



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

# D-76

**District of Columbia (DC)  
Estate Tax Instructions**

**For Estates of Individuals**

**D-76 DC Estate Tax Return**

**D-76EZ DC Estate Tax Return**

**D-77 Application for Extension of Time  
to File DC Estate Tax Return**

**D-76P Payment Voucher for DC Estate Tax**

Please use this booklet, the D-76 Estate Tax instructions, in conjunction with the D-76 Estate Tax Computation Worksheets which contain the information pertinent to the computation of tax for decedents dying on or after January 1, 2002.



**Simpler. Faster. Safer.**

## **What's New**

- \* Estates of decedents who died January 1, 2019 - December 31, 2019 have an exclusion amount of \$5,681,760.

## **Reminders**

- \* D-76 tax returns are to be filed and paid electronically via MyTax.DC.gov web portal begining May 2018.
- \* Calculate the percent of property in DC by rounding the decimal to the nearest ten-thousandths (rounded to four decimal places).
- \* The Estate Tax Computation Worksheets are no longer available within the D-76 DC Estate Tax Forms and Instructions Booklet.  
For all *D-76 District of Columbia (DC) Estate Tax Computation Worksheets* visit our website at: [MyTax.DC.gov](#) then  
[Click on Forms](#)  
[Select Business Tax Forms and Publications](#)  
[Select DC Inheritance and Estate Tax Forms](#)  
[Select the D-76 Estate Tax Computation Worksheets](#)
- \* At the time of filing the D-76, attachments must be uploaded at the time of filing the return.

# DC ESTATE TAX RETURN FORM D-76 AND FORM D-76EZ

## GENERAL INSTRUCTIONS

1. 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	\$5,681,760 or more

Note: Certain schedules from the current IRS Form 706 will need to be prepared prior to completing Form D-76 or Form D-76EZ, regardless of whether a Form 706 is filed.

2. WHO MUST FILE: The DC Estate Tax Return must be filed by the Personal Representative responsible for administering the estate.

**Note: Forms and instructions now refer to Taxpayer Identification Number (TIN) where an FEIN, SSN, ITIN or PTIN is needed.**

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](http://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](http://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.

3. EXTENSION OF TIME TO FILE: Generally, the DC estate tax return must be filed and the tax paid within 10 months after the death of the decedent. However, a 6-month extension of time to file may be requested by filing an Application for Extension of Time to File DC Estate Tax Return (Form D-77). The Office of Tax and Revenue (OTR) does not accept the federal Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes. YOU MUST USE ONLY FORM D-77.

4. INTEREST: Beginning January 1, 2003, interest is charged at the rate of 10% per year, compounded daily (without regard to any extension).

5. PENALTIES: A penalty of 5% per month or any fraction of a month up to a maximum of 25% of the unpaid portion of the tax due will be imposed upon the failure to timely file a return and/or upon the failure to timely pay the tax. This penalty applies without regard to any extension of time in filing the return.

6. PLACE FOR FILING: File your return and make payments via MyTax.DC.gov.

7. SUPPLEMENTAL DOCUMENTS: Upload as attachments copies of the following to the tax return:

- (a) Application for Extension of Time to File DC Estate Tax Return (Form D-77), if filed;
- (b) Pages 1, 2 and 3 from the current IRS Form 706; and
- (c) Current Schedules A through O from IRS Form 706, including all attachments (Items B & C attachments must be provided on a CD in PDF format and labeled with the Decedent's Name, TIN and Date of Death).

8. AMENDED RETURNS AND FEDERAL CHANGES: If an amended federal Estate Tax Return is filed, or a federal adjustment is made, an amended DC Estate Tax Return must be filed within 30 days after filing the amended federal Estate Tax Return to report the changes. A copy of the amended federal Estate Tax Return or federal adjustment report must be attached. Also, if additional assets are discovered, a DC amended Estate Tax Return must be filed within 30 days of this determination. Do not file an amended return to provide additional information that has already been requested by OTR about a return which you have already filed. Indicate 'amended return' by completing the oval on the D-76 or D-76EZ.

9. Beginning October 1, 2013, all married couples are eligible for estate tax deductions and exclusions, including the spousal exclusion of bequests, whether direct or though trusts, to a surviving spouse, regardless of whether such marriage is recognized under federal law.

**DC ESTATE TAX RETURN  
FORM D-76 AND FORM D-76EZ**

**GENERAL INSTRUCTIONS**

(Continued)

10. SIGNATURE: The Personal Representative(s) must sign the tax return.
11. THIRD PARTY DESIGNEE: If you want to authorize another person to discuss your return with the OTR, indicate in the Third Party Designee section of the D-76 or D-76EZ, 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.
12. DC recognizes same sex marriage. Any gender specific terms in DC law relating to the sex and/or marital or filing status of the decedent and/or any surviving spouse shall be considered gender neutral.

## **DC ESTATE TAX RETURN FORM D-76 & FORM D-76 EZ**

### **SPECIFIC INSTRUCTIONS**

#### **1. TAXABLE SITUS**

Assets reported on schedules A through H of the federal Estate Tax Return generally have a taxable situs determined in accordance with the following:

- (a) **Real Property** — The place where the property is situated. If property was rental property during decedent's lifetime, a D-30 (Unincorporated Business Franchise Tax Return) should have been filed and taxes paid, if applicable.
- (b) **Tangible Personal Property** — The place where the property is customarily located at the time of death.
- (c) **Intangible Personal Property** — The domicile of the decedent at the time of death, except that intangible personal property used in a trade or business in DC has a taxable situs in the District. Examples of intangible personal property include bank accounts, certificates of deposit, notes, securities and bonds. The physical location of these assets, unless used in a trade or business in the District, is not controlling. They are taxable at the domicile of the decedent.

#### **2. ADDITIONAL INFORMATION**

- (a) **Partnership Property** — Treated as intangible personal property regardless of the character of the property; for example, real estate held by a partnership is intangible personal property and is taxable at the decedent's domicile.
- (b) **Business Situs** — Intangible personal property used in a trade or business in the District has a taxable situs in the District regardless of the domicile of the owner.
- (c) **Personal Trusts** — Assets held in a personal trust have a taxable situs in accordance with the generally accepted situs rules. The trust entity is disregarded for purposes of determining taxability.
- (d) **Trustee** — The residence or location of the trustee of a trust does not determine questions of the situs of the assets in the trust.

#### **3. ESTATE TAX COMPUTATION WORKSHEET**

Calculate the percent of property in DC by rounding the decimal to the nearest ten-thousandths (rounded to four decimal places).

Examples:

0.285714 = .2857

0.396887 = .3969

# DC ESTATE TAX RETURN FORM D-76

## LINE-BY-LINE INSTRUCTIONS

**LINE 1 — Gross value of property located in the District of Columbia:** If this line is left blank, the Total Gross Estate will be the default value.

**LINE 2 — Total Gross Estate:** Enter amount from Line 13 of the Recapitulation (Form D-76, page 2). The value of the property of the estate must be based upon fair market value appraisals from Certified Appraisers. Attach a copy of the appraisal to the tax return.

**LINE 3 — Total Allowable Deductions:** Enter total allowable deductions from Line 24, Form D-76, page 2.

**LINE 4 — Tentative Taxable Estate:** Subtract total allowable deductions (Line 3) from total gross estate (Line 2).

**LINE 5 — DC Estate Tax Due:** Calculate the DC Estate Tax due by using the Tax Table on the Estate Tax Computation Worksheet after you computed the exempted amounts (if applicable).

**LINE 6 — Payment with Extension of Time to File:** Enter the amount and date of payment made with Form D-77, if any.

**LINE 7 — Overpayment:** If Line 6 is greater than Line 5, enter overpayment on Line 7.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information on the Form D-76. Fill in the oval to show the type of bank account. 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 the Office of Tax and Revenue (OTR), a paper check will be issued.

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. The OTR is not liable for any ABA routing and account numbers reported on the return in error. In the event of a rejection of direct deposit, refunds will be reissued on a paper check.

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

**LINE 8 — Balance Due:** If Line 5 is greater than Line 6, enter balance due on Line 8.

If your payment exceeds \$5,000, **you must pay electronically.** Visit [MyTax.DC.gov](http://MyTax.DC.gov).

For electronic filers, in order to comply with banking rules, you will be asked the question "Will the funds for payment come from an account outside of the United States". If the answer is yes, you will be required to pay by money order (U.S. 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.

**LINE 9 — Penalty:** A penalty is imposed at 5 percent per month or fraction of a month (maximum 25%) on any estate taxes not paid by the due date of the return, without regard to any extension of time for filing the return.

**LINE 10 — Interest:** Any portion of the tax which is not paid by the time the return is required to be filed, determined without regard to any extension of time for filing the return, is subject to interest from the original due date to the date of payment. Effective January 1, 2003, interest began to be charged at the rate of 10% per year, compounded daily (without regard to any extension).

**LINE 11 — Total Tax, Penalty, and Interest:** Add Lines 8, 9 and 10. Enter the total on Line 11.

## **DC ESTATE TAX RETURN FORM D-76 EZ**

**You may only use this form if:**

- (1) The Estate will pass to the surviving spouse;
- (2) The Estate is donated to a charitable, public or tax-exempt organization under Section 501(c) of the IRC; or
- (3) Some combination of (1) and (2) resulting in "O" Taxable Estate

**If you use this form, upload the following attachments:**

- (1) Pages 1, 2 and 3 of the current IRS Form 706;
- (2) Schedule M of the current IRS Form 706 where part or all of the estate will pass to the surviving spouse; and
- (3) Schedule O of the current IRS Form 706 where part or all of the estate is donated to a charitable, public or tax-exempt organization under Section 501(c) of the IRC (Items 2 & 3 attachments must be provided on a CD in PDF format and labeled with the Decedent's Name, TIN and Date of Death).

**DC ESTATE TAX RETURN  
FORM D-77**

**APPLICATION FOR EXTENSION OF TIME TO FILE**

**INSTRUCTIONS**

**PURPOSE** — Form D-77 must be filed to request a 6-month extension of time in which to file a DC Estate Tax Return, Form D-76 or D-76EZ.

**WHEN TO FILE**—The request for an extension of time to file must be submitted on or before 10 months after date of death. 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.

<b>Date of Death</b>	<b>Gross Estate Amount</b>
January 1, 2002 - December 31, 2016	\$1,000,000 or more
January 1, 2003 - 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	\$5,681,760 or more

Note: Certain schedules from the current IRS Form 706 will need to be prepared prior to completing Form D-76 or Form D-76EZ, regardless of whether IRS Form 706 is filed.

**WHERE TO SUBMIT REQUEST**— You must file and pay extensions electronically. Visit [MyTax.DC.gov](http://MyTax.DC.gov)

**REQUEST FOR EXTENSION OF TIME TO FILE.** – A 6-month extension of time to file will be granted if you complete this form properly, file and pay with it the amount of tax due as shown on Part III, Line 1. **A copy of the D-77 which you filed must be attached to Form D-76 or D-76EZ when it is filed.**

**FEDERAL EXTENSION FORM**—The Office of Tax and Revenue does not accept federal Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate Taxes. **USE ONLY THE DISTRICT OF COLUMBIA FORM D-77.**

**ADDITIONAL EXTENSION OF TIME**—An additional extension of time to file is available only if the executor is out of the United States, or in case(s) of extreme emergency(ies). In this instance an additional extension of 6 months may be granted.

**PENALTY**—The penalty for failure to file a return on time or failure to pay any tax when due is an amount equal to 5% of the unpaid portion of the tax due without regard to any extension of time for filing the return. The penalty is computed for each month or fraction thereof, that the failure to file or pay continues. The penalty may not exceed an amount equal to 25% of the tax due.

**INTEREST**— Interest is computed from the due date of the return until the tax is paid even if a request for extension to file is granted. Effective January 1, 2003, interest began to be charged at the rate of 10% per year, compounded daily (without regard to any extension).

**SIGNATURE**—The application must be signed by the Personal Representative of the estate or by someone appointed by the Personal Representative to file the application.

## Key Website Resources

### DC Official Code

[www.lexisnexis.com/hottopics/dccode/](http://www.lexisnexis.com/hottopics/dccode/)

### DC Regulations

[www.dcregs.dc.gov/](http://www.dcregs.dc.gov/)

### US Department of State Tax Exemption Cards

[www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)

### DC Tax Forms/Publications

[MyTax.DC.gov](http://MyTax.DC.gov)

### Electronic Funds Transfer (EFT) Guide

[MyTax.DC.gov](http://MyTax.DC.gov)

### NACHA Guidelines

[www.nacha.org/](http://www.nacha.org/)

### Social Security Administration

[www.ssa.gov/](http://www.ssa.gov/)

### Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

## Need assistance?

**File or pay online:** [MyTax.DC.gov](http://MyTax.DC.gov).

### Get tax forms

Download forms at [MyTax.DC.gov](http://MyTax.DC.gov).

Request forms by mail: 202-727-4TAX (4829)

### 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: [taxhelp@dc.gov](mailto:taxhelp@dc.gov) or 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:(202)727-4829) para proporcionarle un intérprete de manera gratuita.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:(202)727-4829) để chúng tôi thu xếp có thông dịch viên đến giúp quý vị miễn phí.

[French] Si vous avez besoin d'aide en Français appelez-le [\(202\) 727-4829](tel:(202)727-4829) et l'assistance d'un interprète vous sera fournie gratuitement.

[Amharic] በአማርኛ እርዳታ ክፍል በ [\(202\) 727-4829](tel:(202)727-4829) ይደውሉ፡ የንግድ አስተርጓዣ፣ ይመደብል፡፡

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:(202)727-4829)로 연락을 주시면 무료로 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 [\(202\) 727-4829](tel:(202)727-4829) 將免費向您提供口譯員服務。