



IMPORTANT: Please read the instructions on the reverse before completing this form.

Your First name, M.I., Last name	Taxpayer Identification Number (TIN)
Spouse's/registered domestic partner's First name, M.I., Last name	Spouse's/registered domestic partner's TIN
	Daytime telephone number

No underpayment interest is due and this form should not be filed if:

- A. Your tax liability on taxable income after deducting your District of Columbia (DC) withholding tax and applicable credits is less than \$100, or
- B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

Computation of Underpayment Interest

1	2025 DC Tax Liability - Line 24 from your 2025 DC Individual Income Tax Return minus Line 30.	\$	
2	Multiply the amount on Line 1 by 90% (.90).	\$	
3	2024 DC Tax Liability - Line 24 from your 2024 DC Individual Income Tax Return Minus Line 30.	\$	
4	Multiply Line 3 amount by 110% (1.10).	\$	
5	Minimum withholding and estimated tax payment required for tax year 2025. (lesser of Line 2 and 4).	\$	
6	Multiply Line 5 amount by 25% (.25) for the amount required for each periodic payment.	\$	

Note: If your income was not evenly divided over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.

	Due date of Payments			
	1st Period	2nd Period	3rd Period	4th Period
	04/15/25	06/15/25	09/15/25	01/15/26
7	Enter Line 6 amount or the annualized income amount in each period (The 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts).			
Check here <input type="checkbox"/> if you are using the "Annualized Income" method.				
8	DC withholding and estimated tax paid each period (The 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts).			
9	Underpayment each period (Line 7 minus Line 8)			
10	Underpayment interest factors	.0175	.0265	.0351
11	Line 9 multiplied by Line 10			
12	Underpayment interest – Total of amounts from Line 11. (See instructions on reverse)	Pay this amount		\$

Make check or money order payable to: DC Treasurer