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

2008
D-30ES

DCE001U

2008 D-30ES Declaration of Estimated Franchise Tax for Unincorporated Businesses

Secure - Accurate - Convenient ...

File Electronically Today!
www.taxpayerservicecenter.com

DISTRICT OF COLUMBIA
eTSC
ELECTRONIC TAXPAYER SERVICE CENTER

Important: If your quarterly estimated payment exceeds $25,000, you must file and pay electronically.

DCE002U

Who must file?

An unincorporated business must file a declaration of estimated franchise tax if its DC franchise tax liability is expected to exceed $1,000 for the taxable year. Important: If your quarterly estimated payment exceeds $25,000, you must file and pay electronically.

When are the declaration vouchers due?

Calendar year taxpayers, file your declaration vouchers by the following dates:

— Voucher 1 — April 15;
— Voucher 2 — June 15;
— Voucher 3 — September 15; and
— Voucher 4 — December 15.

Fiscal year taxpayers, file your declaration vouchers by the following dates:

- Voucher 1 — the fifteenth day of the fourth month of the business taxable year;
- Voucher 2 — the fifteenth day of the sixth month of the business taxable year;
- Voucher 3 — the fifteenth day of the ninth month of the business taxable year; and
- Voucher 4 — the fifteenth day of the twelfth month of the business taxable year.

If a due date falls on a Saturday, Sunday, or legal holiday, the voucher is due the next business day.

How do you make payments?

You may pay your estimated tax and file your voucher electronically free of charge through the DC Government web site. To register for this, go to www.taxpayerservicecenter.com, select Business Tax Service Center, and then select Registration for New Users. Complete the application and return it to us.

After you receive your password, you can file and pay online. If you file using paper, mail the voucher and payment to:

Office of Tax and Revenue
Unincorporated Business Estimated Franchise Tax
PO Box 96020, Washington DC 20090-6020

NOTE: Please use the address labels provided in this booklet when mailing your vouchers.

Make the check or money order payable to the DC Treasurer. Please write "D-30ES", the voucher number, your Federal Employer Identification Number (FEIN) or SSN and the tax year on your payment.

What if your estimated tax changes?

If initially the business is not required to file a declaration voucher but later in the taxable year the estimated franchise tax liability increases to an amount greater than $1,000, begin filing with the first available voucher due.

See **"When are the declaration vouchers due?"** on page 3 for the due dates. If the estimated tax liability changes substantially, adjust the next payments accordingly.

Could you be charged a penalty or fee?

If you underestimate your taxes:

You will be charged an underpayment rate of 10% per year, compounded daily, if your credits and estimated tax payments do not equal:

- At least 90% of your 2008 DC franchise tax; or
- 100% of your 2007 DC franchise tax for a 12-month period.

If you falsely state your estimated taxes:

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

Dishonored checks

We charge $65 for each dishonored check sent to us.

What to do if you have a name or address change.

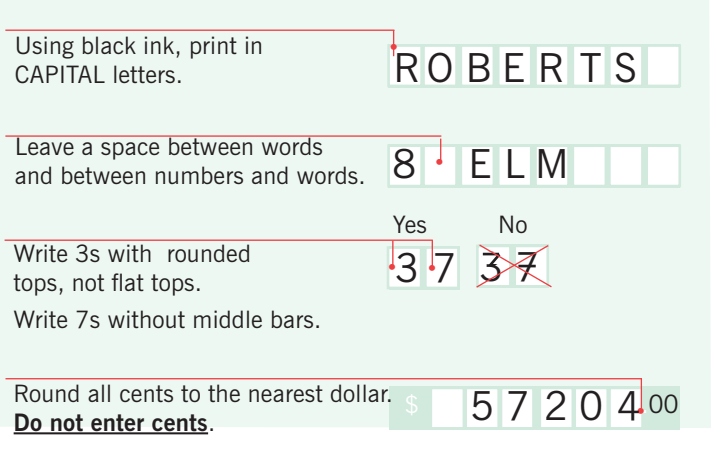
Fill out both sides of the D-2030C "Change of Name or Address" form on pages 11 and 12 of this booklet.

Where do you call if you have questions?

Call the Office of Tax and Revenue at 202-727-4TAX (4829).

Filling out the form

To ensure that we can process your forms quickly and accurately, please follow these guidelines. **Do not print outside the boxes.**



Record of payments

Use this worksheet to record your payments and plan how much of any overpayment credit you will apply to each payment.

KEEP FOR YOUR RECORDS
Estimated Tax Payments

Total estimated tax for 2008	
Credits from any 2007 D-30 overpayment	

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Voucher number	Payment amount	–	Portion of 2007 overpayment applied	=	Payment amount	Date paid	Payment Information
1		–		=			
2		–		=			
3		–		=			
4		–		=			

D-2030C CHANGE OF NAME OR ADDRESS

Instructions

The D-2030C "Change of Name or Address" form may be used to make a name or address change for your Corporation or Unincorporated Business Return.

- Fill in your taxpayer identification number.
- Fill in the appropriate oval to indicate whether the number is a Federal Employer Identification Number (FEIN) or a Social Security Number (SSN).
- Complete all lines affected by your change.
- Fill in the contact person and telephone number fields.
- Mail the completed form to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

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Government of the District of Columbia

D-2030C CHANGE OF NAME OR ADDRESS

0 7 2 3 0 0 2 1 0 0 0 0

If there are changes to your business name, address or contact person, please complete both sides of this form and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

DCE005U

PREVIOUS TAXPAYER IDENTIFICATION NUMBER

FILL IN ( ) IF FEIN ( ) IF SSN

Old Business name

Old Business address

Old Mailing address

City State Zip Code + 4 -

NEW TAXPAYER IDENTIFICATION NUMBER

FILL IN ( ) IF FEIN ( ) IF SSN

0 7 2 3 0 0 2 2 0 0 0 0

New Business Name

New Business address

New Mailing address

City State Zip Code + 4

Contact Person Contact telephone number

D-2030C P2

For all other changes, call the Customer Service Administration at (202) 727-4829.

Government of the District of Columbia

2008 D-30ES Unincorporated Business Declaration of Estimated Franchise Tax

0 8 0 3 0 0 2 1 0 0 0 0

Make check or money order payable to the DC Treasurer

Quarterly payment (dollars only) $ 00

OFFICIAL USE ONLY

Federal Employer I.D. Number

SSN (If self employed)

Tax Year Ending (MMDDYYYY)

Business Name

Mailing Address Line 1

Mailing Address Line 2

City

State

Zip Code + 4

DCE006U

Voucher number:

Due date:

OFFICE OF TAX AND REVENUE
UNINCORPORATED BUSINESS
ESTIMATED FRANCHISE TAX
PO BOX 96020
WASHINGTON DC 20090-6020

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