

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

2020
D-40ES

2020 D-40ES Estimated Payment for Individual Income Tax

MyTax.DC.gov



Simpler. Faster. Safer.
File Electronically Today!

Important: Use the mailing labels in this booklet when mailing your vouchers.

D-40ES (REV. 6/19)

General Instructions

Estimated Payment for Individual Income Tax

Who must file a Form D-40ES?

You must file these vouchers if you are required to file a District of Columbia (DC) income tax return and, you expect to owe \$100 or more in taxes. See Worksheet to Estimate DC Tax Payments on page 8.

What must be filed?

If you plan to file jointly on your 2019 D-40 return, you should file joint 2020 D-40ES vouchers to ensure that you receive credit for any estimated income tax you pay. Enter both social security numbers.

No joint declaration may be made if spouses have separated under a decree of divorce or separate maintenance or if they have different taxable years, or periods of residency.

If you are filing separately, please enter only one tax identification number and name on your D-40ES voucher.

If you file joint vouchers, but you do not later file jointly on your D-40 return, you may divide the estimated tax paid between you and your spouse/registered domestic partner any way you wish by submitting a written request to:

Customer Service Administration
1101 4th Street, SW, 2nd Floor
Washington, DC 20024

The request must be signed by both spouses/registered domestic partners.

If filing jointly or filing separately on the same voucher, enter the name and tax identification number (TIN) shown first on your previous year D-40 return, then enter the name and TIN shown second on your previous year return. Please be consistent when entering the names on the vouchers with the order used on the return. Failure to do so could delay the processing of your D-40 return.

Applying an overpayment from your prior DC income tax return

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

Could you be charged interest or a fee?

If you underestimate your taxes, you will be charged underpayment interest 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 2020 income tax; or
- 110% of your 2019 DC income tax for a 12-month period.

What if your estimated tax liability changes during the year?

If you have filed one or more vouchers and you find that your estimated tax liability has changed substantially, use the calculation on page 9 to re-calculate your estimated tax payment. Using your remaining vouchers, adjust your payment amounts to cover the balance you owe.

Filing a return before last payment

If you file your DC individual tax return on or before January 15, you must pay the balance of any tax due with your return before you make your last estimated tax payment for the year. **Do not send in your last voucher.**

Which other DC form may individual taxpayers need to file?

Individual Income Tax Return (D-40): You may obtain the D-40 booklet from:

- Website: [MyTax.DC.gov](https://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 for Individuals (FR-127)

An extension of six months to file an income tax return may be granted if a valid extension of time to file is requested. In order to be valid, a

completed FR-127 Extension of Time to File is due by April 15, 2020. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. The submission of the extension of time to file is subject to the following considerations:

1. If you expect to have a balance due when you file your D-40, **you must pay with your timely filed extension application.**
2. If you do not expect to have a balance due when you file your D-40, you are not required to file a Form FR-127, if you have correctly estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payments.

Interest charges are imposed on any tax found owing and not paid on time with or without the extension request.

When are your vouchers due?

File your vouchers by the following dates:

- **Voucher 1:** April 15, 2020;
- **Voucher 2:** June 15, 2020;
- **Voucher 3:** September 15, 2020; and
- **Voucher 4:** January 15, 2021

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 payment for individual income 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 is a DC OTR approved form.

• By mail

If you file using paper, make the check or money order (US dollars) payable to the DC Treasurer. Write your tax identification number (TIN), D-40ES, 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 96018
Washington, DC 20090-6018

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

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

Individual income taxpayers may file and pay the D-40ES 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

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. [MyTax.DC.gov](https://www.mytax.dc.gov) does not allow the use of foreign bank accounts.

Payment options are as follows:

- **ACH Debit.** ACH debit 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 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.

- **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-40ES, 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 Internal Revenue Service (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 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.

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.

If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your previous year D-40 return, then enter the name and TIN shown second on your previous year D-40 return.

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

Write 3s with rounded tops, not flat tops.

Yes No
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

Worksheet to Estimate DC Tax Payments

1	Federal adjusted gross income expected for 2020. Include taxable pensions and annuities subject to DC income tax.	1	
2	a. If you expect to itemize your deductions, enter the estimated deduction amount allowed by DC. Note: State and local income taxes and sales taxes are not allowable deductions in DC. Use Calculation F in 2019 D-40 package if you expect your DC adjusted gross income to be over \$200,000 OR	2a	
	b. If you expect to take a standard deduction, enter \$12,400 if single, married/registered domestic partners filing separately or a dependent. Enter \$18,650 if head of household. Enter \$24,800 if married/registered domestic partner filing jointly, married/registered domestic partners filing separately on the same return, or qualifying widow(er) with dependent children.	2b	
	c. Enter 1 if you are age 65 or over.		c.
	d. Enter 1 if you are blind.		d.
	e. Enter 1 if married/registered domestic partner filing jointly or filing separately on same return and your spouse/registered domestic partner is 65 or over.		e.
	f. Enter 1 if married/registered domestic partner filing jointly or filing separately on same return and your spouse/registered domestic partner is blind.		f.
	g. Total number of additions to standard deductions. Add Lines c through f.		g.
	h. Additional standard deduction amount for aged or blind. Multiply \$1,300 (or \$1,650 if the individual is also unmarried and not a surviving spouse) by number on Line g.	2h	
3	Add Lines 2b and 2h.	3	
4	Estimated taxable income. If you itemize, subtract Line 2a from Line 1. If you take the standard deduction, subtract Line 3 from Line 1.	4	
5	DC tax. Use the 2019 tax rate table or the tax computation worksheet.	5	
6	DC income tax to be withheld during 2020 plus DC tax credits, if any.	6	
7	Estimated DC tax. Subtract Line 6 from Line 5.	7	
8	Amount of each payment. Divide Line 7 by the number of voucher payments due this year. Apply the full amount of any overpayment of tax from prior year's DC income tax return to the first payment of your estimated taxes. See page 9.	8	

Revised estimated tax payment calculation Use this if your estimated income figure changes significantly after you have filed one or more vouchers.

a Revised estimated tax for 2020	a	<input type="text"/>
b Total of payments made	b	<input type="text"/>
c Total due Subtract Line b from Line a.	c	<input type="text"/>
d Amount of each remaining payment Divide Line c by the number of payments remaining. Adjust the remaining payments to cover the balance you owe.	d	<input type="text"/>

Tax Rate Table

Taxable Income	DC Tax is
Not over \$10,000	4% of your 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

Record of payments

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

KEEP WITH YOUR RECORDS

Total estimated tax for 2020

Credits from any 2019 D-40 overpayment

Voucher
number

Payment amount

Date paid

Voucher number	Payment amount	Date paid
1		
2		
3		
4		

2020

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2 0 0 4 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only)

\$.00

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

OFFICIAL USE ONLY Vendor ID#0000

Your First name

M.I. Last name

Spouse's/registered domestic partner's First name

M.I. Last name

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

City

State

Zip Code + 4

Voucher number:

1

Due date:

04152020

DCE0071





2020

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Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only)

\$ [grid] .00

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

OFFICIAL USE ONLY Vendor ID#0000

Your First name

M.I. Last name

Spouse's/registered domestic partner's First name

M.I. Last name

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

City

State

Zip Code + 4

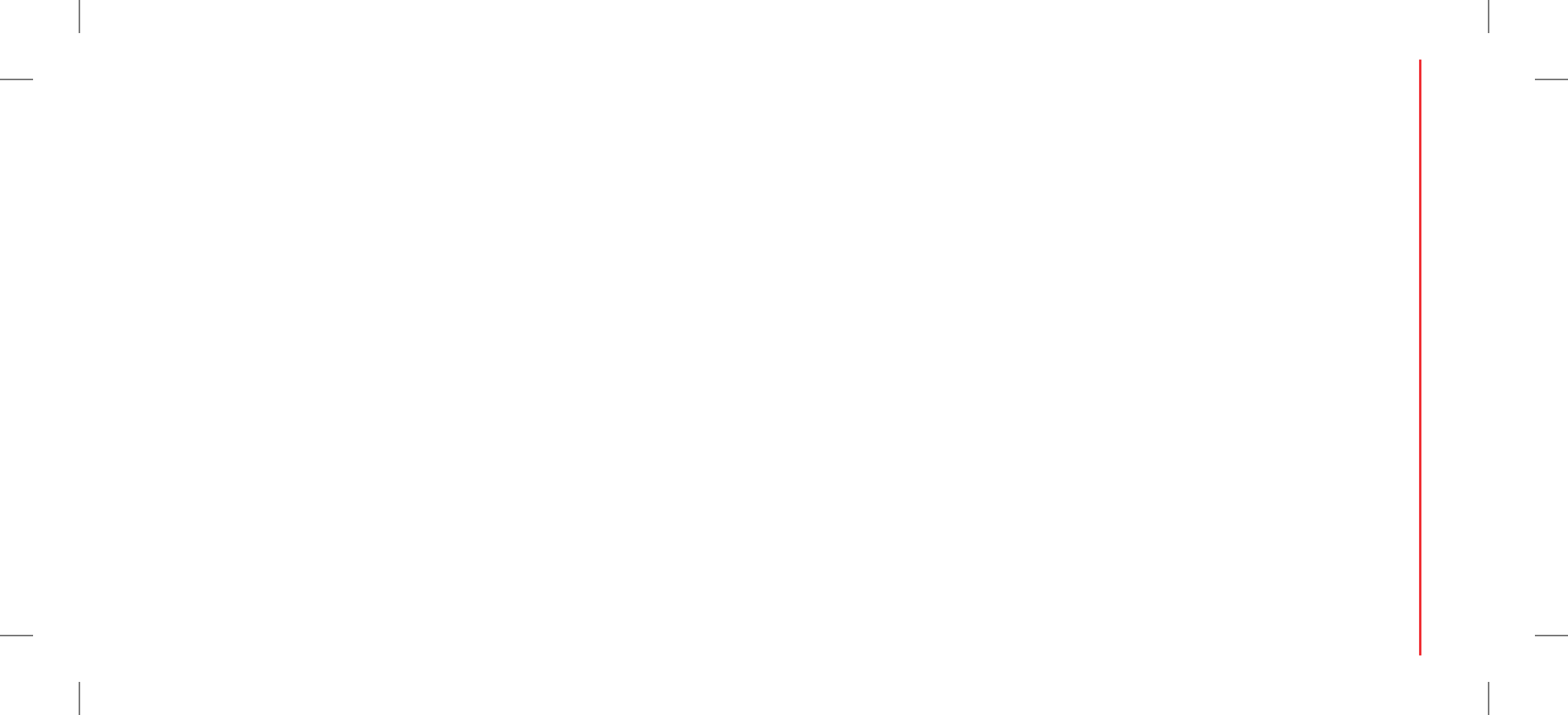
Voucher number:

3

Due date:

09152020

DCE0071



2020

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2 0 0 4 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only)

\$.00

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

OFFICIAL USE ONLY Vendor ID#0000

Your First name

M.I. Last name

Spouse's/registered domestic partner's First name

M.I. Last name

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

City

State

Zip Code + 4

Voucher number:

4

Due date:

01152021





OFFICE OF TAX AND REVENUE
INDIVIDUAL ESTIMATED TAX
PO BOX 96018
WASHINGTON DC 20090-6018



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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

