

# **2022** D-30 Unincorporated Business Franchise Tax Return



Important: Print in CAPITAL letters using black ink.

Та	крау	er Identification Number		Num	ber of bu	siness location	ıs		OEEI	ICIAL USE ONLY Ve	andor ID # 00	002	
		Fill in if FEIN		DC:		Outside DC:			OITI	ICIAL OSL ONLI V	, i doi 10 # 00	02	
		Tax ne		ding (MM	DDYYYY)					Fill in if	Amended Return		
R	egist	ered Business Name	inou cin	anig (iviivi						Fill in if	Final Return		
										Fill inif	Combined Report*		
Е	usin	ess Mailing Address line #1								*You must fill in the De		low	
										Fill in if	Worldwide** t be filed with this retu	ırn	
В	usine	ess Mailing Address line #2											
C	ty					\$	State	Zip	Code + 4				
D	esigr	nated Agent Name						Des	ignated A	gent FEIN			
								16		nter dollar amounts only.			
	1	Gross receipts, minus returns and allowances	5				1	IT amo	ount is zero,	leave line blank; if minu	s, enter amount	00	
	2	Cost of goods sold (from D-30, Schedule A) a		operati	ons		2					00	
			arra, 01	орегин								00	
ш	3	Gross profit Line 1 minus Line 2	.,		Fill in i	f minus:	3						
OSS INCOME	4	Dividends. Minus Subpart F income (attach statem	nent)				4					00	
2	5	Interest (attach statement showing calculations)					5					00	
SS	6	Gross rental income (attach statement)					6					00	
308	7	Gross royalties (attach statement)					7					00	
GR		a) Net capital gain (loss) (attach a copy of your fee					8a					00	
		Opportunity gain (loss) from Part II, fed. Form 479					8b					00	
	9	Capital gains deferred on federal return due to Qualified Opportunity Fund	) ilives	strient	iii a ieu	lerai	9					00	
	10	Other income (loss) (attach a detailed statement)	)		Fill in if	minus:	10					00	
	11	Total gross income. Add Lines 3–10.			Fill in if	minus:	11					00	
		Salaries and wages (Do not include owner(s)/mem	har(s))				12					00	
		Repairs	ibci (3/)				13					00	
		Bad debts (attach a copy of any statement filed wit	bla a	fadaual u	a.ka.\		14					00	
				ieuerai r	eturii)	00	14					00	
		a) Royalty payments made	\$									00	
		<ul> <li>b) Minus nondeductible payments to related entiti Rent</li> </ul>	ies 🌣			00=						00	
		Taxes from D-30, Schedule C					16					00	
8			φ			00	17					00	
DEDUCTIONS		a) Interest payments	\$			.00						00	
2		b) Minus nondeductible payments to related entiti				00=						00	
DE	19	Contributions and/or gifts from D-30, Schedul	le B				19					00	
	20	Amortization (attach a copy of your federal Form 4	562, F	art VI)			20					00	
	21	Depreciation (attach a copy of your federal Form 4 additional IRC 179 expenses or IRC 168(k) depreciati		o not inc	clude any	1	21					00	
		additional into 17.5 expenses of into 100(k) deprecial	1011.)										

Taxpayer Name:

Taxpayer Identification Number:



EDUCTIONS	22	Capital gains deferred due to DC approved investment in Opportunity Fund	DC Qualified	22 \$		.00
20	23	Other allowable deductions from D-30, Schedule G.		23 \$		.00
DED	24	Total deductions. Add Lines 12–23.		24 \$		.00
	25	Net income Line 11 minus Line 24.	Fill in if minus:	25 \$		00
	26	(a) Non-business income/state adjustment (attach statement)	Fill in if minus:	26a\$		00
		(b) Minus: Related expenses (attach an allocation statement)		26b\$		00
		(c) Subtract Line 26(b) from Line 26(a)	Fill in if minus:	26c\$		00
		Net income from trade or business subject to apportionment Line 25 minus Line 26(c)	Fill in if minus:	27 \$		00
OME	28	DC apportionment factor from D-30, Schedule F, Col 3, Line 2 If Combined Report, from Combined Reporting Schedule 2A, Col. 3, Line 9	)	28		
S INC	29	Net income from trade or business apportioned to DC Multiply Line 27 by the factor on Line 28	Fill in if minus:	29 \$		00
ABLE	30	DC apportionment factor from D-30, Schedule F, Col 3, Line 2 If Combined Report, from Combined Reporting Schedule 2A, Col. 3, Line 9 Net income from trade or business apportioned to DC Multiply Line 27 by the factor on Line 28 Other income/deductions attributable to DC (attach statement) Total DC net income (loss)	Fill in if minus:	30 \$		.00
TAX	31	Total DC net income (loss) Combine Lines 29 and 30	Fill in if minus:	31 \$		00
	32	Salary for owner(s) / member(s) services from D-30, Schedul	e J, Column 4.	32 \$		00
	33	Exemption Maximum is \$5000. Must enter days in DC. $\longrightarrow$ 33a If fewer than 365 days in DC, see page instructions for amount to claim.		<b>3</b> 3 \$		00
	34	Total taxable income before apportioned NOL deduction Line 31minus total of Lines 32 and 33	Fill in if minus:	34 \$		00
	35	Apportioned NOL deduction (Losses occurring for year 2000 and *(Losses occurring in tax year 2018 or later are limited to 80%. See instruct		35 \$		00
	36	Total DC taxable income. Line 34 minus Line 35	Fill in if minus:	36 \$		.00
	37	Tax 8.25% of Line 36.		37 \$		-00
	38	Minus nonrefundable credits from Schedule UB, Line 20		38 \$		-00
	39	Total DC gross receipts from Line '4' from MTLGR worksheet			00	
$\sqsubseteq$	40	Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC grare \$1M or less or \$1,000 if DC gross receipts are greater than $$1M$	ross receipts	40 \$		00
AND CRED	41	Payments: (a) Tax paid, if any, with request for an extension of time to	n file	41a\$		00
D (		(b) Tax paid, if any, with original return if this is an amend		41b\$		00
A		(c) 2022 estimated franchise tax payments		41c\$		00
TS		(d) Refundable credits from Schedule UB, Line 22		41d\$		00
ш	42	If this is an amended 2022 return, enter refund requested v	_			.00
∑ ≻	43	Total payments and credits. Add Lines 41(a) through 41(d). Do not	t include Line 42.	43 \$		.00
	44	Estimated tax interest (Fill in oval if D-2220 attached)		44 \$		.00
TAX,	45	Total Amount Due. If Line 43 is smaller than the total of Lines 40 and Will this payment come from an account outside the U.S.? Yes No	d 44, enter amount due.  See instructions	45 \$		.00
	46	Overpayment. If Line 43 is larger than the total of Lines 40 and 44, e		46 \$		.00
	47	Amount you want to apply to your 2023 estimated franchi	ise tax.	47 \$		.00
	48	Amount to be refunded. Line 46 minus Line 47.		48 \$		00

D-30	FORM	PAGE	3

Taxpayer Name:

Taxpayer Identification Number:

Type of Tax Amount Type of Tax Amount  \$ \$  TOTAL	Round cents to the nearest dollar. If an amount is	s zero, make no e	ntry.		
2. Purchases	Schedule A - COST OF GOODS SOLD (See spec	cific instructions f	or Line 2.)		
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.    Semethod of inventory valuation used	<ol> <li>Inventory at beginning of year (if different from last year).</li> <li>Purchases</li></ol>	\$			
Schedule C - TAXES (See specific instructions for Line 17.)  Type of Tax Amount Type of Tax Amount  S  Schedule C - TAXES (See specific instructions for Line 17.)  Type of Tax Amount S  S  S  S  S  TOTAL  Name and Address of Payee Amount Name and Address of Payee Amount  S  S  S  S  S  S  S  S  S  S  S  S  S	8. Cost of goods sold (Line 6 minus Line 7). Enter here Method of inventory valuation used				
Schedule C - TAXES (See specific instructions for Line 17.)  Type of Tax	Schedule D - CONTRIBUTIONS AND/OR GIFTS		Tructions for Line 19.)		<b>S</b>
Schedule C - TAXES (See specific instructions for Line 17.)  Type of Tax					*
Schedule C - TAXES (See specific instructions for Line 17.)  Type of Tax					
Schedule C - TAXES (See specific instructions for Line 17.)  Type of Tax					
Schedule C - TAXES (See specific instructions for Line 17.)  Type of Tax					
Schedule C - TAXES (See specific instructions for Line 17.)  Type of Tax					
Total  S Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee  Amount  Name and Address of Payee  Amount  Name and Address of Payee  Amount  \$ \$ \$			TOTAL (Limited to 15% of net in	come – also enter on D-30, Line 19.)	\$
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	Schedule C - TAXES (See specific instructions for	or Line 17.)			
TOTAL \$  *  Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee Amount Name and Address of Payee Amount  \$  \$	Type of Tax	Amount	Тур	e of Tax	Amount
*  Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee		\$			\$
*  Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee					
*  Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee					
*  Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee					
*  Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee					
*  Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee					
Schedule E - INTEREST EXPENSE (See specific instructions for Line 18.)  Name and Address of Payee	TOTAL				\$
		instructions for Li	ne 18.)		
	Name and Address of Payee	Amount	Name and	Address of Payee	Amount
TOTAL		\$			\$
TOTAL					
TOTAL					
	TOTAL	I			\$

<sup>\*</sup>Schedule D has been deleted.

#### D-30 FORM, PAGE 4

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. Column 1 TOTAL Column 2 in DC DC Apportionment Factor 1. SALES FACTOR: All gross receipts of the unincorporated business 00 \$ 00 other than gross receipts from items of non-business income. \$ (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 Schedule H - Income not reported (claimed as nontaxable) (See instructions.) Amount Nature of Income \$ \$ 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

			1	
Third par	rty designee To authorize another person to	discuss this return with OTR, fill in	n here and enter the name and	phone number of that person. See instructions.
Designee	s's name		Phone numb	er
PLEASE SIGN HERE	Under penalties of law, I declare that I have exam	ined this return and, to the best of my kn	owledge, it is correct. Declaration of paid p	reparer is based on the information available to the preparer.
	Officer's signature	Title	Date	Telephone number of person to contact
PAID PREPARER	Preparer's signature (if other than taxpayer)	Date	Firm name	Firm address
ONLY	rreparer's signature (if other than taxpayer)	Date		
Email Addre	Preparer's PTIN		If you want to allow the p with the Office of Tax and	reparer to discuss this return  Revenue fill in the oval.

Taxpayer Name:

	chapter identification Number: chedule I - BALANCE SHEETS (See Instructions.) Begi	nning of Taxable Year	Fnd o	f Taxable Year	, <u>-</u>
	Degrada - 2.12.1142 911219 (coo mondonom)	(A) Amount	(B) Total	(A) Amount	(B) Total
	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)				
رم	6. Mortgage and real estate loans				
SETS	7. Other investments (attach statement)				
SS	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)				
7	(a) MINUS: Accumulated amortization				
广	12. Other assets (attach statement)				
CAPITAL	13. TOTAL ASSETS				
	14. Accounts payable				
AND	15. Mortgages, notes, bonds payable in less than 1 year.				
	16. Other current liabilities (attach statement)				
뿔					
BILITIES	17. Mortgages, notes, bonds payable in 1 year or more.				
IAB	18. Other liabilities (attach statement)				
	19. Capital stock				

Schedule J - DISTRIBUTION	N AND RECONCI		FNEIIN	COME (OR LO	JSS)			
Col. 1		Col. 2 Percentage of Time	Col. 3 Percent- age of Ownership	Col. 4 Salary Claimed	Col. 5 Exemption Claimed	Col. 6 Net Loss DC Sources	Col. 7 Net Income (or Loss)	Col. 8 Total Income (or Loss) Not Taxable to
Name and Address of Owner(s)/ Member(s)	Taxpayer Identification Number	1 1			Ciamila	Do courses	from Outside DC	the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$
Col. 4 - See Instructions. Col. 5 - See Instructions.				Enter total taxab	ole income as show	vn on Line 34 of D-3	30.	\$
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.			Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)				\$	

TOTAL LIABILITIES AND CAPITAL . .

# D-30 FORM, PAGE 6 Taxpayer Name:

Taxpayer Identification Number:				
SUPPLEMENTAL INFORMATION				
During 2022, 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 No  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.	4. IF BUSI	PAL BUSINESS ACTIVITY  NESS HAS TERMINATED, STATE  F OWNERSHIP (sole proprietor, p		
7. Place where federal income tax return for period covered by this	return was file	ed:		
8. Name(s) under which federal return for period covered by this re	turn was filed:			
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2022	Yes ??	No If no, please state i	eason:	
10. Is this return reported on the accrual basis?	Yes No	If no, fill in the method used:	Cash basis Other (specify)	
11. Did you withhold DC income tax from the wages of your DC employees during 2022?	Yes No	If no, state reason:		
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2021? If yes, enter name under which return was filed:	Yes No	If no, state reason:		
13. Does this return include income from more than one business	Yes No			
conducted by the taxpayer? (If yes, list businesses and net income (loss) of each.)				
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return?  (If yes, list names and addresses of the other businesses.)	Yes No			
15. (a) Is this business unitary with a partnership or another corporation?	Yes No	If yes, explain:		
(b) Is this business unitary with a combined group?	Yes No	If yes, explain:		
16. Did you file an annual ballpark fee return?	Yes No	)		



Revised 08/2022





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

OFFICIAL USE ONLY
Vendor ID# 0002

Тахр	ayer Identification Number Fill in Fill in	if FEIN	Fill in if filing a D-20 Retur		
Ente	r your business name	11 0011	Till III and II illing a D oo Netal		
D-2	0 Return				
Nor 1	<b>rrefundable Credits</b> (Nonrefundable Cred Economic Development Zone Incentives Cr	-		x) 1 \$	00
3 4	Qualified High Technology Company Credi Organ and Bone Marrow Donor Credit (see Job Growth Incentive Act	computation on		2 \$ 3 \$ 4 \$	00 00 00
5	Enter alternative fuel credits. See instructions 5a Alternative fuel infrastructure.	s # of stations	\$		
	5b Alternative fuel vehicle conversion.	of vehicles	\$ .00		
7 8	Total alternative fuel credits. Add Lines 5a Employer-assisted Home Purchase Tax CreDC Low-Income Housing Tax Credit (see in Total the nonrefundable D-20 credits, enter	and 5b only a edit (see computer nstructions).	tation on reverse side). 7a # of employees	6 \$ 7 \$ 8 \$ 9 \$	00 00 00 00
Ref	undable Credits			10 \$	00
	Small Retailer Property Tax Relief Credit	and an Fam	D 20 Line 41/4)	11 \$	00
	Total the refundable D-20 credits, enter he	ere and on Fon		12 4	
<b>Nor</b> 13	prefundable Credits (Nonrefundable Cred Economic Development Zone Incentives Co Organ and Bone Marrow Donor Credit	redit (see works		x) 13 \$ 14 \$	00
	Job Growth Incentive Act			15 \$	00
16	16b Alternative fuel vehicle conversion.	# of stations	\$ .00		
18	Total alternative fuel credits. Add Lines 16 Employer-assisted Home Purchase Tax Cre DC Low-Income Housing Tax Credit (see in	edit (see compu		17 \$ 18 \$ 19 \$	00 00 00
20	Total the nonrefundable D-30 credits, enter	here and on Fo	orm D-30, Line 38.	20 \$	00
	undable Credits			21 \$	
21 9	Small Retailer Property Tax Relief Credit			21 \$	00
22 7	Total the refundable D-30 credits, enter her	re and on Form	n D-30, Line 41(d).	22 \$	00

#### 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 C — Computation —	Credit
1. Number of Eligible Employees	
2. Amount of Homeownership Assistance provided during this period to Eligible Employeesx 5	0% \$
3. Tax Credit	\$ ible
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.	

**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



Important: Print in CAPITAL letters using black ink.

NOTE: READ INSTRUCTIONS BEFORE
COMPLETING THIS FORM

Taxpayer Identification Number of I	Designated Agent	Taxable year ending MMDDYYYY  Number of members in the combined gr  Telephone number					
Business mailing address line #2							
City			State Zip Coo	de + 4			
A List the designated agent and all combined members	<b>B</b> Taxpayer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	Is the member new to the combined group?	<b>E</b> Was gross income received from District sources?	F Does the member have nexus in DC?		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		
		Yes	Yes	Yes	Yes		

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



### **Combined Group Members' Schedule**

### **Instructions**

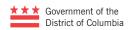
It is necessary to identify each member of the DC Combined Group subject to the franchise tax.

Attach a copy of Federal Forms 851, 5471, and 8975 (including Schedule A).

File this schedule each year that a DC Combined Report is filed.

Enter the number of members in the combined group.

- **Column A** List the designated agent and all combined members included in the DC Combined Report.
- **Column B** Give the Taxpayer Identification Number (TIN) for each member listed.
- **Column C** Indicate if each member listed filed a separate DC franchise tax return in the prior tax year.
- **Column D** Indicate if any members are new to the DC Combined Group.
- **Column E** Indicate if the member received gross income from DC sources.
- **Column F** Indicate if the member has nexus in DC.



### SCHEDULE SR Small Retailer 2022 Property Tax Relief Credit Important: Read eligibility requirements before completing.

Taxpayer Identification Number	Fill in if FEIN	Fill in if filing a D-						
F-1	Fill in if SSN	Fill in if filing a D-		I Use Tax A		Num	مامه	
Enter your business name			Sales and	i Use Tax A	ccount	Nun	nber	
M. II. ( ) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1								
Mailing address (number, street and suite	number if applicable)							
City		Sta	ate Zip Code +4					
Address of Class 2 <b>DC</b> Property (number,	street and suite number if appl	icable) for which you are claiming	the credit if different from	above				
		CH	ata Zin Codo I A					
City		Sta	ate Zip Code +4					
Certificate of Occupancy Permit	Number							
If member of a Combined Group,	Taxpayer Identification	Number of Designated Age	ent					
<ul> <li>Do not claim this credit if yo tax or the qualified rental retax.</li> <li>The credit equals the total C business for a qualified retai paid by a qualified corporati</li> </ul>	ail location or the qual lass 2 real property ta I owned location durir	ified owned retail location exes paid by a qualified congressing the taxable year not to	orporation or qualife exceed \$5,000; or	pt from realied uninconfiction 10% of t	rporate	ed I ren		
tax or the qualified rental retax.  The credit equals the total C business for a qualified retai paid by a qualified corporati \$5,000.	ail location or the qual lass 2 real property ta I owned location durin on or qualified uninco	ified owned retail location axes paid by a qualified cong the taxable year not to rporated business for a qualified	orporation or qualif exceed \$5,000; of ualified rental retai	pt from realied uninconfiction 10% of t	rporate	ed I ren		00
tax or the qualified rental retatax.  The credit equals the total C business for a qualified retain paid by a qualified corporation \$5,000.  Amount of federal gross receipt	ail location or the qual class 2 real property ta I owned location during on or qualified uninco	ified owned retail location exes paid by a qualified cong the taxable year not to rporated business for a qualified busin	orporation or qualif exceed \$5,000; or ualified rental retai	pt from realied uninconfiction 10% of t	rporate	ed I ren		00
tax or the qualified rental retax.  The credit equals the total C business for a qualified retai paid by a qualified corporati \$5,000.	ail location or the qual class 2 real property ta I owned location during on or qualified uninco	ified owned retail location exes paid by a qualified cong the taxable year not to rporated business for a qualified busin	orporation or qualif exceed \$5,000; or ualified rental retai	pt from realied uninconfiction 10% of t	rporate	ed I ren		00
tax or the qualified rental retatax.  The credit equals the total C business for a qualified retain paid by a qualified corporation \$5,000.  Amount of federal gross receipt	ail location or the qual class 2 real property ta I owned location during on or qualified uninco	ified owned retail location axes paid by a qualified cong the taxable year not to rporated business for a qualified congress on qualified retail location if \$2.5m or more.	orporation or qualif exceed \$5,000; or ualified rental retai	pt from realied uninconfiction 10% of t	rporate	ed I ren		
tax or the qualified rental retatax.  The credit equals the total C business for a qualified retain paid by a qualified corporation \$5,000.  Amount of federal gross receipts 2 If tenant, amount of rent paids 3 Enter the Class 2 property taxe	ail location or the qual class 2 real property ta I owned location during on or qualified uninco	ified owned retail location axes paid by a qualified cong the taxable year not to rporated business for a qualified congress on qualified retail location if \$2.5m or more.	orporation or qualification exceed \$5,000; or qualified rental retainment.	pt from realied uninconfiction 10% of t	rporate	ed I ren excee	ed	00
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# Instructions for Schedule SR Small Retailer Property Tax Relief Credit

For taxable years beginning after December 31, 2017, a qualified corporation, or qualified unincorporated business, may claim a credit against corporate or unincorporated business franchise tax as follows:

- (1) a tax credit equal to 10% of the total rent paid by the corporation/unincorporated business for a qualified rental retail location during the taxable year not to exceed \$5,000: or
- (2) a tax credit equal to the total Class 2 real property taxes paid by the qualified corporation/unincorporated qualified business for a qualified retail owned location during the taxable year not to exceed the lesser of the real property tax paid during the taxable year or \$5,000.

The credit in any one taxable year may exceed the qualified corporation/qualified unincorporated business's franchise tax liability, including any minimum tax due for that taxable year and is refundable to the qualified corporation/qualified unincorporated business claiming the credit.

The credit shall not apply if the qualified corporation/qualified unincorporated business is exempt from or receives any tax credits towards its real property tax or the qualified rental retail location or qualified owned retail location is otherwise exempt from real property tax.

## Qualified Corporation/Qualified Unincorporated Business Defined

The term "qualified corporation" or "qualified unincorporated business" means a corporation or unincorporated business that: is engaged in the business of making sales at retail and files a sales tax return reflecting those sales; has less than \$2,500,000 in federal gross receipts or sales; and is current on all District tax filings and payments.

### **Qualified Retail Rental Location/Qualified Retail Owned Location Defined**

The term "qualified retail rental location" or "qualified retail owned location" means a building or part of a building in the District that during the taxable year is: a retail establishment the premises in which the business of selling tangible personal property is conducted or in or from which any retail sales are made; the primary place of the retail business of the qualified corporation/

qualified unincorporated business; leased or owned by the qualified corporation/qualified unincorporated business; classified, in whole or in part, as Class 2 Property as defined in DC Code §47-813; and has obtained a Certificate of Occupancy for commercial use.

### **Tax-Exempt and Government Properties**

Businesses that lease a qualified retail rental location or own a qualified retail owned location that is exempt from real property taxation by the District (including government-owned buildings) are not eligible to claim this credit.

### **Line Instructions**

**Line 1** Enter the total amount of federal gross receipts or sales. If you have federal gross receipts or sales of \$2.5 million or more you are ineligible to claim the credit.

**Line 2** If you are a tenant, enter the amount of rent paid on the qualified retail rental location in taxable year 2022.

Line 3 If you are an owner, enter the amount of Class 2 real property taxes paid on the qualified retail owned location in 2022, or, if you are a tenant, enter the amount of 10% of the rent paid on the qualified retail rental location in taxable year 2022.

**Line 4** The credit limit is \$5,000.

**Line 5** Enter the smaller of Line 3 or Line 4 on Line 5. This is the amount of the credit that may be claimed. Enter the Line 5 amount on Schedule UB, Line 11 if incorporated, or Line 21 if unincorporated.

**Line 6** For the qualified retail location, enter the Owner or Landlord's name, address and telephone number.

**Line 7** If the property is a qualified retail owned location, enter the Square number, Suffix number and Lot number for the property as it appears on your real property tax bill or assessment.

<u>Note:</u> In addition to other requirements as listed above, all businesses must have a sales and use tax account with OTR and file all required returns in order to qualify for this credit. The Schedule SR cannot be filed as a standalone return. It must be filed with Schedule UB and the D-20 Corporation Franchise Tax Return, or D-30 Unincorporated Franchise Tax Return, as applicable. A business with multiple locations in the District may claim the credit for only one property owned or leased.