

2023 D-30N Affidavit of Gross Income In Lieu of D-30 Unincorporated Business Franchise Tax Return



Important: Print in CAPITAL letters using black ink.

Form fields for Taxpayer Identification Number, Registered Business Name, Business Mailing Address, City, State, Zip Code, and Department of Licensing and Consumer Protection Registration Number.

For Unincorporated Businesses Having A Gross Income of Twelve Thousand Dollars (\$12,000) or Less

- Do not file this affidavit if the taxpayer is an unincorporated business that had gross income of more than \$12,000 during the taxable year.
Do not file this affidavit if the taxpayer is an unincorporated business that is required to file Form D-65, District of Columbia Partnership Return of Income.
Do not file this affidavit if the taxpayer is a corporation (including an S-corporation).
Do not file this affidavit if the taxpayer is a member of a combined group.

I hereby affirm and declare under the penalties of law that:

- I am the sole proprietor or general partner or principle officer of the above stated business and have personal knowledge of its operations, its sources of income and books and records for the above filing period.
The above stated business is an unincorporated business registered with the Office of Tax and Revenue for unincorporated business franchise tax.
I did not make any estimated or extension payments.
I am not filing a short period return.
I have made a good faith effort to calculate its gross income to determine whether it must file a D-30 Unincorporated Business Franchise Tax Return for the above filing period.
The above stated business had gross income of \$12,000 or less for the above filing period and, therefore, has elected not to file a D-30 Unincorporated Business Franchise Tax Return.

Signature and contact information fields including Signature of Sole Proprietor, General Partner or Principal Officer, Date, Telephone number of person to contact, and Email Address.

Instructions for D-30N

Affidavit of Gross Income In Lieu of Unincorporated Business Franchise Tax Return

An unincorporated business having a gross income of \$12,000 or less is not subject to the unincorporated business franchise tax, including minimum tax, and does not have to file a D-30 Unincorporated Business Franchise Tax return.

An unincorporated business must demonstrate that it has filed all required tax returns to be eligible to receive a Certificate of Clean Hands. An unincorporated business that has \$12,000 or less in gross receipts for this tax year may be eligible to satisfy this requirement by filing a Form D-30N (Affidavit of Gross Income In Lieu of Unincorporated Business Franchise Tax Return) instead of filing a D-30 (Unincorporated Business Franchise Tax Return).

If you have already filed a D-30 (Unincorporated Business Franchise Tax Return) for this tax year

and you wish to make a change, you must amend your return by filing an amended D-30 (Unincorporated Business Franchise Tax Return). You cannot amend your return by filing a D-30N (Affidavit of Gross Income in Lieu of Unincorporated Business Franchise Tax Return).

Likewise, if you have already filed a D-30N (Affidavit of Gross Income in Lieu of Unincorporated Business Franchise Tax Return), you cannot amend your affidavit by filing a superseding D-30N (Affidavit of Gross Income in Lieu of Unincorporated Business Franchise Tax Return) and must file an original D-30 (Unincorporated Business Franchise Tax Return).

If you have a credit on your account for the tax year you are filing for, you must file a full D-30. D-30N cannot be used to request a refund or carry forward the credit.