



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

2019 D-41

District of Columbia (DC) Fiduciary Income Tax Forms and Instructions

The following forms are provided in this booklet:

- **D-41 Fiduciary income tax return**
- **D-41P Payment voucher**
- **FR-127F Extension of time to file a fiduciary tax return**
- **D-41ES Estimated payment voucher for fiduciary tax return**
- **Schedule QCGI Eligible QHTC Capital Gain Investment Tax**

MyTax.DC.gov



Simpler. Faster. Safer.

**You may use [MyTax.DC.gov](https://mytax.dc.gov) to file and pay online for Forms
D-41ES (Estimated tax) and FR-127F (Extension of Time to File).**

What's New:

- **The D-41 form has been revised with new lines:**
 - Line 12 - Tentative taxable fiduciary income;
 - Line 13 - Net capital gain from sale or exchange of an eligible investment in a QHTC;
 - Line 14 - Taxable fiduciary income;
 - Line 15 - Tentative Tax on fiduciary income;
 - Line 16 - 3% tax on eligible QHTC capital gains income; and
 - Line 17 - Tax on fiduciary income

- **New Schedules/Forms**
 - Schedule QCGI - Eligible QHTC Capital Gain Investment Tax

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

General Instructions for D-41

Who must file the Form D-41?

You must file a 2019 DC Fiduciary Income tax return if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1 or more for the taxable year.
- The gross income for the trust is \$100 or more for the taxable year.

Do not file a D-41 if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

Which other DC tax forms may fiduciaries need to file?

D-40 (Individual Income Tax Return) for a living person

In addition to the Form D-41, a fiduciary who is responsible for the income of a DC resident, such as a minor or someone else unable to administer his or her own assets, must file an individual income tax return for that person if that person meets the income limits.

D-40 for a deceased person

A fiduciary must file a D-40 for the tax year in which the person died unless a spouse/registered domestic partner has filed a joint return for the tax year.

D-41ES Estimated Payments for Fiduciary Income Tax

If you wish to make estimated fiduciary income tax payments, use the D-41ES forms included in this booklet. Send the D-41ES to:

Office of Tax and Revenue
PO Box 96150
Washington, DC 20090-6150

D-41P Payment Voucher

If you are sending a payment to the Office of Tax and Revenue (OTR), please staple the payment to the D-41P. Use the D-41P forms in this booklet. Send the D-41P to:

Office of Tax and Revenue
PO Box 96153
Washington, DC 20090-6153

FR-127F Extension of Time to File Fiduciary Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127F Extension of Time to File Fiduciary form is due by April 15, 2020 for a calendar year filer. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. A request for an extension of time to file is subject to the following considerations:

- a. If you expect to have a balance due when you file your D-41, you must pay with your timely filed extension request. If you do not expect to have a balance due when you file your D-41, you are not required to file a Form FR-127F if you have reasonably estimated your D-41 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment (s); and

- b. You should submit a Form FR-127F if you do not expect to have a balance due and you have not filed a request for an extension of time to file for your federal individual income return but wish to request an extension for your DC income tax return.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request. An extension of time to file does not extend the due date for paying any tax you may owe. Before you file for an extension, estimate the tax owed and pay it in full with the FR-127F by the due date of the D-41 return. FR-127F forms are in this booklet. Send FR-127F to:

Office of Tax and Revenue
PO Box 96161
Washington, DC 20090-6161

D-30 Unincorporated Business Franchise Tax Return

A D-30 must be filed by a trust located outside of DC which has gross income in excess of \$12,000 from DC rental property and/or from a taxable DC trade or business.

Schedule QCGI, Eligible QHTC Capital Gain Investment Tax

For tax years beginning after December 31, 2018, the tax on capital gain from the sale or exchange of an investment in a Qualified High Technology Company (QHTC) shall be at the rate of 3% provided the requirements are met as outlined in the instructions for Schedule QCGI, Eligible QHTC Capital Gain Investment Tax.

D-76 (D-76EZ) DC Estate Tax Return

WHEN IT MUST BE FILED: A District of Columbia (DC) Estate Tax Return (Form D-76 or Form D-76EZ) must be filed for a decedent's gross estate as follows even if a federal Estate Tax Return (IRS Form 706) is not required to be filed.

Date of Death

Gross Estate Amount

January 1, 2002 - December 31, 2016	\$1,000,000 or more
January 1, 2017 - December 31, 2017	\$2,000,000 or more
January 1, 2018 - December 31, 2018	\$5,600,000 or more
January 1, 2019 - December 31, 2019	\$5,681,000 or more

Federal Forms 1099 and 1096 for payees with DC addresses

Fiduciaries representing estates or trusts must file copies of Forms 1099 and 1096 for payees with DC addresses, if such payments are not covered by DC withholding tax statements. This includes estates or trusts that:

- Are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits; and
- Have earned income of \$600 or more in the taxable year.

What income must grantors and beneficiaries report on their DC tax returns?

Grantors of a trust must report:

- Income distributed to the grantor;
- Income held or accumulated for future distributions;
- Income applied to the payment of premiums on insurance policies on the grantor; and

- Income received from a revocable trust when:
 - The title to any part of the trust is vested in the grantor; or
 - The power to revest in the grantor is vested. (The grantor takes back from his/her designated beneficiaries ownership of trust funds or property for himself/herself).

Beneficiaries who are DC residents must report income paid or payable from a resident or non-resident trust.

What period should the Form D-41 cover?

Your filing period may be a calendar year or a fiscal year. If you file a federal Form 1041, the income you report on the D-41 must be based on the same calendar or fiscal year as your Form 1041. A fiduciary may not change from reporting on a calendar year basis to a fiscal year basis or vice versa without written permission from the OTR. To request a period change, write to:

Office of Tax and Revenue, Audit Division
PO Box 556
Washington, DC 20024-0556

When are your taxes due?

April 15, 2020, is the due date for filing your return and paying any taxes due if you are a calendar filer. Fiscal year filers must file by the 15th day of the fourth month after the end of the fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

Filing your return

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

- **Substitute forms**

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

- **By mail**

If mailing a return, send it to:

Office of Tax and Revenue
PO Box 96153
Washington, DC 20090-6153

Do not include more than one return per envelope.

- **By Modernized e-File (MeF)**

e-File offers most DC fiduciary income taxpayers a

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

1. Through an authorized software provider listed on the Internal Revenue Service (IRS) or DC 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.

Assembling your D-41

- **Do not staple or otherwise damage the Bar Code** located in the upper right hand corner of the form or schedule being attached;
- **Do not cross out the tax year on the 2019 return.** If you are not filing a 2019 fiduciary income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 727-4829, or visit our Customer Service Administration at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at MyTax.DC.gov for prior year(s) fiduciary income tax booklets/returns;
- **Do not staple check, money order or D-41P to the D-41;**
- Do staple check or money order to the D-41P, Payment Voucher;
- Do staple Forms W-2 and applicable 1099 to the front of your D-41 return;
- Do staple any of the other required documents listed on this page above behind the return;
- Do send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return only once.

Refund Options

There will be two refund options offered for fiduciary income tax returns. All fiduciary income tax returns require that one of two refund options be selected.

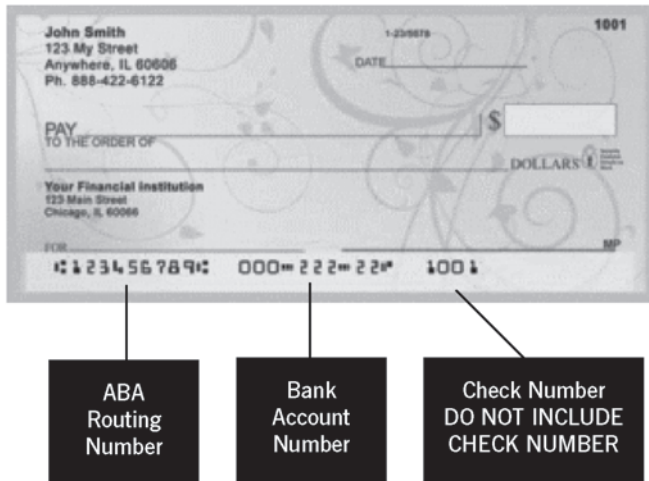
1. Direct deposit of refund

Direct Deposit Facts:

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

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information above the signature line on the D-41. If the routing or account number begins with zeros, include the zeros.

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



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

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:

- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:

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

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

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

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

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

Refund direct deposit to a foreign account – International ACH Transaction (IAT)

If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

2. Paper Check

A paper check will be issued if the taxpayer selects this option, or direct deposit is not selected.

Payment Options

Check or money order

Include a check or money order (US dollars), payable to "DC Treasurer", with your completed return. Write the Federal Employer Identification Number (FEIN), daytime telephone number, "2019" and the type of form filed ("D-41") on your payment. Attach your payment to the Form D-41P voucher provided in this booklet. Do not attach either to your D-41 return.

Form D-41P, Payment Voucher

Use this form when sending a check or money order (US dollars). Do not staple the voucher to the D-41. Include the D-41P with your D-41.

Electronic Payment Options

By accessing 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 by ACH Credit.

Payment options are as follows:

- **ACH Debit.** ACH debit is used for taxpayers who have signed up for MyTax.DC.gov. There is no fee. Bank account information is stored within their online account. MyTax.DC.gov can store multiple bank accounts across 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 the 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 (00150) and tax period ending date (YYMMDD).**

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. You will also have the option of direct debit if you choose to file using MeF.

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 the OTR on accounts subject to the fee are first applied to the fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Criminal Penalties

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

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

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes.

Enforcement Actions

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

Special filing circumstances

Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years) has changed on the D-41 for the year you are amending. To file an amended return for the current year, complete another 2019 DC fiduciary individual income return and fill in the “amended return” oval on the form. Attach a list with explanations of the changes covered by your amended return.

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

If the Internal Revenue Service (IRS) adjusts your fiduciary federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

Final return

If you are not required to continue filing a return for an entity, fill in the “final return” oval on the return. We will then cancel your filing requirement.

Getting Started

To complete the paper Form D-41, in general you will need:

- A copy of your completed 2019 federal return, as applicable (Form 1041 and any additional forms or worksheets related to the return). You can copy many entries directly from federal Form 1041. Please be careful since the line numbers may differ from the District Form D-41;
- Your applicable 1099 form(s) with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

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

Do not enter cents. Round to the nearest dollar.

Examples:

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

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

Federal Employer Identification Number (FEIN)

Every estate or trust that is required to file a D-41 must have a Federal Employer Identification Number (FEIN).

- An FEIN is a valid number issued by the Internal Revenue Service (IRS). To apply for an FEIN, get Form SS-4, Application for Employer Identification Number online at www.irs.gov. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive the FEIN before you file a DC return. Your return may be rejected if your FEIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your FEIN is missing, incorrect or invalid.

Filling out the form

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

Stay inside the boxes.
Use black ink and print
in CAPITAL letters.

ROBERTS

Leave a space between
words and between words
and numbers.

8 ELM

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

3 7 ~~3 7~~

Write 7s without a middle bar.

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

● ~~✓~~ ~~x~~

Do not enter cents. Round
cents to nearest dollar.

\$ 57 204 .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, as lack of clarity can delay processing of your return.

Entity type

Fill in the oval that describes the entity for which you are filing.

Trust type

Fill in the oval that describes the trust type as applicable.

Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she must sign the return and provide their identification number.

Attachments

Attach a copy of the will or trust agreement to this return. Also, if you have not already done so, attach a statement listing the amounts of income of the estate or trust taxable to:

- The estate or trust;
- Its beneficiaries; and
- The grantor of the trust.

If you filed these documents before, do not file them again unless they have been amended. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change(s).

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

Do not understate your taxes

There may be a penalty if an understatement of the tax required to be shown on the D-41 return you file exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- \$2,000.

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

Preparer Tax Identification Number (PTIN)

If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. A PTIN is a number issued and authorized by the IRS to someone who can prepare or submit a return on your behalf. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Paid preparers must pay a penalty for understating taxes where:

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

Explanation of terms

Beneficiary: Any person who is to receive profits or distributions from an estate or trust. A beneficiary includes an heir, a legatee, or a devisee.

Estate: All the property and assets of one who has died. An estate comes into existence at the time of an individual's

death and continues until the final distribution of its assets to the beneficiaries.

Fiduciary: A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

Grantor: The person who creates a trust and transfers the title of the property and assets to another. That person may also be called “trustor,” “settlor,” or “donor.”

Resident Estate: If the deceased was a DC resident at the time of death, then his or her estate is a DC resident estate.

Testamentary (created by will): Created by a will and comes into existence at the time of the creator’s death.

Inter Vivos (living): Comes into existence during the lifetime of the person who created it. Often the trust is for a minor or someone else who is unable to administer his or her own assets.

Trust: An entity created to hold assets for the benefit of certain people or entities.

Simple Trust: One which requires that all income be distributed each year rather than being accumulated.

Complex Trust: One that does not qualify as a simple trust.

Resident Trust: A trust is a resident trust if:

- The person who created the testamentary trust was a DC resident at the time of death; or

- The creator of an inter vivos trust was a DC resident at the time the trust was created; or
- The trust consists of property of a DC resident; or
- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not determine whether the trust is a resident or non-resident of DC.

Specific Line Instructions

Income

Line 1 Federal total income. Enter the amount from your federal Form 1041.

Line 2 Additions to federal total income. This is income, if any, that is taxed by DC but not by the federal government. It also includes deductions taken on the federal return but not allowed by DC. You must add these items back to your federal total income to compute your DC tax. Complete **Calculation A** on page 6.

Note: Unlike the federal government, DC does not allow the additional bonus depreciation under Internal Revenue Code (IRC) Section 168(K), nor the additional IRC Section 179 expenses. Therefore, any such amounts claimed on the federal return cannot be claimed on the DC return. Also, the Net Operating Loss Carry back allowed for federal tax purposes is not allowed for DC tax purposes.

Line 4 Subtractions from federal total income. This is income, if any, that DC does not tax. Subtract it from your federal total income to determine your DC fiduciary income. Complete **Calculation B** on page 6.

Calculation A Additions to federal total income

a Franchise tax deduction used to calculate business income or loss <i>The amount included on federal Form 1040 Schedule C, or Form 1040-SR Schedule C.</i>	a	
b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. <i>The amount included on federal Form 1065, or on federal Form 1041.</i>	b	
c Deductions for an S corporation from federal Form 1120S <i>Includes amounts entered on Lines 8–11 and 14 of Form 1120S. NOTE: IRC Sec. 179 expenses are, for DC purposes, deductible up to \$25,000. A QHTC may deduct up to \$40,000 of such expenses.</i>	c	
d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8, enter here.</i>	d	
e Any bonus depreciation claimed on the federal return <i>See “NOTE” below Line C.</i>	e	
f Total additions <i>Add Lines a–e, enter here and on D-41, Line 2.</i>	f	

Calculation B Subtractions from federal total income

a Taxable interest from U.S. Treasury bonds and other U.S. obligations <i>The amount included in your federal Forms 1040 or 1040-SR. Also see your federal Form 1099INT.</i>	a	
b Taxable amount of social security and tier 1 railroad retirement income <i>from federal Forms 1040 or 1040-SR.</i>	b	
c Income reported and taxed on a DC franchise return <i>If the income reported on your federal Forms 1040 or 1040-SR included any income reported and taxed on a Form D-20 or D-30 (DC Franchise Tax Returns), enter it here.</i>	c	
d Total subtractions <i>Add Lines a–c; enter here and on D-41, Line 4.</i>	d	

Deductions

Line 9 Other deductions. Add amounts on Lines 12, 13, 14, 15a, 15b and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate tax deductions and other miscellaneous deductions.

Line 10 Trust deduction. Enter \$100 for trusts.

If you are filing a return for a trust and it covers less than a year, you must prorate the amount. Divide the number of days that the trust was a resident in the District by 365 (366 if leap year) and multiply the result times the amount of \$100.

Example: *71 days (of residency in DC divided by 365 equals 0.1945 (4th decimal place)).

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

- If the amount is \$100 for trusts, multiply \$100 by 0.1945 and the result \$19.45 is the prorated amount.

Line 11 Total deductions. Add Lines 6-10.

Line 12 Tentative taxable fiduciary income. Subtract Line 11 from Line 5.

Line 13 Capital gain income from the sale or exchange of an eligible investment in a Qualified High Technology Company From Schedule QCGI, Line 3. If you have net capital gain income from QHTC investments subject to 3% tax, and positive overall net income subject to tax, complete Schedule QCGI and enter the amount from Line 3. If you do not have positive overall net income subject to tax or net capital gain income from eligible QHTC investments, enter zero. See instructions for Schedule QCGI.

Line 14 Taxable fiduciary income. Subtract Line 13 from Line 12.

Line 15 Tentative tax on fiduciary income. Use Calculation C/Tax Rate Schedule to determine your tax.

Line 16 3% tax on eligible QHTC capital gains income. From Line 4 of QCGI Schedule.

Line 17 Tax on fiduciary income. Line 15 plus Line 16.

Line 18 Credit for taxes paid to other states. Add all tax amounts paid to other states that would be deductible for DC tax purposes. To be deductible, taxes paid to other states must be fiduciary income tax paid to another state while a DC resident. In addition, the tax paid must be on income that is of a kind taxable by DC.

Line 19 Net tax on fiduciary income. Line 17 minus Line 18.

Line 20 Income tax withheld. Income tax withheld from the W-2 or 1099 forms.

Line 21 2019 estimated fiduciary income tax payments.

Line 22 Payments made with extension of time to file from FR-127F calculation, Line 3.

Line 23 If this D-41 is an amended 2019 return, enter payments made with original 2019 D-41.

Line 24 If this D-41 is an amended 2019 return, enter refunds requested with original 2019 D-41.

Line 25 Total payments. Add Lines 20-23. Do not include Line 24.

Line 26 Amount of overpayment. If Line 25 is more than Line 19, subtract Line 19 from Line 25.

Line 27 Amount, if any, to be applied to 2020 estimated tax.

Line 28 Refund. Subtract Line 27 from Line 26.

Line 29 Total Amount Due. If Line 25 is less than Line 19, subtract Line 25 from Line 19.

Calculation C/Tax Rate Schedule

Tax calculation if Line 12 is zero or a loss, go directly to Line 20, enter zero on Lines 13-19.

If your taxable fiduciary income from D-41, Line 14 is:

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



OFFICIAL USE ONLY
Vendor ID#0000

Print in CAPITAL letters using black ink.

Information Fill in: if amended return See instructions Fill in: if this is your final return

Tax period ending (MMDDYYYY) Fill in type of entity: Estate Simple trust Complex trust

Fill in type of trust: Testamentary (created by a will) Inter vivos (living)

Estate or trust's federal employer ID number Daytime telephone number

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Complete if entity is a trust (MMDDYYYY) Complete if entity is an estate (MMDDYYYY)

Date created Date of deceased's death

If trust ended in 2019, enter date (MMDDYYYY) If estate ended in 2019, enter date (MMDDYYYY)

Name of grantor

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

City State Zip Code

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

Income					
1	Federal total income from federal Form 1041.	Fill in if loss <input type="radio"/>	1	\$	00
2	Additions to federal total income from Calculation A, Line f, page 6 of instructions.		2	\$	00
3	Add Lines 1 and 2.	Fill in if loss <input type="radio"/>	3	\$	00
4	Subtractions from federal total income from Calculation B, Line d, page 6 of instructions.		4	\$	00
5	Total DC fiduciary income Subtract Line 4 from Line 3. If zero or a loss, stop here; do not fill in rest of form.	Fill in if loss <input type="radio"/>	5	\$	00
Deductions					
6	Interest from federal Form 1041.		6	\$	00
7	Taxes Subtract the state, local and DC franchise tax entered on federal Form 1041.		7	\$	00
8	Deduction for distributions to beneficiaries from federal Form 1041.		8	\$	00
9	Other deductions Enter total of Lines 12,13,14, 15a, 15b and 19 from federal Form 1041.		9	\$	00
10	Trust deduction Enter \$100 for trusts. If the trust ended during 2019, prorate the amount. See page 7 for instructions.		10	\$	00
11	Total deductions Add Lines 6-10		11	\$	00
12	Tentative taxable fiduciary income Subtract Line 11 from Line 5.	Fill in if loss <input type="radio"/>	12	\$	00



Name [] FEIN []

Table with 2 columns: Description and Amount. Rows 13-25 include Net capital gain, Taxable fiduciary income, Tax and payments, and Total payments.

Refund calculation section. Includes lines 26 (Amount of overpayment), 27 (Amount to be applied to 2020 estimated tax), 28 (Refund), and 29 (Total Amount Due). Includes instructions for payment and a question about refund destination.

Refund Options section. Includes 'Direct Deposit' and 'Paper check' options, routing and account numbers, and a third party designee section.

Signature section. Includes fields for Signature of fiduciary or officer, Date, Signature of paid preparer, Preparer's Tax Identification Number (PTIN), Preparer's address, City, State, and Zip Code.

Send your signed and completed original return to: Office of Tax and Revenue, PO Box 96153, Washington DC 20090-6153



OFFICIAL USE ONLY
Vendor ID#0000

Print in CAPITAL letters using black ink.

Information Fill in: if amended return See instructions Fill in: if this is your final return

Tax period ending (MMDDYYYY) Fill in type of entity: Estate Simple trust Complex trust

Fill in type of trust: Testamentary (created by a will) Inter vivos (living)

Estate or trust's federal employer ID number Daytime telephone number

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Complete if entity is a trust (MMDDYYYY) Complete if entity is an estate (MMDDYYYY)

Date created Date of deceased's death

If trust ended in 2019, enter date (MMDDYYYY) If estate ended in 2019, enter date (MMDDYYYY)

Name of grantor

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

City State Zip Code

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

Income				
1	Federal total income from federal Form 1041.	Fill in if loss <input type="radio"/>	1 \$	00
2	Additions to federal total income from Calculation A, Line f, page 6 of instructions.		2 \$	00
3	Add Lines 1 and 2.	Fill in if loss <input type="radio"/>	3 \$	00
4	Subtractions from federal total income from Calculation B, Line d, page 6 of instructions.		4 \$	00
5	Total DC fiduciary income Subtract Line 4 from Line 3. If zero or a loss, stop here; do not fill in rest of form.	Fill in if loss <input type="radio"/>	5 \$	00
Deductions				
6	Interest from federal Form 1041.		6 \$	00
7	Taxes Subtract the state, local and DC franchise tax entered on federal Form 1041.		7 \$	00
8	Deduction for distributions to beneficiaries from federal Form 1041.		8 \$	00
9	Other deductions Enter total of Lines 12,13,14, 15a, 15b and 19 from federal Form 1041.		9 \$	00
10	Trust deduction Enter \$100 for trusts. If the trust ended during 2019, prorate the amount. See page 7 for instructions.		10 \$	00
11	Total deductions Add Lines 6-10		11 \$	00
12	Tentative taxable fiduciary income Subtract Line 11 from Line 5.	Fill in if loss <input type="radio"/>	12 \$	00

D-41P Payment Voucher

See instructions on back.

Detach at perforation and mail the voucher, with check or money order (US dollars) payable to DC Treasurer:
Office of Tax and Revenue, PO Box 96153, Washington, DC 20090-6153.



2019 D-41P Payment Voucher for Fiduciary Income Tax



1 9 0 4 1 P 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

KEEP FOR YOUR RECORDS

Amount of payment (dollars only) \$. 00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMDDYYYY)

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

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code +4

Revised 08/19



2019 D-41P Payment Voucher for Fiduciary Income Tax



1 9 0 4 1 P 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment (dollars only) \$. 00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMDDYYYY)

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

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code +4

Revised 08/19

Instructions for D-41P - please print clearly

Use the D-41 Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order (US dollars) payable to: DC Treasurer;
- Write the estate or trust FEIN, tax period ending and D-41 on your payment;
- Staple the payment to the D-41P Payment Voucher – do not attach your payment to your return;
- Mail the D-41P with payment attached and D-41 return to the Office of Tax and Revenue, PO Box 96153, Washington, DC 20090-6153.

FR-127F – Extension of Time to File a Fiduciary Income Tax Return

Important: Leave lines blank that do not apply. Fill this out to determine the amount due.

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

1 Total estimated income tax liability for 2019	1	\$		00
2 2019 estimated tax payments.	2	\$		00
3 Amount due with this request. <i>If Line 1 is more than Line 2, subtract Line 2 from Line 1. Enter the amount here and on the voucher below.</i>	3	\$		00

You must send payment in full with this voucher or your request will be denied. Make your check or money order (US dollars) payable to the DC Treasurer and attach it to the FR-127F voucher. Write the Estate FEIN and "2019 FR-127F" on your payment. You may not pay by credit card. Mail the bottom portion of this form with any payment by the original due date (not the filing extension date) of the D-41 return.

Detach at perforation, mail voucher and any payment due to the Office of Tax and Revenue, PO Box 96161, Washington DC 20090-6161.



Government of the District of Columbia

2019 FR-127F Extension of Time to File a Fiduciary Income Tax Return



Important: Print in CAPITAL letters using black ink.

KEEP FOR YOUR RECORDS

Amount of payment (dollars only)	\$		00	OFFICIAL USE ONLY Vendor ID#0000
Estate or trust's federal employer ID number	Tax period ending (MMDDYYYY)	Fill in <input type="checkbox"/> if Living or Traveling Outside the U.S.		
<i>To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.</i>				
Estate or trust name				
Fiduciary's name and title				
Fiduciary's address (number, street and suite/apartment number if applicable)				
City		State	Zip Code + 4	

Revised 08/19



Government of the District of Columbia

2019 FR-127F Extension of Time to File a Fiduciary Income Tax Return



Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only)	\$		00	OFFICIAL USE ONLY Vendor ID#0000
Estate or trust's federal employer ID number	Tax period ending (MMDDYYYY)	Fill in <input type="checkbox"/> if Living or Traveling Outside the U.S.		
<i>To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.</i>				
Estate or trust name				
Fiduciary's name and title				
Fiduciary's address (number, street and suite/apartment number if applicable)				
City		State	Zip Code + 4	

Revised 08/19

Instructions for Form FR-127F

Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension if you are living or traveling outside the U.S. You must file the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

When is the Form FR-127F due?

- Calendar year filers: you must submit your request along with payment in full of any tax due by April 15, 2020.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of your fiscal year.

If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

Extension of time to file the D-41

- October 15, 2020 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

D-41ES Estimated Payment for Fiduciary Income Tax

Instructions:

- Use the D-41ES Estimated Payment Return to make any estimated tax payments for your D-41 return.
- Enter your payment amount.
- Enter your estate or trust FEIN.
- Enter name(s) and address exactly as they are on your return.
- Make your check or money order (US dollars) payable to the DC Treasurer.
- Write the estate or trust FEIN, tax period ending and D-41 on your payment (check or money order).
- Mail the D-41ES with payment to the Office of Tax and Revenue, PO Box 96150, Washington, DC 20090-6150.



2020 D-41ES Estimated Payment for Fiduciary Income Tax



Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only) \$. **00**

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number Tax period ending (MMDDYYYY)

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City State Zip Code + 4

City State Zip Code + 4

Rev. 08/19

Voucher number: **1** Due date:



2020 D-41ES Estimated Payment for Fiduciary Income Tax



Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only) \$. **00**

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number Tax period ending (MMDDYYYY)

Estate or trust name

Fiduciary's name and title

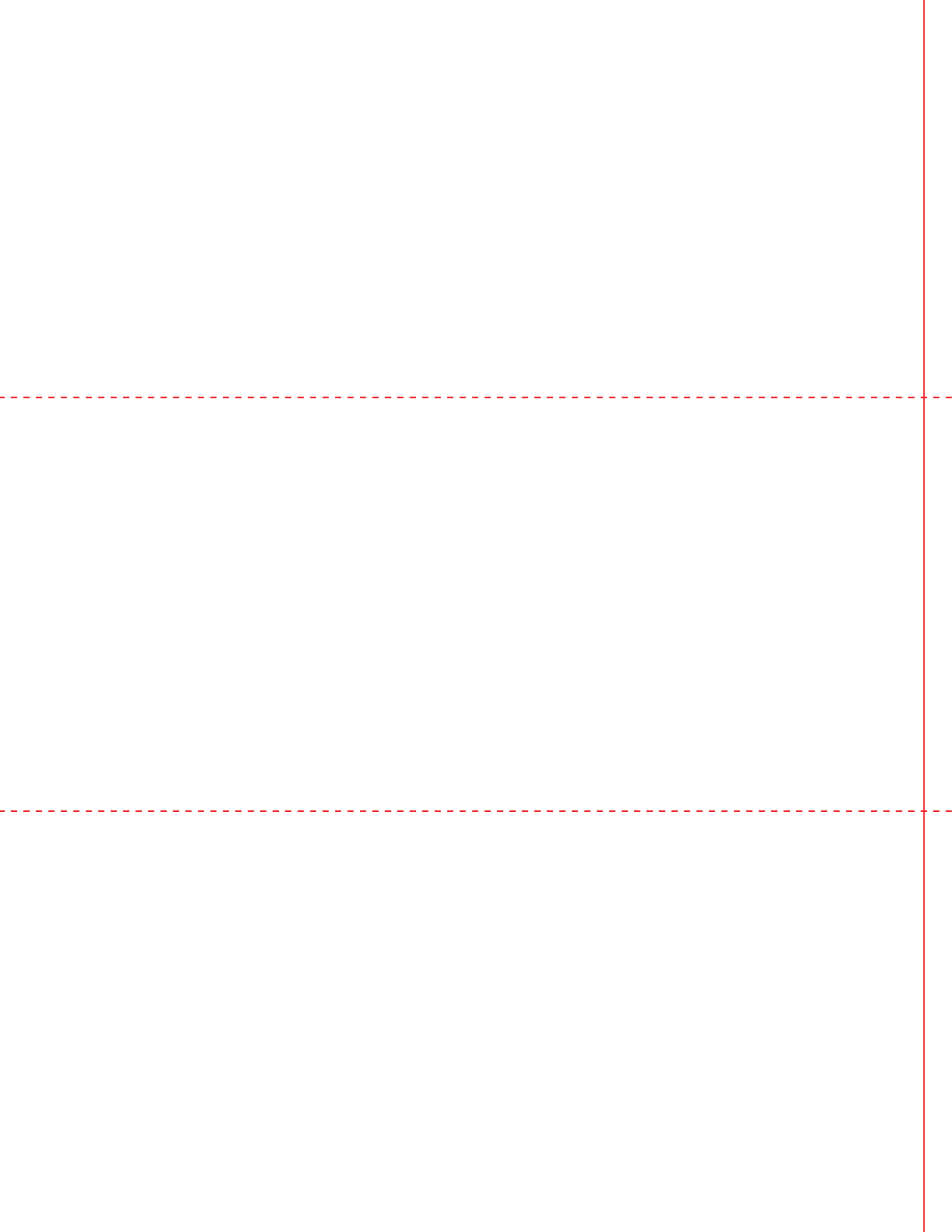
Fiduciary's address (number, street and suite/apartment number if applicable)

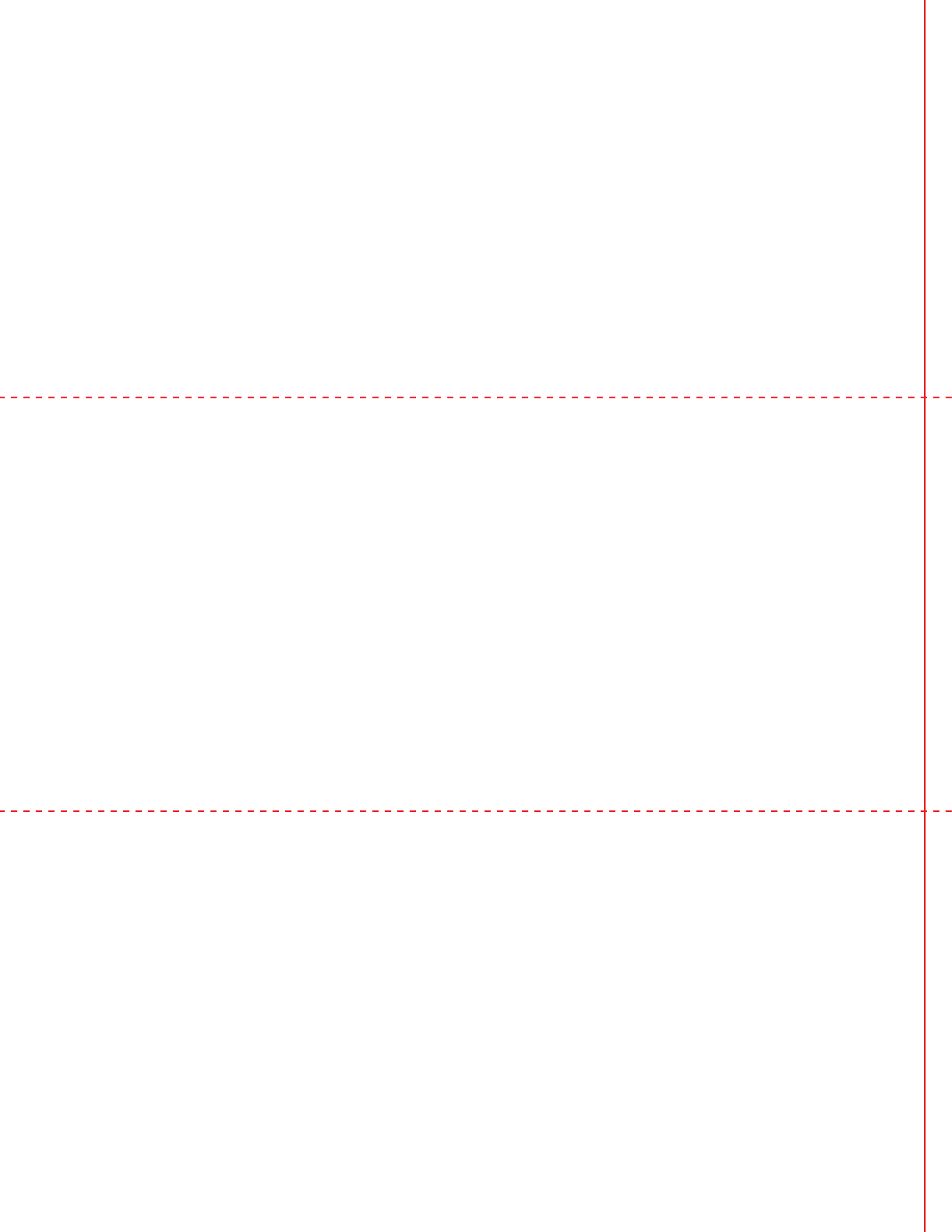
City State Zip Code + 4

City State Zip Code + 4

Rev. 08/19

Voucher number: **2** Due date:





SCHEDULE QCGI Eligible QHTC Capital Gain Investment Tax



OFFICIAL USE ONLY Vendor ID#0000

Important: Print in CAPITAL letters using black ink.
Complete and attach to Form D-40, D-41, D-20 or D-30, as applicable

Taxpayer Identification Number (TIN) <input type="text"/> Fill in <input type="radio"/> if SSN Fill in <input type="radio"/> if FEIN		TO BE ELIGIBLE, YOU MUST MEET ALL THE CRITERIA AS SPECIFIED IN THE INSTRUCTIONS, INCLUDING STOCK NOT PUBLICLY TRADED AT THE TIME OF INVESTMENT	
If filing this Schedule with D-40 enter: Your first name <input type="text"/> M.I. <input type="text"/> Last name <input type="text"/>			
If filing this Schedule with D-41, D-20 or D-30 enter: Estate or Trust Name, Corporation name, or Registered business name, as applicable <input type="text"/>		If member of a Combined Group, Taxpayer Identification Number of Designated Agent <input type="text"/>	

Taxpayer Identification Number of QHTC	Number shares of common or preferred stock	Gain or (Loss)	Fill in if loss <input type="radio"/>
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="text"/> 00
Legal Name of QHTC <input type="text"/>	Date acquired (MMDDYYYY) <input type="text"/>		
	Date sold or disposed of (MMDDYYYY) <input type="text"/>		
Publicly traded at time of investment? Yes <input type="radio"/> No <input type="radio"/>			
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="text"/> 00
Legal Name of QHTC <input type="text"/>	Date acquired (MMDDYYYY) <input type="text"/>		
	Date sold or disposed of (MMDDYYYY) <input type="text"/>		
Publicly traded at time of investment? Yes <input type="radio"/> No <input type="radio"/>			
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="text"/> 00
Legal Name of QHTC <input type="text"/>	Date acquired (MMDDYYYY) <input type="text"/>		
	Date sold or disposed of (MMDDYYYY) <input type="text"/>		
Publicly traded at time of investment? Yes <input type="radio"/> No <input type="radio"/>			
<input type="text"/>	<input type="text"/>	\$ <input type="text"/>	<input type="text"/> 00
Legal Name of QHTC <input type="text"/>	Date acquired (MMDDYYYY) <input type="text"/>		
	Date sold or disposed of (MMDDYYYY) <input type="text"/>		
Publicly traded at time of investment? Yes <input type="radio"/> No <input type="radio"/>			

If more than 4 eligible investments, attach an additional Schedule QCGI. Complete Lines 1 through 4 **on the first schedule only** with the line totals for all investments.

1	Total net capital gain or loss from all investments (from your federal Forms and Schedules).....	\$	<input type="text"/>	00
	If Line 1 is zero or less, or tentative taxable income is zero or less, enter zero. STOP HERE, otherwise complete Line 2.			
2	Total realized net capital gain on QHTC investments subject to 3% tax.....	\$	<input type="text"/>	00
	If Line 2 is zero or less, enter zero. STOP HERE, otherwise complete Line 3.			
3	Enter the smaller of Line 1 and Line 2 (also cannot exceed the amount of tentative taxable income).....	\$	<input type="text"/>	00
	Allocate or apportion this amount as applicable. Enter result on D-40, Line 19; D-41, Line 13; D-20, Line 37; or D-30, Line 37; as appropriate. See instructions.			
4	Tax on eligible QHTC investments. (multiply Line 3 by 3%).....	\$	<input type="text"/>	00
	Enter result on D-40, Line 22; D-41, Line 16; D-20, Line 40; D-30, Line 40; as appropriate. See instructions.			

**INSTRUCTIONS FOR SCHEDULE QCGI
ELIGIBLE QHTC CAPITAL GAIN
INVESTMENT TAX**

Pursuant to DC Code § 47-1817.07(a) for tax years after December 31, 2018, the tax on a capital gain from the sale or exchange of an investment in a DC Qualified High Technology Company (QHTC) shall be at the reduced rate of 3% if:

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

To determine the total taxes due incorporating the reduced 3% tax rate on QHTC eligible capital gain income, the QHTC eligible capital gain income must be removed from DC taxable income and a tentative tax derived. Then 3% of the eligible QHTC capital gain income is added to the tentative tax to determine the total tax due.

The following steps must be taken:

- 1. Determine whether there is overall positive net capital gain from all investments using the IRS netting rules for capital gain/loss. Use the federal Form 8949, Sales and Other Dispositions of Capital Assets, federal Schedule D, Capital Gains or Losses, and federal Form 1099-B or Form 1099-S you may have used to report gains or losses on the federal return that you filed. If your net capital gain is zero, or a loss, or if your tentative taxable income is zero or less, STOP HERE. You do not have taxable capital gain from the sale or exchange of an investment in a QHTC that is subject to the 3% tax rate. You do not

have to complete Schedule QCGI. Enter zero on your applicable District return on the line that asks for the amount of capital gain from the sale or exchange of an eligible investment in a QHTC, and enter zero on the line of your applicable return that asks for 3% tax on QHTC eligible capital gains income.

Capital gains or losses amounts reported on your federal tax return are reported on the applicable District of Columbia tax return on the following District tax return lines:

District individual income tax return, form D-40, Line c;

District fiduciary tax return, form D-41, Line 1 (from federal 1041, Line 5);

District corporate business franchise tax return, form D-20, Line 8(a); or

District unincorporated business franchise tax return, form D-30, Line 8(a).

- 2. If the applicable District tax return line reports positive capital gain income, the next step is to determine the amount of net capital gain from the sale or exchange of an investment in QHTC common or preferred stock subject to the 3% tax rate. In cases where you may not have received Form 1099-B, or you were not required to file federal Form 8949 and/or federal Schedule D with your federal return, you may use those forms to assist you in listing, identifying and computing net capital gain or loss from the investment in QHTC common or preferred stocks subject to the 3% tax rate.

Use federal Form 8949 and federal Form 1099-B or any statement you may have received to complete District Schedule QCGI. List only those investments in QHTC common or preferred stock acquired after March 11, 2015 and held for at least 24 continuous months before disposition on Schedule QCGI. (At the time of

investment, the stock must not have been publicly traded). Add the gains and subtract the losses to derive the total net capital gain. If the result is a loss or zero, STOP. You do not have taxable gain from the sale or exchange of an investment in a QHTC that is subject to the 3% tax rate. Enter zero on your applicable District return on the line that asks for the amount of capital gain from the sale or exchange of an eligible investment in a QHTC, and enter zero on the line of your applicable return that asks for 3% tax on QHTC eligible capital gains income.

3. If there is positive net capital gain income of QHTC eligible investment, complete Line 3 of Schedule QCGI by entering the smaller amount of Line 1 and Line 2. Allocate or apportion this amount by your DC apportionment factor as applicable. Enter this amount on the applicable District return as follows:

District individual income tax return, form D-40, Line 19;

District fiduciary tax return, form D-41, Line 13;

District corporate franchise tax return, D-20, Line 37; or

District unincorporated business franchise tax return, D-30, Line 37.

4. Multiply Line 3 by 3%. Enter amount on Line 4 of Schedule QCGI and on Line 22 of the D-40, Line 16 of the D-41; Line 40 of the D-20; or Line 40 of the D-30.

Schedule QCGI Specific Line Instructions

Line 1 Total Overall Net Capital Gain or Loss as Reported in Your Federal Return

The total capital gain or loss amount reported on your federal tax return (1040, Schedule 1, Line 13; 1120, Line 8; or 1041, Line 4) are derived from federal Form 8949, "Sales and Other Dispositions of Capital Assets", federal Schedule D, "Capital Gains and Losses", and federal Forms 1099-B and 1099-S. If the total overall net capital gain or loss as reported on

your federal and applicable DC return is zero or less, or your tentative taxable income is zero or less, STOP. Enter zero on Lines 19 and 22 of the D-40; Lines 13 and 16 of the D-41; Lines 37 and 40 of the D-20; or Lines 37 and 40 of the D-30, as applicable. You do not have to fill out Schedule QCGI. You do not have an eligible QHTC capital gain to be taxed at 3%.

If the overall capital gain or loss as reported on your federal and applicable DC return is a gain, then you must determine the amount of net capital gain that is attributable to QHTC eligible capital gains investment. Proceed to Line 2 of Schedule QCGI.

Line 2 Total Realized Net Capital Gain on QHTC Investments Subject to 3% Tax.

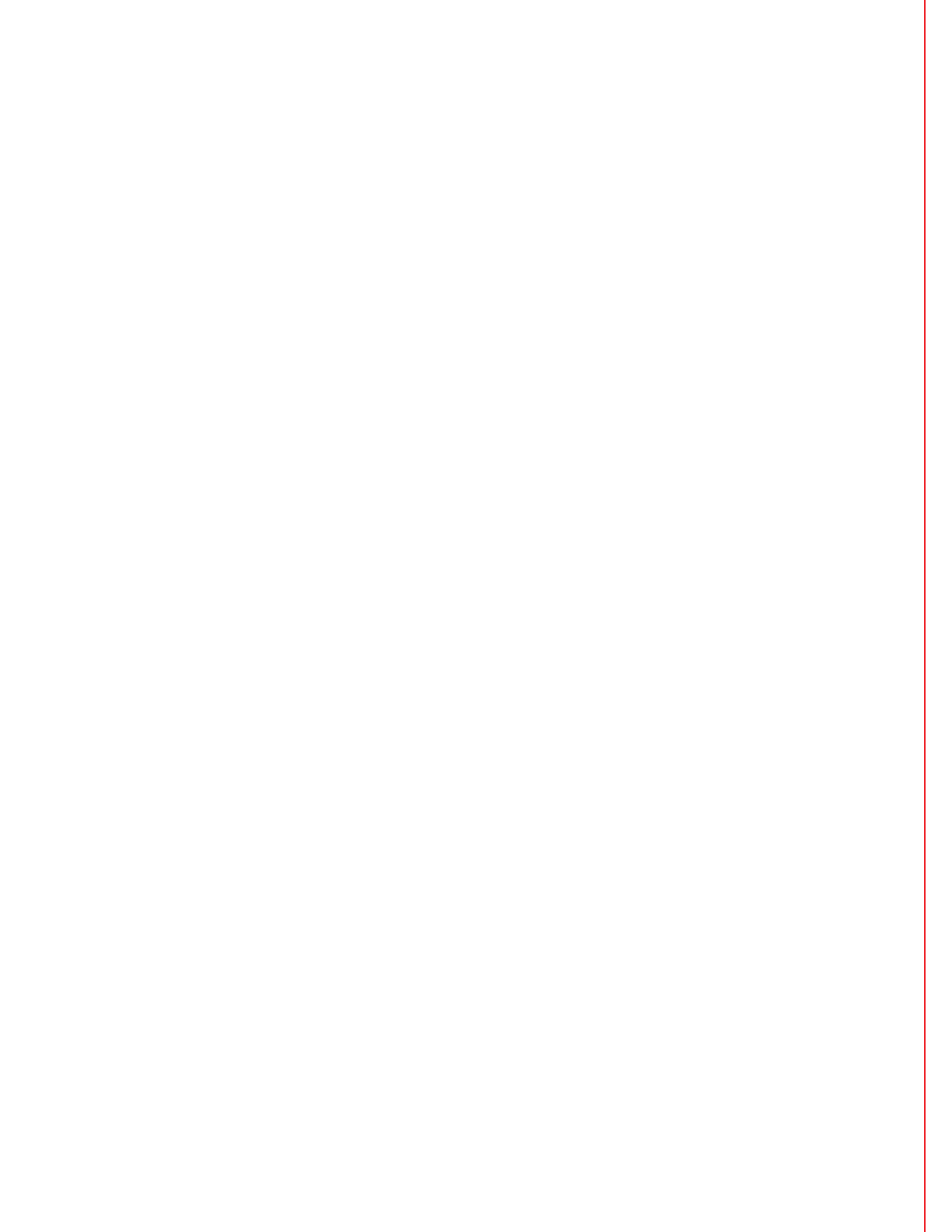
On Schedule QCGI, list all QHTC common or preferred stock investments acquired after March 11, 2015, not publicly traded at the time of investment, and held for at least 24 months before disposition, that were reported on your Federal Form 8949, Part II. Enter the net amount of the total eligible investments on Line 2 of Schedule QCGI. If zero or less, STOP. You do not have QHTC eligible capital gain income to be taxed at 3%. Enter zero on Lines 19 and 22 of the D-40; Lines 13 and 16 of the D-41; Lines 37 and 40 of the D-20; or Lines 37 and 40 of the D-30, as applicable.

Line 3 Enter the smaller of Line 1 and Line 2.

Enter the smaller amount of Line 1 and Line 2, on Line 3 of Schedule QCGI. Allocate or apportion this amount by your DC apportionment factor as applicable. Enter the same amount on the appropriate line of the applicable District of Columbia return you are filing: for the D-40, enter on Line 19; for the D-41, Line 13; for the D-20, Line 37; or for the D-30, Line 37.

Line 4 Tax on QHTC Eligible Investments.

Multiply Line 3 by 3% and enter the amount on Line 4 of Schedule QCGI. Enter the same amount on the appropriate line of the applicable District return you are filing: for the D-40, Line 22; for the D-41, Line 16; for the D-20, Line 40; or for the D-30, Line 40.



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

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。