

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

MyTax.DC.gov



**D-76 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**

Please use this booklet, the D-76 Estate Tax instructions, for Estates of Individuals, in conjunction with the D-76 Estate Tax Computation Worksheets which contain the information pertinent to the computation of tax for estates for individuals who died on or after January 1, 2002. This fee must be filed and paid electronically on the DC Taxpayer Portal.

What's New

- * Estates of decedents who died January 1, 2020 - December 31, 2020 have an exclusion amount of \$5,762,400.

Reminders

- * D-76 tax returns are to be filed and paid electronically via MyTax.DC.gov web portal beginning 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, 2002	\$675,000 or more
January 1, 2003 - 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
January 1, 2020 - December 31, 2020	\$5,762,400 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 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.

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 USB flashdrive in PDF format and labeled with the Decedent's Name, TIN and Date of Death). Alternatively, you can upload your attachments at the time of filing on the web portal, MyTax.DC.gov.
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 through 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.

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 "0" 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 USB flash drive in PDF format and labeled with the Decedent's Name, TIN and Date of Death). Alternatively, you can upload your attachments at the time of filing on the web portal, MyTax.DC.gov.

**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.

Date of Death	Gross Estate Amount
January 1, 2002 - December 31, 2002	\$675,000 or more
January 1, 2003 - 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
January 1, 2020 - December 31, 2020	\$5,762,400 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

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/

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

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 and pay online: MyTax.DC.gov.

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 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.

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

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

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

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ (202) 727-4829 ይደውሉ። የገንዘብ ተርጓሚ ይመደብልዎታል።

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

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

Are you unable to hear or speak?

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

D-76 District of Columbia (DC) Estate Tax Computation Worksheets

**For Estates of Individuals Who Died on
January 1, 2002 through December 31, 2002**

**For Estates of Individuals Who Died on
January 1, 2003 through December 31, 2010**

**For Estates of Individuals Who Died on
January 1, 2011 through December 31, 2012**

**For Estates of Individuals Who Died on
January 1, 2013 through December 31, 2015**

**For Estates of Individuals Who Died on
January 1, 2016 through December 31, 2016**

**For Estates of Individuals Who Died on
January 1, 2017 through December 31, 2017**

**For Estates of Individuals Who Died on
January 1, 2018 through December 31, 2018**

**For Estates of Individuals Who Died on
January 1, 2019 through December 31, 2019**

**For Estates of Individuals Who died on
January 1, 2020 through December 31, 2020**



District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on January 1, 2002 through December 31, 2002

Table A

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$10,000	0	18%
\$10,000	20,000	\$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	2,500,000	780,800	49%
2,500,000	3,000,000	1,025,800	53%
3,000,000	and above	1,290,800	55%

Table B

(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Tax on amount in Column 1	Rate of tax on excess over amount in Column 1
0	\$40,000	0	None
\$40,000	90,000	0	0.8%
90,000	140,000	\$400	1.6%
140,000	240,000	1,200	2.4%
240,000	440,000	3,600	3.2%
440,000	640,000	10,000	4.0%
640,000	840,000	18,000	4.8%
840,000	1,040,000	27,600	5.6%
1,040,000	1,540,000	38,800	6.4%
1,540,000	2,040,000	70,800	7.2%
2,040,000	2,540,000	106,800	8.0%
2,540,000	3,040,000	146,800	8.8%
3,040,000	3,540,000	190,800	9.6%
3,540,000	4,040,000	238,800	10.4%
4,040,000	5,040,000	290,800	11.2%
5,040,000	6,040,000	402,800	12.0%
6,040,000	7,040,000	522,800	12.8%
7,040,000	8,040,000	650,800	13.6%
8,040,000	9,040,000	786,800	14.4%
9,040,000	10,040,000	930,800	15.2%
10,040,000	and above	1,082,800	16.0%

Computation of Tax

1. Tentative Taxable Estate (*D-76, page 1, line 3*)
2. Tax on amount on line 1 (*use Table A*)
3. Less
4. Subtract line 3 from line 2

Table A

1.	
2.	
3.	\$220,550.00
4.	

Table B

- | | | |
|---|----|-------------|
| 5. Tentative Taxable Estate (<i>D-76, page 1, line 3</i>) | 5. | |
| 6. Less | 6. | \$60,000.00 |
| 7. Adjusted Taxable Estate (<i>Subtract line 6 from line 5</i>) | 7. | |
| 8. DC Tax due on amount on line 7 - <i>use Table B</i> | 8. | |

- | | | |
|--|-----|--|
| 9. DC Estate Tax due = <i>the smaller of line 4 Table A or line 8 Table B. (Also enter on D-76, line 6)</i> | 9. | |
| 10. Gross value of Property located in DC | 10. | |
| 11. Value of Total Gross Estate (<i>D-76, page 1, line 2</i>) | 11. | |
| 12. Percent of Property in DC (<i>line 10 divided by line 11</i>) <small>Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples.</small> | 12. | |
| 13. DC Estate Tax due (<i>line 12 multiplied by line 9. Enter on D-76, line 6</i>) | 13. | |

Note: Attach a copy of the completed worksheet to the tax return.



District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on January 1, 2003 through December 31, 2010

Table A

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$10,000	0	18%
\$10,000	20,000	\$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000	1,250,000	345,800	41%
1,250,000	1,500,000	448,300	43%
1,500,000	2,000,000	555,800	45%
2,000,000	2,500,000	780,800	49%
2,500,000	3,000,000	1,025,800	53%
3,000,000	and above	1,290,800	55%

Table B

(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Tax on amount in Column 1	Rate of tax on excess over amount in Column 1
0	\$40,000	0	None
\$40,000	90,000	0	0.8%
90,000	140,000	\$400	1.6%
140,000	240,000	1,200	2.4%
240,000	440,000	3,600	3.2%
440,000	640,000	10,000	4.0%
640,000	840,000	18,000	4.8%
840,000	1,040,000	27,600	5.6%
1,040,000	1,540,000	38,800	6.4%
1,540,000	2,040,000	70,800	7.2%
2,040,000	2,540,000	106,800	8.0%
2,540,000	3,040,000	146,800	8.8%
3,040,000	3,540,000	190,800	9.6%
3,540,000	4,040,000	238,800	10.4%
4,040,000	5,040,000	290,800	11.2%
5,040,000	6,040,000	402,800	12.0%
6,040,000	7,040,000	522,800	12.8%
7,040,000	8,040,000	650,800	13.6%
8,040,000	9,040,000	786,800	14.4%
9,040,000	10,040,000	930,800	15.2%
10,040,000	and above	1,082,800	16.0%

Computation of Tax

1. Tentative Taxable Estate (*D-76, page 1, line 3*)
2. Tax on amount on line 1 (*use Table A*)
3. Less
4. Subtract line 3 from line 2

Table A

1.
2.
3. \$345,800.00
4.

Table B

5. Tentative Taxable Estate (*D-76, page 1, line 3*)
6. Less
7. Adjusted Taxable Estate (*Subtract line 6 from line 5*)
8. DC Tax due on amount on line 7 - *use Table B*
9. DC Estate Tax due = *the smaller of line 4 Table A or line 8 Table B. (Also enter on D-76, line 4)*
10. Gross value of Property located in DC
11. Value of Total Gross Estate (*D-76, page 1, line 2*)
12. Percent of Property in DC (*line 10 divided by line 11*) Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples.
13. DC Estate Tax due (*line 12 multiplied by line 9. Enter on D-76, line 4*)

5.
6. \$60,000.00
7.
8.
9.
10.
11.
12.
13.

Note: Attach a copy of the completed worksheet to the tax return.



District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on January 1, 2011 through December 31, 2012

Table A

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$10,000	0	18%
\$10,000	20,000	\$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	and above	155,800	35%

Table B

(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Tax on amount in Column 1	Rate of tax on excess over amount in Column 1
0	\$40,000	0	None
\$40,000	90,000	0	0.8%
90,000	140,000	\$400	1.6%
140,000	240,000	1,200	2.4%
240,000	440,000	3,600	3.2%
440,000	640,000	10,000	4.0%
640,000	840,000	18,000	4.8%
840,000	1,040,000	27,600	5.6%
1,040,000	1,540,000	38,800	6.4%
1,540,000	2,040,000	70,800	7.2%
2,040,000	2,540,000	106,800	8.0%
2,540,000	3,040,000	146,800	8.8%
3,040,000	3,540,000	190,800	9.6%
3,540,000	4,040,000	238,800	10.4%
4,040,000	5,040,000	290,800	11.2%
5,040,000	6,040,000	402,800	12.0%
6,040,000	7,040,000	522,800	12.8%
7,040,000	8,040,000	650,800	13.6%
8,040,000	9,040,000	786,800	14.4%
9,040,000	10,040,000	930,800	15.2%
10,040,000	and above	1,082,800	16.0%

Computation of Tax

1. Tentative Taxable Estate (D-76, page 1, line 3)
2. Tax on amount on line 1 (use Table A)
3. Less
4. Subtract line 3 from line 2

Table A

1.
2.
3. \$345,800.00
4.

Table B

5. Tentative Taxable Estate (D-76, page 1, line 3) 5.
6. Less 6. \$60,000.00
7. Adjusted Taxable Estate (Subtract line 6 from line 5) 7.
8. DC Tax due on amount on line 7 - use Table B 8.
9. DC Estate Tax due = the smaller of line 4 Table A or line 8 Table B. (Also enter on D-76, line 4) 9.
10. Gross value of Property located in DC 10.
11. Value of Total Gross Estate (D-76, page 1, line 2) 11.
12. Percent of Property in DC (line 10 divided by line 11) Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples. 12.
13. DC Estate Tax due (line 12 multiplied by line 9. Enter on D-76, line 4) 13.

Note: Attach a copy of the completed worksheet to the tax return.



District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on January 1, 2013 through December 31, 2015

Table A

Column A	Column B	Column C	Column D
Taxable amount over	Taxable amount not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$10,000	0	18%
\$10,000	20,000	\$1,800	20%
20,000	40,000	3,800	22%
40,000	60,000	8,200	24%
60,000	80,000	13,000	26%
80,000	100,000	18,200	28%
100,000	150,000	23,800	30%
150,000	250,000	38,800	32%
250,000	500,000	70,800	34%
500,000	750,000	155,800	37%
750,000	1,000,000	248,300	39%
1,000,000		345,800	40%

Table B

(1)	(2)	(3)	(4)
Adjusted taxable estate equal to or more than	Adjusted taxable estate less than	Tax on amount in Column 1	Rate of tax on excess over amount in Column 1
0	\$40,000	0	None
\$40,000	90,000	0	0.8%
90,000	140,000	\$400	1.6%
140,000	240,000	1,200	2.4%
240,000	440,000	3,600	3.2%
440,000	640,000	10,000	4.0%
640,000	840,000	18,000	4.8%
840,000	1,040,000	27,600	5.6%
1,040,000	1,540,000	38,800	6.4%
1,540,000	2,040,000	70,800	7.2%
2,040,000	2,540,000	106,800	8.0%
2,540,000	3,040,000	146,800	8.8%
3,040,000	3,540,000	190,800	9.6%
3,540,000	4,040,000	238,800	10.4%
4,040,000	5,040,000	290,800	11.2%
5,040,000	6,040,000	402,800	12.0%
6,040,000	7,040,000	522,800	12.8%
7,040,000	8,040,000	650,800	13.6%
8,040,000	9,040,000	786,800	14.4%
9,040,000	10,040,000	930,800	15.2%
10,040,000	and above	1,082,800	16.0%

Computation of Tax

1. Tentative Taxable Estate (D-76, page 1, line 4)
2. Tax on amount on line 1 (use Table A)
3. Less
4. Subtract line 3 from line 2

Table A

1.
2.
3. \$345,800.00
4.

Table B

5. Tentative Taxable Estate (D-76, page 1, line 4) 5.
6. Less 6. \$60,000.00
7. Adjusted Taxable Estate (Subtract line 6 from line 5) 7.
8. DC Tax due on amount on line 7 - use Table B 8.
9. DC Estate Tax due = the smaller of line 4 Table A or line 8 Table B. (Also enter on D-76, line 5) 9.
10. Gross value of Property located in DC (D-76, page 1, line 1) 10.
11. Value of Total Gross Estate (D-76, page 1, line 2) 11.
12. Percent of Property in DC (line 10 divided by line 11) Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples. 12.
13. DC Estate Tax due (line 12 multiplied by line 9. Enter on D-76, line 5) 13.

Note: Attach a copy of the completed worksheet to the tax return.



District of Columbia Estate Tax Computation Worksheet **For Estates of Individuals Who Died on January 1, 2016 through December 31, 2016**

Column A	Column B	Column C	Column D
Taxable estate over	Taxable estate not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$1,000,000	0	
\$1,000,000	1,500,000	0	6.4%
1,500,000	2,000,000	\$32,000	7.2%
2,000,000	2,500,000	68,000	8.0%
2,500,000	3,000,000	108,000	8.8%
3,000,000	3,500,000	152,000	9.6%
3,500,000	4,000,000	200,000	10.4%
4,000,000	5,000,000	252,000	11.2%
5,000,000	6,000,000	364,000	12.0%
6,000,000	7,000,000	484,000	12.8%
7,000,000	8,000,000	612,000	13.6%
8,000,000	9,000,000	748,000	14.4%
9,000,000	10,000,000	892,000	15.2%
10,000,000	and above	1,044,000	16.0%

The tax is the respective amount in Column C plus the tax computed using the respective rate in Column D.

COMPUTATION OF TAX

- | | | |
|--|----|--|
| 1. Tentative taxable estate (D-76, page 1, line 4) | 1. | |
| 2. DC Tentative tax due (tax based on computation of table) | 2. | |
| 3. Gross value of Property located in DC (D-76, page 1, line 1) | 3. | |
| 4. Total Gross Estate (D-76, page 1, line 2) | 4. | |
| 5. Percent of Property in DC (line 3 divided by line 4) <small>Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples.</small> | 5. | |
| 6. DC Estate Tax due (line 5 multiplied by line 2. Enter on D-76, line 5) | 6. | |

Note: Attach a copy of the completed worksheet to the tax return.



District of Columbia Estate Tax Computation Worksheet **For Estates of Individuals Who Died on January 1, 2017 through December 31, 2017**

Column A	Column B	Column C	Column D
Taxable estate over	Taxable estate not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
0	\$2,000,000	0	
\$2,000,000	2,500,000	0	8.0%
2,500,000	3,000,000	\$40,000	8.8%
3,000,000	3,500,000	84,000	9.6%
3,500,000	4,000,000	132,000	10.4%
4,000,000	5,000,000	184,000	11.2%
5,000,000	6,000,000	296,000	12.0%
6,000,000	7,000,000	416,000	12.8%
7,000,000	8,000,000	544,000	13.6%
8,000,000	9,000,000	680,000	14.4%
9,000,000	10,000,000	824,000	15.2%
10,000,000	and above	976,000	16.0%

The tax is the respective amount in **Column C** plus the tax computed using the respective rate in **Column D**.

COMPUTATION OF TAX

- | | | |
|--|----|--|
| 1. Tentative taxable estate (D-76, page 1, line 4) | 1. | |
| 2. DC Tentative tax due (tax based on computation of table) | 2. | |
| 3. Gross value of Property located in DC (D-76, page 1, line 1) | 3. | |
| 4. Total Gross Estate (D-76, page 1, line 2) | 4. | |
| 5. Percent of Property in DC (line 3 divided by line 4) <small>Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples.</small> | 5. | |
| 6. DC Estate Tax due (line 5 multiplied by line 2. Enter on D-76, line 5) | 6. | |

Note: Attach a copy of the completed worksheet to the tax return.



District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on January 1, 2018 through December 31, 2018

Column A	Column B	Column C	Column D
Taxable estate over	Taxable estate not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
5,600,000	6,000,000	0	12.0%
6,000,000	7,000,000	48,000	12.8%
7,000,000	8,000,000	176,000	13.6%
8,000,000	9,000,000	312,000	14.4%
9,000,000	10,000,000	456,000	15.2%
10,000,000	and above	608,000	16.0%

The tax is the respective amount in Column C plus the tax computed using the respective rate in Column D.

COMPUTATION OF TAX

1. Tentative taxable estate (D-76, page 1, line 4)	1.	
2. DC Tentative tax due (tax based on computation of table)	2.	
3. Gross value of Property located in DC (D-76, page 1, line 1)	3.	
4. Total Gross Estate (D-76, page 1, line 2)	4.	
5. Percent of Property in DC (line 3 divided by line 4) <small>Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples.</small>	5.	
6. DC Estate Tax due (line 5 multiplied by line 2. Enter on D-76, line 5)	6.	

Note: Attach a copy of the completed worksheet to the tax return.



District of Columbia Estate Tax Computation Worksheet **For Estates of Individuals Who Died on January 1, 2019 through December 31, 2019**

Column A	Column B	Column C	Column D
Taxable estate over	Taxable estate not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
5,681,760	6,000,000	0	12.0%
6,000,000	7,000,000	38,189	12.8%
7,000,000	8,000,000	166,189	13.6%
8,000,000	9,000,000	302,189	14.4%
9,000,000	10,000,000	446,189	15.2%
10,000,000	and above	598,189	16.0%

The tax is the respective amount in **Column C** plus the tax computed using the respective rate in **Column D**.

COMPUTATION OF TAX

- | | | |
|--|----|--|
| 1. Tentative taxable estate (D-76, page 1, line 4) | 1. | |
| 2. DC Tentative tax due (tax based on computation of table) | 2. | |
| 3. Gross value of Property located in DC (D-76, page 1, line 1) | 3. | |
| 4. Total Gross Estate (D-76, page 1, line 2) | 4. | |
| 5. Percent of Property in DC (line 3 divided by line 4) <small>Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples.</small> | 5. | |
| 6. DC Estate Tax due (line 5 multiplied by line 2. Enter on D-76, line 5) | 6. | |

Note: Attach a copy of the completed worksheet to the tax return.



District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on January 1, 2020 through December 31, 2020

Column A	Column B	Column C	Column D
Taxable estate over	Taxable estate not over	Tax on amount in Column A	Rate of tax on excess over amount in Column A
5,762,400	6,000,000	0	12.0%
6,000,000	7,000,000	28,512	12.8%
7,000,000	8,000,000	156,512	13.6%
8,000,000	9,000,000	292,512	14.4%
9,000,000	10,000,000	436,512	15.2%
10,000,000	and above	588,512	16.0%

The tax is the respective amount in Column C plus the tax computed using the respective rate in Column D.

COMPUTATION OF TAX

- | | | |
|--|----|----------------------|
| 1. Tentative taxable estate (D-76, page 1, line 4) | 1. | <input type="text"/> |
| 2. DC Tentative tax due (tax based on computation of table) | 2. | <input type="text"/> |
| 3. Gross value of Property located in DC (D-76, page 1, line 1) | 3. | <input type="text"/> |
| 4. Total Gross Estate (D-76, page 1, line 2) | 4. | <input type="text"/> |
| 5. Percent of Property in DC (line 3 divided by line 4) <small>Decimal rounded to nearest ten-thousandths (rounded to four decimal places.) See instructions for examples.</small> | 5. | <input type="text"/> |
| 6. DC Estate Tax due (line 5 multiplied by line 2. Enter on D-76, line 5) | 6. | <input type="text"/> |

Note: Attach a copy of the completed worksheet to the tax return.