtract Line 5 from Line 4, D-40 filers enter here and on Line 24 of the D-40.* 6 $ .00

7 Landlord's name

Landlord's address (number and street) Apartment number

Landlord's telephone number

City State Zip Code +4

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

Section B Credit claim based on real property tax paid

8 Federal adjusted gross income of the tax filing unit (see instructions). *From **Line 32** on page 2.* 8 $ .00

9 DC real property tax paid by you on the property in 2018. 9 $ .00

10 Property tax credit *Use the "Computing Your Property Tax Credit" worksheet. Enter here and on Line 24 of the D-40.* 10 $ .00

11 *Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.*

Square number Suffix number Lot number

Federal Adjusted Gross Income of the tax filing unit – *Report the total AGI of your tax filing unit, including income subject to federal but not DC income tax.*

			COLUMN A (YOU)	COLUMN B (SPOUSE/DP)	COLUMN C (DEPENDENTS) Enter on each line below the total amounts for all dependents
INCOME	1 Wages, salaries, tips, etc.	1	$	$	$
	2 Taxable interest	2			
	3 Ordinary Dividends	3			
	4 Taxable refunds, credits, or offsets of state and local income taxes	4			
	5 Alimony received	5			
	6 Business Income Fill in if minus	6			
	7 Capital gain Fill in if minus	7			
	8 Other gains Fill in if minus	8			
	9 IRA distributions: Taxable amount	9			
	10 Pensions and annuities: Taxable amount	10			
	11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. Fill in if minus	11			
	12 Farm income Fill in if minus	12			
	13 Unemployment compensation	13			
	14 Social security benefits: Taxable amount	14			
	15 Other taxable income. Attach separate sheet(s) Fill in if minus	15			
	16 Add Lines 1 through 15 in each column. Fill in if minus	**16**			
ADJUSTMENTS	17 Educator expenses	17			
	18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18			
	19 Health savings account deduction	19			
	20 Moving expenses for members of the armed forces. Attach fed. Form 3903	20			
	21 Deductible part of self-employment tax	21			
	22 Self-employed SEP, SIMPLE, and qualified plans	22			
	23 Self-employed health insurance deduction	23			
	24 Penalty on early withdrawal of savings	24			
	25 Alimony paid	25			
	26 IRA deduction	26			
	27 Student loan interest deduction	27			
	28 RESERVED	28			
	29 RESERVED	29			
	30 Add Lines 17 through 29 in each column	**30**			
	31 Subtract Line 30 from Line 16 Fill in if minus	31			
	32 Total federal adjusted gross income. **Add amounts entered on Line 31, Columns A - C** and enter total here on Line 32 ***and*** on Section A, Line 1 or Section B, Line 8.			Fill in if minus $	

For STANDALONE FILERS only, please complete the following "Refund Options" information ***Will this refund go to an account outside of the U.S.?*** ***Yes*** ***No***

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark one refund choice: Direct deposit ***or*** ReliaCard (See instructions) ***or*** Paper check

Direct Deposit. *To have your refund deposited to your* ***checking or*** ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Your signature Date Preparer's signature Date

Spouse's/domestic partner's signature if filing jointly or separately on same return. Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

COMPUTING YOUR PROPERTY TAX CREDIT WORKSHEET

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid *or* the portion of the rent paid that is equivalent to property taxes (20% of rent paid) *in excess* of the applicable percentage of the total federal adjusted gross income of the tax filing unit. The maximum credit amount is $1025.

If you are under age 70 and the Federal AGI of your tax filing unit is:	Percentage -
$0 - $24,999	The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit
$25,000 - $51,000	The amount of property tax that exceeds 4.0% of the adjusted gross income of the tax filing unit

If you are age 70 or older and the Federal AGI of your tax filing unit is:	Percentage -
$0 - $62,600	The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

---

1. Enter federal AGI of tax filing unit (Line 1, Section A, Schedule H or Line 8, Section B, Schedule H). 1. _____

2. Enter property taxes paid in 2018 or 20% of rent paid in 2018. 2. _____

3. Multiply Line 1 by the applicable percentage (.03 or .04). 3. _____

4. Balance (Subtract Line 3 from Line 2). 4. _____

5. Property Tax Credit Limit. 5. $1025.00

6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 4 of Schedule H, Section A for credit based on rent paid, or Line 10 of Schedule H, Section B for credit based on property tax paid. Round to the nearest whole dollar. 6. _____

Instructions for Schedule H

Homeowner and Renter Property Tax Credit

Home Defined

The term "home" refers to houses, apartments, rooming houses, and condominiums.

Eligibility

You must meet the following requirements to claim this credit:

- You were a District of Columbia (DC) resident from Jan 1. through Dec. 31, 2018;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in your home, apartment, rooming house, or condominium in DC during all of 2018;
- Your 2018 federal adjusted gross income (AGI), plus the AGI of any dependents claimed on your return, was $51,000 or less ($62,600 or less if you are age 70 or older);
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- You must not be claimed as a dependent on someone else's federal, state, or DC income tax return unless you reached age 65 on or before December 31, 2018.

Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2018.
- Only one claimant per "tax filing unit" can claim the property tax credit. There can be more than one tax filing unit in a home, apartment, rooming house, or condominium. If individuals or families share housing but file separate tax returns, each individual or family filing a tax return can claim the Schedule H credit based on their share of the rent or property tax.
- An individual who is claimed as a dependent on someone else's individual income tax return is eligible to file the claim for his/her tax filing unit only if the individual is 65 years of age or older.

Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would -- were their income above the federal filing threshold -- file an individual income tax return. The tax filing unit also includes any persons who would be claimed as dependents on that tax return. A married couple/registered domestic partners residing in the same household are part of the same tax filing unit whether filing jointly, separately on the same return, or separately on separate returns.

D-40 Filers

If you are required to file a DC individual income tax return (D-40), attach Schedule H to your D-40 return. You do not have to fill out the federal adjusted gross income information for Lines 1-31 on page 2, unless you have a dependent with adjusted gross income. Use the federal adjusted gross income amount from Line 3 of your D-40 (and the AGI of your spouse/registered domestic partner if filing separately on separate returns), plus the AGI of your dependent(s) for Line 1 or Line 8 of Schedule H.

Standalone Filers

If you are not required to file a DC individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return. Use Schedule H page 2 to determine the total federal adjusted gross income or yourself and any dependents with income.

When is Schedule H due?

The Schedule H is due by April 15, 2019.

Where to Mail Schedule H

If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Whether mailing a DC income tax return with Schedule H attached, or mailing Schedule H as a standalone return only, send it to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

Do I Use Section A or Section B?

If you **rent** your home, apartment, rooming house or condominium, use Section A.

If you **own** your home, apartment, rooming house or condominium, use Section B.

Section A—Credit claim based on rent paid

Line 1 Total federal AGI of the tax filing unit

Add the federal AGI of your return (D-40, Line 3) to the federal AGI of any dependents claimed on your return. If any of your dependents filed a federal tax return, use the AGI from their return (1040 Line 7). If you or your dependents did not file a federal return or D-40, use Column C on page 2 to determine the federal AGI of the tax filing unit.

If the sum of your federal AGI and that of your dependents is more than $51,000, ($62,600 if you are age 70 or older) do not claim the property tax credit. You are not eligible.

If you are a standalone filer it is important that you list the name, taxpayer identification number, and date of birth on page 2 of all persons whose income is included in the total federal AGI of your tax filing unit.

Line 2 Money from other sources used to pay rent

If you are claiming the property tax credit based upon rent paid, report the source of money or income not included in AGI that is used to pay rent. Money reported on this line is not used to calculate the amount of the credit, but to assist OTR in determining the reasonableness of the claim. Examples of money or income that is not included in AGI are: money in a bank account; money acquired by bequest, devise, inheritance or gift; veteran and disability payments not subject to federal tax; TANF; money received as damages on account of physical injuries or sickness; life insurance proceeds paid on death of the insured; social security and railroad retirement benefits that are excluded from federal AGI; Supplemental Security (SSI) payments and other sources of non-taxable income.

Line 3 Rent paid on the property in 2018

Enter the total rent you paid for the property during the year and multiply it by .20. If you sublet part of your home to another person, the rent that you received is gross income and must be reported on your D-40, or D-30 if gross rental income is greater than $12,000.

Note: If a claimant rents more than one home in the District in the same calendar year, rent paid by the claimant during the year is determined by dividing the rent paid pursuant to the last rental agreement in force during the year by the number of months during the year for which this rent was paid and by multiplying the result by 12. Multiply the rent entered by .20.

Line 4 Property tax credit

Using the amounts entered on Lines 1 and 2, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

Line 5 Rent supplements received in 2018 by you or your landlord on your behalf

Enter the amount of any federal or state rental housing subsidies you received, or any received on your behalf by your landlord during the year. If the rental housing subsidy is $1,025 or more, do not claim the property tax credit. If no subsidies were received, leave the line blank.

Section B—Credit claim based on real property tax paid

Line 8 Total federal AGI of the tax filing unit

Add the federal AGI of your income tax return (D-40, Line 3) to the federal AGI of any dependents claimed on your return. If any of your dependents filed a federal income tax return, use the AGI from their return (1040 Line 7). If you or your dependents did not file a federal return or D-40, use Column C on page 2 to determine the federal AGI of the tax filing unit.

If the sum of your federal AGI and that of your dependents is more than $51,000 ($62,600 if you are age 70 or older) do not claim the property tax credit. You are not eligible.

If you are a standalone filer, it is important that you list the name, taxpayer identification number, and date of birth on page 2 of all persons whose income is included in the total federal AGI of your tax filing unit.

Line 9 DC real property tax paid by you in 2018

Enter the amount of DC real property tax you paid on the property in 2018 (refer to your real property tax bills). Do not include interest or penalties paid and do not include taxes paid for earlier tax periods. In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid if the deferral occurred under the provisions of DC Code §§47-845, 47-845.02, and 47-845.03. If a home is an integral part of a larger unit such as a multi-purpose building or a multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

REMINDER: If you rent out part of your residence to another person, the rent you receive is gross income and needs to be reported on your federal and DC tax returns. If gross rental income is greater than $12,000, you will need to file a DC Form D-30.

Line 10 Property tax credit

Using the amounts entered on Lines 8 and 9, calculate your property tax credit amount using the "Computing Your Property Tax Credit
Worksheet".

Government of the District of Columbia

2018 SCHEDULE U Additional Miscellaneous Credits and Contributions

1 8 0 4 0 0 1 7 0 0 0 0

Important: *Print in CAPITAL letters using black ink. Attach to D-40.*

NOTE: *Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).*

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name

Taxpayer Identification Number (TIN)

Part I Credits

a. Non-refundable Credits

1 Enter state income tax credit. *List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state tax credits on Line 2 below.)*

State **(a)** $ .00 **(b)** $ .00

State **(c)** $ .00 **(d)** $ .00

2 Total of Line 1 state tax credits and any additional tax credits from the attachments. 2 $ .00

3 Enter alternative fuel credits, see instructions.

3(a) Alternative fuel infrastructure - private residence. # of stations $ .00

3(b) Alternative fuel infrastructure - public use. # of stations $ .00

3(c) Alternative fuel vehicle conversion. # of vehicles $ .00

4 Total of Line 3 alternative fuel credits. Add Lines 3(a) - 3(c) only and enter here. 4 $ .00

5 DC Government Employee first-time homebuyer credit. See instructions. 5 $ .00

6 RESERVED 6 $ .00

7 Total your non-refundable credits, enter here and on Form D-40, Line 20. 7 $ .00

b. Refundable Credits

1 DC Non-custodial parent EITC. See Schedule N. 1 $ .00

2 Early Learning Tax Credit. See Schedule ELC. 2 $ .00

3 Total your refundable credits, enter here and on Form D-40, Line 25. 3 $ .00

Part II Contributions (The minimum contribution is $1.00.)

1 DC Statehood Delegation Fund. 1 $ .00

2 Taxpayer Support for Afterschool Programs for At-Risk Students. 2 $ .00

3 Anacostia River Cleanup and Protection Fund. 3 $ .00

4 RESERVED 4 $ .00

5 If due a refund, total your contributions, enter here and on Form D-40, Line 36. 5 $ .00

6 If you owe tax, total your contributions, enter here and on Form D-40, Line 36. 6 $ .00

If you are not due a refund and do not owe tax, you may still make contributions. Total your contributions and enter on Form D-40, Line 36. If you owe tax, make the payment plus any contributions, payable to the DC Treasurer and mail it with your return.

Attach this schedule to your D-40 Return.

Government of the District of Columbia

2018 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

1 8 0 4 0 0 1 8 0 0 0 0

Important: Print in CAPITAL letters using black ink. Attach to your D-40.

Last name	Taxpayer Identification Number (TIN)	OFFICIAL USE ONLY Vendor ID#0000

Calculation A Additions to federal adjusted gross income. Fill in only those that apply. **Dollars only, do not enter cents**

1	Part-year DC resident – enter the portion of adjustments (from Federal Form 1040 or 1040NR) that relate to the time you resided outside DC. *For Lines 2 – 7 below include only the amounts related to the time you resided **in** DC.*	1 $ .00
2	Income distributions eligible for income averaging on your federal tax return (from federal Form 4972).	2 $ .00
3	100% federal bonus depreciation and/or extra IRC §179 expenses claimed on *federal return.*	3 $ .00
4	Any part of a discrimination award subject to income averaging.	4 $ .00
5	Deductions for S Corporations from Schedule K-I, Form 1120 S.	5 $ .00
6	Other pass through losses from DC unincorporated businesses that exceed the $12,000 threshold (reported as a loss on federal 1040 return).	6 $ .00
7	Other. *See instructions on other side.*	7 $ .00
8	Total additions. *Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.*	8 $ .00

Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.

1	Taxable interest from US Treasury bonds and other obligations. *See instructions on other side.*	1 $ .00
2	Disability income exclusion from DC Form D-2440, Line 10. *See instructions on other side.*	2 $ .00
3	Interest and dividend income of a child from Federal Form 8814*.	3 $ .00
4	Awards, other than front and back pay, received due to unlawful employment discrimination.	4 $ .00
5	Excess of DC allowable depreciation over federal allowable depreciation. *See instructions.*	5 $ .00
6	Amount paid (or carried over) to DC College Savings plan in 2018 (maximum $4,000 per person, $8,000 for joint filers if each is an account owner). *Part-year residents see instructions.*	6 $ .00
7a	Exclusion of up to $10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than $100,000. *See instructions.*	7a $ .00
7b	Annual household adjusted gross income. $ .00	
8	Expenditures by DC teachers for necessary classroom teaching materials, $500 annual limit per person. *See instructions on other side.*	8 $ .00
9	Expenditures by DC teachers for certain tuition and fees, $1500 annual limit per person. *See instructions on other side.*	9 $ .00
10	Loan repayment awards received by health-care professionals from DC government. *See instructions on other side.*	10 $ .00
11	Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. *Make no entry if the premium was deducted on your federal return, see instructions on other side.*	11 $ .00
12	DC Poverty Lawyer Loan Assistance. *See instructions on other side.*	12 $ .00
13	Other. *See instructions on other side.* _____	13 $ .00
14	Military Spouse Residency Relief Act. *See instructions on other side.*	14 $ .00
15	RESERVED	15 $ .00
16	Total subtractions. *Add entries on Lines 1–7a and 8-15. Enter the total here and on D-40, Line 12.*	16 $ .00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

Calculation A Instructions

Additions to federal adjusted gross income

Line 6 Other is for pass through losses from DC unincorporated businesses that exceed the $12,000 threshold (reported as a loss on federal 1040 return).

Line 7 Other is for those items not subject to federal tax but subject to DC tax. Please attach a list.

Calculation B Instructions

Subtractions from federal adjusted gross income

Line 1 Taxable interest from US Treasury bonds and other obligations. This interest is included on your federal Forms 1040, Line 2b or 1040NR, Line 9a. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

Line 2 Disability income exclusion from DC Form D-2440. Enter the amount from Form D-2440, Line 10. Attach a completed D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

Line 5 Excess of DC allowable depreciation over federal allowable depreciation. If you claimed the federal bonus depreciation (100%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use this line to subtract the excess depreciation from the federal AGI to show the proper DC depreciation allowable.

Line 6 DC College Savings Plan payments. Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to $4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/registered domestic partner may deduct up to $4,000 for contributions made to all accounts for which that spouse/registered domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable $4,000 ($8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

Line 7a and 7b Exclusions for DC residents. Income not to exceed $10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than $100,000.

Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income.

Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value.

Lines 8 and 9 Expenditures by DC teachers. An individual who:

1) has been approved by the DC public schools; and
2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct:
   - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to $500 per person whether filing individually or jointly.
   - the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to $1,500 per person whether filing individually or jointly.

Interaction between DC deductions and similar federal deductions. To prevent a "double deduction" situation – if a DC classroom teacher claims a deduction on his/her federal return for personal expenses, the federal tax deduction claimed **reduces** the amount that may be claimed for those same expenses on the DC return. ***For example:*** a DC classroom teacher who claims $1,500 or more for tuition and fees on the federal return (Form 1040, Line 34) **may not** take any deduction for these same expenses on the DC return.

Line 10 Loan repayment awards. "Loan repayment awards" of up to $120,000 paid over four years by DC to healthcare professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)

Line 11 Healthcare insurance premiums. Any healthcare insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) or same sex spouse is deductible, unless on your federal return the employee's registered domestic partner or same sex spouse is considered a dependent pursuant to IRC §152 and a deduction from income was taken for the premium on the employee's federal tax return.

Line 12 DC Poverty Lawyer Loan Assistance. Attach a copy of your Form 1099C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

Line 13 Other. Private Security Camera Systems and Home Composting Incentives.

Line 14 Military Spouse Residency Relief Act

If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

(1) If a servicemember's legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 14. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.

(2) If a servicemember's legal residence for taxes is not in DC but the servicemember resides in DC due to military orders and subsequently marries a DC resident, the servicemember's military compensation should be deducted on Schedule I, Line 14. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred servicemember. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes should be kept with your tax records in case it is subsequently needed.

(3) If a servicemember's legal residence for taxes is in DC and the servicemember and spouse reside in DC in compliance with the servicemember's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.

Government of the District of Columbia

2018 SCHEDULE N DC Non-Custodial Parent EITC Claim

Important: Print in CAPITAL letters using black ink.
Attach to Schedule U. File Schedules N and U with your D-40.

OFFICIAL USE ONLY
Vendor ID#0000

First name of non-custodial parent | M.I. | Last name

Address (number, street and suite/apartment number if applicable)

City | State | Zip Code + 4

Taxpayer Identification Number (TIN) | Date of birth (MMDDYYYY)

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit.

DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N.
You may claim the DC Non-Custodial Parent EITC only if you can answer "Yes" to the following questions.

	YES	NO
1 Is your Federal Adjusted Gross Income for 2018 less than: $40,320 ($46,010 married filing jointly) with one qualifying child $45,802 ($51,492 married filing jointly) with two qualifying children $49,194 ($54,884 married filing jointly) with three or more qualifying children		
2 Were you a DC resident taxpayer during the year?		
3 Were you between the ages of 18 and 30 as of December 31, 2018?		
4 Are you a parent of a minor child(ren) with whom you do not reside?		
5 Are you under a court order requiring you to make child support payments?		
6 Was the effective date of the child support payment order on or before 6/30/2018?		
7 Did you make child support payment(s) through a government sponsored support collection unit?		
8 Did you pay all of the court ordered child support due for 2018 by December 31, 2018?		

If you answered "Yes" to the above questions, you may claim the DC Non-Custodial Parent EITC.
Complete Schedule N and attach it, and Schedule U, to your D-40.

Last name and TIN

1 8 0 4 0 0 1 6 0 0 0 0

Qualifying Child Information

1. Child's name, #1 — First Name — M.I. — Last Name
   Child's name, #2
   Child's name, #3

If you have more than three qualifying children, you only need to list three to get the maximum credit.

2. Child's TIN — #1 — #2 — #3

3. Child's date of birth — #1 — #2 — #3

4. Custodian's name — First Name — M.I. — Last Name

5. Custodian's address — Number, street and suite/apartment number
   City — State — Zip Code + 4

6. Custodian's TIN

7. Location of the court that ordered support payments for: #1 #2 #3

8. Case or Docket number for:
   #1
   #2
   #3

9. Name of government agency to which you make payments for:
   #1
   #2
   #3

10. Address of the government agency for:
    #1
    #2
    #3

11. Amount of court ordered payment
    #1 $ 00 per month
    #2 $ 00 per month
    #3 $ 00 per month

12. Date payments were ordered to start — #1 (MMDDYYYY) — #2 (MMDDYYYY) — #3 (MMDDYYYY)

13. Total payments made during 2018 — #1 $ 00 — #2 $ 00 — #3 $ 00

14. Computation: Using the amount on Line 3 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer, see part-year resident instructions in the D-40 booklet on prorating the credit to be claimed.

Government of the District of Columbia

2018 Schedule ELC Early Learning Tax Credit

18ELC0010000

▶ Complete and attach to Form D-40 only if you have an eligible child.

OFFICIAL USE ONLY Vendor ID# 0000

Name shown on return

Your first name | M.I | Last name | Taxpayer Identification Number (TIN)

Before you begin:

- See the instructions on back of this form to make sure that **1)** you can take the Early Learning Tax Credit (ELC) and **2)** you have an eligible child.
- Be sure the child's name on Line 2 and tax identification number (TIN) on Line 3 matches with the eligible child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your ELC if the name or TIN does not match the social security card. Call the Social Security Administration at 1-800-772-1213

Eligible Child Information	Child 1	Child 2	Child 3
1a Is this child a recipient of the District's subsidized child care program?	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.
1b Was the child under age 4 as of 09/30/2018?	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**
2 Child's name	First name Last name	First name Last name	First name Last name
3 Child's taxpayer identification number			
4 Child's Date of Birth	(MMDDYYYY)	(MMDDYYYY)	(MMDDYYYY)
5 Child's relationship to you			
6 Name of Child Development Facility			
7 Child Development Facility address			
8 Child Development Facility taxpayer identification number			
9 For payment purposes, was the child under age 3 as of 9/30/2018?	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018
10 Amount paid. See instructions	$ .00	$ .00	$ .00
11 The maximum credit you can receive for each eligible child is $1,000	$ 1000.00	$ 1000.00	$ 1000.00
12 Enter the lessor of Line 10 or Line 11 for each eligible child here and on Schedule U, Part 1b, Line 2.	$ .00	$ .00	$ .00

Government of the District of Columbia

2018 Schedule ELC Early Learning Tax Credit

Name shown on return

Your first name | M.I | Last name | Taxpayer Identification Number (TIN)

Eligible Child Information	Child 4	Child 5	Child 6
1a Is this child a recipient of the District's subsidized child care program?	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.
1b Was the child under age 4 as of 09/30/2018?	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**
2 Child's name	First name Last name	First name Last name	First name Last name
3 Child's taxpayer identification number			
4 Child's Date of Birth	(MMDDYYYY)	(MMDDYYYY)	(MMDDYYYY)
5 Child's relationship to you			
6 Name of Child Development Facility			
7 Child Development Facility address			
8 Child Development Facility taxpayer identification number			
9 For payment purposes, was the child under age 3 as of 9/30/2018?	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018
10 Amount paid. See instructions	$ .00	$ .00	$ .00
11 The maximum credit you can receive for each eligible child is $1,000	$ 1000.00	$ 1000.00	$ 1000.00
12 Enter the lessor of Line 10 or Line 11 for each eligible child here and on Schedule U, Part 1b, Line 2.	$ .00	$ .00	$ .00

Government of the District of Columbia

2018 Schedule ELC Early Learning Tax Credit

Name shown on return

Your first name | M.I | Last name | Taxpayer Identification Number (TIN)

Eligible Child Information	Child 7	Child 8	Child 9
1a Is this child a recipient of the District's subsidized child care program?	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.
1b Was the child under age 4 as of 09/30/2018?	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**
2 Child's name	First name Last name	First name Last name	First name Last name
3 Child's taxpayer identification number			
4 Child's Date of Birth	(MMDDYYYY)	(MMDDYYYY)	(MMDDYYYY)
5 Child's relationship to you			
6 Name of Child Development Facility			
7 Child Development Facility address			
8 Child Development Facility taxpayer identification number			
9 For payment purposes, was the child under age 3 as of 9/30/2018?	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018
10 Amount paid. See instructions	$ .00	$ .00	$ .00
11 The maximum credit you can receive for each eligible child is $1,000	$ 1000.00	$ 1000.00	$ 1000.00
12 Enter the lessor of Line 10 or Line 11 for each eligible child here and on Schedule U, Part 1b, Line 2.	$ .00	$ .00	$ .00

Early Learning Tax Credit (ELC) Instructions

You are not eligible to receive this credit if:

1. You do not claim the eligible child as a dependent on your federal or District income tax return for that taxable year;

2. A person other than the taxpayer claimed the eligible child as a dependent on his or her federal and District income tax returns for that taxable year;

3. The child of the taxpayer was eligible for and received subsidized child care services pursuant to Chapter 4, Title 4 of the D.C. Code, during the taxable year;

4. A person other than the taxpayer received a credit under DC Code 47-1806.15 for the same taxable year for the same eligible child;

5. The payments for child care services for which you seek a tax credit were paid to an entity not licensed by the District to operate a child development facility; or

6. The taxpayer's District taxable income for the taxable year exceeds the amounts for taxable year 2018:

   a. Single and head of household: $750,000;
   b. Married/Registered Domestic Partners Filing Jointly: $750,000;
   c. Married/Registered Domestic Partners Filing Separately on the same return: $750,000
   d. Married/Registered Domestic Partners Filing Separately: $375,000

Definitions

1. "Eligible child" means a dependent, claimed by a taxpayer who has not reached the age of 4 years by September 30th of the taxable year.

2. "Eligible child care expenses" means payments made by a taxpayer to a licensed child development facility for child care services of an eligible child during the taxable year but does not include any payments for child care services provided after August 31st of the taxable year of an eligible child who meets the age requirements for enrollment for pre-K.

3. "Child development facility" means a center, home, or other structure that provides care and other services, supervision, and guidance for children, infants, and toddlers on a regular basis. Child development facility does not include a public or private elementary or secondary school engaged in legally required educational and related functions or a pre-kindergarten education program licensed pursuant to the Pre-K Act of 2008.

4. Taxpayer Identification Number (TIN) means a valid federal employer identification number (FEIN) issued by the IRS; or a valid social security number issued by the Social Security Administration.

Eligible Expenses

1. Eligible expenses are limited to the amounts paid to a licensed child development facility for child care services of the eligible child.

2. Child support payments are not qualified expenses even if intended to be used to pay for child care services.

3. Child care expenses that are paid for upfront by a taxpayer but then reimbursed by a state social service agency are not eligible expenses.

4. Expenses do not include food, lodging, clothing or entertainment even if provided for eligible child.

Line by Line Instructions: Complete the Line by Line Instructions for

Child 1, 2 and 3 on page 1;

Child 4, 5 and 6 on page 2; and

Child 7, 8 and 9 on page 3

Line 1a: Is the eligible child a recipient of the District's subsidized child care program? If yes, your child does not qualify for the credit. If no, continue to Line 1b.

Line 1b: The child must be under the age of 4 as of 9/30/18. If under age 4, continue to Line 2. If age 4 or over, you child does not qualify for this credit.

Line 2: Enter your eligible child's first and last name.

Line 3: Enter your eligible child's tax identification number. Ensure the name and tax identification number entered matches the eligible child's social security card.

Line 4: Enter your eligible child's date of birth in MMDDYYYY format.

Line 5: Enter the eligible child's relationship to you. Example, son, daughter, grandchild, niece, nephew, eligible foster child.

Line 6: Enter the name of the Child Development Facility.

Line 7: Enter the address of the Child Development Facility.

Line 8: Enter the TIN of the Child Development Facility.

Line 9: Enter the date range of the payments made during the taxable year. This date cannot be a date after August 31st of the taxable year if eligible child meets age requirements for enrollment in Pre-K according to DC Code § 38-273.02(a).

Line 10: Enter the total amount actually paid in 2018 but do not include any payments for child care services provided after August 31, 2018 of the taxable year if your eligible child meets the age requirement for enrollment in Pre-K according to DC Code § 38-273.02(a).

Line 11: The maximum amount that can be claimed is $1,000.

Line 12: Enter the lessor of Line 10 or Line 11 and enter here and on Schedule U, Part 1B, Line 2.

Government of the District of Columbia
Office of Tax and Revenue

2018 D-2210 Underpayment of Estimated Income Tax By Individuals

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

Your First name, M.I., Last name	Taxpayer Identification Number (TIN)
Spouse's/registered domestic partner's First name, M.I., Last name	Spouse's/ registered domestic partner's TIN
	Daytime telephone number

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

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

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

Computation of Underpayment Interest

1	2018 DC Tax Liability "total tax" from your DC Individual Income Tax Return.	$
2	Multiply the amount on Line 1 by 90% (.90)	$
3	2017 DC Tax Liability "total tax" from your DC Individual Income Tax Return x 110%.	$
4	Minimum withholding and estimated tax payment required for tax year 2018 *(lesser of Line 2 and 3).*	$
5	Multiply Line 4 amount by 25% (.25) for amount required for each periodic payment	$

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

	Due date of Payments			
	1st Period	2nd Period	3rd Period	4th Period
	04/15/18	06/15/18	09/15/18	01/15/19
6 Enter Line 5 amount or the annualized income amount in each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).*				
Check here ☐ if you are using the "Annualized Income" method.				
7 DC withholding and estimated tax paid each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).*				
8 Underpayment each period *(Line 6 minus Line 7)*				
9 Underpayment interest factors	.0175	.0265	.0351	.0259
10 Line 8 multiplied by Line 9				
11 Underpayment interest – Total of amounts from Line 10. *(See instructions on reverse)*			Pay this amount	$

Make check or money order payable to: DC Treasurer

Revised 09/18

Instructions for Underpayment of Estimated Income Tax by Individuals

Estimated Tax Interest

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

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

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

When is interest assessed for underpayment of estimated income tax?

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

- 90% of the tax due shown on your 2018 DC return; or
- 110% of the tax due shown on your 2017 DC tax return. You must have been a DC resident during all of 2017 to use the 110% exception.

Are there any exceptions to imposition of interest?

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

- You had no DC income tax liability for the tax year 2017 and in that year, you lived in DC the entire 12 months;
- The tax due for 2018 minus income tax withheld and/or estimated tax payments is less than $100;
- Your DC estimated tax payments plus any DC income tax withheld equals at least 110% of your 2017 DC income tax liability; or
- Your remaining tax due after totaling all credits, estimated tax payments and withholding, is less than 10% of your total DC tax liability for the year.

When may you use this form?

- You may use this form to calculate your underpayment interest, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the underpayment interest amount on Line 35 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the underpayment interest assessed by OTR for an underpayment of estimated income tax is incorrect.

How do you file this form?

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

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

Completing this form

Line 1

Enter the amount from your D-40, Line 32.

Line 2

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

Line 3

Enter 110% of the amount from your 2017 DC Form D-40, Line 27. If your 2017 return was amended or corrected, multiply 110% times the corrected amount. You must have been a DC resident during all of 2017 to use this exception.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC return for 2017, use only the Line 2 amount.

Line 5

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

Line 6

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

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

Line 7

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

Line 8 Underpayment each period

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

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

Line 10

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

Line 11 Underpayment interest

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

- If you are filing the D-2210 with your D-40 return, enter the amount of underpayment interest on Line 35, page 2 of the D-40.
- If you are filing the D-2210 separately, pay the amount you owe. Attach payment to Form D-40P, Payment Voucher.

Make the check or money order (U.S. dollars) payable to the **DC Treasurer** and mail the D-2210 and D-40P with payment to:

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

D-40P PAYMENT VOUCHER

See instructions on back

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.

Government of the District of Columbia

2018 D-40P Payment Voucher for Individual Income Tax

1 8 0 4 0 P 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment $ 00

To avoid penalties and interest, your payment must be postmarked no later than April 15, 2019.

Your first name | M.I. | Last name

Spouse's/registered domestic partner's first name | M.I. | Last name

Your taxpayer identification number (TIN) | Spouse's/registered domestic partner's TIN | Taxpayer daytime telephone number

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

City | State | Zip Code + 4

Revised 04/18

Government of the District of Columbia

2018 D-40P Payment Voucher for Individual Income Tax

1 8 0 4 0 P 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment $ 00

To avoid penalties and interest, your payment must be postmarked no later than April 15, 2019.

Your first name | M.I. | Last name

Spouse's/registered domestic partner's first name | M.I. | Last name

Your taxpayer identification number (TIN) | Spouse's/registered domestic partner's TIN | Taxpayer daytime telephone number

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

City | State | Zip Code + 4

Revised 04/18

Instructions for D-40P PAYMENT VOUCHER - Please print clearly.

Use the D-40P Payment Voucher to make any payment due on your **D-40/D-40EZ** return.

- Do not use this voucher to make estimated tax payments.
- Enter your name, taxpayer identification number (TIN) and address. If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your return, then enter the name and TIN shown second on your return.
- Enter the amount of your payment.
- Make check or money order (US dollars) payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Enter your TIN, the tax period and the form filed - D-40 or D-40EZ - on your payment.
- To avoid penalties and interest, pay in full by April 15, 2019.
- Staple your payment to the D-40P voucher. Do not attach your payment to your D-40 or D-40EZ return.
- Mail the D-40P **with**, but not attached to, your D-40 or D-40EZ 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 96169
Washington, DC 20090-6169

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.

FR-127 Extension of Time to File a DC Income Tax Return
Worksheet

Extension of time to file until October 15, 2019. Leave lines blank that do not apply.

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

1	Total estimated income tax liability for 2018.	1 $ .00
2	DC Income tax withheld.	2 $ .00
3	2018 estimated tax payments.	3 $ .00
4	Total payments Add Lines 2 and 3.	4 $ .00
5	Amount due with this request. If Line 1 is more than Line 4, subtract Line 4 from Line 1. Pay this amount and send it with the voucher below. See instructions on back.	5 $ .00

Payment and mailing Instructions. Make check or money order (do not send cash) payable to: DC Treasurer. Write your taxpayer identification number (TIN) and "2018 FR-127" on your payment. Detach and mail the voucher portion of this form with full payment of any tax due by April 15, 2019, to the Office of Tax and Revenue, PO Box 96018, Washington, DC 20090-6018.

NOTE: You may also file and pay electronically. Visit MyTax.DC.gov

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96018, Washington, DC 20090-6018.

Government of the District of Columbia **2018** FR-127 Extension of Time to File a DC Income Tax Return

1 8 1 2 7 0 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ .00

Fill in ◯ if Military Combat Zone

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

Your daytime telephone number

Your first name

M.I.

Last name

Spouse's/registered domestic partner's first name

M.I.

Last name

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

City

State

Zip Code +4

Revised 07/18

Government of the District of Columbia **2018** FR-127 Extension of Time to File a DC Income Tax Return

1 8 1 2 7 0 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ .00

Fill in ◯ if Military Combat Zone

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

Your daytime telephone number

Your first name

M.I.

Last name

Spouse's/registered domestic partner's first name

M.I.

Last name

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

City

State

Zip Code +4

Revised 07/18

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your DC individual income tax return by the April 15, 2019 deadline. By filing this form, you can receive an extension of time to file until October 15, 2019.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2019.

If filing jointly, or filing separately on same the return, enter the taxpayer identification number (TIN) and name shown first on your D-40/D-40EZ return, then enter the TIN and name shown second on your return.

Additional extension.

In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must for the first 6-month extension by the April 15, 2019 deadline before applying for the additional extension of time to file.

The Office of Tax and Revenue (OTR) will grant members of the US Armed Forces who serving in designated Combat Zones an extension of up to an addtional 6 months to file their District income taxes, as well as pay any amounts that are due.

During this period of extension, assessment and collection deadlines are extended and no penalty and interest will be charged. The extension also applies to spouses, whether they file joint or separate returns.

How to avoid penalties and interest.

You will be charged interest of 10% per year, compounded daily, for any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

You will be charged a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

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.

If more than $100,000, use Calculation I instructions on page 27.

Tax tables for income of $100,000 or less

Taxable income			Amount of tax	Taxable income			Amount of tax	Taxable income			Amount of tax	Taxable income			Amount of tax
$0 - 2,499				**$2,500 - 4,999**				**$5,000 - 7,499**				**$7,500 - 9,999**			
$0	-	49	$0	$2,500	-	2,549	$101	**$5,000**	-	5,049	$201	$7,500	-	7,549	$301
50	-	99	3	2,550	-	2,599	103	5,050		5,099	203	7,550	-	7,599	303
100	-	149	5	2,600	-	2,649	105	5,100	-	5,149	205	7,600	-	7,649	305
150	-	199	7	2,650	-	2,699	107	5,150	-	5,199	207	7,650	-	7,699	307
200	-	249	9	2,700	-	2,749	109	5,200	-	5,249	209	7,700	-	7,749	309
250	-	299	11	2,750	-	2,799	111	5,250	-	5,299	211	7,750	-	7,799	311
300	-	349	13	2,800	-	2,849	113	5,300	-	5,349	213	7,800	-	7,849	313
350	-	399	15	2,850	-	2,899	115	5,350	-	5,399	215	7,850	-	7,899	315
400	-	449	17	2,900	-	2,949	117	5,400	-	5,449	217	7,900	-	7,949	317
450	-	499	19	2,950	-	2,999	119	5,450	-	5,499	219	7,950	-	7,999	319
500	-	549	21	**$3,000**	-	3,049	$121	5,500	-	5,549	221	**$8,000**	-	8,049	$321
550	-	599	23	3,050	-	3,099	123	5,550	-	5,599	223	8,050	-	8,099	323
600	-	649	25	3,100	-	3,149	125	5,600	-	5,649	225	8,100	-	8,149	325
650	-	699	27	3,150	-	3,199	127	5,650	-	5,699	227	8,150	-	8,199	327
700	-	749	29	3,200	-	3,249	129	5,700	-	5,749	229	8,200	-	8,249	329
750	-	799	31	3,250	-	3,299	131	5,750	-	5,799	231	8,250	-	8,299	331
800	-	849	33	3,300	-	3,349	133	5,800	-	5,849	233	8,300	-	8,349	333
850	-	899	35	3,350	-	3,399	135	5,850	-	5,899	235	8,350	-	8,399	335
900	-	949	37	3,400	-	3,449	137	5,900	-	5,949	237	8,400	-	8,449	337
950	-	999	39	3,450	-	3,499	139	5,950	-	5,999	239	8,450	-	8,499	339
$1,000	-	1,049	$41	3,500	-	3,549	141	**$6,000**	-	6,049	$241	8,500	-	8,549	341
1,050	-	1,099	43	3,550	-	3,599	143	6,050	-	6,099	243	8,550	-	8,599	343
1,100	-	1,149	45	3,600	-	3,649	145	6,100	-	6,149	245	8,600	-	8,649	345
1,150	-	1,199	47	3,650	-	3,699	147	6,150	-	6,199	247	8,650	-	8,699	347
1,200	-	1,249	49	3,700	-	3,749	149	6,200	-	6,249	249	8,700	-	8,749	349
1,250	-	1,299	51	3,750	-	3,799	151	6,250	-	6,299	251	8,750	-	8,799	351
1,300	-	1,349	53	3,800	-	3,849	153	6,300	-	6,349	253	8,800	-	8,849	353
1,350	-	1,399	55	3,850	-	3,899	155	6,350	-	6,399	255	8,850	-	8,899	355
1,400	-	1,449	57	3,900	-	3,949	157	6,400	-	6,449	257	8,900	-	8,949	357
1,450	-	1,499	59	3,950	-	3,999	159	6,450	-	6,499	259	8,950	-	8,999	359
1,500	-	1,549	61	**$4,000**	-	4,049	$161	6,500	-	6,549	261	**$9,000**	-	9,049	$361
1,550	-	1,599	63	4,050	-	4,099	163	6,550	-	6,599	263	9,050	-	9,099	363
1,600	-	1,649	65	4,100	-	4,149	165	6,600	-	6,649	265	9,100	-	9,149	365
1,650	-	1,699	67	4,150	-	4,199	167	6,650	-	6,699	267	9,150	-	9,199	367
1,700	-	1,749	69	4,200	-	4,249	169	6,700	-	6,749	269	9,200	-	9,249	369
1,750	-	1,799	71	4,250	-	4,299	171	6,750	-	6,799	271	9,250	-	9,299	371
1,800	-	1,849	73	4,300	-	4,349	173	6,800	-	6,849	273	9,300	-	9,349	373
1,850	-	1,899	75	4,350	-	4,399	175	6,850	-	6,899	275	9,350	-	9,399	375
1,900	-	1,949	77	4,400	-	4,449	177	6,900	-	6,949	277	9,400	-	9,449	377
1,950	-	1,999	79	4,450	-	4,499	179	6,950	-	6,999	279	9,450	-	9,499	379
$2,000	-	2,049	$81	4,500	-	4,549	181	**$7,000**	-	7,049	$281	9,500	-	9,549	381
2,050	-	2,099	83	4,550	-	4,599	183	7,050	-	7,099	283	9,550	-	9,599	383
2,100	-	2,149	85	4,600	-	4,649	185	7,100	-	7,149	285	9,600	-	9,649	385
2,150	-	2,199	87	4,650	-	4,699	187	7,150	-	7,199	287	9,650	-	9,699	387
2,200	-	2,249	89	4,700	-	4,749	189	7,200	-	7,249	289	9,700	-	9,749	389
2,250	-	2,299	91	4,750	-	4,799	191	7,250	-	7,299	291	9,750	-	9,799	391
2,300	-	2,349	93	4,800	-	4,849	193	7,300	-	7,349	293	9,800	-	9,849	393
2,350	-	2,399	95	4,850	-	4,899	195	7,350	-	7,399	295	9,850	-	9,899	395
2,400	-	2,449	97	4,900	-	4,949	197	7,400	-	7,449	297	9,900	-	9,949	397
2,450	-	2,499	99	4,950	-	4,999	199	7,450	-	7,499	299	9,950	-	9,999	399

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$10,000 - 12,499		
$10,000 -	10,049	$402
10,050 -	10,099	405
10,100 -	10,149	408
10,150 -	10,199	411
10,200 -	10,249	414
10,250 -	10,299	417
10,300 -	10,349	420
10,350 -	10,399	423
10,400 -	10,449	426
10,450 -	10,499	429
10,500 -	10,549	432
10,550 -	10,599	435
10,600 -	10,649	438
10,650 -	10,699	441
10,700 -	10,749	444
10,750 -	10,799	447
10,800 -	10,849	450
10,850 -	10,899	453
10,900 -	10,949	456
10,950 -	10,999	459
$11,000 -	11,049	$462
11,050 -	11,099	465
11,100 -	11,149	468
11,150 -	11,199	471
11,200 -	11,249	474
11,250 -	11,299	477
11,300 -	11,349	480
11,350 -	11,399	483
11,400 -	11,449	486
11,450 -	11,499	489
11,500 -	11,549	492
11,550 -	11,599	495
11,600 -	11,649	498
11,650 -	11,699	501
11,700 -	11,749	504
11,750 -	11,799	507
11,800 -	11,849	510
11,850 -	11,899	513
11,900 -	11,949	516
11,950 -	11,999	519
$12,000 -	12,049	$522
12,050 -	12,099	525
12,100 -	12,149	528
12,150 -	12,199	531
12,200 -	12,249	534
12,250 -	12,299	537
12,300 -	12,349	540
12,350 -	12,399	543
12,400 -	12,449	546
12,450 -	12,499	549

Taxable income		Amount of tax
$12,500 - 14,999		
$12,500 -	12,549	$552
12,550 -	12,599	555
12,600 -	12,649	558
12,650 -	12,699	561
12,700 -	12,749	564
12,750 -	12,799	567
12,800 -	12,849	570
12,850 -	12,899	573
12,900 -	12,949	576
12,950 -	12,999	579
$13,000 -	13,049	$582
13,050 -	13,099	585
13,100 -	13,149	588
13,150 -	13,199	591
13,200 -	13,249	594
13,250 -	13,299	597
13,300 -	13,349	600
13,350 -	13,399	603
13,400 -	13,449	606
13,450 -	13,499	609
13,500 -	13,549	612
13,550 -	13,599	615
13,600 -	13,649	618
13,650 -	13,699	621
13,700 -	13,749	624
13,750 -	13,799	627
13,800 -	13,849	630
13,850 -	13,899	633
13,900 -	13,949	636
13,950 -	13,999	639
$14,000 -	14,049	$642
14,050 -	14,099	645
14,100 -	14,149	648
14,150 -	14,199	651
14,200 -	14,249	654
14,250 -	14,299	657
14,300 -	14,349	660
14,350 -	14,399	663
14,400 -	14,449	666
14,450 -	14,499	669
14,500 -	14,549	672
14,550 -	14,599	675
14,600 -	14,649	678
14,650 -	14,699	681
14,700 -	14,749	684
14,750 -	14,799	687
14,800 -	14,849	690
14,850 -	14,899	693
14,900 -	14,949	696
14,950 -	14,999	699

Taxable income		Amount of tax
$15,000 - 17,499		
$15,000 -	15,049	$702
15,050 -	15,099	705
15,100 -	15,149	708
15,150 -	15,199	711
15,200 -	15,249	714
15,250 -	15,299	717
15,300 -	15,349	720
15,350 -	15,399	723
15,400 -	15,449	726
15,450 -	15,499	729
15,500 -	15,549	732
15,550 -	15,599	735
15,600 -	15,649	738
15,650 -	15,699	741
15,700 -	15,749	744
15,750 -	15,799	747
15,800 -	15,849	750
15,850 -	15,899	753
15,900 -	15,949	756
15,950 -	15,999	759
$16,000 -	16,049	$762
16,050 -	16,099	765
16,100 -	16,149	768
16,150 -	16,199	771
16,200 -	16,249	774
16,250 -	16,299	777
16,300 -	16,349	780
16,350 -	16,399	783
16,400 -	16,449	786
16,450 -	16,499	789
16,500 -	16,549	792
16,550 -	16,599	795
16,600 -	16,649	798
16,650 -	16,699	801
16,700 -	16,749	804
16,750 -	16,799	807
16,800 -	16,849	810
16,850 -	16,899	813
16,900 -	16,949	816
16,950 -	16,999	819
$17,000 -	17,049	$822
17,050 -	17,099	825
17,100 -	17,149	828
17,150 -	17,199	831
17,200 -	17,249	834
17,250 -	17,299	837
17,300 -	17,349	840
17,350 -	17,399	843
17,400 -	17,449	846
17,450 -	17,499	849

Taxable income		Amount of tax
$17,500 - 19,999		
$17,500 -	17,549	$852
17,550 -	17,599	855
17,600 -	17,649	858
17,650 -	17,699	861
17,700 -	17,749	864
17,750 -	17,799	867
17,800 -	17,849	870
17,850 -	17,899	873
17,900 -	17,949	876
17,950 -	17,999	879
$18,000 -	18,049	$882
18,050 -	18,099	885
18,100 -	18,149	888
18,150 -	18,199	891
18,200 -	18,249	894
18,250 -	18,299	897
18,300 -	18,349	900
18,350 -	18,399	903
18,400 -	18,449	906
18,450 -	18,499	909
18,500 -	18,549	912
18,550 -	18,599	915
18,600 -	18,649	918
18,650 -	18,699	921
18,700 -	18,749	924
18,750 -	18,799	927
18,800 -	18,849	930
18,850 -	18,899	933
18,900 -	18,949	936
18,950 -	18,999	939
$19,000 -	19,049	$942
19,050 -	19,099	945
19,100 -	19,149	948
19,150 -	19,199	951
19,200 -	19,249	954
19,250 -	19,299	957
19,300 -	19,349	960
19,350 -	19,399	963
19,400 -	19,449	966
19,450 -	19,499	969
19,500 -	19,549	972
19,550 -	19,599	975
19,600 -	19,649	978
19,650 -	19,699	981
19,700 -	19,749	984
19,750 -	19,799	987
19,800 -	19,849	990
19,850 -	19,899	993
19,900 -	19,949	996
19,950 -	19,999	999

Taxable income		Amount of tax
$20,000 - 22,499		
$20,000 -	20,049	$1,002
20,050 -	20,099	1,005
20,100 -	20,149	1,008
20,150 -	20,199	1,011
20,200 -	20,249	1,014
20,250 -	20,299	1,017
20,300 -	20,349	1,020
20,350 -	20,399	1,023
20,400 -	20,449	1,026
20,450 -	20,499	1,029
20,500 -	20,549	1,032
20,550 -	20,599	1,035
20,600 -	20,649	1,038
20,650 -	20,699	1,041
20,700 -	20,749	1,044
20,750 -	20,799	1,047
20,800 -	20,849	1,050
20,850 -	20,899	1,053
20,900 -	20,949	1,056
20,950 -	20,999	1,059
$21,000 -	21,049	$1,062
21,050 -	21,099	1,065
21,100 -	21,149	1,068
21,150 -	21,199	1,071
21,200 -	21,249	1,074
21,250 -	21,299	1,077
21,300 -	21,349	1,080
21,350 -	21,399	1,083
21,400 -	21,449	1,086
21,450 -	21,499	1,089
21,500 -	21,549	1,092
21,550 -	21,599	1,095
21,600 -	21,649	1,098
21,650 -	21,699	1,101
21,700 -	21,749	1,104
21,750 -	21,799	1,107
21,800 -	21,849	1,110
21,850 -	21,899	1,113
21,900 -	21,949	1,116
21,950 -	21,999	1,119
$22,000 -	22,049	$1,122
22,050 -	22,099	1,125
22,100 -	22,149	1,128
22,150 -	22,199	1,131
22,200 -	22,249	1,134
22,250 -	22,299	1,137
22,300 -	22,349	1,140
22,350 -	22,399	1,143
22,400 -	22,449	1,146
22,450 -	22,499	1,149

Taxable income		Amount of tax
$22,500 - 24,999		
$22,500 -	22,549	$1,152
22,550 -	22,599	1,155
22,600 -	22,649	1,158
22,650 -	22,699	1,161
22,700 -	22,749	1,164
22,750 -	22,799	1,167
22,800 -	22,849	1,170
22,850 -	22,899	1,173
22,900 -	22,949	1,176
22,950 -	22,999	1,179
$23,000 -	23,049	$1,182
23,050 -	23,099	1,185
23,100 -	23,149	1,188
23,150 -	23,199	1,191
23,200 -	23,249	1,194
23,250 -	23,299	1,197
23,300 -	23,349	1,200
23,350 -	23,399	1,203
23,400 -	23,449	1,206
23,450 -	23,499	1,209
23,500 -	23,549	1,212
23,550 -	23,599	1,215
23,600 -	23,649	1,218
23,650 -	23,699	1,221
23,700 -	23,749	1,224
23,750 -	23,799	1,227
23,800 -	23,849	1,230
23,850 -	23,899	1,233
23,900 -	23,949	1,236
23,950 -	23,999	1,239
$24,000 -	24,049	$1,242
24,050 -	24,099	1,245
24,100 -	24,149	1,248
24,150 -	24,199	1,251
24,200 -	24,249	1,254
24,250 -	24,299	1,257
24,300 -	24,349	1,260
24,350 -	24,399	1,263
24,400 -	24,449	1,266
24,450 -	24,499	1,269
24,500 -	24,549	1,272
24,550 -	24,599	1,275
24,600 -	24,649	1,278
24,650 -	24,699	1,281
24,700 -	24,749	1,284
24,750 -	24,799	1,287
24,800 -	24,849	1,290
24,850 -	24,899	1,293
24,900 -	24,949	1,296
24,950 -	24,999	1,299

Taxable income		Amount of tax
$25,000 - 27,499		
$25,000 -	25,049	$1,302
25,050 -	25,099	1,305
25,100 -	25,149	1,308
25,150 -	25,199	1,311
25,200 -	25,249	1,314
25,250 -	25,299	1,317
25,300 -	25,349	1,320
25,350 -	25,399	1,323
25,400 -	25,449	1,326
25,450 -	25,499	1,329
25,500 -	25,549	1,332
25,550 -	25,599	1,335
25,600 -	25,649	1,338
25,650 -	25,699	1,341
25,700 -	25,749	1,344
25,750 -	25,799	1,347
25,800 -	25,849	1,350
25,850 -	25,899	1,353
25,900 -	25,949	1,356
25,950 -	25,999	1,359
$26,000 -	26,049	$1,362
26,050 -	26,099	1,365
26,100 -	26,149	1,368
26,150 -	26,199	1,371
26,200 -	26,249	1,374
26,250 -	26,299	1,377
26,300 -	26,349	1,380
26,350 -	26,399	1,383
26,400 -	26,449	1,386
26,450 -	26,499	1,389
26,500 -	26,549	1,392
26,550 -	26,599	1,395
26,600 -	26,649	1,398
26,650 -	26,699	1,401
26,700 -	26,749	1,404
26,750 -	26,799	1,407
26,800 -	26,849	1,410
26,850 -	26,899	1,413
26,900 -	26,949	1,416
26,950 -	26,999	1,419
$27,000 -	27,049	$1,422
27,050 -	27,099	1,425
27,100 -	27,149	1,428
27,150 -	27,199	1,431
27,200 -	27,249	1,434
27,250 -	27,299	1,437
27,300 -	27,349	1,440
27,350 -	27,399	1,443
27,400 -	27,449	1,446
27,450 -	27,499	1,449

Taxable income		Amount of tax
$27,500 - 29,999		
$27,500 -	27,549	$1,452
27,550 -	27,599	1,455
27,600 -	27,649	1,458
27,650 -	27,699	1,461
27,700 -	27,749	1,464
27,750 -	27,799	1,467
27,800 -	27,849	1,470
27,850 -	27,899	1,473
27,900 -	27,949	1,476
27,950 -	27,999	1,479
$28,000 -	28,049	$1,482
28,050 -	28,099	1,485
28,100 -	28,149	1,488
28,150 -	28,199	1,491
28,200 -	28,249	1,494
28,250 -	28,299	1,497
28,300 -	28,349	1,500
28,350 -	28,399	1,503
28,400 -	28,449	1,506
28,450 -	28,499	1,509
28,500 -	28,549	1,512
28,550 -	28,599	1,515
28,600 -	28,649	1,518
28,650 -	28,699	1,521
28,700 -	28,749	1,524
28,750 -	28,799	1,527
28,800 -	28,849	1,530
28,850 -	28,899	1,533
28,900 -	28,949	1,536
28,950 -	28,999	1,539
$29,000 -	29,049	$1,542
29,050 -	29,099	1,545
29,100 -	29,149	1,548
29,150 -	29,199	1,551
29,200 -	29,249	1,554
29,250 -	29,299	1,557
29,300 -	29,349	1,560
29,350 -	29,399	1,563
29,400 -	29,449	1,566
29,450 -	29,499	1,569
29,500 -	29,549	1,572
29,550 -	29,599	1,575
29,600 -	29,649	1,578
29,650 -	29,699	1,581
29,700 -	29,749	1,584
29,750 -	29,799	1,587
29,800 -	29,849	1,590
29,850 -	29,899	1,593
29,900 -	29,949	1,596
29,950 -	29,999	1,599

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$30,000 - 32,499		
$30,000 -	30,049	$1,602
30,050 -	30,099	1,605
30,100 -	30,149	1,608
30,150 -	30,199	1,611
30,200 -	30,249	1,614
30,250 -	30,299	1,617
30,300 -	30,349	1,620
30,350 -	30,399	1,623
30,400 -	30,449	1,626
30,450 -	30,499	1,629
30,500 -	30,549	1,632
30,550 -	30,599	1,635
30,600 -	30,649	1,638
30,650 -	30,699	1,641
30,700 -	30,749	1,644
30,750 -	30,799	1,647
30,800 -	30,849	1,650
30,850 -	30,899	1,653
30,900 -	30,949	1,656
30,950 -	30,999	1,659
$31,000 -	31,049	$1,662
31,050 -	31,099	1,665
31,100 -	31,149	1,668
31,150 -	31,199	1,671
31,200 -	31,249	1,674
31,250 -	31,299	1,677
31,300 -	31,349	1,680
31,350 -	31,399	1,683
31,400 -	31,449	1,686
31,450 -	31,499	1,689
31,500 -	31,549	1,692
31,550 -	31,599	1,695
31,600 -	31,649	1,698
31,650 -	31,699	1,701
31,700 -	31,749	1,704
31,750 -	31,799	1,707
31,800 -	31,849	1,710
31,850 -	31,899	1,713
31,900 -	31,949	1,716
31,950 -	31,999	1,719
$32,000 -	32,049	$1,722
32,050 -	32,099	1,725
32,100 -	32,149	1,728
32,150 -	32,199	1,731
32,200 -	32,249	1,734
32,250 -	32,299	1,737
32,300 -	32,349	1,740
32,350 -	32,399	1,743
32,400 -	32,449	1,746
32,450 -	32,499	1,749

Taxable income		Amount of tax
$32,500 - 34,999		
$32,500 -	32,549	$1,752
32,550 -	32,599	1,755
32,600 -	32,649	1,758
32,650 -	32,699	1,761
32,700 -	32,749	1,764
32,750 -	32,799	1,767
32,800 -	32,849	1,770
32,850 -	32,899	1,773
32,900 -	32,949	1,776
32,950 -	32,999	1,779
$33,000 -	33,049	$1,782
33,050 -	33,099	1,785
33,100 -	33,149	1,788
33,150 -	33,199	1,791
33,200 -	33,249	1,794
33,250 -	33,299	1,797
33,300 -	33,349	1,800
33,350 -	33,399	1,803
33,400 -	33,449	1,806
33,450 -	33,499	1,809
33,500 -	33,549	1,812
33,550 -	33,599	1,815
33,600 -	33,649	1,818
33,650 -	33,699	1,821
33,700 -	33,749	1,824
33,750 -	33,799	1,827
33,800 -	33,849	1,830
33,850 -	33,899	1,833
33,900 -	33,949	1,836
33,950 -	33,999	1,839
$34,000 -	34,049	$1,842
34,050 -	34,099	1,845
34,100 -	34,149	1,848
34,150 -	34,199	1,851
34,200 -	34,249	1,854
34,250 -	34,299	1,857
34,300 -	34,349	1,860
34,350 -	34,399	1,863
34,400 -	34,449	1,866
34,450 -	34,499	1,869
34,500 -	34,549	1,872
34,550 -	34,599	1,875
34,600 -	34,649	1,878
34,650 -	34,699	1,881
34,700 -	34,749	1,884
34,750 -	34,799	1,887
34,800 -	34,849	1,890
34,850 -	34,899	1,893
34,900 -	34,949	1,896
34,950 -	34,999	1,899

Taxable income		Amount of tax
$35,000 - 37,499		
$35,000 -	35,049	$1,902
35,050 -	35,099	1,905
35,100 -	35,149	1,908
35,150 -	35,199	1,911
35,200 -	35,249	1,914
35,250 -	35,299	1,917
35,300 -	35,349	1,920
35,350 -	35,399	1,923
35,400 -	35,449	1,926
35,450 -	35,499	1,929
35,500 -	35,549	1,932
35,550 -	35,599	1,935
35,600 -	35,649	1,938
35,650 -	35,699	1,941
35,700 -	35,749	1,944
35,750 -	35,799	1,947
35,800 -	35,849	1,950
35,850 -	35,899	1,953
35,900 -	35,949	1,956
35,950 -	35,999	1,959
$36,000 -	36,049	$1,962
36,050 -	36,099	1,965
36,100 -	36,149	1,968
36,150 -	36,199	1,971
36,200 -	36,249	1,974
36,250 -	36,299	1,977
36,300 -	36,349	1,980
36,350 -	36,399	1,983
36,400 -	36,449	1,986
36,450 -	36,499	1,989
36,500 -	36,549	1,992
36,550 -	36,599	1,995
36,600 -	36,649	1,998
36,650 -	36,699	2,001
36,700 -	36,749	2,004
36,750 -	36,799	2,007
36,800 -	36,849	2,010
36,850 -	36,899	2,013
36,900 -	36,949	2,016
36,950 -	36,999	2,019
$37,000 -	37,049	$2,022
37,050 -	37,099	2,025
37,100 -	37,149	2,028
37,150 -	37,199	2,031
37,200 -	37,249	2,034
37,250 -	37,299	2,037
37,300 -	37,349	2,040
37,350 -	37,399	2,043
37,400 -	37,449	2,046
37,450 -	37,499	2,049

Taxable income		Amount of tax
$37,500 - 39,999		
$37,500 -	37,549	$2,052
37,550 -	37,599	2,055
37,600 -	37,649	2,058
37,650 -	37,699	2,061
37,700 -	37,749	2,064
37,750 -	37,799	2,067
37,800 -	37,849	2,070
37,850 -	37,899	2,073
37,900 -	37,949	2,076
37,950 -	37,999	2,079
$38,000 -	38,049	$2,082
38,050 -	38,099	2,085
38,100 -	38,149	2,088
38,150 -	38,199	2,091
38,200 -	38,249	2,094
38,250 -	38,299	2,097
38,300 -	38,349	2,100
38,350 -	38,399	2,103
38,400 -	38,449	2,106
38,450 -	38,499	2,109
38,500 -	38,549	2,112
38,550 -	38,599	2,115
38,600 -	38,649	2,118
38,650 -	38,699	2,121
38,700 -	38,749	2,124
38,750 -	38,799	2,127
38,800 -	38,849	2,130
38,850 -	38,899	2,133
38,900 -	38,949	2,136
38,950 -	38,999	2,139
$39,000 -	39,049	$2,142
39,050 -	39,099	2,145
39,100 -	39,149	2,148
39,150 -	39,199	2,151
39,200 -	39,249	2,154
39,250 -	39,299	2,157
39,300 -	39,349	2,160
39,350 -	39,399	2,163
39,400 -	39,449	2,166
39,450 -	39,499	2,169
39,500 -	39,549	2,172
39,550 -	39,599	2,175
39,600 -	39,649	2,178
39,650 -	39,699	2,181
39,700 -	39,749	2,184
39,750 -	39,799	2,187
39,800 -	39,849	2,190
39,850 -	39,899	2,193
39,900 -	39,949	2,196
39,950 -	39,999	2,199

Taxable income		Amount of tax
$40,000 - 42,499		
$40,000 -	40,049	$2,202
40,050 -	40,099	2,205
40,100 -	40,149	2,208
40,150 -	40,199	2,211
40,200 -	40,249	2,215
40,250 -	40,299	2,218
40,300 -	40,349	2,221
40,350 -	40,399	2,224
40,400 -	40,449	2,228
40,450 -	40,499	2,231
40,500 -	40,549	2,234
40,550 -	40,599	2,237
40,600 -	40,649	2,241
40,650 -	40,699	2,244
40,700 -	40,749	2,247
40,750 -	40,799	2,250
40,800 -	40,849	2,254
40,850 -	40,899	2,257
40,900 -	40,949	2,260
40,950 -	40,999	2,263
$41,000 -	41,049	$2,267
41,050 -	41,099	2,270
41,100 -	41,149	2,273
41,150 -	41,199	2,276
41,200 -	41,249	2,280
41,250 -	41,299	2,283
41,300 -	41,349	2,286
41,350 -	41,399	2,289
41,400 -	41,449	2,293
41,450 -	41,499	2,296
41,500 -	41,549	2,299
41,550 -	41,599	2,302
41,600 -	41,649	2,306
41,650 -	41,699	2,309
41,700 -	41,749	2,312
41,750 -	41,799	2,315
41,800 -	41,849	2,319
41,850 -	41,899	2,322
41,900 -	41,949	2,325
41,950 -	41,999	2,328
$42,000 -	42,049	$2,332
42,050 -	42,099	2,335
42,100 -	42,149	2,338
42,150 -	42,199	2,341
42,200 -	42,249	2,345
42,250 -	42,299	2,348
42,300 -	42,349	2,351
42,350 -	42,399	2,354
42,400 -	42,449	2,358
42,450 -	42,499	2,361

Taxable income		Amount of tax
$42,500 - 44,999		
$42,500 -	42,549	$2,364
42,550 -	42,599	2,367
42,600 -	42,649	2,371
42,650 -	42,699	2,374
42,700 -	42,749	2,377
42,750 -	42,799	2,380
42,800 -	42,849	2,384
42,850 -	42,899	2,387
42,900 -	42,949	2,390
42,950 -	42,999	2,393
$43,000 -	43,049	$2,397
43,050 -	43,099	2,400
43,100 -	43,149	2,403
43,150 -	43,199	2,406
43,200 -	43,249	2,410
43,250 -	43,299	2,413
43,300 -	43,349	2,416
43,350 -	43,399	2,419
43,400 -	43,449	2,423
43,450 -	43,499	2,426
43,500 -	43,549	2,429
43,550 -	43,599	2,432
43,600 -	43,649	2,436
43,650 -	43,699	2,439
43,700 -	43,749	2,442
43,750 -	43,799	2,445
43,800 -	43,849	2,449
43,850 -	43,899	2,452
43,900 -	43,949	2,455
43,950 -	43,999	2,458
$44,000 -	44,049	$2,462
44,050 -	44,099	2,465
44,100 -	44,149	2,468
44,150 -	44,199	2,471
44,200 -	44,249	2,475
44,250 -	44,299	2,478
44,300 -	44,349	2,481
44,350 -	44,399	2,484
44,400 -	44,449	2,488
44,450 -	44,499	2,491
44,500 -	44,549	2,494
44,550 -	44,599	2,497
44,600 -	44,649	2,501
44,650 -	44,699	2,504
44,700 -	44,749	2,507
44,750 -	44,799	2,510
44,800 -	44,849	2,514
44,850 -	44,899	2,517
44,900 -	44,949	2,520
44,950 -	44,999	2,523

Taxable income		Amount of tax
$45,000 - 47,499		
$45,000 -	45,049	$2,527
45,050 -	45,099	2,530
45,100 -	45,149	2,533
45,150 -	45,199	2,536
45,200 -	45,249	2,540
45,250 -	45,299	2,543
45,300 -	45,349	2,546
45,350 -	45,399	2,549
45,400 -	45,449	2,553
45,450 -	45,499	2,556
45,500 -	45,549	2,559
45,550 -	45,599	2,562
45,600 -	45,649	2,566
45,650 -	45,699	2,569
45,700 -	45,749	2,572
45,750 -	45,799	2,575
45,800 -	45,849	2,579
45,850 -	45,899	2,582
45,900 -	45,949	2,585
45,950 -	45,999	$2,588
$46,000 -	46,049	$2,592
46,050 -	46,099	2,595
46,100 -	46,149	2,598
46,150 -	46,199	2,601
46,200 -	46,249	2,605
46,250 -	46,299	2,608
46,300 -	46,349	2,611
46,350 -	46,399	2,614
46,400 -	46,449	2,618
46,450 -	46,499	2,621
46,500 -	46,549	2,624
46,550 -	46,599	2,627
46,600 -	46,649	2,631
46,650 -	46,699	2,634
46,700 -	46,749	2,637
46,750 -	46,799	2,640
46,800 -	46,849	2,644
46,850 -	46,899	2,647
46,900 -	46,949	2,650
46,950 -	46,999	2,653
$47,000 -	47,049	$2,657
47,050 -	47,099	2,660
47,100 -	47,149	2,663
47,150 -	47,199	2,666
47,200 -	47,249	2,670
47,250 -	47,299	2,673
47,300 -	47,349	2,676
47,350 -	47,399	2,679
47,400 -	47,449	2,683
47,450 -	47,499	2,686

Taxable income		Amount of tax
$47,500 - 49,999		
$47,500 -	47,549	$2,689
47,550 -	47,599	2,692
47,600 -	47,649	2,696
47,650 -	47,699	2,699
47,700 -	47,749	2,702
47,750 -	47,799	2,705
47,800 -	47,849	2,709
47,850 -	47,899	2,712
47,900 -	47,949	2,715
47,950 -	47,999	2,718
$48,000 -	48,049	$2,722
48,050 -	48,099	2,725
48,100 -	48,149	2,728
48,150 -	48,199	2,731
48,200 -	48,249	2,735
48,250 -	48,299	2,738
48,300 -	48,349	2,741
48,350 -	48,399	2,744
48,400 -	48,449	2,748
48,450 -	48,499	2,751
48,500 -	48,549	2,754
48,550 -	48,599	2,757
48,600 -	48,649	2,761
48,650 -	48,699	2,764
48,700 -	48,749	2,767
48,750 -	48,799	2,770
48,800 -	48,849	2,774
48,850 -	48,899	2,777
48,900 -	48,949	2,780
48,950 -	48,999	$2,783
$49,000 -	49,049	$2,787
49,050 -	49,099	2,790
49,100 -	49,149	2,793
49,150 -	49,199	2,796
49,200 -	49,249	2,800
49,250 -	49,299	2,803
49,300 -	49,349	2,806
49,350 -	49,399	2,809
49,400 -	49,449	2,813
49,450 -	49,499	2,816
49,500 -	49,549	2,819
49,550 -	49,599	2,822
49,600 -	49,649	2,826
49,650 -	49,699	2,829
49,700 -	49,749	2,832
49,750 -	49,799	2,835
49,800 -	49,849	2,839
49,850 -	49,899	2,842
49,900 -	49,949	2,845
49,950 -	49,999	2,848

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$50,000 - 52,499		
$50,000 -	50,049	$2,852
50,050 -	50,099	2,855
50,100 -	50,149	2,858
50,150 -	50,199	2,861
50,200 -	50,249	2,865
50,250 -	50,299	2,868
50,300 -	50,349	2,871
50,350 -	50,399	2,874
50,400 -	50,449	2,878
50,450 -	50,499	2,881
50,500 -	50,549	2,884
50,550 -	50,599	2,887
50,600 -	50,649	2,891
50,650 -	50,699	2,894
50,700 -	50,749	2,897
50,750 -	50,799	2,900
50,800 -	50,849	2,904
50,850 -	50,899	2,907
50,900 -	50,949	2,910
50,950 -	50,999	2,913
$51,000 -	51,049	$2,917
51,050 -	51,099	2,920
51,100 -	51,149	2,923
51,150 -	51,199	2,926
51,200 -	51,249	2,930
51,250 -	51,299	2,933
51,300 -	51,349	2,936
51,350 -	51,399	2,939
51,400 -	51,449	2,943
51,450 -	51,499	2,946
51,500 -	51,549	2,949
51,550 -	51,599	2,952
51,600 -	51,649	2,956
51,650 -	51,699	2,959
51,700 -	51,749	2,962
51,750 -	51,799	2,965
51,800 -	51,849	2,969
51,850 -	51,899	2,972
51,900 -	51,949	2,975
51,950 -	51,999	2,978
$52,000 -	52,049	$2,982
52,050 -	52,099	2,985
52,100 -	52,149	2,988
52,150 -	52,199	2,991
52,200 -	52,249	2,995
52,250 -	52,299	2,998
52,300 -	52,349	3,001
52,350 -	52,399	3,004
52,400 -	52,449	3,008
52,450 -	52,499	3,011

Taxable income		Amount of tax
$52,500 - 54,999		
$52,500 -	52,549	$3,014
52,550 -	52,599	3,017
52,600 -	52,649	3,021
52,650 -	52,699	3,024
52,700 -	52,749	3,027
52,750 -	52,799	3,030
52,800 -	52,849	3,034
52,850 -	52,899	3,037
52,900 -	52,949	3,040
52,950 -	52,999	3,043
$53,000 -	53,049	$3,047
53,050 -	53,099	3,050
53,100 -	53,149	3,053
53,150 -	53,199	3,056
53,200 -	53,249	3,060
53,250 -	53,299	3,063
53,300 -	53,349	3,066
53,350 -	53,399	3,069
53,400 -	53,449	3,073
53,450 -	53,499	3,076
53,500 -	53,549	3,079
53,550 -	53,599	3,082
53,600 -	53,649	3,086
53,650 -	53,699	3,089
53,700 -	53,749	3,092
53,750 -	53,799	3,095
53,800 -	53,849	3,099
53,850 -	53,899	3,102
53,900 -	53,949	3,105
53,950 -	53,999	3,108
$54,000 -	54,049	$3,112
54,050 -	54,099	3,115
54,100 -	54,149	3,118
54,150 -	54,199	3,121
54,200 -	54,249	3,125
54,250 -	54,299	3,128
54,300 -	54,349	3,131
54,350 -	54,399	3,134
54,400 -	54,449	3,138
54,450 -	54,499	3,141
54,500 -	54,549	3,144
54,550 -	54,599	3,147
54,600 -	54,649	3,151
54,650 -	54,699	3,154
54,700 -	54,749	3,157
54,750 -	54,799	3,160
54,800 -	54,849	3,164
54,850 -	54,899	3,167
54,900 -	54,949	3,170
54,950 -	54,999	3,173

Taxable income		Amount of tax
$55,000 - 57,499		
$55,000 -	55,049	$3,177
55,050 -	55,099	3,180
55,100 -	55,149	3,183
55,150 -	55,199	3,186
55,200 -	55,249	3,190
55,250 -	55,299	3,193
55,300 -	55,349	3,196
55,350 -	55,399	3,199
55,400 -	55,449	3,203
55,450 -	55,499	3,206
55,500 -	55,549	3,209
55,550 -	55,599	3,212
55,600 -	55,649	3,216
55,650 -	55,699	3,219
55,700 -	55,749	3,222
55,750 -	55,799	3,225
55,800 -	55,849	3,229
55,850 -	55,899	3,232
55,900 -	55,949	3,235
55,950 -	55,999	3,238
$56,000 -	56,049	$3,242
56,050 -	56,099	3,245
56,100 -	56,149	3,248
56,150 -	56,199	3,251
56,200 -	56,249	3,255
56,250 -	56,299	3,258
56,300 -	56,349	3,261
56,350 -	56,399	3,264
56,400 -	56,449	3,268
56,450 -	56,499	3,271
56,500 -	56,549	3,274
56,550 -	56,599	3,277
56,600 -	56,649	3,281
56,650 -	56,699	3,284
56,700 -	56,749	3,287
56,750 -	56,799	3,290
56,800 -	56,849	3,294
56,850 -	56,899	3,297
56,900 -	56,949	3,300
56,950 -	56,999	3,303
$57,000 -	57,049	$3,307
57,050 -	57,099	3,310
57,100 -	57,149	3,313
57,150 -	57,199	3,316
57,200 -	57,249	3,320
57,250 -	57,299	3,323
57,300 -	57,349	3,326
57,350 -	57,399	3,329
57,400 -	57,449	3,333
57,450 -	57,499	3,336

Taxable income		Amount of tax
$57,500 - 59,999		
$57,500 -	57,549	$3,339
57,550 -	57,599	3,342
57,600 -	57,649	3,346
57,650 -	57,699	3,349
57,700 -	57,749	3,352
57,750 -	57,799	3,355
57,800 -	57,849	3,359
57,850 -	57,899	3,362
57,900 -	57,949	3,365
57,950 -	57,999	3,368
$58,000 -	58,049	$3,372
58,050 -	58,099	3,375
58,100 -	58,149	3,378
58,150 -	58,199	3,381
58,200 -	58,249	3,385
58,250 -	58,299	3,388
58,300 -	58,349	3,391
58,350 -	58,399	3,394
58,400 -	58,449	3,398
58,450 -	58,499	3,401
58,500 -	58,549	3,404
58,550 -	58,599	3,407
58,600 -	58,649	3,411
58,650 -	58,699	3,414
58,700 -	58,749	3,417
58,750 -	58,799	3,420
58,800 -	58,849	3,424
58,850 -	58,899	3,427
58,900 -	58,949	3,430
58,950 -	58,999	3,433
$59,000 -	59,049	$3,437
59,050 -	59,099	3,440
59,100 -	59,149	3,443
59,150 -	59,199	3,446
59,200 -	59,249	3,450
59,250 -	59,299	3,453
59,300 -	59,349	3,456
59,350 -	59,399	3,459
59,400 -	59,449	3,463
59,450 -	59,499	3,466
59,500 -	59,549	3,469
59,550 -	59,599	3,472
59,600 -	59,649	3,476
59,650 -	59,699	3,479
59,700 -	59,749	3,482
59,750 -	59,799	3,485
59,800 -	59,849	3,489
59,850 -	59,899	3,492
59,900 -	59,949	3,495
59,950 -	59,999	3,498

Taxable income		Amount of tax
$60,000 - 62,499		
$60,000 -	60,049	$3,501
60,050 -	60,099	3,505
60,100 -	60,149	3,510
60,150 -	60,199	3,514
60,200 -	60,249	3,518
60,250 -	60,299	3,522
60,300 -	60,349	3,527
60,350 -	60,399	3,531
60,400 -	60,449	3,535
60,450 -	60,499	3,539
60,500 -	60,549	3,544
60,550 -	60,599	3,548
60,600 -	60,649	3,552
60,650 -	60,699	3,556
60,700 -	60,749	3,561
60,750 -	60,799	3,565
60,800 -	60,849	3,569
60,850 -	60,899	3,573
60,900 -	60,949	3,578
60,950 -	60,999	3,582
$61,000 -	61,049	$3,586
61,050 -	61,099	3,590
61,100 -	61,149	3,595
61,150 -	61,199	3,599
61,200 -	61,249	3,603
61,250 -	61,299	3,607
61,300 -	61,349	3,612
61,350 -	61,399	3,616
61,400 -	61,449	3,620
61,450 -	61,499	3,624
61,500 -	61,549	3,629
61,550 -	61,599	3,633
61,600 -	61,649	3,637
61,650 -	61,699	3,641
61,700 -	61,749	3,646
61,750 -	61,799	3,650
61,800 -	61,849	3,654
61,850 -	61,899	3,658
61,900 -	61,949	3,663
61,950 -	61,999	3,667
$62,000 -	62,049	$3,671
62,050 -	62,099	3,675
62,100 -	62,149	3,680
62,150 -	62,199	3,684
62,200 -	62,249	3,688
62,250 -	62,299	3,692
62,300 -	62,349	3,697
62,350 -	62,399	3,701
62,400 -	62,449	3,705
62,450 -	62,499	3,709

Taxable income		Amount of tax
$62,500 - 64,999		
$62,500 -	62,549	$3,714
62,550 -	62,599	3,718
62,600 -	62,649	3,722
62,650 -	62,699	3,726
62,700 -	62,749	3,731
62,750 -	62,799	3,735
62,800 -	62,849	3,739
62,850 -	62,899	3,743
62,900 -	62,949	3,748
62,950 -	62,999	3,752
$63,000 -	63,049	$3,756
63,050 -	63,099	3,760
63,100 -	63,149	3,765
63,150 -	63,199	3,769
63,200 -	63,249	3,773
63,250 -	63,299	3,777
63,300 -	63,349	3,782
63,350 -	63,399	3,786
63,400 -	63,449	3,790
63,450 -	63,499	3,794
63,500 -	63,549	3,799
63,550 -	63,599	3,803
63,600 -	63,649	3,807
63,650 -	63,699	3,811
63,700 -	63,749	3,816
63,750 -	63,799	3,820
63,800 -	63,849	3,824
63,850 -	63,899	3,828
63,900 -	63,949	3,833
63,950 -	63,999	3,837
$64,000 -	64,049	$3,841
64,050 -	64,099	3,845
64,100 -	64,149	3,850
64,150 -	64,199	3,854
64,200 -	64,249	3,858
64,250 -	64,299	3,862
64,300 -	64,349	3,867
64,350 -	64,399	3,871
64,400 -	64,449	3,875
64,450 -	64,499	3,879
64,500 -	64,549	3,884
64,550 -	64,599	3,888
64,600 -	64,649	3,892
64,650 -	64,699	3,896
64,700 -	64,749	3,901
64,750 -	64,799	3,905
64,800 -	64,849	3,909
64,850 -	64,899	3,913
64,900 -	64,949	3,918
64,950 -	64,999	3,922

Taxable income		Amount of tax
$65,000 - 67,499		
$65,000 -	65,049	$3,926
65,050 -	65,099	3,930
65,100 -	65,149	3,935
65,150 -	65,199	3,939
65,200 -	65,249	3,943
65,250 -	65,299	3,947
65,300 -	65,349	3,952
65,350 -	65,399	3,956
65,400 -	65,449	3,960
65,450 -	65,499	3,964
65,500 -	65,549	3,969
65,550 -	65,599	3,973
65,600 -	65,649	3,977
65,650 -	65,699	3,981
65,700 -	65,749	3,986
65,750 -	65,799	3,990
65,800 -	65,849	3,994
65,850 -	65,899	3,998
65,900 -	65,949	4,003
65,950 -	65,999	4,007
$66,000 -	66,049	$4,011
66,050 -	66,099	4,015
66,100 -	66,149	4,020
66,150 -	66,199	4,024
66,200 -	66,249	4,028
66,250 -	66,299	4,032
66,300 -	66,349	4,037
66,350 -	66,399	4,041
66,400 -	66,449	4,045
66,450 -	66,499	4,049
66,500 -	66,549	4,054
66,550 -	66,599	4,058
66,600 -	66,649	4,062
66,650 -	66,699	4,066
66,700 -	66,749	4,071
66,750 -	66,799	4,075
66,800 -	66,849	4,079
66,850 -	66,899	4,083
66,900 -	66,949	4,088
66,950 -	66,999	4,092
$67,000 -	67,049	$4,096
67,050 -	67,099	4,100
67,100 -	67,149	4,105
67,150 -	67,199	4,109
67,200 -	67,249	4,113
67,250 -	67,299	4,117
67,300 -	67,349	4,122
67,350 -	67,399	4,126
67,400 -	67,449	4,130
67,450 -	67,499	4,134

Taxable income		Amount of tax
$67,500 - 69,999		
$67,500 -	67,549	$4,139
67,550 -	67,599	4,143
67,600 -	67,649	4,147
67,650 -	67,699	4,151
67,700 -	67,749	4,156
67,750 -	67,799	4,160
67,800 -	67,849	4,164
67,850 -	67,899	4,168
67,900 -	67,949	4,173
67,950 -	67,999	4,177
$68,000 -	68,049	$4,181
68,050 -	68,099	4,185
68,100 -	68,149	4,190
68,150 -	68,199	4,194
68,200 -	68,249	4,198
68,250 -	68,299	4,202
68,300 -	68,349	4,207
68,350 -	68,399	4,211
68,400 -	68,449	4,215
68,450 -	68,499	4,219
68,500 -	68,549	4,224
68,550 -	68,599	4,228
68,600 -	68,649	4,232
68,650 -	68,699	4,236
68,700 -	68,749	4,241
68,750 -	68,799	4,245
68,800 -	68,849	4,249
68,850 -	68,899	4,253
68,900 -	68,949	4,258
68,950 -	68,999	4,262
$69,000 -	69,049	$4,266
69,050 -	69,099	4,270
69,100 -	69,149	4,275
69,150 -	69,199	4,279
69,200 -	69,249	4,283
69,250 -	69,299	4,287
69,300 -	69,349	4,292
69,350 -	69,399	4,296
69,400 -	69,449	4,300
69,450 -	69,499	4,304
69,500 -	69,549	4,309
69,550 -	69,599	4,313
69,600 -	69,649	4,317
69,650 -	69,699	4,321
69,700 -	69,749	4,326
69,750 -	69,799	4,330
69,800 -	69,849	4,334
69,850 -	69,899	4,338
69,900 -	69,949	4,343
69,950 -	69,999	4,347

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$70,000 - 72,499		
$70,000 -	70,049	$4,351
70,050 -	70,099	4,355
70,100 -	70,149	4,360
70,150 -	70,199	4,364
70,200 -	70,249	4,368
70,250 -	70,299	4,372
70,300 -	70,349	4,377
70,350 -	70,399	4,381
70,400 -	70,449	4,385
70,450 -	70,499	4,389
70,500 -	70,549	4,394
70,550 -	70,599	4,398
70,600 -	70,649	4,402
70,650 -	70,699	4,406
70,700 -	70,749	4,411
70,750 -	70,799	4,415
70,800 -	70,849	4,419
70,850 -	70,899	4,423
70,900 -	70,949	4,428
70,950 -	70,999	4,432
$71,000 -	71,049	$4,436
71,050 -	71,099	4,440
71,100 -	71,149	4,445
71,150 -	71,199	4,449
71,200 -	71,249	4,453
71,250 -	71,299	4,457
71,300 -	71,349	4,462
71,350 -	71,399	4,466
71,400 -	71,449	4,470
71,450 -	71,499	4,474
71,500 -	71,549	4,479
71,550 -	71,599	4,483
71,600 -	71,649	4,487
71,650 -	71,699	4,491
71,700 -	71,749	4,496
71,750 -	71,799	4,500
71,800 -	71,849	4,504
71,850 -	71,899	4,508
71,900 -	71,949	4,513
71,950 -	71,999	4,517
$72,000 -	72,049	$4,521
72,050 -	72,099	4,525
72,100 -	72,149	4,530
72,150 -	72,199	4,534
72,200 -	72,249	4,538
72,250 -	72,299	4,542
72,300 -	72,349	4,547
72,350 -	72,399	4,551
72,400 -	72,449	4,555
72,450 -	72,499	4,559

Taxable income		Amount of tax
$72,500 - 74,999		
$72,500 -	72,549	$4,564
72,550 -	72,599	4,568
72,600 -	72,649	4,572
72,650 -	72,699	4,576
72,700 -	72,749	4,581
72,750 -	72,799	4,585
72,800 -	72,849	4,589
72,850 -	72,899	4,593
72,900 -	72,949	4,598
72,950 -	72,999	4,602
$73,000 -	73,049	$4,606
73,050 -	73,099	4,610
73,100 -	73,149	4,615
73,150 -	73,199	4,619
73,200 -	73,249	4,623
73,250 -	73,299	4,627
73,300 -	73,349	4,632
73,350 -	73,399	4,636
73,400 -	73,449	4,640
73,450 -	73,499	4,644
73,500 -	73,549	4,649
73,550 -	73,599	4,653
73,600 -	73,649	4,657
73,650 -	73,699	4,661
73,700 -	73,749	4,666
73,750 -	73,799	4,670
73,800 -	73,849	4,674
73,850 -	73,899	4,678
73,900 -	73,949	4,683
73,950 -	73,999	4,687
$74,000 -	74,049	$4,691
74,050 -	74,099	4,695
74,100 -	74,149	4,700
74,150 -	74,199	4,704
74,200 -	74,249	4,708
74,250 -	74,299	4,712
74,300 -	74,349	4,717
74,350 -	74,399	4,721
74,400 -	74,449	4,725
74,450 -	74,499	4,729
74,500 -	74,549	4,734
74,550 -	74,599	4,738
74,600 -	74,649	4,742
74,650 -	74,699	4,746
74,700 -	74,749	4,751
74,750 -	74,799	4,755
74,800 -	74,849	4,759
74,850 -	74,899	4,763
74,900 -	74,949	4,768
74,950 -	74,999	4,772

Taxable income		Amount of tax
$75,000 - 77,499		
$75,000 -	75,049	$4,776
75,050 -	75,099	4,780
75,100 -	75,149	4,785
75,150 -	75,199	4,789
75,200 -	75,249	4,793
75,250 -	75,299	4,797
75,300 -	75,349	4,802
75,350 -	75,399	4,806
75,400 -	75,449	4,810
75,450 -	75,499	4,814
75,500 -	75,549	4,819
75,550 -	75,599	4,823
75,600 -	75,649	4,827
75,650 -	75,699	4,831
75,700 -	75,749	4,836
75,750 -	75,799	4,840
75,800 -	75,849	4,844
75,850 -	75,899	4,848
75,900 -	75,949	4,853
75,950 -	75,999	4,857
$76,000 -	76,049	$4,861
76,050 -	76,099	4,865
76,100 -	76,149	4,870
76,150 -	76,199	4,874
76,200 -	76,249	4,878
76,250 -	76,299	4,882
76,300 -	76,349	4,887
76,350 -	76,399	4,891
76,400 -	76,449	4,895
76,450 -	76,499	4,899
76,500 -	76,549	4,904
76,550 -	76,599	4,908
76,600 -	76,649	4,912
76,650 -	76,699	4,916
76,700 -	76,749	4,921
76,750 -	76,799	4,925
76,800 -	76,849	4,929
76,850 -	76,899	4,933
76,900 -	76,949	4,938
76,950 -	76,999	4,942
$77,000 -	77,049	$4,946
77,050 -	77,099	4,950
77,100 -	77,149	4,955
77,150 -	77,199	4,959
77,200 -	77,249	4,963
77,250 -	77,299	4,967
77,300 -	77,349	4,972
77,350 -	77,399	4,976
77,400 -	77,449	4,980
77,450 -	77,499	4,984

Taxable income		Amount of tax
$77,500 - 79,999		
$77,500 -	77,549	$4,989
77,550 -	77,599	4,993
77,600 -	77,649	4,997
77,650 -	77,699	5,001
77,700 -	77,749	5,006
77,750 -	77,799	5,010
77,800 -	77,849	5,014
77,850 -	77,899	5,018
77,900 -	77,949	5,023
77,950 -	77,999	5,027
$78,000 -	78,049	$5,031
78,050 -	78,099	5,035
78,100 -	78,149	5,040
78,150 -	78,199	5,044
78,200 -	78,249	5,048
78,250 -	78,299	5,052
78,300 -	78,349	5,057
78,350 -	78,399	5,061
78,400 -	78,449	5,065
78,450 -	78,499	5,069
78,500 -	78,549	5,074
78,550 -	78,599	5,078
78,600 -	78,649	5,082
78,650 -	78,699	5,086
78,700 -	78,749	5,091
78,750 -	78,799	5,095
78,800 -	78,849	5,099
78,850 -	78,899	5,103
78,900 -	78,949	5,108
78,950 -	78,999	5,112
$79,000 -	79,049	$5,116
79,050 -	79,099	5,120
79,100 -	79,149	5,125
79,150 -	79,199	5,129
79,200 -	79,249	5,133
79,250 -	79,299	5,137
79,300 -	79,349	5,142
79,350 -	79,399	5,146
79,400 -	79,449	5,150
79,450 -	79,499	5,154
79,500 -	79,549	5,159
79,550 -	79,599	5,163
79,600 -	79,649	5,167
79,650 -	79,699	5,171
79,700 -	79,749	5,176
79,750 -	79,799	5,180
79,800 -	79,849	5,184
79,850 -	79,899	5,188
79,900 -	79,949	5,193
79,950 -	79,999	5,197

Taxable income		Amount of tax
$80,000 - 82,499		
$80,000 -	80,049	$5,201
80,050 -	80,099	5,205
80,100 -	80,149	5,210
80,150 -	80,199	5,214
80,200 -	80,249	5,218
80,250 -	80,299	5,222
80,300 -	80,349	5,227
80,350 -	80,399	5,231
80,400 -	80,449	5,235
80,450 -	80,499	5,239
80,500 -	80,549	5,244
80,550 -	80,599	5,248
80,600 -	80,649	5,252
80,650 -	80,699	5,256
80,700 -	80,749	5,261
80,750 -	80,799	5,265
80,800 -	80,849	5,269
80,850 -	80,899	5,273
80,900 -	80,949	5,278
80,950 -	80,999	5,282
$81,000 -	81,049	$5,286
81,050 -	81,099	5,290
81,100 -	81,149	5,295
81,150 -	81,199	5,299
81,200 -	81,249	5,303
81,250 -	81,299	5,307
81,300 -	81,349	5,312
81,350 -	81,399	5,316
81,400 -	81,449	5,320
81,450 -	81,499	5,324
81,500 -	81,549	5,329
81,550 -	81,599	5,333
81,600 -	81,649	5,337
81,650 -	81,699	5,341
81,700 -	81,749	5,346
81,750 -	81,799	5,350
81,800 -	81,849	5,354
81,850 -	81,899	5,358
81,900 -	81,949	5,363
81,950 -	81,999	5,367
$82,000 -	82,049	$5,371
82,050 -	82,099	5,375
82,100 -	82,149	5,380
82,150 -	82,199	5,384
82,200 -	82,249	5,388
82,250 -	82,299	5,392
82,300 -	82,349	5,397
82,350 -	82,399	5,401
82,400 -	82,449	5,405
82,450 -	82,499	5,409

Taxable income		Amount of tax
$82,500 - 84,999		
$82,500 -	82,549	$5,414
82,550 -	82,599	5,418
82,600 -	82,649	5,422
82,650 -	82,699	5,426
82,700 -	82,749	5,431
82,750 -	82,799	5,435
82,800 -	82,849	5,439
82,850 -	82,899	5,443
82,900 -	82,949	5,448
82,950 -	82,999	5,452
$83,000 -	83,049	$5,456
83,050 -	83,099	5,460
83,100 -	83,149	5,465
83,150 -	83,199	5,469
83,200 -	83,249	5,473
83,250 -	83,299	5,477
83,300 -	83,349	5,482
83,350 -	83,399	5,486
83,400 -	83,449	5,490
83,450 -	83,499	5,494
83,500 -	83,549	5,499
83,550 -	83,599	5,503
83,600 -	83,649	5,507
83,650 -	83,699	5,511
83,700 -	83,749	5,516
83,750 -	83,799	5,520
83,800 -	83,849	5,524
83,850 -	83,899	5,528
83,900 -	83,949	5,533
83,950 -	83,999	5,537
$84,000 -	84,049	$5,541
84,050 -	84,099	5,545
84,100 -	84,149	5,550
84,150 -	84,199	5,554
84,200 -	84,249	5,558
84,250 -	84,299	5,562
84,300 -	84,349	5,567
84,350 -	84,399	5,571
84,400 -	84,449	5,575
84,450 -	84,499	5,579
84,500 -	84,549	5,584
84,550 -	84,599	5,588
84,600 -	84,649	5,592
84,650 -	84,699	5,596
84,700 -	84,749	5,601
84,750 -	84,799	5,605
84,800 -	84,849	5,609
84,850 -	84,899	5,613
84,900 -	84,949	5,618
84,950 -	84,999	5,622

Taxable income		Amount of tax
$85,000 - 87,499		
$85,000 -	85,049	$5,626
85,050 -	85,099	5,630
85,100 -	85,149	5,635
85,150 -	85,199	5,639
85,200 -	85,249	5,643
85,250 -	85,299	5,647
85,300 -	85,349	5,652
85,350 -	85,399	5,656
85,400 -	85,449	5,660
85,450 -	85,499	5,664
85,500 -	85,549	5,669
85,550 -	85,599	5,673
85,600 -	85,649	5,677
85,650 -	85,699	5,681
85,700 -	85,749	5,686
85,750 -	85,799	5,690
85,800 -	85,849	5,694
85,850 -	85,899	5,698
85,900 -	85,949	5,703
85,950 -	85,999	5,707
86,000 -	86,049	$5,711
86,050 -	86,099	5,715
86,100 -	86,149	5,720
86,150 -	86,199	5,724
86,200 -	86,249	5,728
86,250 -	86,299	5,732
86,300 -	86,349	5,737
86,350 -	86,399	5,741
86,400 -	86,449	5,745
86,450 -	86,499	5,749
86,500 -	86,549	5,754
86,550 -	86,599	5,758
86,600 -	86,649	5,762
86,650 -	86,699	5,766
86,700 -	86,749	5,771
86,750 -	86,799	5,775
86,800 -	86,849	5,779
86,850 -	86,899	5,783
86,900 -	86,949	5,788
86,950 -	86,999	5,792
$87,000 -	87,049	$5,796
87,050 -	87,099	5,800
87,100 -	87,149	5,805
87,150 -	87,199	5,809
87,200 -	87,249	5,813
87,250 -	87,299	5,817
87,300 -	87,349	5,822
87,350 -	87,399	5,826
87,400 -	87,449	5,830
87,450 -	87,499	5,834

Taxable income		Amount of tax
$87,500 - 89,999		
$87,500 -	87,549	$5,839
87,550 -	87,599	5,843
87,600 -	87,649	5,847
87,650 -	87,699	5,851
87,700 -	87,749	5,856
87,750 -	87,799	5,860
87,800 -	87,849	5,864
87,850 -	87,899	5,868
87,900 -	87,949	5,873
87,950 -	87,999	5,877
$88,000 -	88,049	$5,881
88,050 -	88,099	5,885
88,100 -	88,149	5,890
88,150 -	88,199	5,894
88,200 -	88,249	5,898
88,250 -	88,299	5,902
88,300 -	88,349	5,907
88,350 -	88,399	5,911
88,400 -	88,449	5,915
88,450 -	88,499	5,919
88,500 -	88,549	5,924
88,550 -	88,599	5,928
88,600 -	88,649	5,932
88,650 -	88,699	5,936
88,700 -	88,749	5,941
88,750 -	88,799	5,945
88,800 -	88,849	5,949
88,850 -	88,899	5,953
88,900 -	88,949	5,958
88,950 -	88,999	5,962
$89,000 -	89,049	$5,966
89,050 -	89,099	5,970
89,100 -	89,149	5,975
89,150 -	89,199	5,979
89,200 -	89,249	5,983
89,250 -	89,299	5,987
89,300 -	89,349	5,992
89,350 -	89,399	5,996
89,400 -	89,449	6,000
89,450 -	89,499	6,004
89,500 -	89,549	6,009
89,550 -	89,599	6,013
89,600 -	89,649	6,017
89,650 -	89,699	6,021
89,700 -	89,749	6,026
89,750 -	89,799	6,030
89,800 -	89,849	6,034
89,850 -	89,899	6,038
89,900 -	89,949	6,043
89,950 -	89,999	6,047

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$90,000 - 92,499		
$90,000 -	90,049	6,051
90,050 -	90,099	6,055
90,100 -	90,149	6,060
90,150 -	90,199	6,064
90,200 -	90,249	6,068
90,250 -	90,299	6,072
90,300 -	90,349	6,077
90,350 -	90,399	6,081
90,400 -	90,449	6,085
90,450 -	90,499	6,089
90,500 -	90,549	6,094
90,550 -	90,599	6,098
90,600 -	90,649	6,102
90,650 -	90,699	6,106
90,700 -	90,749	6,111
90,750 -	90,799	6,115
90,800 -	90,849	6,119
90,850 -	90,899	6,123
90,900 -	90,949	6,128
90,950 -	90,999	6,132
$91,000 -	91,049	$6,136
91,050 -	91,099	6,140
91,100 -	91,149	6,145
91,150 -	91,199	6,149
91,200 -	91,249	6,153
91,250 -	91,299	6,157
91,300 -	91,349	6,162
91,350 -	91,399	6,166
91,400 -	91,449	6,170
91,450 -	91,499	6,174
91,500 -	91,549	6,179
91,550 -	91,599	6,183
91,600 -	91,649	6,187
91,650 -	91,699	6,191
91,700 -	91,749	6,196
91,750 -	91,799	6,200
91,800 -	91,849	6,204
91,850 -	91,899	6,208
91,900 -	91,949	6,213
91,950 -	91,999	6,217
$92,000 -	92,049	$6,221
92,050 -	92,099	6,225
92,100 -	92,149	6,230
92,150 -	92,199	6,234
92,200 -	92,249	6,238
92,250 -	92,299	6,242
92,300 -	92,349	6,247
92,350 -	92,399	6,251
92,400 -	92,449	6,255
92,450 -	92,499	6,259

Taxable income		Amount of tax
$92,500 - 94,999		
$92,500 -	92,549	$6,264
92,550 -	92,599	6,268
92,600 -	92,649	6,272
92,650 -	92,699	6,276
92,700 -	92,749	6,281
92,750 -	92,799	6,285
92,800 -	92,849	6,289
92,850 -	92,899	6,293
92,900 -	92,949	6,298
92,950 -	92,999	6,302
$93,000 -	93,049	$6,306
93,050 -	93,099	6,310
93,100 -	93,149	6,315
93,150 -	93,199	6,319
93,200 -	93,249	6,323
93,250 -	93,299	6,327
93,300 -	93,349	6,332
93,350 -	93,399	6,336
93,400 -	93,449	6,340
93,450 -	93,499	6,344
93,500 -	93,549	6,349
93,550 -	93,599	6,353
93,600 -	93,649	6,357
93,650 -	93,699	6,361
93,700 -	93,749	6,366
93,750 -	93,799	6,370
93,800 -	93,849	6,374
93,850 -	93,899	6,378
93,900 -	93,949	6,383
93,950 -	93,999	6,387
$94,000 -	94,049	$6,391
94,050 -	94,099	6,395
94,100 -	94,149	6,400
94,150 -	94,199	6,404
94,200 -	94,249	6,408
94,250 -	94,299	6,412
94,300 -	94,349	6,417
94,350 -	94,399	6,421
94,400 -	94,449	6,425
94,450 -	94,499	6,429
94,500 -	94,549	6,434
94,550 -	94,599	6,438
94,600 -	94,649	6,442
94,650 -	94,699	6,446
94,700 -	94,749	6,451
94,750 -	94,799	6,455
94,800 -	94,849	6,459
94,850 -	94,899	6,463
94,900 -	94,949	6,468
94,950 -	94,999	6,472

Taxable income		Amount of tax
$95,000 - 97,499		
$95,000 -	95,049	$6,476
95,050 -	95,099	6,480
95,100 -	95,149	6,485
95,150 -	95,199	6,489
95,200 -	95,249	6,493
95,250 -	95,299	6,497
95,300 -	95,349	6,502
95,350 -	95,399	6,506
95,400 -	95,449	6,510
95,450 -	95,499	6,514
95,500 -	95,549	6,519
95,550 -	95,599	6,523
95,600 -	95,649	6,527
95,650 -	95,699	6,531
95,700 -	95,749	6,536
95,750 -	95,799	6,540
95,800 -	95,849	6,544
95,850 -	95,899	6,548
95,900 -	95,949	6,553
95,950 -	95,999	$6,557
$96,000 -	96,049	$6,561
96,050 -	96,099	6,565
96,100 -	96,149	6,570
96,150 -	96,199	6,574
96,200 -	96,249	6,578
96,250 -	96,299	6,582
96,300 -	96,349	6,587
96,350 -	96,399	6,591
96,400 -	96,449	6,595
96,450 -	96,499	6,599
96,500 -	96,549	6,604
96,550 -	96,599	6,608
96,600 -	96,649	6,612
96,650 -	96,699	6,616
96,700 -	96,749	6,621
96,750 -	96,799	6,625
96,800 -	96,849	6,629
96,850 -	96,899	6,633
96,900 -	96,949	6,638
96,950 -	96,999	6,642
$97,000 -	97,049	$6,646
97,050 -	97,099	6,650
97,100 -	97,149	6,655
97,150 -	97,199	6,659
97,200 -	97,249	6,663
97,250 -	97,299	6,667
97,300 -	97,349	6,672
97,350 -	97,399	6,676
97,400 -	97,449	6,680
97,450 -	97,499	6,684

Taxable income		Amount of tax
$97,500 - $99,999		
$97,500 -	97,549	$6,689
97,550 -	97,599	6,693
97,600 -	97,649	6,697
97,650 -	97,699	6,701
97,700 -	97,749	6,706
97,750 -	97,799	6,710
97,800 -	97,849	6,714
97,850 -	97,899	6,718
97,900 -	97,949	6,723
97,950 -	97,999	6,727
$98,000 -	98,049	$6,731
98,050 -	98,099	6,735
98,100 -	98,149	6,740
98,150 -	98,199	6,744
98,200 -	98,249	6,748
98,250 -	98,299	6,752
98,300 -	98,349	6,757
98,350 -	98,399	6,761
98,400 -	98,449	6,765
98,450 -	98,499	6,769
98,500 -	98,549	6,774
98,550 -	98,599	6,778
98,600 -	98,649	6,782
98,650 -	98,699	6,786
98,700 -	98,749	6,791
98,750 -	98,799	6,795
98,800 -	98,849	6,799
98,850 -	98,899	6,803
98,900 -	98,949	6,808
98,950 -	98,999	6,812
$99,000 -	99,049	$6,816
99,050 -	99,099	6,820
99,100 -	99,149	6,825
99,150 -	99,199	6,829
99,200 -	99,249	6,833
99,250 -	99,299	6,837
99,300 -	99,349	6,842
99,350 -	99,399	6,846
99,400 -	99,449	6,850
99,450 -	99,499	6,854
99,500 -	99,549	6,859
99,550 -	99,599	6,863
99,600 -	99,649	6,867
99,650 -	99,699	6,871
99,700 -	99,749	6,876
99,750 -	99,799	6,880
99,800 -	99,849	6,884
99,850 -	99,899	6,888
99,900 -	99,949	6,893
99,950 -	99,999	6,897
100,000 -		$ 6,901

DC COLLEGE
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Before you invest, consider whether your or the beneficiary's home state offers any state tax or other state benefits such as financial aid, scholarship funds, and protection from creditors that are only available for investments in that state's qualified tuition program.

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Need assistance?

File or pay online: MyTax.DC.gov

Get tax forms

Download forms at MyTax.DC.gov

Request forms by mail: 202-727-4829

Pick up forms:

Office of Tax and Revenue
1101 4th St SW 2nd Floor
8:15 am–5:30 pm

Reeves Center
2000 14th St NW Lobby
7 am–7 pm

Municipal Center
300 Indiana Av NW Lobby
6:30 am–8 pm

One Judiciary Square
441 4th St NW Lobby
7 am–7 pm

Wilson Building
1350 Pennsylvania Av NW Lobby
7 am–7pm

Ask tax questions; get tax forms preparation help free

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

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

Regular hours: 8:15 am–5:30 pm, Monday–Friday

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። የነፃ 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。