



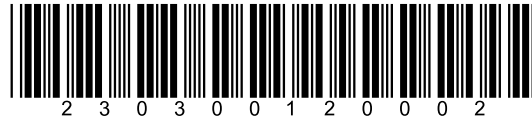
Important: Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID# 0002

Taxpayer Identification Number  Fill in  if FEIN  
 Registered Business Name  Tax period ending (MMDDYYYY)  Fill in  if Amended Return  
 Business Mailing Address line #1  Fill in  if Final Return  
 Business Mailing Address line #2  Fill in  if Combined Report\*  
 City  State  Zip Code + 4  \*You must fill in the Designated Agent info below  
 Designated Agent Name  Designated Agent FEIN  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	
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: \_\_\_\_\_

DEDUCTIONS	22 Capital gains deferred due to DC approved investment in DC Qualified Opportunity Fund		22	\$		.00
	23 Other allowable deductions from D-30, Schedule G.		23	\$		.00
	24 Total deductions. Add Lines 12-23.		24	\$		.00
	25 Net income Line 11 minus Line 24. <span style="float: right;">Fill in if minus: <input type="radio"/></span>		25	\$		.00
TAXABLE INCOME	26 (a) Non-business income/state adjustment (attach statement) <span style="float: right;">Fill in if minus: <input type="radio"/></span>		26a	\$		.00
	(b) Minus: Related expenses (attach an allocation statement)		26b	\$		.00
	(c) Subtract Line 26(b) from Line 26(a) <span style="float: right;">Fill in if minus: <input type="radio"/></span>		26c	\$		.00
	27 Net income from trade or business subject to apportionment Line 25 minus Line 26(c) <span style="float: right;">Fill in if minus: <input type="radio"/></span>		27	\$		.00
	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			
	29 Net income from trade or business apportioned to DC <span style="float: right;">Fill in if minus: <input type="radio"/></span> Multiply Line 27 by the factor on Line 28		29	\$		.00
	30 Other income/deductions attributable to DC (attach statement) <span style="float: right;">Fill in if minus: <input type="radio"/></span>		30	\$		.00
	31 Total DC net income (loss) <span style="float: right;">Fill in if minus: <input type="radio"/></span> Combine Lines 29 and 30		31	\$		.00
	32 Salary for owner(s) / member(s) services from D-30, Schedule J, Column 4.		32	\$		.00
	33 Exemption Maximum is \$5000. Must enter days in DC. → <b>33a</b> <span style="border: 1px solid black; display: inline-block; width: 20px; height: 15px;"></span> If fewer than 365 days in DC, see page instructions for amount to claim.		33	\$		.00
34 Total taxable income before apportioned NOL deduction <span style="float: right;">Fill in if minus: <input type="radio"/></span> Line 31 minus total of Lines 32 and 33		34	\$		.00	
35 Apportioned NOL deduction (Losses occurring for year 2000 and later.)* *(Losses occurring in tax year 2018 or later are limited to 80%. See instructions.)		35	\$		.00	
36 Total DC taxable income. Line 34 minus Line 35 <span style="float: right;">Fill in if minus: <input type="radio"/></span>		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 <span style="float: right;">\$ <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span> .00</span>						
TAX, PAYMENTS AND CREDITS	40 Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.		40	\$		.00
	41 Payments:					
	(a) Tax paid, if any, with request for an extension of time to file		41a	\$		.00
	(b) Tax paid, if any, with original return if this is an amended return		41b	\$		.00
	(c) 2023 estimated franchise tax payments		41c	\$		.00
	(d) Refundable credits from Schedule UB, Line 22		41d	\$		.00
	42 If this is an amended 2023 return, enter refund requested with original return.		42	\$		.00
	43 Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42.		43	\$		.00
	44 Estimated tax interest (Fill in oval if D-2220 attached) <input type="radio"/>		44	\$		.00
	45 Total Amount Due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside the U.S.? Yes <input type="radio"/> No <input type="radio"/> See instructions		45	\$		.00
46 Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.		46	\$		.00	
47 Amount you want to apply to your 2024 estimated franchise tax.		47	\$		.00	
48 Amount to be refunded. Line 46 minus Line 47.		48	\$		.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
	\$		\$
<b>TOTAL</b>			\$

\* \_\_\_\_\_

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

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
<b>TOTAL</b> . . . . .			\$

\*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.

	Column 1 TOTAL	Column 2 in DC	DC Apportionment Factor
1. <b>SALES FACTOR:</b> 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. <b>DC APPORTIONMENT FACTOR:</b> Column 2 divided by Column 1. Enter on D-30, Line 28.			. _____

**Schedule G - Other allowable deductions**

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

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

Nature of Income	Amount
	\$
<b>TOTAL</b>	\$

**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

<b>PLEASE SIGN HERE</b>	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.			
	<input type="text"/> Officer's signature	<input type="text"/> Title	<input type="text"/> Date	<input type="text"/> Telephone number of person to contact
<b>PAID PREPARER ONLY</b>	<input type="text"/> Preparer's signature (if other than taxpayer)			
	<input type="text"/> 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 <input type="text"/>				

Taxpayer Name: \_\_\_\_\_



Taxpayer Identification Number: \_\_\_\_\_

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

	(A) Amount	(B) Total	(A) Amount	(B) Total
<b>ASSETS</b>				
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) . . . . .				
<b>13. TOTAL ASSETS . . . . .</b>				
<b>LIABILITIES AND CAPITAL</b>				
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 . . . . .				
<b>20. TOTAL LIABILITIES AND CAPITAL . . . . .</b>				

**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)
		%	%	\$	\$	\$	\$	\$
<b>TOTAL . . . . .</b>				\$	\$	\$	\$	\$

**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 2023, 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 2023?      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 2023?      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 2022?      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>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>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>(b) Is this business unitary with a combined group?      Yes <input type="radio"/> No <input type="radio"/>      If yes, explain: _____</p> <p>_____</p>		
<p>16. Did you file an annual ballpark fee return?      Yes <input type="radio"/> No <input type="radio"/></p>		



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

Taxpayer Identification Number  Fill in  if FEIN  if filing a D-20 Return  
 Fill in  if SSN  if filing a D-30 Return

Enter your business name

**D-20 Return**

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

1	Economic Development Zone Incentives Credits (see worksheet).	1	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
2	Qualified High Technology Company Credits from Part D, Line 4a, DC Form D-20CR.	2	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
3	Organ and Bone Marrow Donor Credit (see computation on reverse side).	3	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
4	Job Growth Incentive Act	4	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
5	Enter alternative fuel credits. See instructions											
	5a Alternative fuel infrastructure.		\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
				<i># of stations</i>								
	5b Alternative fuel vehicle conversion.		\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
				<i># of vehicles</i>								
6	Total alternative fuel credits. Add Lines 5a and 5b only and enter here.	6	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
7	Employer-assisted Home Purchase Tax Credit (see computation on reverse side). 7a <input type="text"/>	7	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
				<i># of employees</i>								
8	DC Low-Income Housing Tax Credit (see instructions).	8	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
9	Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38.	9	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

**Refundable Credits**

10	RESERVED	10	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
11	Small Retailer Property Tax Relief Credit	11	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
12	Total the refundable D-20 credits, enter here and on Form D-20, Line 41(d).	12	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

**D-30 Return**

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

13	Economic Development Zone Incentives Credit (see worksheet).	13	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
14	Organ and Bone Marrow Donor Credit (see computation on reverse side)	14	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
15	Job Growth Incentive Act	15	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
16	Enter alternative fuel credits. See instructions											
	16a Alternative fuel infrastructure.		\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
				<i># of stations</i>								
	16b Alternative fuel vehicle conversion.		\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
				<i># of vehicles</i>								
17	Total alternative fuel credits. Add Lines 16a and 16b only and enter here.	17	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
18	Employer-assisted Home Purchase Tax Credit (see computation on reverse side). 18a <input type="text"/>	18	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
				<i># of employees</i>								
19	DC Low-Income Housing Tax Credit (see instructions).	19	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
20	Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38.	20	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

**Refundable Credits**

21	Small Retailer Property Tax Relief Credit	21	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
22	Total the refundable D-30 credits, enter here and on Form D-30, Line 41(d).	22	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.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.

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

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

<b>Employer-Assisted Home Purchase Tax Credit</b> — Computation —	
1. Number of Eligible Employees	<input style="width: 50px; 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><b>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.</b></p>	

**Employer-Assisted Home Purchase Tax Credit**

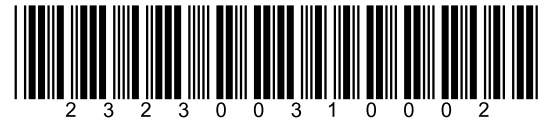
An employer who provides homeownership assistance to eligible employees through a certified home purchase program may be eligible to claim a credit against the franchise tax if certain conditions are met. See instructions and DC Code Section 47-1807.07 for further details.





Combined Group Members' Schedule

NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM



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

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

Input boxes for Taxpayer Identification Number

Input boxes for Taxable year ending MMDDYYYY

Input boxes for Number of members in the combined group

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business mailing address line #1

Input boxes for Business mailing address line #1

Business mailing address line #2

Input boxes for Business mailing address line #2

City

State

Zip Code + 4

Input boxes for City

Input boxes for State

Input boxes for 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?
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>

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.



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

OFFICIAL USE ONLY Vendor ID#0002

Taxpayer Identification Number   if FEIN  if filing a D-20 Return  
 if SSN  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 2023 on qualified retail location.	2	\$	<input type="text"/>	.00
3 Enter the Class 2 property taxes paid in 2023 on qualified owned retail location or 10% of rent paid in taxable year 2023 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

## 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 2023.

**Line 3** If you are an owner, enter the amount of Class 2 real property taxes paid on the qualified retail owned location in 2023, or, if you are a tenant, enter the amount of 10% of the rent paid on the qualified retail rental location in taxable year 2023.

**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.

**Note:** 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.