

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



**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, 2017. Estate Tax must be filed and paid electronically on the DC Taxpayer Portal.

## What's New

- \* Estates of decedents who died January 1, 2022 - December 31, 2022 have an exclusion amount of \$4,254,800.

## Reminders

- \* D-76 tax returns are to be filed and paid electronically via [MyTax.DC.gov](https://mytax.dc.gov).
- \* Calculate the percent of property in DC by rounding the decimal to the nearest ten-thousandths (rounded to four decimal places).
- \* D-76 tax returns for deaths prior to 2017 must be filed using paper returns, available at [MyTax.DC.gov](https://mytax.dc.gov).
- \* 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](https://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.

<b>Date of Death</b>	<b>Gross Estate Amount</b>
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
January 1, 2021 - December 31, 2021	\$4,000,000 or more
January 1, 2022 - December 31, 2022	\$4,254,800 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/busbusinesses](http://www.irs.gov/busbusinesses) 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). An additional 6 month extension of time may be requested if you are a Personal Representative outside of the United States. If the Personal Representative has obtained an extension of time for filing the federal estate tax return, the due date for filing the return shall be extended until 30 days after the end of the time period granted in the extension of time for the federal estate tax return. Attach a copy of federal form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation Skipping Transfer) Taxes to 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). Exception: If you have obtained an extension of time for filing the federal estate tax return, the tax is not due until the return is required to be filed. See DC Code § 47-3705(b) and (c).
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. Exception: If you have obtained an extension of time for filing the federal estate tax return, the tax is not due until the return is required to be filed. See DC Code § 47-3705(b) and (c).
6. PLACE FOR FILING: File your return and make payments via [MyTax.DC.gov](http://MyTax.DC.gov).
7. SUPPLEMENTAL DOCUMENTS: Upload as attachments copies of the following to the tax return:
- Pages 1, 2 and 3 from the current IRS Form 706; and
  - Current Schedules A through O from IRS Form 706, including all attachments.
  - IRS Form 4768 if you have obtained a federal extension of time to file.
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. Use the [Amend link on your return](#) at [MyTax.DC.gov](http://MyTax.DC.gov).
9. THIRD PARTY DESIGNEE: If you want to authorize another person to discuss your return with the OTR, enter the designee's name and phone number where prompted.

# 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

Use the worksheet at the end of the instructions to understand how MyTax calculates your tax.

# DC ESTATE TAX RETURN FORM D-76

## LINE-BY-LINE INSTRUCTIONS

**RETURN INFORMATION** – Enter the Date of Birth and Date of Death of the decedent. If you wish to authorize OTR to discuss the return with a Third Party, click Yes and enter the Name and Phone Number of your designee.

**ESTATE INFORMATION** – Answer the questions about the estate.

- If the estate is passing entirely to the decedent's spouse or a charitable, public or tax-exempt organization under Section 501(c) of the IRC resulting in \$0 estate, you will file a D-76EZ. All other estates will file a D-76.
- If you answer that the estate was probated, you will be prompted to enter the Location of Probate Court and the Case Number.
- If you answer that you are not the Personal Representative, you will be prompted on the next page to identify the Personal Representative for the estate.

**PERSONAL REPRESENTATIVE INFORMATION** – If you are not the Personal Representative, enter the Name, ID, Email, Phone, and Address. Required fields are marked with an asterisk.

**GROSS ESTATE** – Enter the amounts from Form 706 Schedules on Items 1 through 10 and Line 12.

1. Schedule A - Real Estate
2. Schedule B - Stocks and Bonds
3. Schedule C - Mortgages, Notes, and Cash
4. Schedule D - Insurance on the Decedent's Life (attach federal Form(s) 712)
5. Schedule E - Jointly Owned Property (attach fed Form(s) 712 for life insurance)
6. Schedule F - Other Miscellaneous Property (att. fed Form(s) 712 for life insurance)
7. Schedule G - Transfers During Decedent's Life (att. fed Form(s) 712 for life insurance)
8. Schedule H - Powers of Appointment
9. Schedule I - Annuities
10. Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)
11. Total gross estate (sum of Items 1 through 10, calculated by MyTax)
12. Schedule U - Qualified Conservation Easement Exclusion
13. Total gross estate less exclusion (Item 11 minus Item 12, calculated by MyTax)

**DEDUCTIONS** – Enter the amounts from Form 706 Schedules on Items 14 through 23.

14. Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims
15. Schedule K - Debts of the Decedent
16. Schedule K - Mortgages and Liens
17. Total of Items 14 through 16 (calculated by MyTax)
18. Allowable amount of deductions from item 17; cannot be greater than Item 17
19. Schedule L - Net Losses During Administration
20. Schedule L - Expenses Incurred in Administering Property Not Subject to Claims
21. Schedule M - Bequests, etc., to Surviving Spouse
22. Schedule O - Charitable, Public, and Similar Gifts and Bequests
23. Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii)
24. Tentative total allowable deductions (sum of Items 18 through 23, calculated by MyTax)

**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: Calculated by MyTax from Item 13 of Gross Estate. 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: Calculated by MyTax from Item 13 from Item 24 of Deductions.

**LINE 4** – Tentative Taxable Estate: Total gross estate (Line 2) minus Total allowable deductions (Line 3), calculated by MyTax.

**LINE 5** – DC Estate Tax Due: Calculated by MyTax. See the Estate Tax Computation Worksheet for calculation details.

**LINE 6** – Payment made via Extension: Enter the amount of payment made with Form D-77, if any.

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

**LINE-BY-LINE INSTRUCTIONS**

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

If you want the refund deposited directly in estate's bank account, select the Direct Deposit option and provide the Routing Number, Account Type, and Account Number. 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.

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, MyTax will show the 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.



**MyTax will give you this form to complete 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. You can upload your attachments at the time of filing on the web portal, [MyTax.DC.gov](https://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, 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
January 1, 2021 - December 31, 2021	\$4,000,000 or more
January 1, 2022 - December 31, 2022	\$4,254,800 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.**

**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.

**FEDERAL EXTENSION FORM**—If the Personal Representative has obtained an extension of time for filing the federal estate tax return, the due date for filing the return shall be extended until 30 days after the end of the time period granted in the extension of time for the federal estate tax return. Attach a copy of federal Form 4768, Application for Extension of Time to File and/or Pay U.S. Estate (and Generation Skipping Transfer) Taxes to form D-77.

**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. Exception: If you have obtained an extension of time for filing the federal estate tax return, the tax is not due until the return is required to be filed. See DC Code § 47-3705(b) and (c).

**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. Interest is charged at the rate of 10% per year, compounded daily (without regard to any extension). Exception: If you have obtained an extension of time for filing the federal estate tax return, the tax is not due until the return is required to be filed. See DC Code § 47-3705(b) and (c).

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



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## 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 and pay online:** [MyTax.DC.gov](http://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@d.c.gov](mailto:taxhelp@d.c.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 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 እርዳታ ከፈለጉ በ (202) 727-4829 ይደውሉ። የገንዘብ አስተርጓሚ 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。





## District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on January 1, 2022 or After

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
4,254,800	5,000,000	0	11.2%
5,000,000	6,000,000	83,462	12.0%
6,000,000	7,000,000	203,462	12.8%
7,000,000	8,000,000	331,462	13.6%
8,000,000	9,000,000	467,462	14.4%
9,000,000	10,000,000	611,462	15.2%
10,000,000	and above	763,462	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	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	3.	<input type="text"/>
4. Total Gross Estate	4.	<input type="text"/>
5. Percent of Property in DC <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.)	6.	<input type="text"/>



### District of Columbia Estate Tax Computation Worksheet For Estates of Individuals Who Died on January 1, 2021 through December 31, 2021

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
4,000,000	5,000,000	0	11.2%
5,000,000	6,000,000	112,000	12.0%
6,000,000	7,000,000	232,000	12.8%
7,000,000	8,000,000	360,000	13.6%
8,000,000	9,000,000	496,000	14.4%
9,000,000	10,000,000	640,000	15.2%
10,000,000	and above	792,000	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	1.	
2. DC Tentative tax due (tax based on computation of table)	2.	
3. Gross value of Property located in DC	3.	
4. Total Gross Estate	4.	
5. Percent of Property in DC <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.)	6.	



## 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   | 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  | 3. | <input type="text"/> |
| 4. Total Gross Estate   | 4. | <input type="text"/> |
| 5. Percent of Property in DC <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.)   | 6. | <input type="text"/> |



## 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	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	3.	<input type="text"/>
4. Total Gross Estate	4.	<input type="text"/>
5. Percent of Property in DC <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.)	6.	<input type="text"/>



# 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   | 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  | 3. | <input type="text"/> |
| 4. Total Gross Estate   | 4. | <input type="text"/> |
| 5. Percent of Property in DC <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.)   | 6. | <input type="text"/> |



## 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	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	3.	<input type="text"/>
4. Total Gross Estate	4.	<input type="text"/>
5. Percent of Property in DC <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.)	6.	<input type="text"/>