



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number Fill in if FEIN
 Fill in if SSN In DC: Outside DC:

Number of business locations

Registered Business Name Tax period ending (MMDDYYYY)

Business Mailing Address line #1

Business Mailing Address line #2

City State Zip Code + 4

Designated Agent Name Designated Agent FEIN

OFFICIAL USE ONLY Vendor ID# 0002

Fill in if Amended Return
 Fill in if Final Return
 Fill in if Combined Report*
 *You must fill in the Designated Agent info below
 Fill in if Worldwide**
 **WorldWide form must be filed with this return

		Enter dollar amounts only. If amount is zero, leave line blank; if minus, enter amount	
GROSS INCOME	1 Gross receipts, minus returns and allowances	1	\$.00
	2 Cost of goods sold (from D-30, Schedule A) and/or operations	2	\$.00
	3 Gross profit Line 1 minus Line 2 <input type="radio"/> Fill in if minus:	3	\$.00
	4 Dividends. Minus Subpart F income (attach statement)	4	\$.00
	5 Interest (attach statement showing calculations)	5	\$.00
	6 Gross rental income (attach statement)	6	\$.00
	7 Gross royalties (attach statement)	7	\$.00
	8(a) Net capital gain (loss) (attach a copy of your federal Schedule D) <input type="radio"/> Fill in if minus:	8a	\$.00
	(b) Ordinary gain (loss) from Part II, fed. Form 4797, (attach copy) <input type="radio"/> Fill in if minus:	8b	\$.00
	9 Capital gains deferred on federal return due to investment in a federal Qualified Opportunity Fund	9	\$.00
	10 Other income (loss) (attach a detailed statement) <input type="radio"/> Fill in if minus:	10	\$.00
11 Total gross income. Add Lines 3–10. <input type="radio"/> Fill in if minus:	11	\$.00	
IF LINE 11 IS \$12,000 OR LESS, YOU ARE NOT REQUIRED TO FILE THIS RETURN unless you may need Clean Hands Certification.			
DEDUCTIONS	12 Salaries and wages (Do not include owner(s)/member(s))	12	\$.00
	13 Repairs	13	\$.00
	14 Bad debts (attach a copy of any statement filed with your federal return)	14	\$.00
	15(a) Royalty payments made \$.00		
	(b) Minus nondeductible payments to related entities \$.00 =	15c	\$.00
	16 Rent	16	\$.00
	17 Taxes from D-30, Schedule C	17	\$.00
	18(a) Interest payments \$.00		
	(b) Minus nondeductible payments to related entities \$.00 =	18c	\$.00
	19 Contributions and/or gifts from D-30, Schedule B	19	\$.00
	20 Amortization (attach a copy of your federal Form 4562, Part VI)	20	\$.00
21 Depreciation (attach a copy of your federal Form 4562. Do not include any additional IRC 179 expenses or IRC 168(k) depreciation.)	21	\$.00	

Taxpayer Name: _____



Taxpayer Identification Number: _____

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

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

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

Schedule B - CONTRIBUTIONS AND/OR GIFTS (See specific instructions for Line 19.)

	\$		\$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 19.)	\$

Schedule C - TAXES (See specific instructions for Line 17.)

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

* _____

Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)

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

*Schedule D has been deleted.

Taxpayer Name: _____



Taxpayer Identification Number: _____

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

Round cents to the nearest dollar.	Carry all factors to six decimal places and truncate.		
	<i>Column 1 TOTAL</i>	<i>Column 2 in DC</i>	<i>DC Apportionment Factor</i>
1. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ _____ .00	\$ _____ .00	(Column 2 divided by Column 1)
2. DC APPORTIONMENT FACTOR: Column 2 divided by Column 1. Enter on D-30, Line 28.	_____		

Schedule G - Other allowable deductions

Nature of Deduction	Amount
	\$
TOTAL (Also enter on D-30, Line 23.)	\$

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

Nature of Income	Amount
	\$
TOTAL	\$

Schedule K - Disregarded Entities (Name and TIN for any single member limited liability company that is treated as a disregarded entity for District franchise tax purposes, whose income is included in the income reported on this return, and which is doing business in the District). (See instructions.)

Disregarded Entity Name	TIN

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

Designee's name _____ Phone number _____

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.			
	Officer's signature _____ Title _____ Date _____	Telephone number of person to contact _____ _____ _____		
PAID PREPARER ONLY	Preparer's signature (if other than taxpayer) _____	Date _____	Firm name _____	Firm address _____
	Preparer's PTIN _____	If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. <input type="radio"/>		
Email Address _____				

Taxpayer Name: _____



Taxpayer Identification Number: _____

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

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

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

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Taxpayer Identification Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$

Col. 4 - See Instructions.
Col. 5 - See Instructions.
Col. 6 - Any loss amount from Line 31 of D-30.
Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Enter total taxable income as shown on Line 34 of D-30.	\$
Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)	\$

Taxpayer Name: _____

Taxpayer Identification Number: _____

SUPPLEMENTAL INFORMATION

<p>1. During 2021, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/></p> <p>If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue. See instructions for address.</p>	<p>2. PRINCIPAL BUSINESS ACTIVITY</p> <p>_____</p>	<p>3. DATE BUSINESS BEGAN</p> <p>_____</p>
	<p>4. IF BUSINESS HAS TERMINATED. STATE REASON</p> <p>_____</p>	<p>5. TERMINATION DATE</p> <p>_____</p>
	<p>6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)</p> <p>_____</p>	
<p>7. Place where federal income tax return for period covered by this return was filed: _____</p>		
<p>8. Name(s) under which federal return for period covered by this return was filed: _____</p>		
<p>9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2021? Yes <input type="radio"/> No <input type="radio"/> If no, please state reason: _____</p>		
<p>10. Is this return reported on the accrual basis? Yes <input type="radio"/> No <input type="radio"/> If no, fill in the method used: <input type="radio"/> Cash basis <input type="radio"/> Other (specify) _____</p>		
<p>11. Did you withhold DC income tax from the wages of your DC employees during 2021? Yes <input type="radio"/> No <input type="radio"/> If no, state reason: _____</p> <p>_____</p>		
<p>12. Did you file a franchise tax return for the business with the District of Columbia for the year 2020? Yes <input type="radio"/> No <input type="radio"/> If no, state reason: _____</p> <p>If yes, enter name under which return was filed: _____</p> <p>_____</p>		
<p>13. Does this return include income from more than one business conducted by the taxpayer? Yes <input type="radio"/> No <input type="radio"/> (If yes, list businesses and net income (loss) of each.)</p> <p>_____</p> <p>_____</p> <p>_____</p>		
<p>14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? Yes <input type="radio"/> No <input type="radio"/> (If yes, list names and addresses of the other businesses.)</p> <p>_____</p> <p>_____</p> <p>_____</p>		
<p>15. (a) Is this business unitary with a partnership or another corporation? Yes <input type="radio"/> No <input type="radio"/> If yes, explain: _____</p> <p>_____</p> <p>_____</p> <p>(b) Is this business unitary with a combined group? Yes <input type="radio"/> No <input type="radio"/> If yes, explain: _____</p> <p>_____</p> <p>_____</p>		
<p>16. Did you file an annual ballpark fee return? Yes <input type="radio"/> No <input type="radio"/></p>		

2021 SCHEDULE UB Business Credits



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

OFFICIAL USE ONLY Vendor ID# 0002

Important: Print in CAPITAL letters using black ink. Attach to your Form D-20 or D-30.

Taxpayer Identification Number

Fill in

if FEIN

Fill in

if filing a D-20 Return

Input boxes for Taxpayer Identification Number

Fill in

if SSN

Fill in

if filing a D-30 Return

Enter your business name

Input box for business name

D-20 Return

Nonrefundable Credits (Nonrefundable Credits may not be applied against the required minimum tax)

Table with 9 rows for D-20 Nonrefundable Credits, including Economic Development Zone Incentives Credits, Qualified High Technology Company Credits, Organ and Bone Marrow Donor Credit, Job Growth Incentive Act, and Alternative fuel credits.

Refundable Credits

Table with 3 rows for D-20 Refundable Credits, including Small Retailer Property Tax Relief Credit and a reserved line.

D-30 Return

Nonrefundable Credits (Nonrefundable Credits may not be applied against the required minimum tax)

Table with 7 rows for D-30 Nonrefundable Credits, including Economic Development Zone Incentives Credit, Organ and Bone Marrow Donor Credit, Job Growth Incentive Act, and Alternative fuel credits.

Refundable Credits

Table with 2 rows for D-30 Refundable Credits, including Small Retailer Property Tax Relief Credit.

Organ and Bone Marrow Donor Credit

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

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

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

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

Employer-Assisted Home Purchase Tax Credit

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

Combined Group Members' Schedule

NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM



Important: Print in CAPITAL letters using black ink.

Worldwide

Taxpayer Identification Number of Designated Agent

Taxable year ending MMDDYYYY

Number of members in the combined group

Name of Designated Agent

Telephone number

Business mailing address line #1

Business mailing address line #2

City

State

Zip Code + 4

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

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

Worldwide Combined Reporting Election Form



Taxpayer Identification Number of Designated Agent

Grid for Taxpayer Identification Number

Taxable Year YYYY

Grid for Taxable Year

Worldwide

Name of Designated Agent

Grid for Name of Designated Agent

Telephone number

Grid for Telephone number

Business address line #1

Grid for Business address line #1

Business address line #2

Grid for Business address line #2

City

Grid for City

State

Grid for State

Zip code +4

Grid for Zip code +4

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

Date Beginning Tax Period: MMDDYYYY

Grid for Date Beginning Tax Period

Date Ending Tax Period: MMDDYYYY

Grid for Date Ending Tax Period

Authorized Signature

Printed Name

Date

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

SCHEDULE SR Small Retailer Property Tax Relief Credit



Important: Read eligibility requirements before completing.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID#0002

Taxpayer Identification Number

Fill in if FEIN

Fill in if filing a D-20 Return

Fill in if SSN

Fill in if filing a D-30 Return

Enter your business name

Sales and Use Tax Account Number

Mailing address (number, street and suite number if applicable)

City

State

Zip Code +4

Address of Class 2 DC Property (number, street and suite number if applicable) for which you are claiming the credit if different from above

City

State

Zip Code +4

Certificate of Occupancy Permit Number

If member of a Combined Group, Taxpayer Identification Number of Designated Agent

- ◆ Do not claim this credit if your qualified business is exempt from or receives any tax credits towards its real property tax or the qualified rental retail location or the qualified owned retail location is otherwise exempt from real property tax.
- ◆ The credit equals the total Class 2 real property taxes paid by a qualified corporation or qualified unincorporated business for a qualified retail owned location during the taxable year not to exceed \$5,000; or 10% of the total rent paid by a qualified corporation or qualified unincorporated business for a qualified rental retail location not to exceed \$5,000.

1 Amount of federal gross receipts or sales. Do not make claim if \$2.5m or more.	1 \$	<input type="text"/>	.00
2 If tenant, amount of rent paid in taxable year 2021 on qualified retail location.	2 \$	<input type="text"/>	.00
3 Enter the Class 2 property taxes paid in 2021 on qualified owned retail location or 10% of rent paid in taxable year 2021 on qualified rental retail location.	3 \$	<input type="text"/>	.00
4 Property Tax Credit Limit.	4 \$	<input type="text"/>	5 0 0 0 .00
5 Small Retailer Property Tax Relief Credit. Enter the smaller of Line 3 or Line 4 here, and on Schedule UB, Line 11 if incorporated, or Line 21 if unincorporated.	5 \$	<input type="text"/>	.00

6 Owner/Landlord's name

Owner/Landlord's address (number and street)

Telephone number

City

State

Zip Code +4

7 If Owner, enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.

Square number

Suffix number

Lot number