



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

2018 PACKAGE X

**BUSINESS AND ESTATE TAX
FORMS AND INSTRUCTIONS INCLUDING
SCHEDULES AND WORKSHEETS**

D-20

D-30

D-65

D-76

MISCELLANEOUS FORMS

FR-164 Application for Exemption and Instructions
Alternative Fuel Vehicle Infrastructure and Conversion - Commercial Form
Request for Certified Copy
Power of Attorney Form
Tax Forms Order Sheet

2018 Package X

Business and Estate Tax

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2018

D-20

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

MyTax.DC.gov



Simpler. Faster. Safer.

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

What's New:

- **Filing Deadline - For Tax Year 2018 the filing deadline will be Monday, April 15, 2019.**
- **New Tax Rate** - For taxable years beginning after December 31, 2017, the tax rate for corporations and financial institutions is 8.25% of taxable income.
- **Small Retailer Property Tax Relief Credit** - A new refundable tax credit is available for businesses that have less than \$2.5 million in federal gross receipts or sales. See Schedule SR and instructions included in this booklet for more details.
- **Combined Reporting** - When filing a combined report, do not use Schedule F of Form D-20 to derive the apportionment factor for the group. Leave Schedule F blank. Use Combined Reporting Schedule 2A, Line 9 instead.
- **Qualified High Technology Company (QHTC) Certification Process on MyTax.DC.gov** - Beginning January 1, 2019 existing and new taxpayers seeking QHTC related tax benefits must complete an online application to fulfill the self-certification requirement. The new annual online certification process replaces the existing requirement of filing individual "QHTC Certs" with returns filed for QHTCs.
- **D-20CR for QHTCs** - The form for applying for QHTC Corporate Business Tax Credits is now included in this booklet.
- **FR-399 QHTC Instruction and Worksheet booklet** - electronic version can be found on the Office of Tax and Revenue's (OTR) website.

Reminders:

- **General Instructions** - Failure to use the business or trade name that you used when registering with the DC Office of Tax and Revenue will cause processing delays with returns and/or payments.
- **Modernized e-File (MEF)** Corporate Franchise taxpayers are encouraged to e-file the D-20 return through MEF.
- **Corporate Filing Deadline** - For taxable years beginning after December 31, 2015, all returns of income required to be filed for corporations shall be filed on or before the 15th day of April of each year; except that such returns if made on the basis of a fiscal year, shall be filed on or before the 15th day of the 4th month following the close of such fiscal year.
- **Business Registration Policy** - The Office of Tax and Revenue (OTR) no longer automatically registers businesses for Corporate or Unincorporated Franchise Tax from the D-20 or D-30 tax returns. All new entities starting business operations or promoting/vending at special events in DC MUST register on MyTax.DC.gov using the business registration process by completing the online FR-500 for business income (Corporate or Unincorporated Franchise, Sales and Use, Withholding Wage, Withholding Non-Wage), or FR-500B for Special Event Promoters and/or Vendors.
- **Exemption Certification** - Beginning in November 2017, organizations applying for an exemption from the District of Columbia Sales and Use Tax will be required to complete an online application and attach supporting documentation via MyTax.DC.gov. If the exemption is approved, OTR will issue an official certificate which will include an expiration date. Taxpayers must reapply for a new exemption prior to the expiration date on the certificate.
- **Combined Reporting** - Enter the number of members in the combined group in the space allocated on page 4. Complete Schedule 1 from DC Combined Reporting Schedule 1A.
- **Food Commodity Donations Tax Credit** - The non-refundable business tax credit for farm to food donations has been repealed effective April 7, 2017.

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

General Instructions for the D-20

Who must file a Form D-20?

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

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

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

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

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

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

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

Minimum Tax

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

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

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

Minimum Tax Liability Gross Receipts (MTLGR) Worksheet

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

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

Minimum Tax

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

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

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

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

Business Non-Refundable and Refundable Credits, Schedule UB

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

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

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

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

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

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

D-2220 Underpayment of Estimated Franchise Tax By Businesses

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

FR-399 Qualified High Technology Companies (QHTC)

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

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

The total amount that each QHTC may receive in franchise tax exemptions shall not exceed \$15 million. After the 5 year period or the \$15 million limit is reached, incorporated QHTCs pay a rate of 6%. The FR-399 is available online at MyTax.DC.gov.

Qualified High Technology Companies Tax, Corporate QHTC Franchise Tax Exemption and Credits Schedule

Incorporated QHTCs report their tax, franchise tax exemption amount, and amount of credits on the Qualified High Technology Companies Tax, Franchise Tax Exemption and Credits Schedule on page 4 of the D-20. If you are a QHTC, fill in the QHTC oval on page 1 of the D-20, attach the Certification of Gross Revenue Worksheet from the FR-399 to the D-20. Follow the line instructions on the QHTC Schedule. If you are seeking QHTC corporate business tax credits, file the D-20CR. Complete the QHTC self-certification online at MyTax.DC.gov. A QHTC cannot be a member of a combined group, and a QHTC cannot be located in the DC Ballpark TIF area. For other forms, credit worksheets, and further details, see the online Publication FR-399, and DC Code §47-1817.01, et seq.

FR-1500 Ballpark Fee

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

Combined Reporting

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

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

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

If you are filing a combined report, enter the designated agent information and fill in the 'if Combined Report' oval on page 1 of the return. In addition, attach all applicable Federal Schedules and Forms.

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

When are your taxes due?

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

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

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

If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day. For tax year 2018 the filing deadline will be Monday, April 15, 2019.

Taxable year

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

Filing your return

By mail

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

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

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

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

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

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

Substitute forms

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

By Modernized e-File (MeF)

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

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

Corporate taxpayers may file the D-20ES, Declaration of Estimated Franchise Tax for Corporations, or the FR-120, Extension of Time to File a DC Corporation Franchise Tax Return. These forms can also be found on MyTax.DC.gov.

Payment options

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

Payment options are as follows:

- ACH Debit.** There is no fee. Taxpayers' bank routing and account numbers are stored within their online account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account. Foreign bank accounts cannot be used for business ACH Debit.
- Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be registered to use this payment type, and does not need access to the website.

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

- Check or money order.** Include a check or money order (US dollars), payable to the DC Treasurer, with your completed return. Write your TIN, daytime telephone number, '2018', and 'D-20' on the check or money order. Attach your payment to the Form D-20P Payment Voucher provided in this booklet. Mail the D-20P **with**, but not attached to the D-20 tax return, to:

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

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

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 failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payment received by OTR on accounts subject to a collection fee are applied first to the collection fee, then to penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Special circumstances

Office of Tax and Revenue (OTR) rulings

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

Special rules on depreciation and business expenses

For federal tax purposes, businesses may deduct additional bonus depreciation and additional IRC §179 expenses. DC does not allow the additional bonus depreciation deduction nor any additional IRC §179 expenses. Do not claim the 30, 50, or 100 percent federal bonus depreciation deduction or the additional IRC §179 expenses on your DC return. DC limits the IRC §179 expense deductions to \$25,000 (\$40,000 for a QHTC).

Net operating loss (NOL) carry backs

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

Discharge of indebtedness

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

DC Ballpark TIF Area

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

Getting started

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

- Copies of your completed 2018 federal forms, as applicable (1120, 1120S, 4797, 4562, etc.)
- A pen with black ink
- A calculator

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

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

\$10,500.50 rounds to \$10,501
\$10,500.49 rounds to \$10,500

Taxpayer Identification Number (TIN)

You must have a 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 get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.
- **An Individual Taxpayer Identification Number (ITIN) 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 Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any purpose other than federal tax reporting.
- **The Preparer Tax Identification Number (PTIN) is an identification number issued by the IRS** that all paid tax preparers must use on tax returns or claims for refund.

Corporate tax rate and minimum tax

The tax rate is 8.25 percent on your 'total district taxable income' on Line 36. If you are a QHTC the tax rate is 6.0 percent. The minimum tax is \$250 if your DC gross receipts are \$1 million or less. It is \$1,000 if your DC gross receipts are greater than \$1 million, even if you have a loss.

Incomplete forms will delay processing

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

Help us identify your forms and attachments

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

All D-20 filers must pay and submit pages 1-6, Schedule UB, Schedule SR, and D-2220, if applicable. All other attachments must be on a CD. The CD should include a copy of the entire return and indicate on the CD the taxpayer identification number, tax year and tax type. Images on the CD must be in PDF format.

QHTC Filers

In addition to the above, the Certification of Gross Revenue Worksheet, and the D-20CR (if applicable) must be attached to the return and on the CD.

Combined Reporting Filers

If you are filing a combined report, enter the designated agent information and shade the 'fill in if Combined Report' oval on page 1 of the return. Complete and submit Combined Reporting Schedules 1A, 1B, 2A, and 2B, along with the Combined Group Members' Schedule, and the Worldwide Combined Reporting Election Form, if applicable. In addition, attach Federal Schedules J, M, M-3, Federal UTP, if applicable and Federal Forms 851, 5471, 5472, 8833, 8868, 8886, and 8975 (including Schedule A) if applicable.

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

Filling out the form

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

Do not print outside the boxes.

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

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

3 7 ~~3 7~~

Write 7s without a middle bar.

● ~~7~~

Fill in ovals completely.

Do not "✓" or "x" ovals.

5 7 2 0 4 . 00

Personal information

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

Assembling your D-20 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form and schedule(s) being attached;
- Do not cross out the tax year on the 2018 return. If you are not filing a 2018 D-20 Corporate Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 727-4829, or visit the Customer Service Center at 1101 4th Street, SW, 2nd floor, Washington, DC 20024. You also may visit our website at MyTax.DC.gov for prior year corporate franchise tax returns.
- Attach any other supporting forms or schedules as applicable:
 - o Schedule UB Business Credits
 - o Schedule SR Small Retailer Property Tax Relief Credit
 - o Worldwide Combined Reporting Election Form
 - o Combined Group Members' Schedule
 - o Combined Reporting Schedules 1A, 1B, 2A, and 2B
 - o Federal Forms 851, 5471, 5472, 8833, 8868, 8886, and 8975 (including Schedule A)
 - o Federal Schedules J, M and M-3
 - o Federal UTP
 - o Any other forms or schedules necessary to process the return.
- Staple check or money order (US dollars) to the D-20P, Payment Voucher.
- Use the appropriate mailing label on the back flap of the return envelope.

Third Party Designee

If you want to authorize another person to discuss your 2018 tax return with OTR, fill-in the oval in the Third Party Designee block on page 2 of the D-20 and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block.

Filling in the oval gives the designee authorization to:

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

The authorization does not:

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

This authorization automatically ends on April 15, 2020 (without regard to extensions).

Signature and verification

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

Explanation of terms

Business income

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

Commercial domicile

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

Compensation

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

Non-business income

All income except business income.

Transportation company

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

Sales

All gross receipts which are not required to be allocated.

Taxable in another state

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

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

Specific Instructions

Negative amounts

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

Allocation and apportionment required

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

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

Note: When using the D-20 to file a combined report, do not use or fill out Schedule F on page 4 to derive the apportionment factor for the combined group. Leave Schedule F blank. Use Combined Reporting Schedule 2A instead. Likewise, when each individual member derives its individual apportionment factor, do not use Schedule F. Individual members should use Combined Reporting Schedule 2B instead to derive their apportionment factor.

Non-business income

All non-business income must be allocated.

Allocating to DC

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

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

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

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

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

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

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

Gross Income

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

Amended returns

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

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

Mail the amended return and any additional attachments to:

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

Final return

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

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

Line 1 Gross receipts, minus returns and allowances

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

Line 2 Cost of goods sold and/or operations

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

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

Line 3 Gross profit from sales and/or operations

Enter the result of Line 1 minus Line 2.

Line 4 Dividends

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

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

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

Line 5 Interest

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

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

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

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

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

Line 6 Gross rental income

Enter from D-20, page 6, Schedule I the gross rental income received from real or personal property rental. Enter expenses such as repairs, interest, taxes and depreciation on the Schedule I. Enter rental income related to a trade or business on Line 6, do not enter it on line 29(a).

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

Line 7 Gross royalties

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

Line 8(a) Net capital gain (loss)

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

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

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

Line 8(b) Ordinary gain (loss) from Part II, Federal Form 4797
Enter the total ordinary gain (or loss) from federal Form 4797 Sales of Business Property. Attach a copy of your Form 4797 to the D-20.

Line 9 Other Income (loss)

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

Line 10 Total gross income

Enter the total of Lines 3 - 9.

Deductions

Line 11 Compensation of officers

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

Line 12 Salaries and wages

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

Line 13 Repairs

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

Line 14 Bad debts

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

Line 15 Rent

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

Line 16 Taxes

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

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

Payments to related parties

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

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

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

Line 17(a) Interest

Enter interest paid or accrued on business debt. Apply any federal limitation under IRC § 163(j) to this deduction. If any interest income is not taxable, then the related interest expense is not deductible.

Line 17(b) Minus nondeductible payments to related entities

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

Line 18 Contributions and/or gifts

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

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

Line 19 Amortization

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

Line 20 Depreciation

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

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

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

Line 21 Depletion

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

Line 22(a) Royalty payments

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

Line 22(b) Minus nondeductible payments to related entities

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

D-20 page 2, line-by-line**Line 23 Pension, profit-sharing plans**

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

Line 24 Other deductions

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

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

Line 25 Total deductions

Enter the total of Lines 11-24.

Line 26 Net income

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

Line 27 Net operating loss deduction (before year 2000)

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

Line 28 Net income after net operating loss deduction

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

Line 29(a) Non-business income

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

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

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

Line 30 Net income subject to apportionment

Subtract Line 29(c) from Line 28

Line 31 DC apportionment factor

Enter the apportionment factor from Form D-20, Schedule F, column 3, Line 5. If the return is a Combined Report, enter the apportionment factor from Combined Reporting Schedule 2A, column 1, Line 9.

Line 32 Net income from trade or business apportioned to DC
Multiply Line 30 amount by Line 31 apportionment factor.

Line 33 Other income/deductions attributable to DC
Enter the Line 29(c) income/deduction attributable to the District.

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

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

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

Line 34 - Total taxable income before apportioned NOL deduction

Line 32 plus or minus Line 33.

Line 35 Apportioned NOL deduction (for year 2000 and later)
Enter any DC apportioned net operating loss carry-forward occurring in the year 2000 or later. A form, D-20 NOL, for claiming the NOL is provided in this booklet. Complete the NOL deduction form and submit with this return.

Line 36 Total District taxable income
Enter the result of subtracting Line 35 from Line 34.

Line 37 Tax
Unless you are a QHTC, calculate the tax by multiplying any positive amount on Line 36 (Total District taxable income) by 8.25 percent. Enter the result on Line 37. If you are a QHTC, skip Lines 37-39 and complete the QHTC Schedule on page 4 of Form D-20, Lines 1-10.

Line 38 Minus nonrefundable credits
Subtract the nonrefundable credits entered from Schedule UB, Line 9. Employers who hire at least 10 DC residents after January 1, 2010, and continue to employ such DC employees for at least one year for any business project that encourages, promotes and stimulates economic development in key economic sectors, may qualify for an annual job growth tax credit. See instructions for Schedule UB Business Credits on page 14.

Line 39 Total DC gross receipts
From Line 4 of (MTLGR) worksheet.

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

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

Line 41 Payments and refundable credits
Enter on Line 41(c) the total amount of estimated franchise tax payments made in 2018, including any credit carry forward brought forward from a prior year. Attach an explanation of detailed payments to the return.

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

Line 42 If this is an amended 2018 return, enter refund requested with original return.

Line 43 Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42.

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

Line 45 Total Amount Due
If Line 43 is smaller than the total of Lines 40 and 44, enter the amount due.

Line 46 Overpayment
If Line 43 is larger than the total of Lines 40 and 44, enter the amount overpaid.

Line 47 Amount to be applied to 2019 estimated franchise tax

Line 48 Amount to be refunded
Subtract Line 47 amount from Line 46 amount and enter the result on Line 48.

Form D-20 schedules

Schedule E – Reconciliation of the net income reported on Federal and DC Returns

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

Schedule F – DC apportionment Factor

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

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

• Sales factor

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

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

- A financial institution whose commercial domicile is in DC and which is subject to tax in another jurisdiction, includes in the numerator of the DC income factor, any income which the other jurisdiction does not require to be included in the numerator of its income factor.

- If the predominant part of the secured property is or will be located in DC, treat all interest, loan placement fees, discount, net gain and other forms of gross income from each loan, secured primarily by real estate, as located in DC.
- If the loan originated in DC, treat all interest, loan placement fees, discount and net gain from unsecured loans and loans secured primarily by tangible or intangible personal property, or any resulting interest, as located in DC.
- For any financial institution whose commercial domicile is in DC, treat income from securities, investments, money market instruments, or any other source not required to be apportioned to outside DC, as located in DC. This income includes, but is not limited to, interest, dividends and net gains.
- Treat all fees, commissions, service charges and other forms of gross income from sales of depository or financial services as located in DC if the service is performed in DC. Include sales or services performed in two or more tax jurisdictions in the numerator of the jurisdiction where the most income-producing activity is performed, based on performance cost.
 - If the property is located in DC, treat gross income from leases of tangible property as located in DC.
 - If the financial institution's principal office is located in DC, then treat all income (previously described) that is located in a jurisdiction where the financial institution is not subject to tax as being located in DC.
- **Transportation companies** — the sales factor is a fraction: the numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total of revenue units the company discharged or unloaded at a point in DC, upon termination of the transportation movement or upon transfer to a connecting carrier. The denominator is twice the total revenue units originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transporting passengers, you may use the number of passengers loaded and discharged, in place of the originating and terminating tonnage.
- **Tangible personal property sales**, including sales to the U.S. Government, are considered as taking place in DC, regardless of where title is transferred, F.O.B. point, or other sales conditions, if the property:
 - Is delivered or shipped to a purchaser in DC; or
 - Has an ultimate destination in DC, after all transportation (including that of the purchaser's) is complete; or
 - Is delivered or shipped from an office, store, factory, warehouse or other storage place in DC to a purchaser in a jurisdiction outside DC — and you are not taxable in that jurisdiction.

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

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

- **Payroll factor**

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

The payroll factor is a fraction: the numerator is the total compensation the financial institution paid to or accrued for persons performing services in DC during the tax year. The denominator is the total compensation the financial institution paid or accrued elsewhere during the tax year. Compensation is paid in DC if it is paid to an employee located or having a regular presence in DC. Any compensation paid to an employee located in a state where the financial institution is not taxable is treated as paid in DC, if the institution's principal office is in DC.

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

General

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

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

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

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

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

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

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

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

Supplemental Information (page 6 of Form D-20)

Provide all the information requested in this schedule.

Combined Group Members' Schedule

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

Worldwide Combined Reporting Election Form

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

Schedule UB, Business Credits

Use this schedule to claim: the Economic Development Zone Incentives Credits (see instructions); QHTC credits (see instructions); the Organ and Bone Marrow donor credit (see below); the Job Growth Incentive Act credit (see below); the Alternative Fuel Infrastructure Installation Credit; the Alternative Fuel Vehicle Conversion Credit (see below); the Employer-Assisted Home Purchase Tax Credit (see below); and the Small Retailer Property Tax Relief Credit (see below). The **Organ and Bone Marrow Donor Act of 2006** provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate bone marrow. This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the required \$250 or \$1,000 minimum tax payment. An employer claiming this credit may not also deduct the salary paid the employee for the same leave period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Small Retailer Property Tax Relief Credit. For taxable years starting January 1, 2018, a business that has less than \$2.5 million in federal gross receipts or sales, may claim a credit against corporate or unincorporated business franchise tax equal to the total class 2 real property taxes paid by the business for a retail owned location in the District not to exceed \$5,000; or 10% of the rent paid by

the business for rental retail location not to exceed \$5,000. The Small Retailer Property Tax Relief Credit does not apply if the business is exempt from or receives any tax credits towards its real property tax; or the rental retail location or the owned retail location is otherwise exempt from real property tax.

To be eligible for the credit, the business must own or lease a building or part of a building in the District that: is classified, in whole or in part as Class 2 Property as defined in DC Code §47-813; is the primary place of the retail business; has a Certificate of Occupancy for commercial use; and is a retail establishment from which the business of selling tangible personal property is conducted, or in or from which any retail sales are made. In addition, the business must file a Sales and Use Tax return, and must be current on all District of Columbia tax filings and payments. See Schedule SR with instructions, and DC. Code §§ 47-1807.14 and 47-1808.14 for further details.

Economic Development Zone Incentives Credits

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

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

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

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

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

3. A non-refundable rent credit for lessors against the franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI; and

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

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



Taxpayer Name: _____

Taxpayer Identification Number: _____

		ENTER DOLLAR AMOUNTS ONLY										
DEDUCTIONS	23 Pension, profit-sharing plans	23	\$									00
	24 Other deductions (attach statement)	24	\$									00
	25 Total deductions. Add Lines 11-24.	25	\$									00
	26 Net income Line 10 minus Line 25. Fill in if minus: <input type="radio"/>	26	\$									00
	27 Net operating loss deduction for years before 2000	27	\$									00
TAXABLE INCOME	28 Net income after net operating loss deduction Line 26 minus Line 27. Fill in if minus: <input type="radio"/>	28	\$									00
	29 (a) Non-business income/state adjustment (attach statement) Fill in if minus: <input type="radio"/>	29a	\$									00
	(b) Expense related to non-business income (attach statement)	29b	\$									00
	(c) 29(a) minus 29(b) Fill in if minus: <input type="radio"/>	29c	\$									00
	30 Net income subject to apportionment Line 28 minus Line 29(c) Fill in if minus: <input type="radio"/>	30	\$									00
	31 DC apportionment factor from Form D-20, Schedule F, Col. 3, Line 5. If Combined Report, from Combined Reporting Schedule 2A, Col. 1 Line 9.	31										
	32 Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor. Fill in if minus: <input type="radio"/>	32	\$									00
	33 Other income/deductions attributable to DC (attach statement - see instructions) Fill in if minus: <input type="radio"/>	33	\$									00
	34 Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33. Fill in if minus: <input type="radio"/>	34	\$									00
	35 Apportioned NOL deduction (Losses occurring in year 2000 and later)	35	\$									00
	36 Total DC taxable income. Line 34 minus Line 35. Fill in if minus: <input type="radio"/> If QHTC, skip Lines 37-39. Complete QHTC Schedule on Page 4, Lines 1-10.	36	\$									00
	37 Tax 8.25% of Line 36	37	\$									00
	38 Minus nonrefundable credits from Schedule UB, Line 9	38	\$									00
TAX PAYMENTS AND CREDITS	39 Total DC gross receipts from Line '4' MTLGR Worksheet \$ _____ .00	39	\$									00
	40 Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.	40	\$									00
	41 Payments and refundable credits:	(a) Tax paid, if any, with request for an extension of time to file	41a	\$								00
		(b) Tax paid, if any, with original return if this is an amended return	41b	\$								00
		(c) 2018 estimated franchise tax payments	41c	\$								00
		(d) Refundable credits from Schedule UB, Line 12	41d	\$								00
	42 If this is an amended 2018 return, enter refund requested with original return.	42	\$									00
	43 Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42.	43	\$									00
	44 Estimated tax interest (Fill in oval if D-2220 attached) <input type="radio"/>	44	\$									00
	45 Total Amount Due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.	45	\$									00
46 Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.	46	\$									00	
47 Amount you want to apply to your 2019 estimated franchise tax.	47	\$									00	
48 Amount to be refunded. Line 46 minus Line 47.	48	\$									00	

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

Designee's name _____ Phone number _____

PLEASE SIGN HERE

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

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

PAID PREPARER ONLY

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

Preparer's PTIN _____

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



Taxpayer Name: _____

Taxpayer Identification Number: _____

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

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

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

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

Taxpayer Name: _____

Taxpayer Identification Number: _____



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

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

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

For Combined Reporting

Enter the number of members in the combined group

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

Schedule 1 - Combined Report Tax Due				
Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	

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

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



Taxpayer Name: _____

Taxpayer Identification Number: _____

Schedule I – Income from Rent

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

*excludes federal depreciation and additional IRC §179 expenses.

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

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

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION _____ 2.(a) DATE OF INCORPORATION _____ 2.(b) DATE BUSINESS BEGAN IN DC _____ 3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN: _____

4. THE CORPORATION'S BOOKS ARE IN THE CARE OF – _____ 5. LOCATED AT – _____

6. During 2018, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES NO If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 9 under Amended returns. If you have already provided OTR with a detailed statement, enter the date it was sent. MM/DD/YYYY

7. Is this corporation unitary with another entity? YES NO If yes, explain: _____

8. Is this return made on the accrual basis? YES NO If no, indicate basis used: Cash Basis Other (specify) _____

9. Did you file a franchise tax return with DC for the year 2017? YES NO If no, state reason _____

10. Did you withhold DC income tax from wages paid to your DC resident employees during 2018? YES NO If no, state reason: _____

11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2018? YES NO

12. (a) Has the business been terminated? YES NO If yes, explain and give date: _____
 (b) Have you moved out of DC? YES NO

13. Did you file an annual ballpark fee return? YES NO

Organ and Bone Marrow Donor Credit

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

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

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

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

Employer-Assisted Home Purchase Tax Credit

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

Instructions for Schedule SR

Small Retailer Property Tax Relief Credit

For taxable years beginning after December 31, 2017, a qualified corporation, or qualified unincorporated business, may claim a credit against corporate or unincorporated business franchise tax as follows:

(1) a tax credit equal to 10% of the total rent paid by the corporation/unincorporated business for a qualified rental retail location during the taxable year not to exceed \$5,000: or

(2) a tax credit equal to the total Class 2 real property taxes paid by the qualified corporation/unincorporated qualified business for a qualified retail owned location during the taxable year not to exceed the lesser of the real property tax paid during the taxable year or \$5,000.

The credit in any one taxable year may exceed the qualified corporation/qualified unincorporated business's franchise tax liability, including any minimum tax due for that taxable year and is refundable to the qualified corporation/qualified unincorporated business claiming the credit.

The credit shall not apply if the qualified corporation/qualified unincorporated business is exempt from or receives any tax credits towards its real property tax or the qualified rental retail location or qualified owned retail location is otherwise exempt from real property tax.

Qualified Corporation/Qualified Unincorporated Business Defined

The term "qualified corporation" or "qualified unincorporated business" means a corporation or unincorporated business that: is engaged in the business of making sales at retail and files a sales tax return reflecting those sales; has less than \$2,500,000 in federal gross receipts or sales; and is current on all District tax filings and payments.

Qualified Retail Rental Location/Qualified Retail Owned Location Defined

The term "qualified retail rental location" or "qualified retail owned location" means a building or part of a building in the District that during the taxable year is: a

retail establishment the premises in which the business of selling tangible personal property is conducted or in or from which any retail sales are made; the primary place of the retail business of the qualified corporation/qualified unincorporated business; leased or owned by the qualified corporation/qualified unincorporated business; classified, in whole or in part, as Class 2 Property as defined in DC Code §47-813; and has obtained a Certificate of Occupancy for commercial use.

Line Instructions

Line 1 Enter the total amount of federal gross receipts or sales. If you have federal gross receipts or sales of \$2.5 million or more you are ineligible to claim the credit.

Line 2 If you are a tenant, enter the amount of rent paid on the qualified retail rental location in taxable year 2018.

Line 3 If you are an owner, enter the amount of Class 2 real property taxes paid on the qualified retail owned location in 2018, or, if you are a tenant, enter the amount of 10% of the rent paid on the qualified retail rental location in taxable year 2018.

Line 4 The credit limit is \$5,000.

Line 5 Enter the smaller of Line 3 or Line 4 on Line 5. This is the amount of the credit that may be claimed. Enter the Line 5 amount on Schedule UB, Line 11 if incorporated, or Line 21 if unincorporated.

Line 6 For the qualified retail location, enter the Owner or Landlord's name, address and telephone number.

Line 7 If the property is a qualified retail owned location, enter the Square number, Suffix number and Lot number for the property as it appears on your real property tax bill or assessment.

Note: In addition to other requirements as listed above, all businesses must have a sales and use tax account with the Office of Tax and Revenue and file all required returns in order to qualify for this credit. Unincorporated businesses must file a D-30 Unincorporated Business Franchise Tax return in addition to other requirements in order to claim this credit. A business with multiple locations in the District may claim the credit for only one property owned or leased.



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number of Designated Agent

Taxable year ending MMY

Input field for Taxable year ending MMY

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business mailing address line #1

Input field for Business mailing address line #1

Business mailing address line #2

Input field for Business mailing address line #2

City

Input field for City

State

Input field for State

Zip Code + 4

Input field for Zip Code + 4

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

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

Combined Group Members' Schedule

Instructions

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

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

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

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

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

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

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

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

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

Worldwide Combined Reporting Election Form



Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number

Taxable Year YYYY

Input field for Taxable Year

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business address line #1

Input field for Business address line #1

Business address line #2

Input field for Business address line #2

City

Input field for City

State

Input field for State

Zip code +4

Input field for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Input field for Date Beginning Tax Period

Date Ending Tax Period: MMDDYYYY

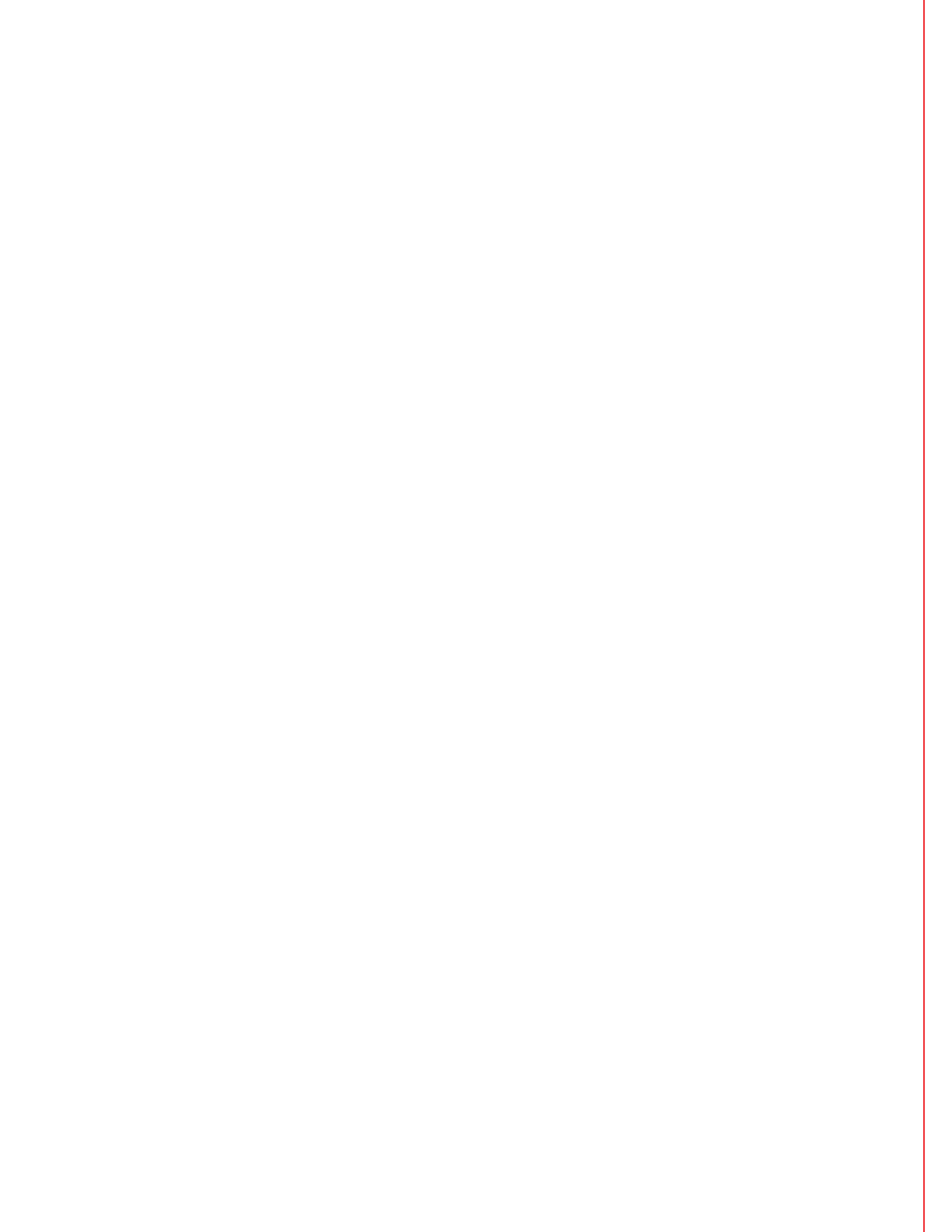
Input field for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.



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



Official Use Only: VENDOR ID# 0000

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

Initial year of
certification as QHTC

TAXPAYER IDENTIFICATION NUMBER: _____

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

PART A — TAX CREDIT FOR RELOCATION COSTS

- 1. Number of eligible employees who reside in DC
- 2. Number of eligible employees who reside outside DC
- 3. Tax credit for employees residing in DC (limited \$7,500 per employee, see instructions) \$
- 4. Tax credit for employees residing outside DC (limited \$5,000 per employee, see instructions) \$
- 5. Total tax credit (add lines 3 and 4) \$

\$	
\$	
\$	

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

- 1. Number of eligible employees
- 2. Total Wages paid during this period to Qualified Employees \$
- 3. Tax credit – Line 2 x 0.10 (Limited to \$5,000 per employee in the tax year.) \$

\$	
\$	

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

- 1. Employees eligible in First year 2. Months in First year
 - 3. Total Wages paid during tax year 20__ to Qualified Disadvantaged Employees \$
 - 4. Tax credit (50% of line 3) \$
- The credit is 50% of qualified disadvantaged employee wages paid during the first 24 months of employment beginning after December 31, 2000, not to exceed \$15,000 per employee per year.

\$	
\$	

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

- 1. Number of employees eligible, first 12 months.
 - 2. Total expenditures for retraining Qualified Disadvantaged Employees paid or incurred during this period. \$
 - 3. Amount of Retraining Costs Tax Credit \$
- (Limited to \$20,000 per employee for retraining costs incurred during the first 18 months of employment beginning after December 31, 2000.)

\$	
\$	



PART E – SUMMARY OF QHTC TAX CREDITS

Non-refundable credits

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

Refundable credits

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

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

INSTRUCTIONS FOR FORM D-20CR

Who may use Form D-20CR?

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

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

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

Which forms are required to claim QHTC credits?

A company must file a DC corporate franchise tax return (D-20) to claim the credits entered on the Form D-20CR. The QHTC Self-Certification on MyTax.DC.gov must also be completed. (This is required even if the company has been previously certified as a QHTC.)

Claiming a Tax Credit Carryover

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

Part A - Tax credit for relocation costs

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

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

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

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

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

An incorporated QHTC is allowed a credit against its QHTC franchise tax equal to 50% of the wages paid to each qualified disadvantaged employee during the first 24 calendar months of employment. The credit claimed is limited to \$15,000 a year for each qualified disadvantaged employee. It may be carried forward for 10 years.

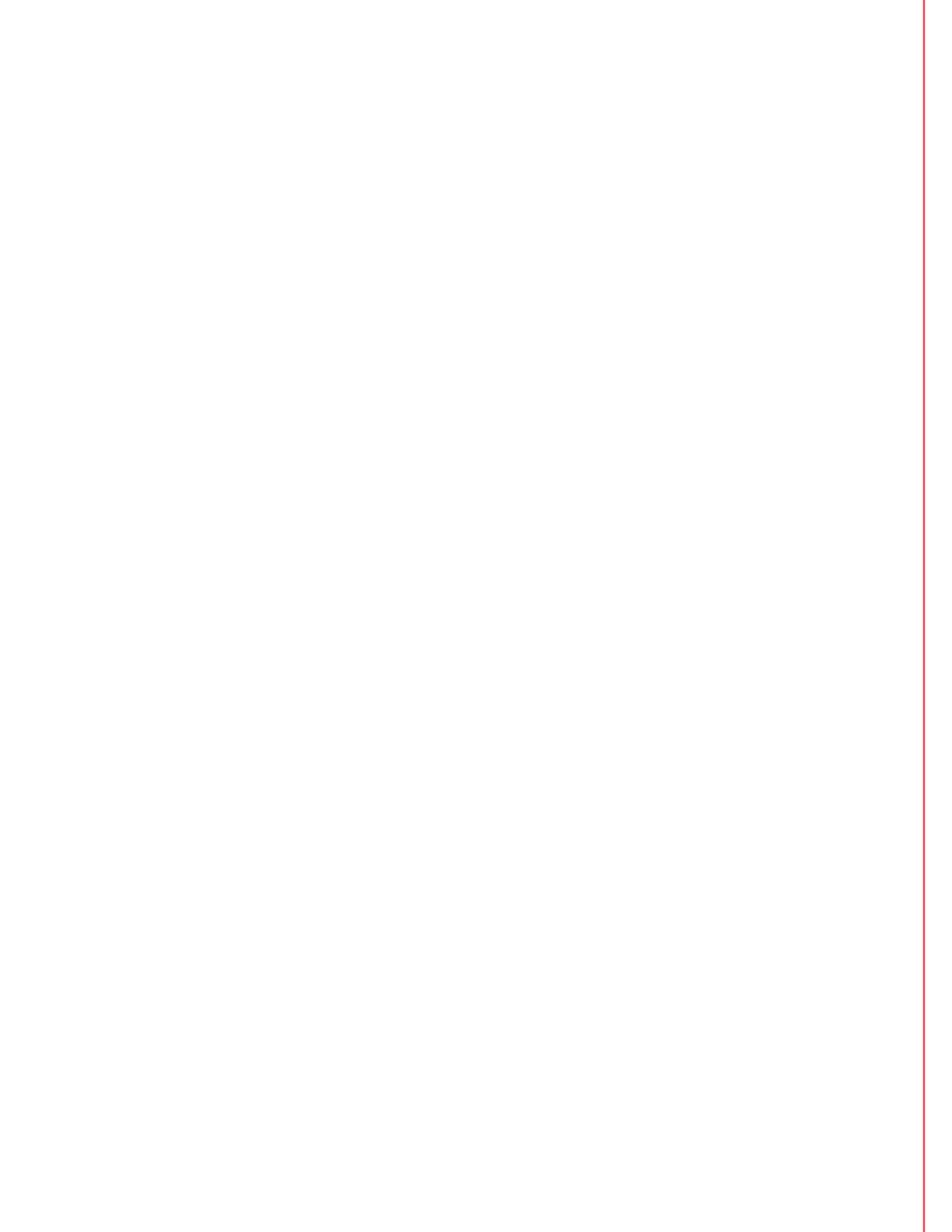
Part D- Tax credit for the costs of retraining qualified disadvantaged employees during the first eighteen months of employment

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

Part E- Summary of QHTC tax credits

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

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





Taxpayer Name: _____

Taxpayer Identification Number: _____

		ENTER DOLLAR AMOUNTS ONLY											
DEDUCTIONS	23 Pension, profit-sharing plans	23	\$									00	
	24 Other deductions (attach statement)	24	\$									00	
	25 Total deductions. Add Lines 11-24.	25	\$									00	
	26 Net income Line 10 minus Line 25. Fill in if minus: <input type="radio"/>	26	\$									00	
	27 Net operating loss deduction for years before 2000	27	\$									00	
TAXABLE INCOME	28 Net income after net operating loss deduction Line 26 minus Line 27. Fill in if minus: <input type="radio"/>	28	\$									00	
	29 (a) Non-business income/state adjustment (attach statement) Fill in if minus: <input type="radio"/>	29a	\$									00	
	(b) Expense related to non-business income (attach statement)	29b	\$									00	
	(c) 29(a) minus 29(b) Fill in if minus: <input type="radio"/>	29c	\$									00	
	30 Net income subject to apportionment Line 28 minus Line 29(c) Fill in if minus: <input type="radio"/>	30	\$									00	
	31 DC apportionment factor from Form D-20, Schedule F, Col. 3, Line 5. If Combined Report, from Combined Reporting Schedule 2A, Col. 1 Line 9.	31											
	32 Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor. Fill in if minus: <input type="radio"/>	32	\$										00
	33 Other income/deductions attributable to DC (attach statement - see instructions) Fill in if minus: <input type="radio"/>	33	\$										00
	34 Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33. Fill in if minus: <input type="radio"/>	34	\$										00
	35 Apportioned NOL deduction (Losses occurring in year 2000 and later)	35	\$										00
	36 Total DC taxable income. Line 34 minus Line 35. Fill in if minus: <input type="radio"/> If QHTC, skip Lines 37-39. Complete QHTC Schedule on Page 4, Lines 1-10.	36	\$										00
	37 Tax 8.25% of Line 36	37	\$										00
	38 Minus nonrefundable credits from Schedule UB, Line 9	38	\$										00
TAX PAYMENTS AND CREDITS	39 Total DC gross receipts from Line '4' MTLGR Worksheet \$ _____ .00	39	\$									00	
	40 Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.	40	\$									00	
	41 Payments and refundable credits:	(a) Tax paid, if any, with request for an extension of time to file	41a	\$									00
		(b) Tax paid, if any, with original return if this is an amended return	41b	\$									00
		(c) 2018 estimated franchise tax payments	41c	\$									00
		(d) Refundable credits from Schedule UB, Line 12	41d	\$									00
	42 If this is an amended 2018 return, enter refund requested with original return.	42	\$									00	
	43 Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42.	43	\$									00	
	44 Estimated tax interest (Fill in oval if D-2220 attached) <input type="radio"/>	44	\$									00	
	45 Total Amount Due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.	45	\$									00	
46 Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.	46	\$									00		
47 Amount you want to apply to your 2019 estimated franchise tax.	47	\$									00		
48 Amount to be refunded. Line 46 minus Line 47.	48	\$									00		

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

Designee's name _____ Phone number _____

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.			
	Officer's signature _____	Title _____	Date _____	Telephone number of person to contact _____

PAID PREPARER ONLY	Preparer's signature (if other than taxpayer) _____	Date _____	Firm name _____	Firm address _____
	Preparer's PTIN _____	If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. <input type="radio"/>		



Taxpayer Name: _____

Taxpayer Identification Number: _____

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

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

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

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

Taxpayer Name: _____

Taxpayer Identification Number: _____



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

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

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

For Combined Reporting

Enter the number of members in the combined group

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

Schedule 1 - Combined Report Tax Due				
Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	

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

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



Taxpayer Name: _____

Taxpayer Identification Number: _____

Schedule I – Income from Rent

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

*excludes federal depreciation and additional IRC §179 expenses.

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

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

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION _____ 2.(a) DATE OF INCORPORATION _____ 2.(b) DATE BUSINESS BEGAN IN DC _____ 3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN: _____

4. THE CORPORATION'S BOOKS ARE IN THE CARE OF – _____ 5. LOCATED AT – _____

6. During 2018, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES NO If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 9 under Amended returns. If you have already provided OTR with a detailed statement, enter the date it was sent. MM/DD/YYYY

7. Is this corporation unitary with another entity? YES NO If yes, explain: _____

8. Is this return made on the accrual basis? YES NO If no, indicate basis used: Cash Basis Other (specify) _____

9. Did you file a franchise tax return with DC for the year 2017? YES NO If no, state reason _____

10. Did you withhold DC income tax from wages paid to your DC resident employees during 2018? YES NO If no, state reason: _____

11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2018? YES NO

12. (a) Has the business been terminated? YES NO If yes, explain and give date: _____
 (b) Have you moved out of DC? YES NO

13. Did you file an annual ballpark fee return? YES NO

Organ and Bone Marrow Donor Credit

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

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

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

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

Employer-Assisted Home Purchase Tax Credit

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

Instructions for Schedule SR

Small Retailer Property Tax Relief Credit

For taxable years beginning after December 31, 2017, a qualified corporation, or qualified unincorporated business, may claim a credit against corporate or unincorporated business franchise tax as follows:

(1) a tax credit equal to 10% of the total rent paid by the corporation/unincorporated business for a qualified rental retail location during the taxable year not to exceed \$5,000: or

(2) a tax credit equal to the total Class 2 real property taxes paid by the qualified corporation/unincorporated qualified business for a qualified retail owned location during the taxable year not to exceed the lesser of the real property tax paid during the taxable year or \$5,000.

The credit in any one taxable year may exceed the qualified corporation/qualified unincorporated business's franchise tax liability, including any minimum tax due for that taxable year and is refundable to the qualified corporation/qualified unincorporated business claiming the credit.

The credit shall not apply if the qualified corporation/qualified unincorporated business is exempt from or receives any tax credits towards its real property tax or the qualified rental retail location or qualified owned retail location is otherwise exempt from real property tax.

Qualified Corporation/Qualified Unincorporated Business Defined

The term "qualified corporation" or "qualified unincorporated business" means a corporation or unincorporated business that: is engaged in the business of making sales at retail and files a sales tax return reflecting those sales; has less than \$2,500,000 in federal gross receipts or sales; and is current on all District tax filings and payments.

Qualified Retail Rental Location/Qualified Retail Owned Location Defined

The term "qualified retail rental location" or "qualified retail owned location" means a building or part of a building in the District that during the taxable year is: a

retail establishment the premises in which the business of selling tangible personal property is conducted or in or from which any retail sales are made; the primary place of the retail business of the qualified corporation/qualified unincorporated business; leased or owned by the qualified corporation/qualified unincorporated business; classified, in whole or in part, as Class 2 Property as defined in DC Code §47-813; and has obtained a Certificate of Occupancy for commercial use.

Line Instructions

Line 1 Enter the total amount of federal gross receipts or sales. If you have federal gross receipts or sales of \$2.5 million or more you are ineligible to claim the credit.

Line 2 If you are a tenant, enter the amount of rent paid on the qualified retail rental location in taxable year 2018.

Line 3 If you are an owner, enter the amount of Class 2 real property taxes paid on the qualified retail owned location in 2018, or, if you are a tenant, enter the amount of 10% of the rent paid on the qualified retail rental location in taxable year 2018.

Line 4 The credit limit is \$5,000.

Line 5 Enter the smaller of Line 3 or Line 4 on Line 5. This is the amount of the credit that may be claimed. Enter the Line 5 amount on Schedule UB, Line 11 if incorporated, or Line 21 if unincorporated.

Line 6 For the qualified retail location, enter the Owner or Landlord's name, address and telephone number.

Line 7 If the property is a qualified retail owned location, enter the Square number, Suffix number and Lot number for the property as it appears on your real property tax bill or assessment.

Note: In addition to other requirements as listed above, all businesses must have a sales and use tax account with the Office of Tax and Revenue and file all required returns in order to qualify for this credit. Unincorporated businesses must file a D-30 Unincorporated Business Franchise Tax return in addition to other requirements in order to claim this credit. A business with multiple locations in the District may claim the credit for only one property owned or leased.



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number of Designated Agent

Grid for Taxpayer Identification Number of Designated Agent

Taxable year ending MMY

Grid for Taxable year ending MMY

Worldwide

Name of Designated Agent

Grid for Name of Designated Agent

Telephone number

Grid for Telephone number

Business mailing address line #1

Grid for Business mailing address line #1

Business mailing address line #2

Grid for Business mailing address line #2

City

Grid for City

State

Grid for State

Zip Code + 4

Grid for Zip Code + 4

A List the designated agent and all combined members	B Taxpayer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	D Is the member new to the combined group?	E Was gross income received from District sources?	F Does the member have nexus in DC?
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
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Combined Group Members' Schedule

Instructions

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

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

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

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

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

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

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

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

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

Worldwide Combined Reporting Election Form



Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number

Taxable Year YYYY

Input field for Taxable Year

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business address line #1

Input field for Business address line #1

Business address line #2

Input field for Business address line #2

City

Input field for City

State

Input field for State

Zip code +4

Input field for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Input field for Date Beginning Tax Period

Date Ending Tax Period: MMDDYYYY

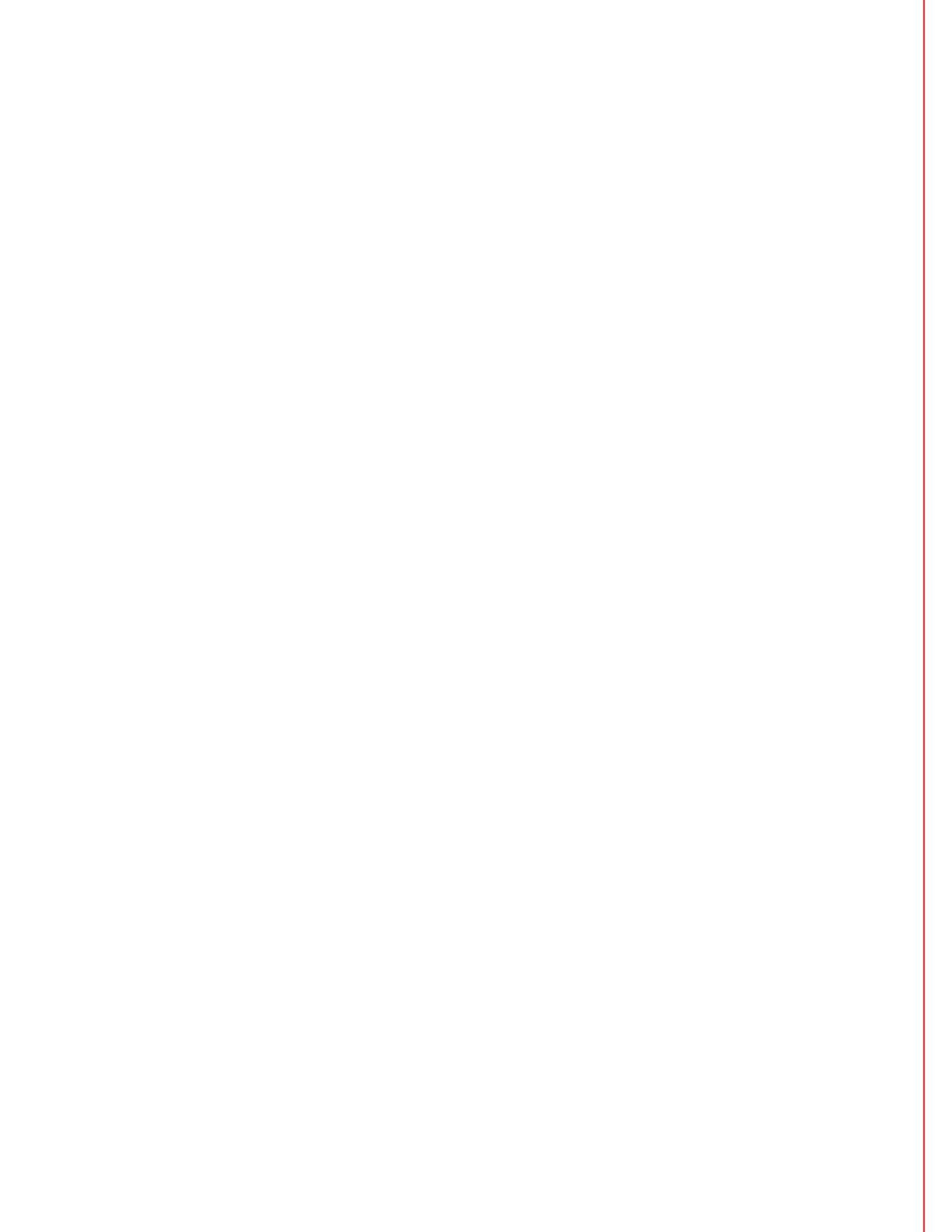
Input field for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.



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



Official Use Only: VENDOR ID# 0000

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

Initial year of certification as QHTC

TAXPAYER IDENTIFICATION NUMBER: _____

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

Empty box for certification year

PART A — TAX CREDIT FOR RELOCATION COSTS

- 1. Number of eligible employees who reside in DC
2. Number of eligible employees who reside outside DC
3. Tax credit for employees residing in DC (limited \$7,500 per employee, see instructions)
4. Tax credit for employees residing outside DC (limited \$5,000 per employee, see instructions)
5. Total tax credit (add lines 3 and 4)

Vertical column of dollar amount boxes for Part A

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

- 1. Number of eligible employees
2. Total Wages paid during this period to Qualified Employees
3. Tax credit – Line 2 x 0.10 (Limited to \$5,000 per employee in the tax year.)

Vertical column of dollar amount boxes for Part B

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

- 1. Employees eligible in First year
2. Months in First year
3. Total Wages paid during tax year 20__ to Qualified Disadvantaged Employees
4. Tax credit (50% of line 3)
The credit is 50% of qualified disadvantaged employee wages paid during the first 24 months of employment beginning after December 31, 2000, not to exceed \$15,000 per employee per year.

Vertical column of dollar amount boxes for Part C

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

- 1. Number of employees eligible, first 12 months.
2. Total expenditures for retraining Qualified Disadvantaged Employees paid or incurred during this period.
3. Amount of Retraining Costs Tax Credit
(Limited to \$20,000 per employee for retraining costs incurred during the first 18 months of employment beginning after December 31, 2000.)

Vertical column of dollar amount boxes for Part D



PART E – SUMMARY OF QHTC TAX CREDITS

Non-refundable credits

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

Refundable credits

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

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

INSTRUCTIONS FOR FORM D-20CR

Who may use Form D-20CR?

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

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

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

Which forms are required to claim QHTC credits?

A company must file a DC corporate franchise tax return (D-20) to claim the credits entered on the Form D-20CR. The QHTC Self-Certification on MyTax.DC.gov must also be completed. (This is required even if the company has been previously certified as a QHTC.)

Claiming a Tax Credit Carryover

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

Part A - Tax credit for relocation costs

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

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

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

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

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

An incorporated QHTC is allowed a credit against its QHTC franchise tax equal to 50% of the wages paid to each qualified disadvantaged employee during the first 24 calendar months of employment. The credit claimed is limited to \$15,000 a year for each qualified disadvantaged employee. It may be carried forward for 10 years.

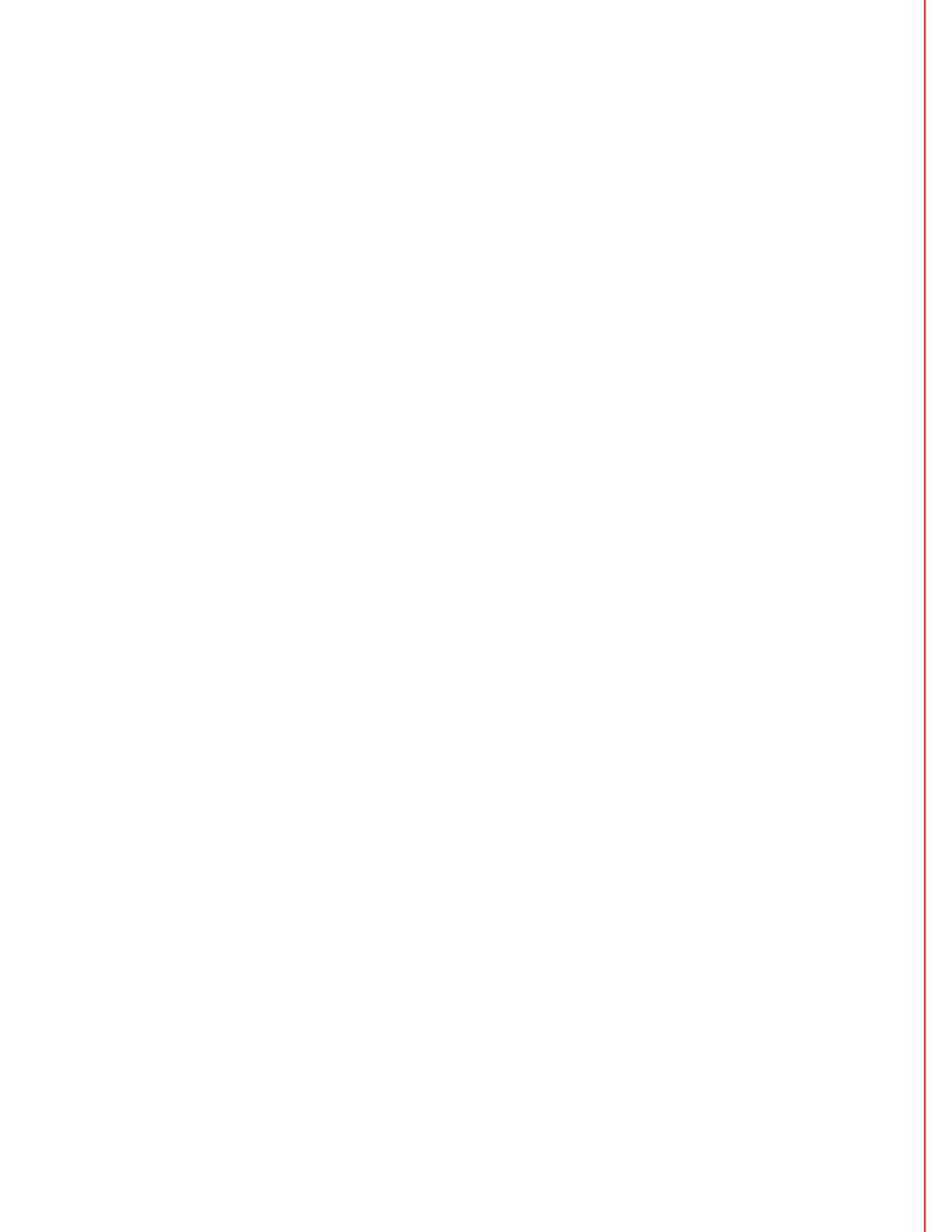
Part D- Tax credit for the costs of retraining qualified disadvantaged employees during the first eighteen months of employment

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

Part E- Summary of QHTC tax credits

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

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





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

Business Name (from your D-20 or D-30 return)	Taxpayer Identification Number (TIN)
Person to contact if there are questions	Daytime telephone number

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

- A. Your tax liability on taxable income after deducting DC applicable credits and estimated tax payments is less than \$1001, or
- B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

Computation of Underpayment Interest

1	2018 DC franchise tax liability from Forms D-20, or D-30.	\$	
2	Multiply the amount on Line 1 by 90% (.90).	\$	
3	2017 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	
4	Minimum estimated tax requirement for tax year 2017 (lesser of Lines 2 and 3).	\$	
5	Multiply the amount on Line 4 by 25% (.25). <i>Note: If your income was not evenly received over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.</i>	\$	

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

Due date of Payments

1 st Period	2 nd Period	3 rd Period	4 th Period
04/15/18	06/15/18	09/15/18	12/15/18

6	Enter the amount from Line 5 or the annualized amount in each period (the 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts).				
---	---	--	--	--	--

Check here if you are using the "Annualized Income" method.

7	DC estimated taxes paid each period (the 2 nd period includes the 1 st period amount, 3 rd period includes 1 st and 2 nd period amounts, the 4 th period includes all period amounts).				
---	--	--	--	--	--

8	Underpayment each period (Line 6 minus Line 7).				
---	---	--	--	--	--

9	Underpayment Interest Factors.	.0175	.0265	.0262	.0348
---	--------------------------------	-------	-------	-------	-------

10	Line 8 multiplied by Line 9.				
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11	Underpayment Interest - Total of amounts from Line 10. Pay this amount.	\$	
----	---	----	--

(See D-2220 instructions).

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

Estimated Tax Interest

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

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

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

When is interest assessed for Underpayment of Estimated Franchise Tax?

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

- 90% of the tax due on your 2018 DC franchise tax return; or
- 110% of the tax due on your 2017 DC franchise tax return (consisting of 12 months).

You must have filed a 2017 DC franchise tax return to use the 110% exception.

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

Are there any exceptions?

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

- You had no DC franchise tax liability for the tax year 2017 and in that year, you did business in DC for the entire 12 months;
- The franchise tax due for 2018, minus any estimated tax payments, is less than \$1001;
- Your total DC estimated franchise tax payments are equal to or greater than 110% of your 2017 DC franchise tax liability for the entire year; or
- Your remaining tax due after totaling all credits and estimated tax payments is less than 10% of your total DC franchise tax liability for the year.

When do you use this form?

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

How do you file this form?

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

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

Completing this form

Line 1

Enter the amount from your 2018 D-20 or D-30.

Line 2

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

Line 3

Enter 110% of the amount from your 2017 DC Forms D-20 or D-30. If your 2017 return was amended or corrected, multiply 110% times the corrected amount.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC franchise tax return for 2017, you may only use Line 2. This is your minimum estimated franchise tax payment for 2018.

Line 5

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

Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is \$2000, you would enter \$2000 for the 1st period, \$4000 for the 2nd period, \$6,000 for the 3rd period and \$8,000 for the 4th period.

Annualized income method: If your income was different for each period, determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts earned by period on Line 6. Accumulate the periodic amounts as shown above. Check the "Annualized Income" box.

Line 7

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

Line 8 Underpayment each period

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

Line 9 Underpayment Interest Factors

These are the underpayment interest factors by period.

Line 10

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

Line 11 Underpayment Interest

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

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

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

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

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

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

Notes:

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

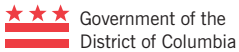
FR-120 Extension of Time to File a DC Corporation Franchise Tax Return Worksheet

ENTER DOLLAR AMOUNTS ONLY

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

1	\$.00
2	\$.00
3	\$.00
4	\$.00
5	\$.00

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



2018 FR-120 Extension of Time to File a DC Corporation Franchise Tax Return



Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) \$ 00

Taxpayer Identification Number

OFFICIAL USE ONLY
Vendor ID# 0000

Business Name or Designated Agent name

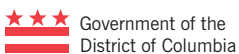
Tax period ending (MMYY) Fill in if Combined Report

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

City State Zip Code +4

A 6 or 7 month extension of time to file until _____ 15, 2019, for calendar year 2018, or until _____, _____, for fiscal year ending _____, is requested.

Revised 08/18



2018 FR-120 Extension of Time to File a DC Corporation Franchise Tax Return



Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) \$ 00

Taxpayer Identification Number

OFFICIAL USE ONLY
Vendor ID# 0000

Business Name or Designated Agent name

Tax period ending (MMYY) Fill in if Combined Report

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

City State Zip Code +4

A 6 or 7 month extension of time to file until _____ 15 2019, for calendar year 2018, or until _____, _____, for fiscal year ending _____, is requested.

Revised 08/18

Instructions for Form FR-120 (Corporation Franchise Tax)

Purpose

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

When to file

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

Where to submit your request

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

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

Extension of time to file

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

Federal extension forms

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

Additional extension of time

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

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit MyTax.DC.gov.
- **For electronic filers,** in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.



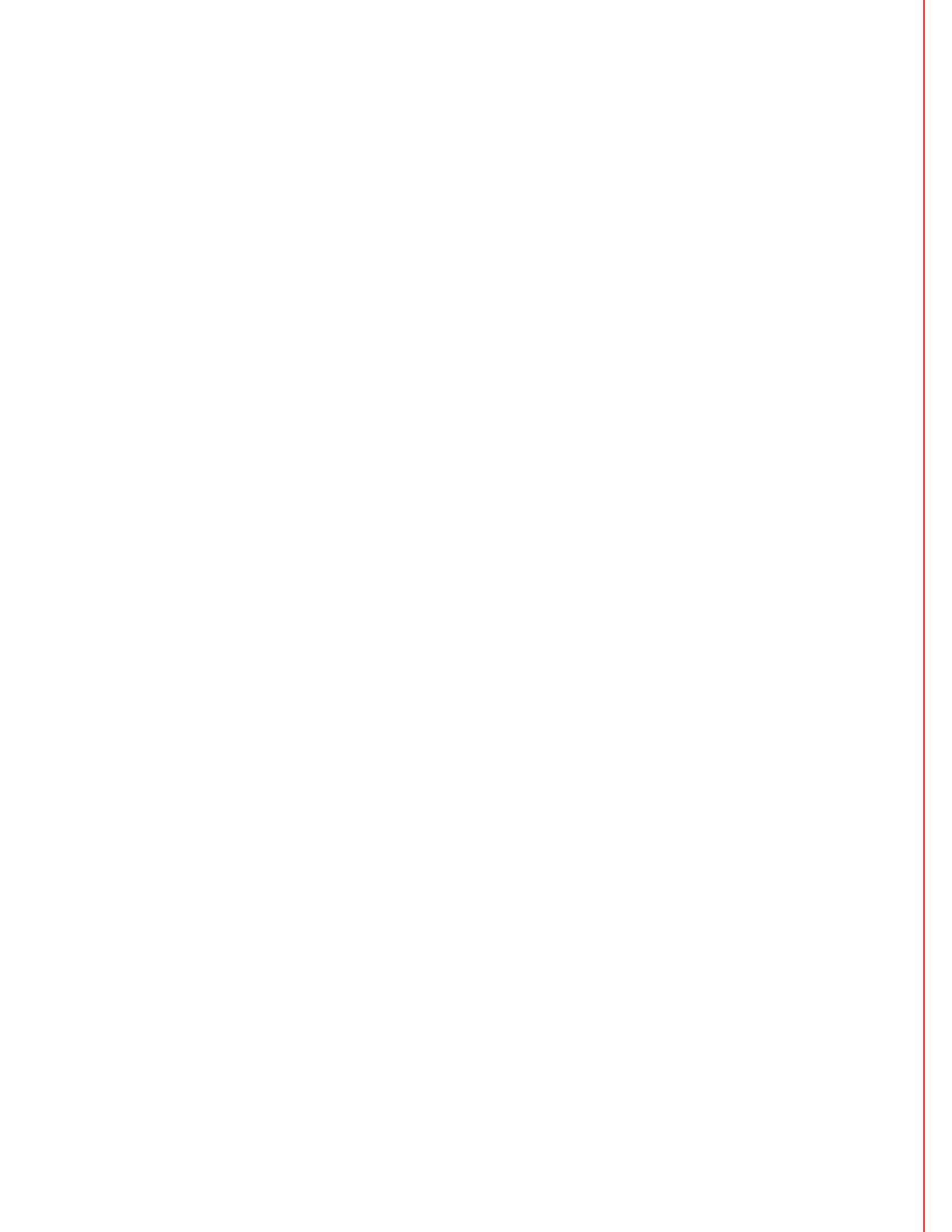
D-20 NOL Net Operating Loss Deduction for Tax Years Before 2000

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

Please attach this form to your D-20.

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

- Enter loss on D-20, Line 27.



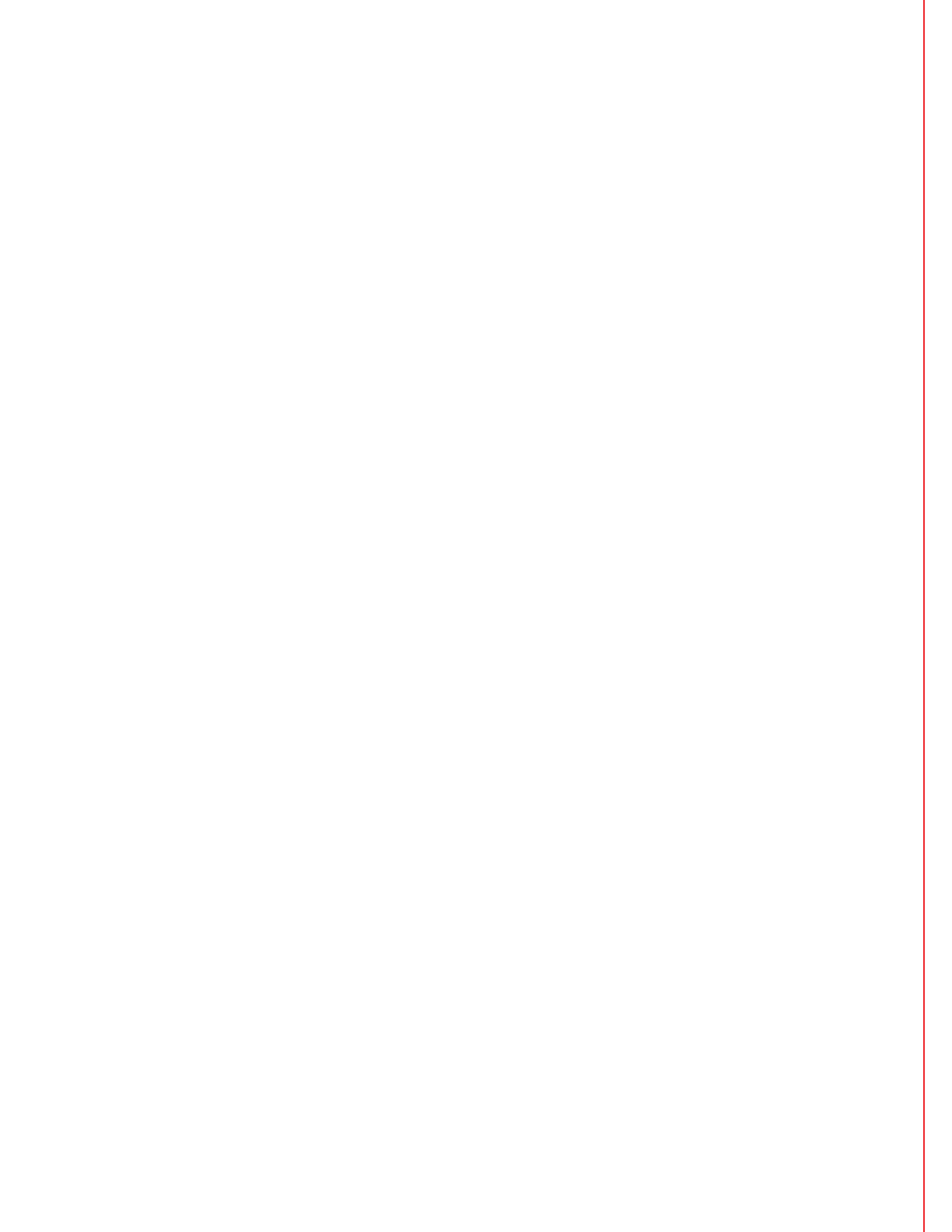


D-20 NOL Net Operating Loss Deduction for Tax Year 2000 and Later

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

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

- Enter loss on D-20, Line 35.



Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov

Need assistance?

File or pay online: MyTax.DC.gov.

Get tax forms Download forms at MyTax.DC.gov. Request forms by mail: 202-727-4829

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor

8:15 am–5:30 pm

Ask tax questions; get tax forms preparation help free

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

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

Regular hours

8:15 am–5:30 pm

Monday–Friday

Do you need help with this form?

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

Are you unable to hear or speak?

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

[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:2027274829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:2027274829) 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](tel:2027274829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:2027274829) ይደውሉ። የገንዘብ አስተርጓሚ ይመደብዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:2027274829) 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](tel:2027274829) 將**免費**向您提供口譯員服務。

2019 D-20ES Declaration of Estimated Franchise Tax for Corporations

DCE001C



Simpler. Faster. Safer.
File Electronically Today!

Important: If the amount of your payment for a period exceeds \$5,000, you shall file and pay electronically.

General Instructions

Declaration of Estimated Franchise Tax for Corporations

Who must file a Form D-20ES?

A corporation must file a declaration of estimated franchise tax voucher if its District of Columbia (DC) franchise tax liability is expected to exceed \$1,000 for the taxable year.

Applying an overpayment from your prior DC corporation franchise tax return.

You can apply the full amount of any overpayment of tax from your prior year's DC corporation franchise tax return to the first payment of your estimated tax.

Could you be charged a penalty or fee?

If you underestimate your tax, you will be charged an underpayment penalty on the unpaid amount of tax at the rate of 10% per year compounded daily, unless your withholdings, credits and estimated tax payments equal:

- At least 90% of your 2019 corporation franchise tax; or
- 110% of your 2018 DC corporation franchise tax for a 12-month period.

What if your estimated tax liability changes during the year?

If initially you are not required to file a declaration voucher but later in the taxable year your estimated franchise tax liability for the year increases to an amount greater than \$1,000, begin filing a declaration voucher. Use the next available voucher. See “**When are the declaration vouchers due?**” on page 3 for the due dates. If your estimated tax liability changes substantially, adjust the next payments accordingly.

Which other DC form may corporate franchise taxpayers need to file?

Corporate Franchise Tax Return (D-20)

You may obtain the D-20 from:

- Website: MyTax.DC.gov
- Phone: 202-727-4829
- OTR Customer Service Administration
1101 4th Street, SW, 2nd Floor
Washington, DC 20024

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

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

The submission of the extension of time to file form is subject to the following considerations:

1. If you expect to have a balance due when you file your D-20, **you must pay with your timely filed extension application.**
2. If you do not expect to have a balance due when you file your D-20, you are not required to file a Form FR-120, if you have:
 - a. Correctly estimated your D-20 tax liability and paid the estimated amount of DC franchise tax through estimated tax payments; and

- b. Filed a request to extend the time to file your federal tax return with the IRS. The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-120 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 return and wish to request an extension for your DC franchise tax return, you should submit a Form FR-120.

If there is an amount due, the DC Form FR-120 is required to be filed with the payment. Penalty charges are imposed on any tax found owing and not paid on time with the extension request.

When are your vouchers due?

File your vouchers by the following dates:

- **Voucher 1:** April 15, 2019;
- **Voucher 2:** June 15, 2019;
- **Voucher 3:** September 15, 2019; and

- **Voucher 4:** December 15, 2019

Fiscal year taxpayers should file the declaration vouchers by the following dates:

- **Voucher 1:** The fifteenth day of the fourth month of your taxable year;
- **Voucher 2:** The fifteenth day of the sixth month of your taxable year;
- **Voucher 3:** The fifteenth day of the ninth month of your taxable year; and
- **Voucher 4:** The fifteenth day of the twelfth month of your taxable year.

If the due date falls on a Saturday, Sunday, or legal holiday, the voucher is due the next business day.

Filing your return

This booklet has all the vouchers and instructions you will need. It is mailed to each registered taxpayer who filed estimated tax payments in the previous year, except those who file electronically or use a substitute form. It also contains mailing labels. You are responsible for filing and submitting the amount due on time whether or not you receive the printed forms.

- **Substitute forms**

You may file your DC estimated tax payment 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. Check with the software developer to determine if its form was approved by the DC OTR.

- **By mail**

If you file using paper, make the check or money order payable to the DC Treasurer. Write your Taxpayer Identification Number (TIN), D-20ES, and the tax year on the check or money order.

If mailing vouchers send your vouchers and payments to:

Office of Tax and Revenue

PO Box 96019

Washington, DC 20090-6019

NOTE: Please use the mailing labels provided in this booklet when mailing your vouchers.

- **By accessing [MyTax.DC.gov](https://mytax.dc.gov)**

Corporate taxpayers may file and pay the D-20ES by accessing [MyTax.DC.gov](https://mytax.dc.gov).

- **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.

Electronic Payment Options

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

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

Payment options are as follows:

- **ACH Debit**. ACH debit/credit 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 multiple 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.
- **ACH Credit**. ACH credit is for business taxpayers only. There is no

fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be registered to use this payment type, and does not need to access the website.

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

- **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.

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.

Getting started

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

- ✓ A pen with black ink
- ✓ A calculator

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

Taxpayer Identification Number (TIN)

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

- An FEIN is a 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 get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.
- An Individual Taxpayer Identification Number (ITIN) is a tax processing 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 Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any purpose other than federal tax reporting.

- The Preparer Tax Identification Number (PTIN) 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 a TIN before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid.

Help us identify your forms and attachments

Write your TIN, tax period, name and address on any statements submitted with the voucher or filed separately. The TIN is used for tax administration purposes only.

Personal Information

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

Filling out the form

To aid us in processing your return, please follow these rules. *Do not print outside the boxes.*

Using black ink, print in CAPITAL letters.

ROBERTS

Leave a space between words and between number and words.

8 ELM

Yes

No

Write 3s with rounded tops, not flat tops.

3 7 ~~3 7~~

Write 7s without middle bars.

Fill in ovals completely.

Do not ✓ or "x" ovals.

● ~~✓~~ ~~x~~

Round cents to the nearest dollar.

Do not enter cents.

\$ 57 204.00

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

Record of payments

KEEP WITH YOUR RECORDS

Use this worksheet to plan and record your payments and the date you paid.

Total estimated tax for 2019

Credits from any 2018 D-20 overpayment

Voucher
number

Payment amount

Date paid

Voucher number	Payment amount	Date paid
1		
2		
3		
4		











OFFICE OF TAX AND REVENUE
CORPORATION ESTIMATED FRANCHISE TAX
PO BOX 96019
WASHINGTON DC 20090-6019



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WASHINGTON DC 20090-6019



2018

D-30

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



Simpler. Faster. Safer.

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

What's New:

- **Filing Deadline** - For Tax Year 2018 the filing deadline will be Monday, April 15, 2019.
- **New Tax Rate** - For taxable years beginning after December 31, 2017, the tax rate for unincorporated businesses is 8.25% of taxable income.
- **Small Retailer Property Tax Relief Credit** - A new refundable tax credit is available for businesses that have less than \$2.5 million in federal gross receipts or sales. See Schedule SR and instructions included in this booklet for more details.
- **Combined Reporting** - When filing a combined report, do not use Schedule F of Form D-30 to derive the apportionment factor for the group. Leave Schedule F blank. Use Combined Reporting Schedule 2A, Line 9 instead.

Reminders:

- **General Instructions** - Failure to use the business or trade name that you used when registering with the DC Office of Tax and Revenue will cause processing delays with returns and/or payments.
- **Modernized e-File (MeF)** - Unincorporated business franchise taxpayers that have a Federal Employer Identification Number (FEIN) are encouraged to e-file the D-30 Unincorporated Business Franchise Tax Return through MeF.
- ****IMPORTANT NOTE REGARDING LINE 33**** - If you are claiming the Line 33 Salary Exemption, the number of days in DC must be entered on Line 33a. EXCEPT FOR A COMBINED REPORT FILED BY A DESIGNATED AGENT, FAILURE TO COMPLETE LINE 33a WILL RESULT IN DENIAL OF THE SALARY EXEMPTION.
- **Business Registration Policy** - The Office of Tax and Revenue (OTR) no longer automatically registers businesses for Corporate or Unincorporated Franchise Tax from the D-20 or D-30 tax returns. All new entities starting business operations or promoting/vending at special events in DC MUST register on MyTax.DC.gov using the business registration process by completing the online, FR-500 for business income (Corporate or Unincorporated Franchise, Sales and Use, Withholding Wage, Withholding Non-Wage), or FR-500B for Special Event Promoters and/or Vendors.
- **Exemption Certification** - Beginning in November 2017, organizations applying for an exemption from the District of Columbia Sales and Use Tax will be required to complete an online application and attach supporting documentation via MyTax.DC.gov. If the exemption is approved, OTR will issue an official certificate which will include an expiration date. Taxpayers must reapply for a new exemption prior to the expiration date on the certificate.
- **Combined Reporting** - Enter the number of members in the combined group in the space allocated on page 4. Complete Schedule 1 from DC Combined Reporting Schedule 1A.
- **Food Commodity Donations Tax Credit** - The non-refundable business tax credit for farm to food donations has been repealed effective April 7, 2017.

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

General Instructions for the D-30

Who must file Form D-30?

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

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

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

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

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

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

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

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

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

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

Multiple businesses

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

Taxicab/Limo Drivers

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

Minimum Tax

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

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

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

Minimum Tax Liability Gross Receipts (MTLGR) Worksheet

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

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

Minimum Tax

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

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

Who does not have to file Form D-30?

You do not have to file if –

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

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

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

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

Business Non-Refundable and Refundable Credits, Schedule UB

The various non-refundable and refundable credits available to unincorporated businesses have been consolidated on Schedule UB. The total non-refundable credits from Schedule UB, Line 20 are reported on Line 38 of the D-30. The total refundable credits from Schedule UB, Line 22 are reported on Line 41(d).

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

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

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

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

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

D-2220, Underpayment of Estimated Tax Installments

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

FR-1500 Ballpark Fee

If you have \$5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, with Form FR-1500, electronically. For details, visit MyTax.DC.gov. Note: Each member of a combined group is responsible for filing and paying its own ballpark fee.

Combined Reporting

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

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

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

If you are filing a combined report, enter the designated agent information and shade the "fill in if Combined Report" oval on page 1 of the return. Complete and submit Combined Reporting Schedules 1A, 1B, 2A, and 2B, along with the Combined Group Members' Schedule, and the Worldwide Combined Reporting Election Form, if applicable. In addition, attach Federal Schedules J, M, M-3, Federal UTP, if applicable, and Federal Forms 851, 5471, 5472, 8833, 8868, 8886, and 8975 (including Schedule A), if applicable.

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

When are your taxes due?

If you are a calendar year filer, file your return and pay any tax due by April 15th. If you are a fiscal year filer, file your return and pay by the fifteenth day of the fourth month after your tax year closes. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

Taxable year

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

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

Filing your return

By mail

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

Office of Tax and Revenue
PO Box 96165
Washington, DC 20090-6165
- If mailing a no payment due or refund return, send the return to:

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

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

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

Substitute forms

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

By Modernized e-File (MeF)

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

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

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

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

Payment Options

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

Payment options are as follows:

- **ACH Debit.** There is no fee. Taxpayers' bank routing and account numbers are stored within their online account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account. The use of foreign bank accounts for business ACH Debit is not allowed.
- **Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee equal to 2.5% of the tax payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account.

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

- **Check or money order.** Include a check or money order, (US dollars) payable to the DC Treasurer, with your completed return. Write your Federal Employer Identification Number (FEIN), daytime telephone number, '2018', and 'D-30' on the check or money order. Attach your payment to the Form D-30P Payment Voucher provided in this booklet. Mail the D-30P **with**, but not attached to the D-30 tax return to:

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

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

Dishonored Payments

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

Penalties and interest

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;

- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the collection fee are first applied to the collection fee, then to penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Special circumstances

Special rules on depreciation and §179 property

For federal tax purposes, businesses are allowed to deduct additional bonus depreciation and additional Internal Revenue Code (IRC) §179 expenses. However, for DC tax purposes, you may not claim the 100 percent federal bonus depreciation or additional expenses allowed under IRC §179. Similarly, DC does not allow the acceleration of depreciation deductions currently allowed under the 2008 Economic Stimulus Act.

Office of Tax and Revenue (OTR) rulings

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

Getting started

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

- A pen with black ink
- A calculator

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

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

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

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

Taxpayer Identification Number (TIN)

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

- **An FEIN is a valid number issued by the IRS.** To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676);
- **An SSN is a valid number issued by the Social Security 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.

- **The PTIN, Preparer Tax Identification Number is an identification number issued by the IRS** that all paid tax preparers must use on tax returns or claims for refund.

Franchise tax rate and minimum tax

The tax rate is 8.25 percent on your "Total District taxable income" on Line 36. The minimum tax is \$250, even if you have a loss. If your DC gross receipts are more than \$1,000,000, the minimum tax is \$1,000.

Incomplete forms will delay processing

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

Help us identify your forms and attachments

Write your Taxpayer Identification Number (TIN), tax period, business name and address on any statements submitted with the return or filed separately. Your identification number is used for tax administration purposes only.

For members filing under combined reporting, please ensure you place your TIN in the Taxpayer Identification Number' field and the designated agent's TIN in the 'Designated Agent TIN' field. Members must also complete the "Fill in if Combined Return" and the "Fill in if Final Return" ovals. Complete and submit Combined Reporting Schedules 1A, 1B, 2A, and 2B, along with the Combined Group Members' Schedule, and the Worldwide Combined Reporting Form, if applicable. In addition, attach Federal Schedules J, M, M-3, Federal UTP, if applicable and Federal Forms 851, 5471, 5472, 8833, 8868, 8886, and 8975 (including Schedule A) if applicable.

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

Filling out the form

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

Do not print outside the boxes.

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

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

3 7 ~~3~~

Write 7s without a middle bar.

● ~~7~~

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

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

57204.00

Note: Your taxpayer identification number is used for tax purposes only.

Personal Information

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

Assembling your D-30 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached;
- Do not cross out the tax year on the 2018 return. If you are not filing a 2018 D-30 Unincorporated Business Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 727-4829, or visit the Customer Service Administration at 1101 4th Street, SW, 2nd Floor, Washington, DC 20024. You also may visit our website at MyTax.DC.gov for prior year unincorporated business franchise tax returns.
- Attach any other supporting forms or schedules as applicable:
 - o Schedule UB Business Credits
 - o Schedule SR Small Retailer Property Tax Relief Credit
 - o Combined Group Members' Schedule
 - o Worldwide Combined Reporting Election form
 - o Combined Reporting Schedules 1A, 1B, 2A, and 2B
 - o Federal Forms 851, 5471, 5472, 8833, 8868, 8886, and 8975 (including Schedule A)
 - o Federal Schedules J, M and M-3
 - o Federal UTP
 - o Any other forms or schedules
- Staple your check or money order (US dollars) to the D-30P, Payment Voucher.
- Use the appropriate mailing label on the back flap of the return envelope.

Third Party Designee

If you want to authorize another person to discuss your 2018 tax return with OTR, fill-in the oval in the Third Party Designee block on page 2 of the D-30 and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block.

Filling in the oval gives the designee authorization to:

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

The authorization does not:

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

This authorization automatically ends on April 15, 2020 (without regard to extensions).

Signature and verification

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

employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Explanation of terms

Business income

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

Commercial domicile

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

Compensation

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

Non-business income

All income except business income.

Transportation company

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

Sales

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

Taxable in another state

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

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

Specific Instructions

Negative amounts

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

Allocation and apportionment of income

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

Note: When using the D-30 to file a combined report, do not use or fill out Schedule F on page 4 to derive the apportionment factor for the combined group. Leave Schedule F blank. Use Combined Reporting Schedule 2A instead. Likewise, when each individual member derives its individual apportionment factor, do not use Schedule F. Individual members should use Combined Reporting Schedule 2B instead to derive their apportionment factor.

Non-business income allocation

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

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

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

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

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

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

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

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

Gross Income

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

Amended returns

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

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

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

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

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

Final return

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

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

Line 1 Gross receipts, minus returns and allowances

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

Line 2 Cost of goods sold and/or operations

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

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

Line 3 Gross profit

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

Line 4 Dividends

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

Line 5 Interest

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

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

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

Line 6 Gross rental income

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

NOTE: DC does not allow the 100% federal bonus depreciation. If you claimed this additional depreciation on your federal return, you must adjust depreciation for DC tax purposes without claiming the bonus depreciation. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the property, for DC tax purposes, has not been reduced by any bonus depreciation amount claimed on your federal return. DC also does not allow the additional IRC §179 expenses above \$25,000. If you claimed these additional expenses on your federal return, reduce such expenses claimed on your D-30 by that amount.

Line 7 Gross royalties

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

Line 8(a) Net capital gain (loss)

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

NOTE: Since the 100% federal bonus depreciation is not allowed for DC tax purposes, recalculate the capital gain/loss reported on your federal return without taking into account the federal bonus depreciation amount. Attach a statement showing the adjustments.

Line 8(b) Ordinary gain (loss)

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

Line 9 Other income

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

Line 10 Total gross income

Enter the total of lines 3 through 9.

Deductions

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

Line 11 Salaries and wages

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

- Do not include compensation of the owners/members of the unincorporated business.

- Do not include wages incurred in computing the Economic Development Zone Incentives credit, QHTC wage credits, and Bone Marrow Credit.

Line 12 Repairs

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

Line 13 Bad debts

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

Line 14 (a) Royalty payments

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

Line 14 (b) Minus nondeductible payments to related entities

Subtract the nondeductible payments to related entities.

Payments to related parties

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

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

Line 15 Rent

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

Line 16 Taxes

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

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

Line 17 (a) Interest expense

Enter interest paid or accrued on business debt. Apply any federal limitation under IRC § 163(j) to this deduction. Interest payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803.03(d)(7)(B).

Line 17 (b) Minus nondeductible payments to related entities

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

Line 18 Contributions and/or gifts

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

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

Line 19 Amortization

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

Line 20 Depreciation

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

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

***NOTE:** If you claimed the 100% federal bonus depreciation amount or additional IRC §179 expenses above \$25,000 on your federal return, do not claim these amounts on your D-30. Recompute the depreciation taken for DC tax purposes without the federal bonus depreciation. Attach a statement showing the recomputation.

Line 21 Other allowable deductions

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

Line 22 Total deductions

Add Lines 11–21 and enter on Line 22.

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

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

Line 24 Net operating loss deduction

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

Line 25 Net income after NOL deduction

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

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

Report on Lines 26(a) and 26(b) non-business income and related expenses. Include expenses connected with the production of income

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

Line 27 Net income from trade or business subject to apportionment

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

Line 28 DC apportionment factor

Enter the factor from Line 2 of Schedule F, page 4, Form D-30. If the return is a Combined Report, enter the apportionment factor from Combined Reporting Schedule 2A, Column 1, Line 9.

Line 29 Net income from trade or business apportioned to DC

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

Line 30 Other income/deductions attributable to DC

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

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

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

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

Line 31 Total District net income (loss)

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

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

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

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

Line 33 Exemption

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

- Enter in the boxes on Line 33(a), the number of days this return covers. If it is a full year enter 365 days (366 if leap year) and enter \$5,000 on Line 33.

- Prorate the exemption if the return is for less than a full year because either the business started after the beginning of the tax year or it ceased before the end of the year. Prorate the exemption by dividing the number of days entered on line 33(a) by 365 (366 if leap year) to arrive at a percent. Multiply \$5,000 by that percent. Include a statement showing your calculation of the exemption amount. Also enter for each member a portion of this amount in Schedule J, column 5, page 5, Form D-30.

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

Line 34 Total taxable income before apportioned NOL deduction

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

Line 35 Apportioned NOL deduction

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

Line 36 Total District taxable income

Enter the result of subtracting Line 35 from Line 34.

Line 37 Tax

Calculate the tax by multiplying any positive amount on Line 36 (Total District taxable income) by 8.25%. Enter the result on Line 37.

Line 38 Minus nonrefundable credits

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

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

Line 39 Total DC gross receipts

From Line 4 of (MTLGR) worksheet.

Line 40 Net tax

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

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

Line 41 Payments

Enter the amount paid:

- (a) with your request for an extension of time to file;
- (b) with your original return if this is an amended return;
- (c) with your estimated franchise tax payments (Form D-30ES);
- (d) enter refundable credits from Schedule UB, Line 22.

Line 42

If this is an amended 2018 return, enter refund requested with original 2018 return.

Line 43 Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42.

Line 44 Estimated tax interest

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

Line 45 Total Amount Due

If Line 43 is smaller than the total of Lines 40 and 44, subtract Line 42 from the total of Lines 40 and 44. Enter the amount due.

Line 46 Overpayment

If Line 43 amount is larger than the total of Lines 40 and 44, subtract Lines 40 and 44 from Line 42. Enter amount overpaid.

Line 47 Amount to be applied to 2019 estimated franchise tax

Line 48 Amount to be refunded

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

Other Form D-30 schedules

Schedule F – DC apportionment factor

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

- **Sales factor**

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

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

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

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

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

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

General

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

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

New Markets Tax Credit

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

Schedule G – Other allowable deductions

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

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

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

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

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

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

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

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

Supplemental information (page 6 of Form D-30)

Please provide all the information requested in this schedule.

Combined Group Members' Schedule

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

Worldwide Combined Reporting Election Form

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

Schedule UB, Business credits

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

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

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

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

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

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

- Will bring a net job growth to DC of at least 10 new jobs with an average yearly wage of at least 120% of the average yearly wage of DC residents;

- Will increase income tax and payroll revenue for the DC;
- Will result in a retention of any new positions for at least one year; and
- Would not have occurred but for the job growth tax credit.

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

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

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

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

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

- At least 85% ethanol;
- Natural gas;
- Compressed natural gas;
- Liquefied natural gas;
- Liquefied petroleum gas;
- Biodiesel, excluding kerosene;
- Electricity provided by a vehicle-charging station; or
- Hydrogen.

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

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

The **Employer-Assisted Home Purchase Tax Credit** is a credit equal to 1/2 of the amount of the homeownership assistance provided by the employer to its eligible employees during the taxable year; provided, that: (a) the credit shall not exceed \$2,500 for any one eligible employee who receives homeownership assistance; (b) the

assistance is provided through a certified employer-assisted home purchase program; (c) the assistance is used for the purchase of a qualified residential real property; and (d) the eligible employee is a new homebuyer. “Homeownership assistance” means money provided to an eligible employee for the down payment or other acquisition costs for the purchase of the principal place of residence of the employee. “New homebuyer” means an employee (and, if married or in a registered domestic partnership, the employee’s spouse or registered domestic partner) who did not own a principal place of residence in the District during the previous 12 months. “Certified employer-assisted home purchase program” means a program: (a) through which an employer provides homeownership assistance to its employees; (b) which is provided uniformly to its employees; provided, that the employer may limit eligibility for the program by establishing a maximum income limit and may limit assistance to new homebuyers; and (c) which is certified by the Mayor.

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

Small Retailer Property Tax Relief Credit. For taxable years starting January 1, 2018, a business that has less than \$2.5 million in federal gross receipts or sales, may claim a credit against corporate or unincorporated business franchise tax equal to the total class 2 real property taxes paid by the business for a retail owned location in the District not to exceed \$5,000; or 10% of the rent paid by the business for rental retail location not to exceed \$5,000. The Small Retailer Property Tax Relief Credit does not apply if the business is exempt from or receives any tax credits towards its real property tax; or the rental retail location or the owned retail location is otherwise exempt from real property tax.

To be eligible for the credit, the business must own or lease a building or part of a building in the District that: is classified, in whole or in part as Class 2 Property as defined in DC Code §47-813; is the primary place of the retail business; has a Certificate of Occupancy for commercial use; and is a retail establishment from which the business of selling tangible personal property is conducted, or in or from which any retail sales are made. In addition, the business must file a Sales and Use Tax return, and must be current on all District of Columbia tax filings and payments. See Schedule SR with instructions, and DC Code §§ 47-1807.14 and 47-1808.14 for further details.

Economic Development Zone Incentives Credits

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

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

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

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

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

3. A non-refundable rent credit for lessors against the franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI.

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

Economic Development Zone Incentives Credit Worksheet			
Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages maximum \$7,500 per certified employee in any taxable year	Total Wages \$	50% of Wages Col. 2 x .50 =	\$
B. Certified (eligible employees) workers' compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 x .50 =	\$
C. Child care center rent (lessor).....	Rental market value \$ _____ Minus rent shown on lease agreement \$ _____ Total child care center credit		\$
	Total of Column 4 (if more than \$7500, enter \$7500).		\$
	Add any EDZI credit carry forward from a previous year.		\$
	Total EDZI credit (enter on Schedule UB, Line 13) (maximum \$7500)		\$

Taxpayer Name: _____



Taxpayer Identification Number: _____

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

Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).		\$
2. Purchases	\$ _____	
Minus cost of items withdrawn for personal use	\$ _____	Enter result here →
3. Cost of Labor.		
4. Material and supplies.		
5. Other costs (attach statement) – (Additional federal depreciation and additional IRC §179 expenses are not allowed.)		
6. Total of lines 1 through 5.		\$
7. Inventory at end of year.		\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.		\$
Method of inventory valuation used _____		

Schedule B - CONTRIBUTIONS AND/OR GIFTS (See specific instructions for Line 18.)

	\$		\$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 18.)	\$

Schedule C - TAXES (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
TOTAL			\$

*

Schedule E - INTEREST EXPENSE (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL			\$

*Schedule D has been deleted.

Taxpayer Name: _____



Taxpayer Identification Number: _____

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

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

	<i>Column 1 TOTAL</i>	<i>Column 2 in DC</i>	<i>DC Apportionment Factor</i>
1. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ _____ 00	\$ _____ 00	(Column 2 divided by Column 1)
2. DC APPORTIONMENT FACTOR: Column 2 divided by Column 1. Enter on D-30, Line 28	_____		

For Combined Reporting

Enter the number of members in the combined group

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

Schedule 1 - Combined Report Tax Due				
Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	

Schedule G - Other allowable deductions

Nature of Deduction	Amount
	\$
TOTAL (Also enter on D-30, Line 21.)	\$

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

Nature of Income	Amount
	\$
TOTAL	\$

Taxpayer Name: _____



Taxpayer Identification Number: _____

Schedule I - BALANCE SHEETS (See Instructions.) Beginning of Taxable Year End of Taxable Year

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

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

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Taxpayer Identification Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$
Col. 4 - See Instructions.				Enter total taxable income as shown on Line 34 of D-30.				\$
Col. 5 - See Instructions.				Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)				\$
Col. 6 - Any loss amount from Line 31 of D-30.								
Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.								

Taxpayer Name: _____

Taxpayer Identification Number: _____

SUPPLEMENTAL INFORMATION

1. During 2018, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, See instructions for address.	2. PRINCIPAL BUSINESS ACTIVITY	3. DATE BUSINESS BEGAN
	4. IF BUSINESS HAS TERMINATED, STATE REASON	5. TERMINATION DATE
	6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)	

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

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

9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2018? Yes No If no, please state reason: _____

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

11. Did you withhold DC income tax from the wages of your DC employees during 2018? Yes No If no, state reason: _____

12. Did you file a franchise tax return for the business with the District of Columbia for the year 2017? Yes No If no, state reason: _____
 If yes, enter name under which return was filed: _____

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

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

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

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

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

Organ and Bone Marrow Donor Credit

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

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

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

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

Employer-Assisted Home Purchase Tax Credit

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

Instructions for Schedule SR

Small Retailer Property Tax Relief Credit

For taxable years beginning after December 31, 2017, a qualified corporation, or qualified unincorporated business, may claim a credit against corporate or unincorporated business franchise tax as follows:

(1) a tax credit equal to 10% of the total rent paid by the corporation/unincorporated business for a qualified rental retail location during the taxable year not to exceed \$5,000: or

(2) a tax credit equal to the total Class 2 real property taxes paid by the qualified corporation/unincorporated qualified business for a qualified retail owned location during the taxable year not to exceed the lesser of the real property tax paid during the taxable year or \$5,000.

The credit in any one taxable year may exceed the qualified corporation/qualified unincorporated business's franchise tax liability, including any minimum tax due for that taxable year and is refundable to the qualified corporation/qualified unincorporated business claiming the credit.

The credit shall not apply if the qualified corporation/qualified unincorporated business is exempt from or receives any tax credits towards its real property tax or the qualified rental retail location or qualified owned retail location is otherwise exempt from real property tax.

Qualified Corporation/Qualified Unincorporated Business Defined

The term "qualified corporation" or "qualified unincorporated business" means a corporation or unincorporated business that: is engaged in the business of making sales at retail and files a sales tax return reflecting those sales; has less than \$2,500,000 in federal gross receipts or sales; and is current on all District tax filings and payments.

Qualified Retail Rental Location/Qualified Retail Owned Location Defined

The term "qualified retail rental location" or "qualified retail owned location" means a building or part of a building in the District that during the taxable year is: a

retail establishment the premises in which the business of selling tangible personal property is conducted or in or from which any retail sales are made; the primary place of the retail business of the qualified corporation/qualified unincorporated business; leased or owned by the qualified corporation/qualified unincorporated business; classified, in whole or in part, as Class 2 Property as defined in DC Code §47-813; and has obtained a Certificate of Occupancy for commercial use.

Line Instructions

Line 1 Enter the total amount of federal gross receipts or sales. If you have federal gross receipts or sales of \$2.5 million or more you are ineligible to claim the credit.

Line 2 If you are a tenant, enter the amount of rent paid on the qualified retail rental location in taxable year 2018.

Line 3 If you are an owner, enter the amount of Class 2 real property taxes paid on the qualified retail owned location in 2018, or, if you are a tenant, enter the amount of 10% of the rent paid on the qualified retail rental location in taxable year 2018.

Line 4 The credit limit is \$5,000.

Line 5 Enter the smaller of Line 3 or Line 4 on Line 5. This is the amount of the credit that may be claimed. Enter the Line 5 amount on Schedule UB, Line 11 if incorporated, or Line 21 if unincorporated.

Line 6 For the qualified retail location, enter the Owner or Landlord's name, address and telephone number.

Line 7 If the property is a qualified retail owned location, enter the Square number, Suffix number and Lot number for the property as it appears on your real property tax bill or assessment.

Note: In addition to other requirements as listed above, all businesses must have a sales and use tax account with the Office of Tax and Revenue and file all required returns in order to qualify for this credit. Unincorporated businesses must file a D-30 Unincorporated Business Franchise Tax return in addition to other requirements in order to claim this credit. A business with multiple locations in the District may claim the credit for only one property owned or leased.



Important: Print in CAPITAL letters using black ink.

NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number of Designated Agent

Taxable year ending MMY

Input field for Taxable year ending MMY

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business mailing address line #1

Input field for Business mailing address line #1

Business mailing address line #2

Input field for Business mailing address line #2

City

Input field for City

State

Zip Code + 4

Input field for State

Input field for Zip Code + 4

Input field for Zip Code + 4

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

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

Combined Group Members' Schedule

Instructions

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

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

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

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

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

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

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

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

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

Worldwide Combined Reporting Election Form



Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number

Taxable Year YYYY

Input field for Taxable Year

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business address line #1

Input field for Business address line #1

Business address line #2

Input field for Business address line #2

City

Input field for City

State

Input field for State

Zip code +4

Input field for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Input field for Date Beginning Tax Period

Date Ending Tax Period: MMDDYYYY

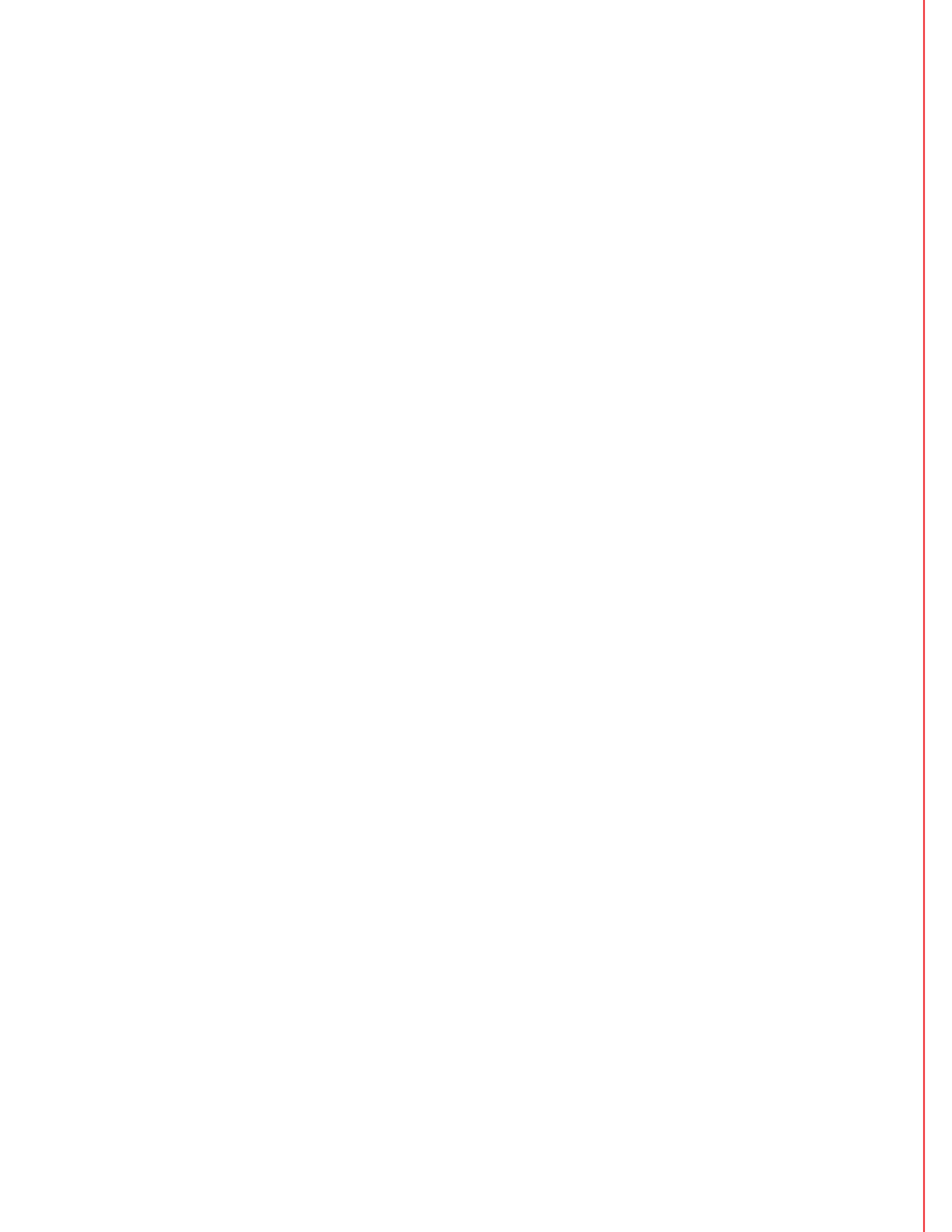
Input field for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.



Taxpayer Name: _____



Taxpayer Identification Number: _____

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

Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).		\$
2. Purchases	\$ _____	
Minus cost of items withdrawn for personal use	\$ _____	Enter result here →
3. Cost of Labor.		
4. Material and supplies.		
5. Other costs (attach statement) – (Additional federal depreciation and additional IRC §179 expenses are not allowed.)		
6. Total of lines 1 through 5.		\$
7. Inventory at end of year.		\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.		\$
Method of inventory valuation used _____		

Schedule B - CONTRIBUTIONS AND/OR GIFTS (See specific instructions for Line 18.)

	\$		\$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 18.)	\$

Schedule C - TAXES (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
TOTAL			\$

*

Schedule E - INTEREST EXPENSE (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL			\$

*Schedule D has been deleted.

Taxpayer Name: _____



Taxpayer Identification Number: _____

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

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

	<i>Column 1 TOTAL</i>	<i>Column 2 in DC</i>	<i>DC Apportionment Factor</i>
1. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ _____ 00	\$ _____ 00	(Column 2 divided by Column 1)
2. DC APPORTIONMENT FACTOR: Column 2 divided by Column 1. Enter on D-30, Line 28	_____		

For Combined Reporting

Enter the number of members in the combined group

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

Schedule 1 - Combined Report Tax Due				
Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	

Schedule G - Other allowable deductions

Nature of Deduction	Amount
	\$
TOTAL (Also enter on D-30, Line 21.)	\$

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

Nature of Income	Amount
	\$
TOTAL	\$

Taxpayer Name: _____



Taxpayer Identification Number: _____

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

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

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Taxpayer Identification Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$
Col. 4 - See Instructions.				Enter total taxable income as shown on Line 34 of D-30.				\$
Col. 5 - See Instructions.								
Col. 6 - Any loss amount from Line 31 of D-30.				Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)				\$
Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.								

Taxpayer Name: _____

Taxpayer Identification Number: _____

SUPPLEMENTAL INFORMATION

1. During 2018, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, See instructions for address.	2. PRINCIPAL BUSINESS ACTIVITY	3. DATE BUSINESS BEGAN
	4. IF BUSINESS HAS TERMINATED, STATE REASON	5. TERMINATION DATE
	6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)	

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

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

9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2018? Yes No If no, please state reason: _____

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

11. Did you withhold DC income tax from the wages of your DC employees during 2018? Yes No If no, state reason: _____

12. Did you file a franchise tax return for the business with the District of Columbia for the year 2017? Yes No If no, state reason: _____
 If yes, enter name under which return was filed: _____

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

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

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

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

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

Organ and Bone Marrow Donor Credit

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

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

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

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

Employer-Assisted Home Purchase Tax Credit

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

Instructions for Schedule SR

Small Retailer Property Tax Relief Credit

For taxable years beginning after December 31, 2017, a qualified corporation, or qualified unincorporated business, may claim a credit against corporate or unincorporated business franchise tax as follows:

(1) a tax credit equal to 10% of the total rent paid by the corporation/unincorporated business for a qualified rental retail location during the taxable year not to exceed \$5,000: or

(2) a tax credit equal to the total Class 2 real property taxes paid by the qualified corporation/unincorporated qualified business for a qualified retail owned location during the taxable year not to exceed the lesser of the real property tax paid during the taxable year or \$5,000.

The credit in any one taxable year may exceed the qualified corporation/qualified unincorporated business's franchise tax liability, including any minimum tax due for that taxable year and is refundable to the qualified corporation/qualified unincorporated business claiming the credit.

The credit shall not apply if the qualified corporation/qualified unincorporated business is exempt from or receives any tax credits towards its real property tax or the qualified rental retail location or qualified owned retail location is otherwise exempt from real property tax.

Qualified Corporation/Qualified Unincorporated Business Defined

The term "qualified corporation" or "qualified unincorporated business" means a corporation or unincorporated business that: is engaged in the business of making sales at retail and files a sales tax return reflecting those sales; has less than \$2,500,000 in federal gross receipts or sales; and is current on all District tax filings and payments.

Qualified Retail Rental Location/Qualified Retail Owned Location Defined

The term "qualified retail rental location" or "qualified retail owned location" means a building or part of a building in the District that during the taxable year is: a

retail establishment the premises in which the business of selling tangible personal property is conducted or in or from which any retail sales are made; the primary place of the retail business of the qualified corporation/qualified unincorporated business; leased or owned by the qualified corporation/qualified unincorporated business; classified, in whole or in part, as Class 2 Property as defined in DC Code §47-813; and has obtained a Certificate of Occupancy for commercial use.

Line Instructions

Line 1 Enter the total amount of federal gross receipts or sales. If you have federal gross receipts or sales of \$2.5 million or more you are ineligible to claim the credit.

Line 2 If you are a tenant, enter the amount of rent paid on the qualified retail rental location in taxable year 2018.

Line 3 If you are an owner, enter the amount of Class 2 real property taxes paid on the qualified retail owned location in 2018, or, if you are a tenant, enter the amount of 10% of the rent paid on the qualified retail rental location in taxable year 2018.

Line 4 The credit limit is \$5,000.

Line 5 Enter the smaller of Line 3 or Line 4 on Line 5. This is the amount of the credit that may be claimed. Enter the Line 5 amount on Schedule UB, Line 11 if incorporated, or Line 21 if unincorporated.

Line 6 For the qualified retail location, enter the Owner or Landlord's name, address and telephone number.

Line 7 If the property is a qualified retail owned location, enter the Square number, Suffix number and Lot number for the property as it appears on your real property tax bill or assessment.

Note: In addition to other requirements as listed above, all businesses must have a sales and use tax account with the Office of Tax and Revenue and file all required returns in order to qualify for this credit. Unincorporated businesses must file a D-30 Unincorporated Business Franchise Tax return in addition to other requirements in order to claim this credit. A business with multiple locations in the District may claim the credit for only one property owned or leased.



Important: Print in CAPITAL letters using black ink.

NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number of Designated Agent

Taxable year ending MMY

Input field for Taxable year ending MMY

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business mailing address line #1

Input field for Business mailing address line #1

Business mailing address line #2

Input field for Business mailing address line #2

City

Input field for City

State

Zip Code + 4

Input field for State

Input field for Zip Code + 4

Input field for Zip Code + 4

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

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

Combined Group Members' Schedule

Instructions

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

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

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

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

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

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

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

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

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

Worldwide Combined Reporting Election Form



Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number

Taxable Year YYYY

Input field for Taxable Year

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent

Telephone number

Input field for Telephone number

Business address line #1

Input field for Business address line #1

Business address line #2

Input field for Business address line #2

City

Input field for City

State

Input field for State

Zip code +4

Input field for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Input field for Date Beginning Tax Period

Date Ending Tax Period: MMDDYYYY

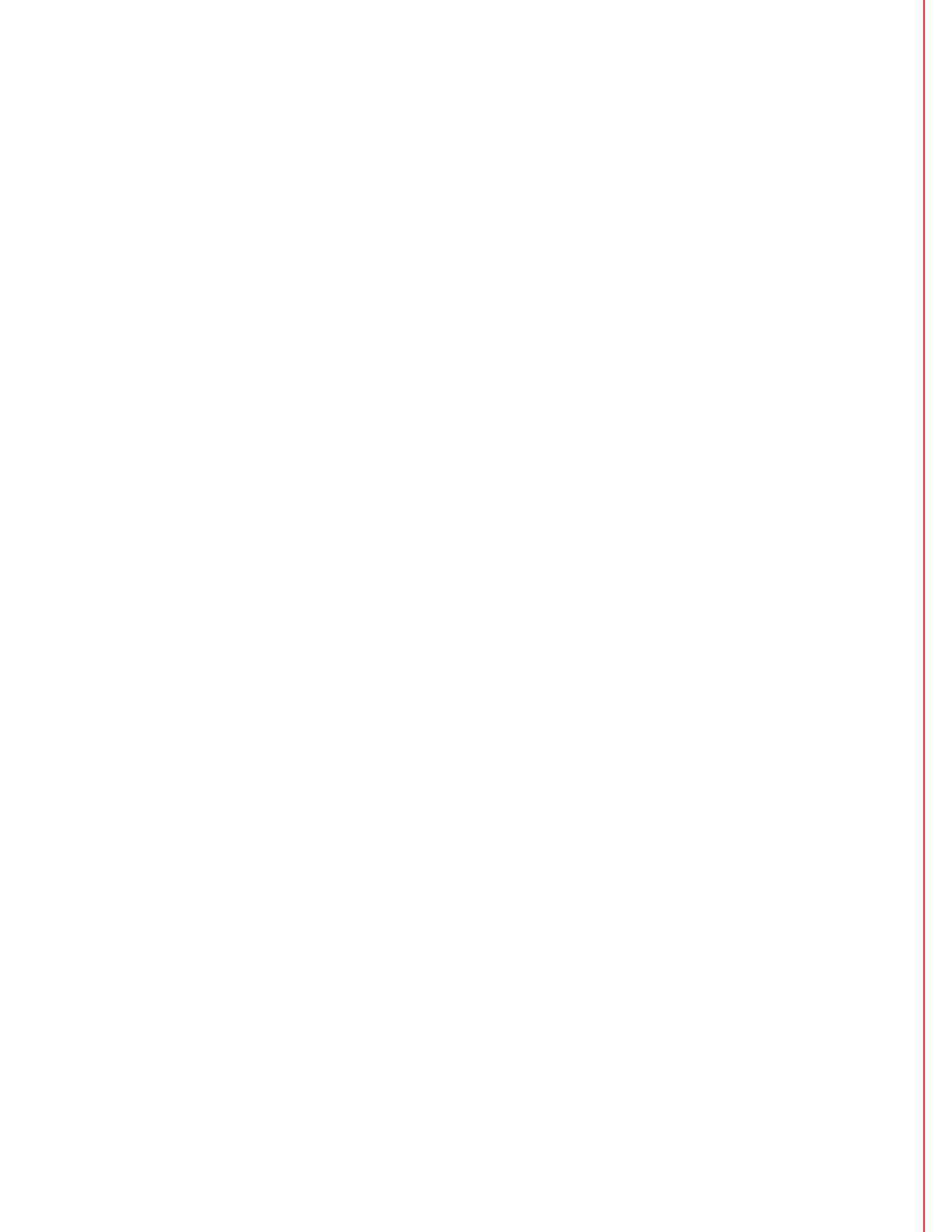
Input field for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.





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

Business Name (from your D-20 or D-30 return)	Taxpayer Identification Number (TIN)
Person to contact if there are questions	Daytime telephone number

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

- A. Your tax liability on taxable income after deducting DC applicable credits and estimated tax payments is less than \$1001, or
- B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

Computation of Underpayment Interest

1	2018 DC franchise tax liability from Forms D-20, or D-30.	\$	
2	Multiply the amount on Line 1 by 90% (.90).	\$	
3	2017 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	
4	Minimum estimated tax requirement for tax year 2018 (lesser of Lines 2 and 3).	\$	
5	Multiply the amount on Line 4 by 25% (.25). <i>Note: If your income was not evenly received over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.</i>	\$	

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

Due date of Payments

1 st Period	2 nd Period	3 rd Period	4 th Period
04/15/18	06/15/18	09/15/18	12/15/18

6 Enter the amount from Line 5 or the annualized amount in each period (the 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).

--	--	--	--

Check here if you are using the "Annualized Income" method.

7 DC estimated taxes paid each period (the 2nd period includes the 1st period amount, 3rd period includes 1st and 2nd period amounts, the 4th period includes all period amounts).

--	--	--	--

8 Underpayment each period (Line 6 minus Line 7).

--	--	--	--

9 Underpayment Interest Factors.

.0175 .0265 .0262 .0348

10 Line 8 multiplied by Line 9.

--	--	--	--

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

\$

(See D-2220 instructions).

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

Estimated Tax Interest

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

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

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

When is interest assessed for Underpayment of Estimated Franchise Tax?

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

- 90% of the tax due on your 2018 DC franchise tax return; or
- 110% of the tax due on your 2017 DC franchise tax return (consisting of 12 months).

You must have filed a 2017 DC franchise tax return to use the 110% exception.

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

Are there any exceptions?

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

- You had no DC franchise tax liability for the tax year 2017 and in that year, you did business in DC for the entire 12 months;
- The franchise tax due for 2018, minus any estimated tax payments, is less than \$1001;
- Your total DC estimated franchise tax payments are equal to or greater than 110% of your 2017 DC franchise tax liability for the entire year; or
- Your remaining tax due after totaling all credits and estimated tax payments is less than 10% of your total DC franchise tax liability for the year.

When do you use this form?

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

How do you file this form?

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

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

Completing this form

Line 1

Enter the amount from your 2018 D-20 or D-30.

Line 2

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

Line 3

Enter 110% of the amount from your 2017 DC Forms D-20 or D-30. If your 2017 return was amended or corrected, multiply 110% times the corrected amount.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC franchise tax return for 2017, you may only use Line 2. This is your minimum estimated franchise tax payment for 2018.

Line 5

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

Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is \$2000, you would enter \$2000 for the 1st period, \$4000 for the 2nd period, \$6,000 for the 3rd period and \$8,000 for the 4th period.

Annualized income method: If your income was different for each period, determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts earned by period on Line 6. Accumulate the periodic amounts as shown above. Check the "Annualized Income" box.

Line 7

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

Line 8 Underpayment each period

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

Line 9 Underpayment Interest Factors

These are the underpayment interest factors by period.

Line 10

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

Line 11 Underpayment Interest

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

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

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

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

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

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

Notes:

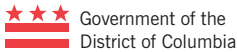
- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit MyTax.DC.gov.
- **For electronic filers**, in order to comply with banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

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

ENTER DOLLAR AMOUNTS ONLY

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

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



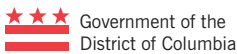
2018 FR-130 Extension of Time to File a DC Unincorporated Business Franchise Return



Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only)	\$																			00	OFFICIAL USE ONLY Vendor ID# 0000
Taxpayer Identification Number	Fill in <input type="radio"/> if FEIN																				
Business Name or Designated Agent name	Fill in <input type="radio"/> if SSN																				Tax period ending (MMYY) Fill in <input type="radio"/> if Combined Report
Business mailing address (number, street and suite/apartment number if applicable)																					
City										State					Zip Code +4						
A 6 or 7 month extension of time to file until _____ 15, 2019, for calendar year 2018, or until _____, _____, for fiscal year ending _____, is requested.																					

Revised 08/18



2018 FR-130 Extension of Time to File a DC Unincorporated Business Franchise Return



Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only)	\$																			00	OFFICIAL USE ONLY Vendor ID# 0000
Taxpayer Identification Number	Fill in <input type="radio"/> if FEIN																				
Business Name or Designated Agent name	Fill in <input type="radio"/> if SSN																				Tax period ending (MMYY) Fill in <input type="radio"/> if Combined Report
Business mailing address (number, street and suite/apartment number if applicable)																					
City										State					Zip Code +4						
A 6 or 7 month extension of time to file until _____ 15, 2019, for calendar year 2018, or until _____, _____, for fiscal year ending _____, is requested.																					

Revised 08/18

Instructions for Form FR-130 (Unincorporated Business Franchise)

Purpose

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

When to file

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

Where to submit your request

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

Extension of time to file

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

Federal extension forms

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

Additional extension of time

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

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit MyTax.DC.gov.
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

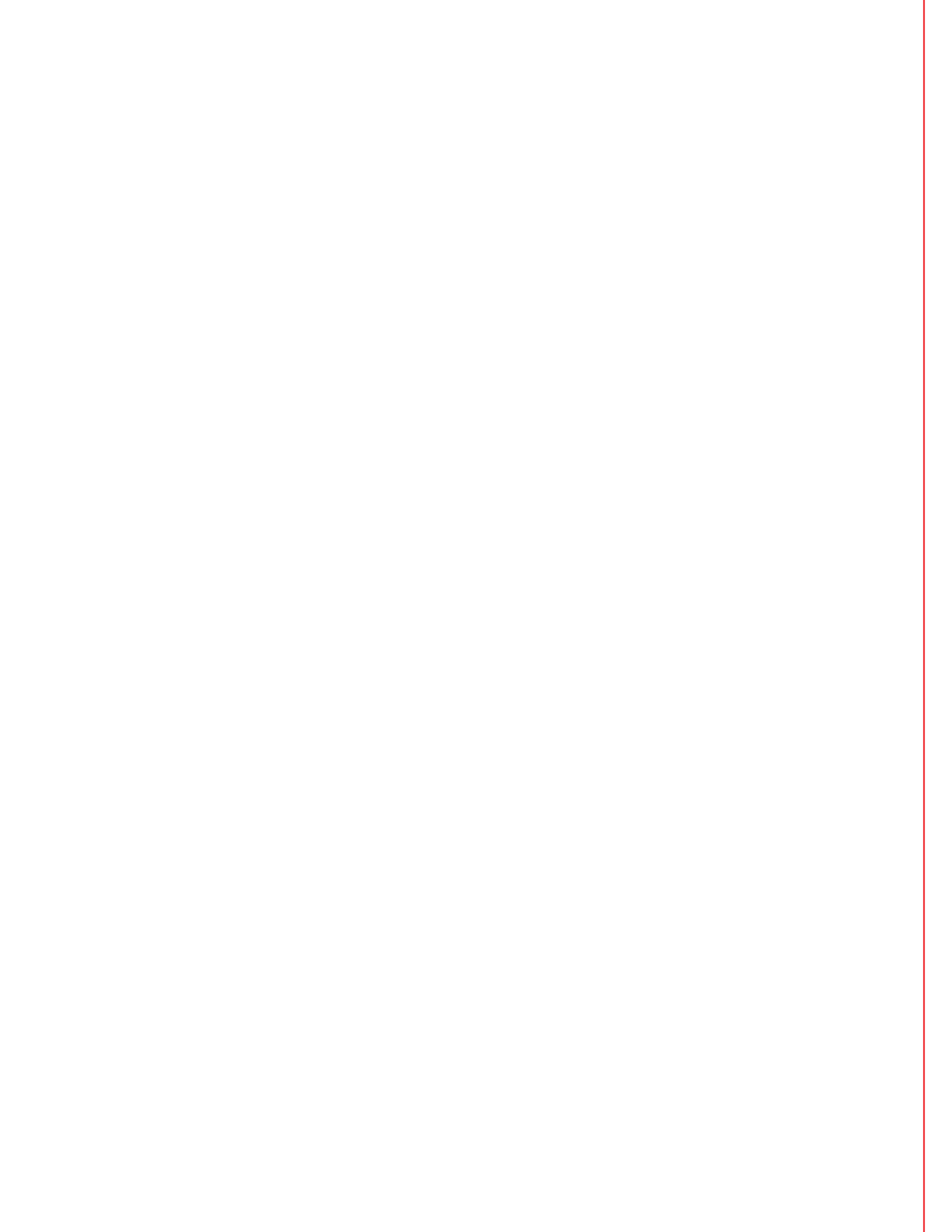


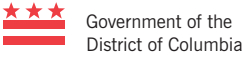
D-30 NOL Net Operating Loss Deduction for Tax Years Before 2000

Complete a separate D-30 NOL for each business carrying forward a NOL.
Please attach this form to your D-30.

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

- Enter loss on D-30, Line 24.





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

Complete a separate D-30 NOL for each business carrying forward a NOL.
Please attach this form to your D-30.

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

- Enter loss on D-30, Line 35.

Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov

Need assistance?

File or pay online: MyTax.DC.gov.

Get tax forms

Download forms at MyTax.DC.gov.

Request forms by mail: 202-727-4829
by email: taxhelp@dc.gov

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor
8:15 am–5:30 pm

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or
Contact our Customer Service Administration: 202-727-4TAX(4829)

Regular hours

8:15 am–5:30 pm
Monday–Friday

Do you need help with this form?

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

Are you unable to hear or speak?

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

[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:2027274829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:2027274829) 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](tel:2027274829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:2027274829) ይደውሉ። የገንዘብ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:2027274829) 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](tel:2027274829) 將**免費**向您提供口譯員服務。

2019 D-30ES Declaration of Estimated Franchise Tax for Unincorporated Businesses

DCE001U

MyTax.DC.gov



Simpler. Faster. Safer.
File Electronically Today!

Important: If the amount of your payment for a period exceeds \$5,000, you shall file and pay electronically.

General Instructions

Declaration of Estimated Franchise Tax for Unincorporated Businesses

Who must file a Form D-30ES?

An unincorporated business must file a declaration of estimated franchise tax if its District of Columbia (DC) franchise tax liability is expected to exceed \$1,000 for the taxable year.

Applying an overpayment from your prior DC Unincorporated Business franchise tax return.

You can apply the full amount of any overpayment of tax from your prior year's DC unincorporated business franchise tax return to the first payment of your estimated tax.

Could you be charged a penalty or fee?

If you underestimate your tax, you will be charged an underpayment penalty on the unpaid amount of tax at a rate of 10% per year compounded daily, unless your withholdings, credits and estimated tax payments equals:

- At least 90% of your 2019 unincorporated franchise tax; or
- 110% of your 2018 DC unincorporated franchise tax for a 12-month period.

What if your estimated tax liability changes during the year?

If initially you are not required to file a declaration voucher but later in the taxable year your estimated unincorporated franchise tax liability for the year increases to an amount greater than \$1,000, begin filing a declaration voucher. Use the next available voucher. See **“When are the declaration vouchers due?”** on page 3 for the due dates. If your estimated tax liability changes substantially, adjust the next payments accordingly.

Which other DC form may unincorporated business franchise taxpayers need to file?

Unincorporated Business Franchise Tax Return (D-30)

You may obtain the D-30 from:

- Website: MyTax.DC.gov
- Phone: 202-727-4829
- OTR Customer Service Administration
1101 4th Street, SW, 2nd Floor
Washington, DC 20024

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

You may request an extension of time to file your return by filing DC Form FR-130, available at MyTax.DC.gov, no later than the return due date. An extension of time to file is not an extension of time to pay. You must pay any tax liability with the extension request, otherwise the request will be denied and you may be subject to penalties for failure to file or failure to pay. Do not use the federal extension form for DC tax purposes. For combined report filers, the designated agent shall file.

The submission of the extension of time to file form is subject to the following considerations:

1. If you expect to have a balance due when you file your D-30, **you must pay with your timely filed extension application.**
2. If you do not expect to have a balance due when you file your D-30, you are not required to file a Form FR-130, if you have:
 - a. Correctly estimated your D-30 tax liability and paid the estimated amount of DC franchise tax through estimated tax payments; and

- b. Filed a request to extend the time to file your federal tax return with the IRS. The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-130 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 return and wish to request an extension for your DC franchise tax return, you should submit a Form FR-130.

If there is an amount due, the DC Form FR-130 is required to be filed with the payment. Penalty charges are imposed on any tax found owing and not paid on time with the extension request.

When are your vouchers due?

File your vouchers by the following dates:

- **Voucher 1:** April 15, 2019;
- **Voucher 2:** June 15, 2019;
- **Voucher 3:** September 15, 2019; and
- **Voucher 4:** December 15, 2019

Fiscal year taxpayers should file the declaration vouchers by the following dates:

- **Voucher 1:** The fifteenth day of the fourth month of your taxable year;
- **Voucher 2:** The fifteenth day of the sixth month of your taxable year;
- **Voucher 3:** The fifteenth day of the ninth month of your taxable year; and
- **Voucher 4:** The fifteenth day of the twelfth month of your taxable year.

If the due date falls on a Saturday, Sunday, or legal holiday, the voucher is due the next business day.

Filing your return

This booklet has all the vouchers and instructions you will need. It is mailed to each registered taxpayer who filed estimated tax payments in the previous year, except those who file electronically or use a substitute form. It also contains mailing labels. You are responsible for filing and submitting the amount due on time whether or not you receive the printed forms.

• Substitute forms

You may file your DC estimated tax payment for unincorporated franchise tax 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. Check with the software developer to determine if its form was approved by the DC OTR.

• By mail

If you file using paper, make the check or money order payable to the DC Treasurer. Write your Taxpayer Identification Number (TIN), D-30ES, and the tax year on the check or money order.

If mailing vouchers send your vouchers and payments to:

Office of Tax and Revenue
PO Box 96020
Washington, DC 20090-6020

Note: Please use the mailing labels provided in this booklet when mailing your vouchers.

• By accessing [MyTax.DC.gov](https://mytax.dc.gov).

Unincorporated franchise taxpayers may file and pay the D-30ES by accessing [MyTax.DC.gov](https://mytax.dc.gov).

- **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.

Electronic Payment Options

If the amount of the payment due for a period exceeds \$5,000, you must pay electronically. Visit [MyTax.DC.gov](https://www.mytax.dc.gov).

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at [MyTax.DC.gov](https://www.mytax.dc.gov) for instructions for electronic payments.

Payment options are as follows:

- **ACH Debit.** ACH debit/credit is used for taxpayers who have signed up for [MyTax.DC.gov](https://www.mytax.dc.gov). There is no fee. Bank account information is stored within their online account. [MyTax.DC.gov](https://www.mytax.dc.gov) can store mul-

iple bank accounts across multiple 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.

- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer’s bank may charge a fee. The taxpayer directly credits OTR’s bank account. A taxpayer does not need to be registered to use this payment type, and does not need to access the website.

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

- **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.

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.

Getting started

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

- ✓ A pen with black ink
- ✓ A calculator

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

Taxpayer Identification Number (TIN)

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

- An FEIN is a 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 get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.
- An Individual Taxpayer Identification Number (ITIN) is a tax processing 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 Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any

purpose other than federal tax reporting.

- The Preparer Tax Identification Number (PTIN) 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 a TIN before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid.

Help us identify your forms and attachments

Write your TIN, tax period, name and address on any statements submitted with the voucher or filed separately. The TIN is used for tax administration purposes only under Section 405, Title 420, the United States Code.

Personal Information

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

Filling out the form

To aid us in processing your return, please follow these rules. *Do not print outside the boxes.*

Using black ink, print in CAPITAL letters.

ROBERTS

Leave a space between words and between number and words.

8 ELM

Yes

No

Write 3s with rounded tops, not flat tops.

3 7 ~~3 7~~

Write 7s without middle bars.

Fill in ovals completely.

Do not ✓ or "x" ovals.

● ~~✓~~ ~~x~~

Round cents to the nearest dollar.

Do not enter cents.

\$ 57 204 .00

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

Record of payments

KEEP WITH YOUR RECORDS

Use this worksheet to plan and record your payments and the date you paid.

Total estimated tax for 2019

Credits from any 2018 D-30 overpayment

Voucher
number

Payment amount

Date paid

Voucher number	Payment amount	Date paid
1		
2		
3		
4		











OFFICE OF TAX AND REVENUE
UNINCORPORATED BUSINESS
ESTIMATED FRANCHISE TAX
PO BOX 96020
WASHINGTON DC 20090-6020



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UNINCORPORATED BUSINESS
ESTIMATED FRANCHISE TAX
PO BOX 96020
WASHINGTON DC 20090-6020





Important: Print in CAPITAL letters using black ink.

Year of 10 Year Worldwide Election

Taxpayer Identification Number (TIN) Tax Year Ending (MMYY)

Name of Designated Agent

Business mailing address #1

City State Zip Code + 4

Type of Entity: Corporation Unincorporated Business Financial Institution **Fill in all that apply**

OFFICIAL USE ONLY
Vendor ID# 0000

Fill in if Water's Edge
Fill in if Worldwide
Fill in if fiscalized

Description		Combined Group Report	Intercompany Eliminations and other District specific additions or subtractions	Total Before Eliminations
1 Gross receipts, minus returns and allowances	1	\$	\$	\$
2 Cost of goods sold. (from Schedule A).	2	\$	\$	\$
3 Gross profit from sales and/or operations. <i>Line 1 minus Line 2</i>	3	\$	\$	\$
4 Dividends. <i>Attach statement.</i>	4	\$	\$	\$
5 Interest. <i>Attach statement.</i>	5	\$	\$	\$
6 Gross rental income from D-20 Schedule I and/or D-30, Line 6.	6	\$	\$	\$
7 Gross royalties. <i>Attach statement.</i>	7	\$	\$	\$
8 (a) Net capital gain (loss). <i>Attach copy of federal Form 1120, Schedule D</i>	8a	\$	\$	\$
(b) Ordinary gains (loss). <i>Attach copy of federal Form 4797.</i>	8b	\$	\$	\$
9 Other income (loss). <i>Attach statement.</i>	9	\$	\$	\$
10 Total gross income. Add Lines 3 - 9.	10	\$	\$	\$
11 Compensation of officers from Form D-20, Schedule C	11	\$	\$	\$
12 Salaries and wages	12	\$	\$	\$
13 Repairs	13	\$	\$	\$
14 Bad debts	14	\$	\$	\$
15 Rent	15	\$	\$	\$
16 Taxes from Form D-20, Schedule D and/or Form D-30, Schedule C	16	\$	\$	\$
17 (a) Interest payments. \$ <input type="text"/> .00	17c	\$	\$	\$
(b) Minus nondeductible payments to related entities \$ <input type="text"/> .00 =				
18 Contributions and/or gifts. <i>Attach statement.</i>	18	\$	\$	\$
19 Amortization. <i>Attach copy of your federal Form 4562.</i>	19	\$	\$	\$
20 Depreciation. <i>Attach a copy of your federal Form 4562.</i> <i>Do not include any additional IRC 179 expenses and IRC 168(k) depreciation.</i>	20	\$	\$	\$
21 Depletion. <i>Attach statement and copy of federal Form 4562.</i>	21	\$	\$	\$
22 (a) Royalty payments made. \$ <input type="text"/> .00	22c	\$	\$	\$
(b) Minus non-deductible payments to related entities \$ <input type="text"/> .00 =				
23 Pension, profit-sharing plans	23	\$	\$	\$
24 Other deductions. <i>Attach statement.</i>	24	\$	\$	\$
25 Total deductions. Add Lines 11-24.	25	\$	\$	\$
26 Net income. <i>Line 10 minus Line 25.</i>	26	\$	\$	\$



Taxpayer Identification Number (TIN): _____

Name of Designated Agent: _____

Description	Combined Group Report	Intercompany Eliminations and other District specific additions or subtractions	Total Before Eliminations
27 Net operating loss deduction. (For years before 2000)	27 \$	\$	\$
28 Net income after net operating loss deduction. Line 26 minus Line 27. Fill in if minus: <input type="radio"/>	28 \$	\$	\$
29 (a) Non-business income/state adjustment. Attach statement. Fill in if minus: <input type="radio"/>	29a \$	\$	\$
(b) Expense related to non-business income. Attach statement.	29b \$	\$	\$
(c) 29(a) minus 29(b). Fill in if minus: <input type="radio"/>	29c \$	\$	\$
30 Net income subject to apportionment. Line 28 minus Line 29(c). Fill in if minus: <input type="radio"/>	30 \$	\$	\$
31 DC apportionment factor. Combined Reporting Schedule 2A, Line 9	31		
32 Net income from trade or business apportioned to DC. Line 30 multiplied by Line 31 factor. Fill in if minus: <input type="radio"/>	32 \$	\$	\$
33 Other income/deductions attributable to DC: Fill in if minus: <input type="radio"/>	33		
UB: Partner: Add your distributive share of post-apportioned salary allowance from the D30 Line 32: _____			
UB: Partner: Add your distributive share of post-apportioned exemption from the D30 Line 33: _____			
34 Total taxable income before apportioned NOL deduction. Line 32 plus or minus Line 33. (Attach statement.) Fill in if minus: <input type="radio"/>	34 \$	\$	\$
UB: Subtract salary allowance: _____			
UB: Subtract exemption: _____			
35 Apportioned NOL deduction. (Loss occurring in year 2000 and later)	35 \$		\$
36 Total District taxable income. Line 34 minus Line 35. (Do not offset income of members with NOL of other members) Fill in if minus: <input type="radio"/>	36 \$		\$
37 Tax 8.25% of Line 36 (combined tax).	37 \$		\$
38 Minus nonrefundable credits (for each member)	38 \$		\$
39 Total DC gross receipts. Attach Minimum Tax Liability Gross Receipts worksheet.	39 \$		\$
40 Net tax, Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less. The minimum tax is \$1,000 if DC gross receipts are greater than \$1M per member.	40 \$		\$
41 Payments and refundable credits:			
(a) Tax paid with request for an extension of time to file	41a \$		\$
(b) Paid with the original return if this is an amended return	41b \$		\$
Estimated franchise tax payments			
First quarter. _____			
Second quarter. _____			
Third quarter. _____			
Fourth quarter. _____			
(c) Total 2018 estimated franchise tax payments.	41c \$		\$
(d) Refundable credits.	41d \$		\$
42 If this is an amended 2018 return, enter refund requested with original return.	42 \$		\$
43 Total payments and credits. Add Lines 41(a) through 41(b). Do not include Line 42.	43 \$		\$
44 Estimated tax interest	44 \$	\$	\$
45 Total amount due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due.	45 \$	\$	\$
46 Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.	46 \$	\$	\$
47 Amount you want to apply to your 2019 estimated franchise tax	47 \$	\$	\$
48 Amount to be refunded. Line 46 minus Line 47.	48 \$	\$	\$



Important: Print in CAPITAL letters using black ink.

Year **of 10 Year Worldwide Election**

Taxpayer Identification Number (TIN) Tax Year Ending (MMYY)

Designated agent or member's name

Business mailing address #1

City State Zip Code + 4

Type of Entity: Corporation Unincorporated Business Financial Institution Non-Nexus Member **Fill in all that apply**

OFFICIAL USE ONLY
Vendor ID# 0000

Fill in if Water's Edge
Fill in if Worldwide
Fill in if fiscalized

Designated Agent TIN

Description	Line	Amount	Designated Agent and/or Members
1 Gross receipts, minus returns and allowances	1	\$	
2 Cost of goods sold. (from Schedule A).	2	\$	
3 Gross profit from sales and/or operations. <i>Line 1 minus Line 2.</i>	3	\$	
4 Dividends. <i>Attach statement.</i>	4	\$	
5 Interest. <i>Attach statement.</i>	5	\$	
6 Gross rental income from D-20 Schedule I and/or D-30, Line 6.	6	\$	
7 Gross royalties. <i>Attach statement.</i>	7	\$	
8 (a) Net capital gain (loss). <i>Attach copy of federal Form 1120, Schedule D.</i>	8a	\$	
(b) Ordinary gains (loss). <i>Attach copy of federal Form 4797.</i>	8b	\$	
9 Other income (loss). <i>Attach statement.</i>	9	\$	
10 Total gross income. <i>Add Lines 3 - 9.</i>	10	\$	
11 Compensation of officers from Form D-20, Schedule C	11	\$	
12 Salaries and wages	12	\$	
13 Repairs	13	\$	
14 Bad debts	14	\$	
15 Rent	15	\$	
16 Taxes from Form D-20, Schedule D and/or Form D-30, Schedule C	16	\$	
17(a) Interest payments. <input type="text"/> .00		\$	
(b) Minus nondeductible payments to related entities. <input type="text"/> .00 =	17c	\$	
18 Contributions and/or gifts. <i>Attach statement.</i>	18	\$	
19 Amortization. <i>Attach copy of your federal Form 4562.</i>	19	\$	
20 Depreciation. <i>Attach a copy of your federal Form 4562. Do not include any additional IRC 179 expenses and IRC 168(k) depreciation.</i>	20	\$	
21 Depletion. <i>Attach statement and copy of federal Form 4562.</i>	21	\$	
22(a) Royalty payments made. <input type="text"/> .00		\$	
(b) Minus non-deductible payments to related entities. <input type="text"/> .00 =	22c	\$	
23 Pension, profit-sharing plans	23	\$	
24 Other deductions. <i>Attach statement.</i>	24	\$	
25 Total deductions. <i>Add Lines 11-24.</i>	25	\$	
26 Net income. <i>Line 10 minus Line 25.</i>	26	\$	



Taxpayer Identification Number (FEIN/SSN): _____

Member's name: _____

Description		
27 Net operating loss deduction. <i>(For years before 2000)</i>		27 \$
28 Net income after net operating loss deduction. <i>Line 26 minus Line 27.</i>	Fill in if minus: <input type="radio"/>	28 \$
29 (a) Non-business income/state adjustment. <i>Attach statement.</i>	Fill in if minus: <input type="radio"/>	29a \$
(b) Expense related to non-business income. <i>Attach statement.</i>		29b \$
(c) 29(a) minus 29(b).	Fill in if minus: <input type="radio"/>	29c \$
30 Net income subject to apportionment. <i>Line 28 minus Line 29(c).</i>	Fill in if minus: <input type="radio"/>	30 \$
31 DC apportionment factor. <i>Combined Reporting Schedule 2B, Line 9</i>		31 \$
32 Net income from trade or business apportioned to DC. <i>Line 30 multiplied by Line 31 factor.</i>	Fill in if minus: <input type="radio"/>	32 \$
33 Other income/deductions attributable to DC: _____	Fill in if minus: <input type="radio"/>	33 \$
<i>UB Partner: Add your distributive share of post-apportioned salary allowance from the D30 Line 32: _____</i>		
<i>UB Partner: Add your distributive share of post-apportioned exemption from the D30 Line 33: _____</i>		\$
34 Total taxable income before apportioned NOL deduction. <i>Line 32 plus or minus Line 33. (Attach statement.)</i>	Fill in if minus: <input type="radio"/>	34 \$
<i>UB: Subtract salary allowance: _____</i>		
<i>UB: Subtract exemption: _____</i>		\$
35 Apportioned NOL deduction. <i>(Loss occurring in year 2000 and later)</i>		35 \$
36 Total District taxable income. <i>Line 34 minus Line 35. (Do not offset income of members with NOL of other members)</i>	Fill in if minus: <input type="radio"/>	36 \$
37 Tax 8.25% of Line 36 (combined tax).		37 \$
38 Minus nonrefundable credits <i>(for each member)</i>		38 \$
39 Total DC gross receipts. <i>Attach Minimum Tax Liability Gross Receipts worksheet.</i>		39 \$
40 Net tax, <i>Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less. The minimum tax is \$1,000 if DC gross receipts are greater than \$1M per member.</i>		40 \$
41 Payments and refundable credits:		
(a) Tax paid with request for an extension of time to file		41a \$
(b) Paid with the original return if this is an amended return.		41b \$
Estimated franchise tax payments:		
First quarter. _____		
Second quarter. _____		
Third quarter. _____		
Fourth quarter. _____		
(c) Total 2018 estimated franchise tax payments.		41c \$
(d) Refundable credits.		41d \$
42 If this is an amended 2018 return, enter refund requested with original return.		42 \$
43 Total payments and credits. <i>Add Lines 41(a) through 41(d). Do not include Line 42.</i>		43 \$
44 Estimated tax interest.		44 \$
45 Total amount due. <i>If Line 43 is smaller than the total of Lines 40 and 44, enter amount due.</i>		45 \$
46 Overpayment. <i>If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.</i>		46 \$
47 Amount you want to apply to your 2019 estimated franchise tax		47 \$
48 Amount to be refunded. <i>Line 46 minus Line 47.</i>		48 \$



Important: Print in CAPITAL letters using black ink.

Year of 10 Year Worldwide Election

Taxpayer Identification Number (TIN) Tax Year Ending (MMYY)

Name of Designated Agent

Business mailing address #1

City State Zip Code + 4

Type of Entity: Corporation Unincorporated Business Financial Institution **Fill in all that apply**

OFFICIAL USE ONLY
Vendor ID# 0000

Fill in if Water's Edge
Fill in if Worldwide
Fill in if fiscalized

TO BE COMPLETED BY THE DESIGNATED AGENT

Description	Combined Group Report	Intercompany Eliminations and other District specific additions or subtractions	Total Before Eliminations
Sales Factor Computation: for businesses other than financial institutions			
1 (a) Total sales of the combined group in DC. - all gross receipts other than gross receipts from non-business income.	1a \$	\$	\$
(b) Total sales of the combined group everywhere - all gross receipts other than gross receipts from non-business income.	1b \$	\$	\$
2 District single sales factor. Line (1a) divided by Line (1b).	2		
For Financial Institutions--			
Sales Factor Computation:			
3 (a) Total sales of financial institutions in DC. - all gross income other than gross income from non-business income.	3a \$	\$	\$
(b) Total sales of the combined group everywhere - all gross income other than gross income from non-business income.	3b \$	\$	\$
4 District single sales factor. Line (3a) divided by Line (3b).	4		
Payroll Factor Computation			
5 Total payroll of the financial institutions of the combined group in DC. (total compensation paid or accrued - do not include non-financial payroll).	5 \$	\$	\$
6 Total payroll of financial institutions of the combined group everywhere. (total compensation paid or accrued - do not include non-financial payroll).	6 \$	\$	\$
7 District payroll factor. Line 5 divided by Line 6.	7		
8 Sum of factors for financial institutions. (add Lines 4 and 7, divide by 2)	8		
9 DISTRICT APPORTIONMENT FACTOR. For a combined group composed only of businesses other than financial institutions, enter the number from Line 2 above here on Line 9 and on Form D-20, Line 31 or Form D-30, Line 28. For a combined group composed only of financial institutions, enter the number from Line 8 above here on Line 9 and on Form D-20, Line 31 or Form D-30, Line 28. For a mixed combined group containing financial institutions and non-financial institutions, add Lines 2 and 8 above and enter result here on Line 9 and on Form D-20, Line 31 or Form D-30, Line 28. Do not use Schedule F of the D-20 or D-30.	9		

DC Combined Reporting Schedule 2B Apportionment Factors Computation



Important: Print in CAPITAL letters using black ink.

	Year		of 10 Year Worldwide Election		OFFICIAL USE ONLY Vendor ID# 0000
Taxpayer Identification Number (TIN)		Tax Year Ending (MMYY)			
Designated agent or member's name					
Business mailing address #1					
City					Designated Agent TIN
				State	Zip Code + 4
Type of Entity: <input type="radio"/> Corporation <input type="radio"/> Unincorporated Business <input type="radio"/> Financial Institution <input type="radio"/> Non-Nexus Member Fill in all that apply					

Description	Designated Agent and/or Members
<i>This Schedule shall be completed by each member and the Designated Agent</i>	
Sales Factor Computation: for businesses other than financial institutions	
1 (a) Total sales of the individual member in DC - all gross receipts other than gross receipts from non-business income.	1a \$ _____
(b) Total sales of the combined group everywhere - all gross receipts other than gross receipts from non-business income.	1b \$ _____
2 District single sales factor. Line (1a) divided by Line (1b).	2 \$ _____
For Financial Institutions--	
<i>Sales Factor Computation:</i>	
3 (a) Total sales of the individual financial institution member in DC - all gross income other than gross income from non-business income.	3a \$ _____
(b) Total sales of the combined group everywhere - all gross income other than gross income from non-business income.	3b \$ _____
4 District single sales factor. Line (3a) divided by Line (3b).	4 \$ _____
Payroll Factor Computation	
5 Total payroll of the individual financial member in DC. (total compensation paid or accrued - do not include non-financial payroll).	5 \$ _____
6 Total payroll of the financial members of the combined group - (total compensation paid or accrued - do not include non-financial payroll).	6 \$ _____
7 District payroll factor. Line 5 divided by Line 6.	7 _____
8 Sum of factors for financial institutions. (add Lines 4 and 7, divide by 2)	8 _____
9 DISTRICT APPORTIONMENT FACTOR. Line 2 if a non-financial business member; Line 8 if a financial institution member.	9 _____

FR-399 - QUALIFIED HIGH TECHNOLOGY COMPANIES will be added once it becomes available.



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

2018

D-65

District of Columbia (DC) Partnership Return of Income Tax Forms and Instructions



MyTax.DC.gov

Simpler. Faster. Safer.

The District allows Franchise (D-20), Unincorporated Franchise (D-30), Partnership (D-65), and Fiduciary (D-41) taxpayers to file returns with attachments using a CD. Include the following on a CD:

- **A signed and dated return;**
- **Any DC schedules you are submitting;**
- **Any federal forms that must accompany the return;**
- **Indicate on the CD label, form number, FEIN and tax year being filed; and**
- **Images on the CD should be in PDF format**



Reminder:

- **Modernized e-File (MeF)** - Partnership return filers may now e-file the D-65 Partnership Return of Income through MeF.
- **DC Ballpark TIF Area** - A fill in "if QHTC located in DC Ballpark TIF Area" oval has been added to page 1 of the D-65 return.
- **QHTC Self-Certification on [MyTax.DC.gov](https://mytax.dc.gov)** - Beginning January 1, 2019, existing and new taxpayers seeking QHTC related benefits must complete an online application to fulfill the self-certification requirements. The annual Certification process replaces the existing requirement of filing the QHTC Cert with the return.

GENERAL INSTRUCTIONS FOR THE D-65 PARTNERSHIP RETURN

Who must file a DC Form D-65?

Except for partnerships required to file an unincorporated business franchise tax return, DC Form D-30, or corporate franchise tax return, DC Form D-20, or an LLC, or publicly traded partnership that filed a federal corporation return, all partnerships engaged in any trade or business in DC or which received income from sources in DC, must file a Form D-65.

The term “partnership” includes a limited partner, group, syndicate, pool and joint venture through or by means of which any business, financial operation, or venture is carried on. The following are excluded by law: 1) a corporation; 2) a trust or estate; or 3) an unincorporated business. The term “partner” includes a member of a syndicate, pool or joint venture.

If the return is filed on behalf of a syndicate, pool, joint venture or similar group, attach to the D-65 a copy of the agreement and all amendments to the agreement.

A limited liability company is classified as a partnership. The only exception is if IRS has classified it differently. Use the same classification on your DC return as that used on your federal return.

Who must file DC Form D-30 instead of Form D-65?

Every partnership which, during the taxable year, engaged in an “unincorporated business” as defined in paragraph (1) below, and which met the gross income threshold as stated in paragraph (2) below, must file a Form D-30, rather than Form D-65. If Form D-65 is filed instead of Form D-30, attach an explanation to the D-65.

(1)(a) A partnership with gross income of more than \$12,000 which leases real or personal property in DC, regardless of whether services are performed, (including professional partnerships) must file a Form D-30 instead of Form D-65.

(b) “Unincorporated Business”. An unincorporated business is any trade or business, conducted or engaged in by any individual, whether resident or nonresident, statutory or common-law trust, estate, partnership, or limited or special partnership, society, association, executor, administrator, receiver, trustee, liquidator, conservator, committee, assignee, or by any other entity or fiduciary, other than a trade or business conducted or engaged in by any corporation, S corporation, Q-sub, publicly traded partnership or any other form of entity treated as a corporation for District tax purposes. This includes any trade or business which, if conducted or engaged in by a corporation, would be taxable.

(c) Excluded is any trade or business which by law, custom, or ethics, cannot be incorporated or any trade or business deriving more than 80% of its gross income from personal services rendered by owners or members of the partnership or other entity in conducting or carrying on any trade or business in which capital is not a material income-producing factor.

(2) Gross income requirement for filing DC Form D-30. A return must be filed by an unincorporated business if its gross income from engaging in or carrying on any trade or business in DC plus any other gross income received from DC sources amounts to more than \$12,000 during the year, regardless of whether it had net income. For filing purposes, the words “gross income” means gross revenue before deduction of cost of goods, expenses and other deductions allowable in the determination of net income.

NOTE: For District tax purposes, taxpayers are not permitted to claim the 100% federal depreciation per Internal Revenue Code (IRC) 168(k), nor the additional Internal Revenue Code (IRC) Section 179 expenses. Taxpayers should keep a separate depreciation schedule for DC tax purposes.

When is your return due?

You must file your return by:

- Calendar year filer – April 15, 2019; or
- Fiscal year filer – the fifteenth day of the fourth month following the ending of the taxable year you entered at the top of the DC Form D-65.

If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day.

If you are requesting an extension of time to file, submit DC Form FR-165, Extension of Time to File a DC Partnership Return, by the due date of your return. Do not use the federal extension of time to file form to request a DC extension.

How to file your return

File your DC Form D-65 with the Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024.

Sign and date the return. Make a copy for yourself. If submitting the return with attachments, you must submit using a CD unless you are filing electronically.

Include the following on the CD:

- The signed D-65 return;
- Any attachments and/or schedules (federal Form 1065, and Schedule K-1). Include copies of all the schedules and statements accompanying the Form 1065. Also attach a schedule showing the pass-through distribution of income for all members of the partnership, and copies of the completed federal K-1 schedule; and
- Write on the CD label, “D-65”, your TIN, tax year being filed, and statements accompanying the Form D-65 on the CD.

Assembling your D-65 return

Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached.

Substitute forms

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

By Modernized e-File (MeF)

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

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

Special filing circumstances

Combined Reporting

If the partnership is unitary with a combined group, fill in the "if unitary" oval on page 1 of Form D-65. In addition, provide the designated agent's name and Taxpayer Identification Number (TIN) on page 1 of the form.

Qualified High Technology Companies (QHTC)

If you are a QHTC, fill in the oval on page 1 of the D-65. A QHTC claiming exemption for a partnership must complete the QHTC certification process online via MyTax.DC.gov. For additional information, please see the online publication, FR-399, Qualified High Technology Companies.

DC Ballpark Tax Increment Financing (TIF) Area

If a business entity claiming to be a QHTC is located in the DC Ballpark TIF Area as specified in DC Code §2-1217.12, fill in the "if QHTC located in DC Ballpark TIF Area" oval on page 1 of Form D-65. A business entity located in the DC Ballpark TIF Area cannot receive QHTC tax benefits. See DC Code §47-1817.01(5)(B)(iii).

DC Apportionment Factor

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

Report the DC apportionment factor on Schedule F, Line 2, page 2 of Form D-65.

Note: DC Apportionment Factor shall not be rounded; however, truncated to six decimal places.

Amended returns

You must use the Form D-65 of the year you are amending. Prior year forms can be obtained from MyTax.DC.gov. Fill in the 'Amended Return' oval on page 1 of the D-65 and complete the 'Tax Period Ending' box. If the IRS adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days.

Mail the amended return and any attachments to the Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024.

Final return

If you are not required to continue filing a return for this entity, fill in the "final return" oval on the return. We will then cancel your filing requirement.

Items exempt from tax

All items of income received and claimed as exempt from tax must be explained in a copy of the Schedule K of the federal Form 1065. Attach the copy to your DC Form D-65. Some items of this type are:

(1) Tax-Free Interest. Attach a statement reporting interest on:

- (a) obligations of a state, territory of the United States or any political subdivision thereof, or DC; and
- (b) obligations of the United States, its agencies, or instrumentalities.

(2) Proceeds from life insurance policies. In general, the proceeds of life insurance policies paid to the partnership due to the death of a partner are exempt. However, if any part of the proceeds is held by the insurer under an agreement to pay interest, the interest is taxable.

Information at source

Every partnership which in the course of its trade or business, during calendar year 2018, pays (1) interest, rents, commissions, or other fixed or determinable income of \$600 or more, or (2) salaries and wages of \$600 or more, must submit copies of federal Forms 1095 and 1099 unless the payment is specifically exempted by District of Columbia Municipal Regulations (DCMR) Rule 9-111.

No Remittance Due

The D-65 Partnership Return is considered to be an information return which means no remittance is due or should be tendered with the D-65 return, or form FR-165 extension request. If taxes are due as a result of any activity associated with a partnership, then a D-20 (DC Corporation Franchise Tax Return), a D-30 (DC Unincorporated Business Franchise Tax Return), or a D-40 (DC Individual Income Tax Return) with Federal Schedule C and/or SE, must also be filed to report and pay the taxes which are due.

Getting started

Do not cross out the tax year on the 2018 return. If you are not filing a 2018 D-65 Partnership Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 727-4829, or visit the Customer Service Administration at 1101 4th Street, SW, FL2, Washington, DC 20024. You may also visit our website at MyTax.DC.gov for prior year partnership returns.

Use the same method of accounting on your DC Form D-65 as that used on your federal tax return.

To complete the paper Form D-65, in general you will need:

- Copies of your completed 2018 federal forms as applicable (1065, Schedule K, Schedule K-1, etc.)
- A pen with black ink
- A calculator

Not all items will apply. If an amount is zero, make no entry, leave the line blank.

The return must be filed for calendar year 2018, or other taxable year beginning in 2018, covering the same tax period reported on the return filed with the IRS. Fill in the tax period ending on page 1 as MMY.

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

Examples:

- \$10,500.50 rounds to \$10,501
- \$10,500.49 rounds to \$10,500

Taxpayer Identification Number (TIN)

You must have a 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 get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.
- An Individual Taxpayer Identification Number (ITIN) 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 Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any purpose other than federal tax reporting.
- The Preparer Tax Identification Number (PTIN) is an identification number issued by the IRS that all paid tax preparers must use on tax returns or claims for refund.

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 ~~37~~**

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

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

Note: Your taxpayer identification number is used for tax purposes only.

Personal information

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

Third Party Designee

If you want to authorize another person to discuss your 2018 tax return with OTR, fill in the oval in the Third Party Designee block on page 2 of the D-65 and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block.

Filling in the oval gives the designee authorization to:

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

The authorization does not:

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

This authorization automatically ends on April 15, 2020 (without regard to extensions).

Signature

The return must be signed by a partner or member. If receivers, trustees in bankruptcy, or assignees are in control of the property or business organization, they must sign the return.

When the return is prepared by someone (for compensation) other than a member or an employee of the partnership, they must sign as the preparer at the bottom of page 2 of the DC Form D-65.

Preparer Tax Identification Number (PTIN)

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

Business Name: _____



Taxpayer Identification Number: _____

Schedule F - DC apportionment factor (See instructions.)

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

Carry all factors to six decimal places

	Column 1 TOTAL	Column 2 in DC	DC Apportionment Factor
1. SALES FACTOR: All gross receipts of the partnership other than gross receipts from items of non-business income.	\$ _____ .00	\$ _____ .00	(Column 2 divided by Column 1)
2. DC APPORTIONMENT FACTOR: Column 2 divided by Column 1.			_____

A. Date entity was organized (MMYY) _____

B. Fill in your accounting method cash accrual other (specify) _____

C. Number of partners in this partnership _____

D. Is this a limited partnership? YES NO

E. Is this a limited liability company? YES NO

F. Are any partners in this partnership also partnerships or corporate entities? YES NO

G. Is this partnership a partner in another partnership? YES NO

H. Was there a distribution or transfer of property that caused an adjustment of the basis of the partnership's assets under IRC Section 754? YES NO

I. Was a D-65 filed for the preceding year? YES NO

J. Was a 2018 DC unincorporated business franchise tax return (Form D-30) filed for this business? If "YES," enter the name under which the return was filed. YES NO

K. Did you file and pay an annual ballpark fee return? YES NO

L. Have you filed annual federal income tax information return Forms 1099 and 1096? YES NO

M. Did you withhold DC income tax from the wages of your DC employees during 2018? YES NO

If "NO," state reason: _____

N. During 2018, has the IRS made or proposed any adjustments to your federal partnership Form 1065, or did you file amended returns with the IRS? YES NO

If "YES," submit a separate, detailed explanation and an amended D-65 return reflecting the adjustments to: Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington DC 20024.

- Attach a copy of the Form 1065 with the K-1 and any other schedules you filed.
- Attach a schedule showing the pass-through distribution of income to all members of the partnership.
- If you are filing Form D-65, instead of Form D-30, attach an explanation.

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

Designee's name _____ Phone number _____

PLEASE SIGN HERE

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

Partner or member's signature _____ Date _____

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) _____ Date _____

Firm name _____

Firm address _____

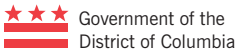
Telephone number of person to contact _____

Paid Preparer's Tax Identification Number (PTIN) _____

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

Mail return to: Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington DC 20024
Make no payment with this return.

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



2018 FR-165 Extension of Time to File a DC Partnership Return



Important: Print in CAPITAL letters using black ink.

KEEP FOR YOUR RECORDS

Taxpayer Identification Number (TIN) Tax period ending (MMYY)

OFFICIAL USE ONLY
Vendor ID# 0000

Business Name or Designated Agent name

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

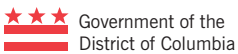
City

State

Zip Code +4

A 6 month extension of time to file until _____ 15, 2019, for calendar year 2018, or until _____, _____, for fiscal year ending _____, is requested.

Revised 09/18



2018 FR-165 Extension of Time to File a DC Partnership Return



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number (TIN) Tax period ending (MMYY)

OFFICIAL USE ONLY
Vendor ID# 0000

Business Name or Designated Agent name

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

City

State

Zip Code +4

A 6 month extension of time to file until _____ 15, 2019, for calendar year 2018, or until _____, _____, for fiscal year ending _____, is requested.

Revised 09/18

Instructions for Form FR-165 (Partnership)

Do not send any payment with this form.

Purpose

Use Form FR-165 to request a 6-month extension of time to file a Partnership Return of Income (Form D-65).

When to file

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

Where to submit your request

Mail the completed FR-165 to:
Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024

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

Extension of time to file

A 6-month extension of time to file will be allowed if you complete this form properly, and file it on time. When you file your return (D-65), attach a copy of the FR-165 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-165.**

Additional extension of time

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

Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

US Department of State Tax Exemption Cards

www.state.gov/ofm/tax/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov

Need assistance?

File or pay online: MyTax.DC.gov.

Get tax forms Download forms at MyTax.DC.gov. Request forms by mail: 202-727-4829

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor

8:15 am–5:30 pm

Ask tax questions; get tax forms preparation help free

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

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

Regular hours

8:15 am–5:30 pm

Monday–Friday

Do you need help with this form?

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

Are you unable to hear or speak?

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

[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:2027274829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:2027274829) 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](tel:2027274829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:2027274829) ይደውሉ። የጎን አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:2027274829) 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](tel:2027274829) 將**免費**向您提供口譯員服務。

D-76 INSTRUCTIONS will be added once it becomes available.

Please complete this form and return with the form D-20 or D-30 if claiming the credit.

A. Business information

Taxpayer ID Business name
Claimant first name M.I. Last name Social Security Number (SSN)
Telephone number Email
Mailing address Suite/Apt/Bldg
City State Zip code + 4

B. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station

CLAIM 1

Equipment manufacturer Invoice number
(B1) Equipment cost (B2) Labor cost (B3) Total cost (B1+B2) (B4) Multiply B3 by 0.50 (B5) Credit amount not to exceed \$10,000 per station or B4. (See instructions for limitations)
Installation address (no PO Boxes) Suite/Apt/Bldg
City State Zip code +4
Access (Select one) Public or Private Hours of operation Accepted payment methods

CLAIM 2

Equipment manufacturer Invoice number
(B1) Equipment cost (B2) Labor cost (B3) Total cost (B1+B2) (B4) Multiply B3 by 0.50 (B5) Credit amount not to exceed \$10,000 per station or B4. (See instructions for limitations)
Installation address (no PO Boxes) Suite/Apt/Bldg
City State Zip code +4
Access (Select one) Public or Private Hours of operation Accepted payment methods

C. Alternative fuel vehicle (AFV) conversion

CLAIM 1

AFV Manufacturer

AFV model

(C1) Equipment cost

(C2) Labor cost

(C3) Total cost (C1+C2)

(C4) Multiply C3 by 0.50

(C5) Credit amount not to exceed \$19,000 per vehicle or C4. (See instructions for limitations)

Conversion site address (no PO Boxes)

Suite/Apt/Bldg

City

State

Zip code +4

CLAIM 2

AFV Manufacturer

AFV model

(C1) Equipment cost

(C2) Labor cost

(C3) Total cost (C1+C2)

(C4) Multiply C3 by 0.50

(C5) Credit amount not to exceed \$19,000 per vehicle or C4. (See instructions for limitations)

Conversion site address (no PO Boxes)

Suite/Apt/Bldg

City

State

Zip code +4

Retain your original documents. Attach photocopies of the following document(s) to this form. Failure to do so will result in any credit claim denials. The credit claimed in any one tax year cannot exceed the income tax liability.

- 1. A paid invoice, receipt or equivalent proof of payment for alternative fuel vehicle.

D. Signature I solemnly affirm under penalties of law, that to the best of my knowledge, the information that is the subject of this form is in accordance with all applicable laws, regulations and permitting requirements and is operational, that there are no false statements on this form or other materials submitted to the District of Columbia (DC), Office of Tax and Revenue, and that no false statements have been made in order to influence any action by DC on this form.

Print name

Date signed

Signature

APPLICATION FOR EXEMPTION, FR-164

(Check Appropriate Boxes)

- INCOME AND FRANCHISE TAX
 SALES AND USE TAX (SEMPUBLIC INSTITUTION ONLY)
 PERSONAL PROPERTY TAX (SEMPUBLIC INSTITUTION ONLY)

1. Full name of organization _____

FEIN#

-

2. Complete address (number, city/town and Postal Zip Code of the organization: P.O. Box is not acceptable.) including Website _____

3. Federal Exemption Status:

- IRS Determination Letter effective date _____ Internal Revenue Code Section _____
 Application filed (if not recognized) Date _____ Internal Revenue Code Section _____

4. Form of Organization:

- Corporation Date of incorporation _____ State _____
 Other-Describe _____

5. Purpose of Organization:

- Religious Library Other: Explain: _____
 Charitable Educational
 Scientific Hospital

6. Principal Sources of Income:

- Donations Assessments Interest Other: Explain _____
 Grants Initiation Fees Dividends
 Dues Rents Business Operations

7. End of Annual Accounting Period: _____

8. Date activities began in the District: _____

9a. Physical Location(s) of Personal Property in the District: _____

9b. Type of Personal Property Owned by Organization: (Also list total cost of property owned and located in the District) _____

Person Authorized to Discuss Application for Exemption:

Name: _____ Title: _____ Telephone: _____

Address: _____ FAX: _____ Email: _____

SIGNATURE AND VERIFICATION

Under the penalties provided by law, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature of Officer

Title

Date

10a. Does the organization control or is it controlled by any other organization?	Yes	No	If "Yes", attach an explanation.
b. Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?	Yes	No	If "Yes", attach an explanation.
c. Other than a statutory office, do you maintain regular places of business outside the District?	Yes	No	If "Yes", attach a statement indicating the locations.
d. Does the organization report any unrelated business income on Form 990T to the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's unrelated business activities or provide a copy of the latest filed Form 990T.
e. Does the organization file a Form 1120POL U.S. Income Tax Return for Certain Political Organizations with the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
f. Did the organization establish a political action committee described in section 527(f)(3) of the Internal Revenue Code?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
g. Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District?	Yes	No	If "Yes", attach an explanation of the nature of the organization's activities.
h. Did the organization purchase any tangible personal property outside the District for use in the District?	Yes	No	If "Yes", did the organization file an appropriate sales & use tax return with the District? If no please attach an explanation.

General Information

This application is for use by organizations who wish to apply for an exemption from the District of Columbia Income and Franchise Tax, Sales and Use Tax and Personal Property Tax. All questions on the application must be answered completely. Mail the completed application, with the various documents requested in the specific instructions, to the Office of Tax and Revenue, P.O. Box 556, Washington, DC 20044-0556, Attn: Exempt Organizations.

If you have questions, please call (202) 442-6586 between the hours of 7:30 a.m. and 5:30 p.m. Tuesday through Thursday.

Applicants for Income and Franchise Tax Exemption under Sec. 47-1802.1 of the DC Code:

Most organizations recognized by the Internal Revenue Service will qualify for exemption under the District of Columbia Income and Franchise Tax Act. The effective date for all income and franchise tax exemptions will be the effective date of the IRS Determination Letter.

Applicants for Sales and Use Tax Exemption under Sec. 47-2005 of the DC Code:

Under the District of Columbia Sales and Use Tax Act sales made to any organization which qualifies as a "semipublic institution" are exempt from the tax. A "semipublic" institution is defined under Sec. 47-2001(r) of the Act as "any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual." This exemption is limited to those organizations, which have been recognized as tax exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 (or comparable sections under prior codes).

SEMIPUBLIC INSTITUTIONS ARE RECOGNIZED AS DC SALES TAX EXEMPT IF PHYSICALLY LOCATED IN THE DISTRICT.

The exemption applies only to those transactions, which occur on or after the date of the issuance of a Certificate of Exemption by the Office of Tax and Revenue.

Personal Property Tax Exemption under Sec. 47-1508 of the DC Code:

Organizations requesting an exemption from DC Personal Property Tax must own the personal property for which the request is being made, and qualify under Title 47, Section 1508 of the DC Code. Organizations that may qualify for exemption are any corporation, and community chest, fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual. The effective date for personal property tax exemptions will be the July 1 following the date of the initial application request.

Specific Instructions

FILE THE FOLLOWING DOCUMENTS WITH THIS APPLICATION: (If not currently available, state when they will be furnished).

- a. A copy of the latest determination or ruling letter you have received from the Internal Revenue Service, which approves your organization's exemption from Federal income tax.
- b. If incorporated in DC, a copy of your Certificate of Incorporation issued by the DC Department of Consumer and Regulatory Affairs, Corporate Division, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other documents whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.
- c. If not incorporated in DC a photocopy of a Certificate of Authority or Certificate of Registration issued by the DC Department of Regulatory Affairs, Corporate Division, must be submitted to the Office of Tax and Revenue with the Application for Exemption.
- d. If your organization has ever been recognized as tax exempt by the District, based on a previous application, please provide a copy of your DC letter of exemption or certificate of exemption.
- e. A copy of a lease, District of Columbia Occupancy Permit issued to organization or other documentation should accompany a request by a semi-public institution (501(c)(3) organization) for sales tax exemption to satisfy the physically located requirement.
- f. An organization should file Form FR-500 Combined Business Tax Registration Application with Form FR-164 Application for Exemption if not previously registered with the Office of Tax and Revenue.

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



OTR TAX NOTICE 2011-7

November 17, 2011

**GUIDANCE ON APPLICATION FOR EXEMPTION FROM DISTRICT OF
COLUMBIA FRANCHISE, SALES AND USE, AND PERSONAL PROPERTY
TAXES**

Nonprofit organizations intending to conduct activities in the District of Columbia that may subject them to liability for franchise, sales and use, or personal property taxes are advised to submit an application for exemption from these taxes no later than the time that those activities commence.¹

An Application Is Required to Obtain an Exemption

Under District law, a determination of exempt status by the Internal Revenue Service (“IRS”) does not by itself confer exemption from these taxes. Applicable exemptions from District of Columbia taxes must be secured from the Office of Tax and Revenue (“OTR”). The statutes governing each of these taxes provide that an organization cannot claim the available exemptions from these taxes unless the organization first obtains a letter (in the case of the franchise and personal property taxes) or a certificate (in the case of the sales and use taxes) from OTR stating that it is entitled to an exemption. D.C. Code secs. 47-1508 (personal property tax); 47-1802.01 (franchise taxes); 47-2005(3) (sales and use taxes). It should be noted that the tax exemptions conferred by these statutes generally apply only with respect to activities in furtherance of an organization’s exempt purposes, and no exemption is provided with respect to business activities that are not related to an organization’s exempt purposes. Such unrelated business activities remain subject to tax.

Application Procedures

In order to apply for exemption from these taxes, an organization must submit Form FR-164 to OTR. Filing instructions are provided with the form, which is available through OTR’s Taxpayer Service Center. If an application is hand-delivered to an OTR unit authorized to receive the filing, it is considered filed on the date shown by the OTR date

¹ This notice does not address the process of securing exemption from real property or other District taxes.

stamp placed on the filing. If a properly addressed application is delivered to OTR by mail or private delivery service, it is considered filed on the postmark date shown on the envelope or wrapper. If a properly addressed application is received by OTR via facsimile, it is considered filed on the date that the facsimile is received by OTR.

Effective Date of Exemption

For franchise tax purposes, the exemption, if granted, is effective on the effective date of the exemption determination letter issued for the organization by the Internal Revenue Service.

The sales and use tax exemption, if granted, becomes effective when the exemption certificate is issued.

The personal property tax exemption, if granted, becomes effective on the July 1 following the date of the filing of Form FR-164.

Procedure for Organizations That Do Not Promptly File an Application

OTR encourages any organization that has commenced activities in the District, or that has become liable for franchise, sales and use, or personal property tax prior to filing an application for exemption, to promptly file Form FR-164 so as to help forestall the accumulation of additional tax liability. OTR has instituted a Voluntary Disclosure Program under which noncompliant taxpayers are permitted to pay certain tax liabilities and interest without imposition of civil penalties or fees. An organization that has delayed filing an application for exemption, but that has not been contacted by OTR or its representatives, should consider entering this program to clear outstanding liabilities.

DC CODE § 47-1508
DISTRICT OF COLUMBIA OFFICIAL CODE 2001 EDITION
DIVISION VIII. GENERAL LAWS.
TITLE 47. TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES.
CHAPTER 20. GROSS SALES TAX.

Current through October 2, 2001

§ 47-2005. Exemptions.

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter:

- (1) Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations;
- (2) Sales to a state or any of its political subdivisions if such state grants a similar exemption to the District. As used in this paragraph, the term "state" means the several states, territories, and possessions of the United States;
- (3) Sales to semipublic institutions; provided, however, that such sales shall not be exempt unless:
 - (A) Such institution shall have first obtained a certificate from the Mayor stating that such institution is entitled to such exemption;
 - (B) The vendor keeps a record of the sale, the name of the purchaser, the date of each separate sale, and the number of such certificate;
 - (C) Such institution is located within the District; and
 - (D) The property or services purchased are for use or consumption, or both, in maintaining, operating, and conducting the institution for the purpose for which it was organized or for honoring the institution or its members;

DISTRICT OF COLUMBIA MUNICIPAL REGULATIONS

417.12. The location requirement of § 128(c) of the Act is not satisfied by a mere statutory office of a registered agent, but refers to a physical location where the activities of the organization are regularly carried on.

▲ Personal Information

Your first name, M.I., Last name for individual or Business name for business

Spouse first name, M.I., Last name for individual

Your SSN or EIN for business Spouse's SSN Your daytime phone number

Home address (number and street) or business address Apartment number

City State Zip code

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

▲ Representative(s) This Power of Attorney will not be valid unless the Representative(s) complete the **Declaration of Representative**, sign and date this form on page 2.

Name and address	EIN/SSN	
	PTIN	
	Telephone Number	
	Fax No.	
	E-mail Address	
Name and address	EIN/SSN	
	PTIN	
	Telephone Number	
	Fax No.	
	E-mail Address	
Name and address	EIN/SSN	
	PTIN	
	Telephone Number	
	Fax No.	
	E-mail Address	
Name and address	EIN/SSN	
	PTIN	
	Telephone Number	
	Fax No.	
	E-mail Address	

▲ Tax Matters

Type of Tax (Income, Sales, etc)	Type Form	Years or Periods

▲ Acts authorized

The representatives are authorized to represent the taxpayer(s) before the Office of Tax and Revenue for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative, please state this below. List specific additions or deletions to the acts otherwise authorized by this power of attorney:

Taxpayer's SSN or FEIN

Taxpayer's Name

▲ **Retention/revocation of prior power(s) of attorney** By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax Revenue for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here:

You must attach a copy of any Power of Attorney you want to remain in effect.

▲ **Signatures**

Signature of taxpayer(s) If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If other than the taxpayer, print the name here and sign below.

Your Signature	Date	Title if other than individual
<input type="text"/>	<input type="text"/>	<input type="text"/>

Spouse's signature if filing jointly	Date	Telephone number if other than the taxpayer
<input type="text"/>	<input type="text"/>	<input type="text"/>

If not signed and dated, this power of attorney will be returned

▲ **Declaration of Representative** Representative(s) must complete this section and sign below.

Under penalties of perjury, I declare that:

- As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein; I am one of the following:
 - a. A member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b. A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.
 - c. An Enrolled Agent under the requirements of Treasury Department Circular # 230.
 - d. A bona fide officer of the taxpayer's organization.
 - e. A full-time employee of the taxpayer, trust, receivership, guardian or estate.
 - f. A member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g. A general partner of a partnership.
 - h. Student Attorney or CPA- receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an Low Income Taxpayer Clinic or Student Tax Clinic Program.
 - i. Other

Designation- Insert above letter (a-i)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

If you have any questions regarding the Power of Attorney, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829).

Mail the original Power of Attorney to:

Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470

If this declaration is not signed and dated, this power of attorney will be returned

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



REQUEST FOR CERTIFIED COPY

Date: _____

NOTE: Tax returns for 2011 and prior years are no longer available. However, if a return was filed for those years, you will receive a letter of acknowledgment.

- To Be Mailed For Pick-Up at Customer Service Center

INDIVIDUAL INCOME TAX RETURNS:

Tax Period (s): _____

Name(s) as shown on Return (s)

(1) _____ (2) _____
Last First Middle Last First Middle

Social Security Number: (1) _____ - _____ - _____ (2) _____ - _____ - _____

Current Address: _____

Approximate date return was filed: _____

Signature: _____ Daytime Phone Number: () _____

BUSINESS TAX:

- FRANCHISE TAX RETURN (D20 or D30)
- SALES TAX RETURN (monthly annual)
- WITHHOLDING TAX RETURN - (monthly annual Reconciliation)
- PERSONAL PROPERTY
- OTHER, *Please specify* _____

Tax Period (s): _____ Name of Business: _____

D.C. Business Tax Number (EIN/SSN): _____ Approximate Date Filed: _____

Signature/Title: _____ Daytime Phone Number () _____ - _____

Mail to: Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024

Official Use	Type of I.D. _____ Verified By: _____
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Government of the District of Columbia
Office of Tax and Revenue
1101 4th St., SW, Floor 2
Washington, D.C. 20002
Tele. (202) 727-4TAX (4829)
FAX (202) 442-6550

(Mail or fax bottom portion)

TAX FORMS ORDER SHEET

D-4	Employee Withholding Allowance Certificate
D-4A	Certificate of Nonresidence in the District of Columbia
D-20	Corporation Franchise Tax Booklet Return and Instructions
D-20ES	Declaration of Estimated Tax for Corporations
FR-120	Extension of Time to File a DC Corporation Franchise Tax Return
D-30	Unincorporated Business Franchise Tax Booklet Return and Instructions
D-30ES	Declaration of Estimated Franchise Tax for Unincorporated Businesses
FR-130	Extension of Time to File a DC Unincorporated Business Franchise Return
D-40/D-40EZ	Individual Income Tax Booklet Return and Instructions
D-40 Flat	Individual Income Tax Return
D-40EZ Flat	Individual Income Tax Return
Schedule H Flat	Homeowner and Renter Property Tax Credit
Schedule I	Additions to and Subtractions from Federal Adjusted Gross Income
Schedule L	Lower Income Long-Term Homeowner Credit
Schedule N	DC Non-Custodial Parent EITC Claim
Schedule S	Supplemental Information and Dependents
Schedule U	Additional Miscellaneous Credits and Contributions
Schedule UB	Business Credits
D-40B	Nonresident Request for Refund
D-40ES	Declaration of Estimated Income Tax for Individuals
D-41	Fiduciary Income Tax Return
D-41ES	Estimated Payment for Fiduciary Income Tax
D-65	Partnership Return of Income
FR-165	Extension of Time to File a DC Partnership Return
D-2210	Underpayment of Estimated Income Tax by Individuals
D-2220	Underpayment of Estimated Franchise Tax by Businesses
D-2440	Disability Income Exclusion
D-2441	Child and Dependent Care Credit for Part-Year Residents
D-76	Estate Tax Return
FR-127	Extension of Time to File Individual Return
FR-127F	Extension of Time to File Fiduciary Return
FR-147	Statement of Person Claiming Refund Due a Deceased Taxpayer
FR-164	Application for Exemption
FR-230	Income Tax Withholding – Tables and Instructions
FR-329	Consumer Use Tax on Purchases and Rentals
FR-500B	Special Event Registration Application
FP-31	Personal Property Tax Return
FP-129A	Extension of Time to File D.C. Personal Property Tax Return or Report

DELIVER TO:

Name of Individual _____ Telephone (_____) _____

Name of Organization _____

Street Address _____ Room Number _____

City, State, Zip Code _____

