

**DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE
ESTATE TAX RETURN**



Form D-76

ESTATE OF: (Last Name, First Name, Middle Initial)		DATE OF DEATH
NAME OF PERSONAL REPRESENTATIVE		LOCATION OF COURT
ADDRESS OF PERSONAL REPRESENTATIVE		SOCIAL SECURITY NO. OF DECEDENT
WAS THE ESTATE PROBATED? <input type="checkbox"/> Yes <input type="checkbox"/> No	TELEPHONE NO. OF PERSONAL REPRESENTATIVE	OFFICIAL USE ONLY

RESIDENT ESTATE

1	Federal Credit Allowed (Federal Form 706, Line 15)		
2	Estate or Inheritance Tax Actually Paid to Other U.S. Jurisdictions		
3	Gross Value of Property located Outside D.C.		
4	Value of Total Gross Estate (Federal Form 706, Line 1)		
5	Percent of Property located Outside D.C. (Line 3, divided by Line 4)	%	
6	Prorated Credit (Line 1 multiplied by Line 5)		
7	Deduction Allowed (Enter the smaller of Line 2 or Line 6)		
8	District of Columbia Estate Tax Due (Line 1 minus Line 7)		
9	Penalty: 5% Per Month or Fraction thereof (Maximum 25%)		
10	Interest: (From To)		
11	Total Tax, Penalty and Interest (Line 8 plus Lines 9 and 10)		

NONRESIDENT ESTATE

1	Federal Credit Allowed (Federal Form 706, Line 15)		
2	Gross Value of Property located in District of Columbia		
3	Value of Total Gross Estate (Federal Form 706, Line 1)		
4	Percent of Property in District of Columbia (Line 2 divided by Line 3)	%	
5	District of Columbia Estate Tax Due (Line 1 multiplied by Line 4)		
6	Penalty: 5% Per Month or Fraction thereof (Maximum 25%)		
7	Interest: (From To)		
8	Total Tax, Penalty and Interest (Line 5 plus Lines 6 and 7)		

I swear that I have examined all assets and documents of this estate; that to the best of my knowledge, information and belief, all statements made herein are true and correct.

ATTORNEY'S NAME _____

ATTORNEY'S ADDRESS _____

ATTORNEY'S TELEPHONE NO. _____

Signature of Personal Representative

Date

LINE 5 - Percent of Property In Other U.S. Jurisdictions: Divide the value of property in other jurisdictions by the value of the gross estate reported on the Federal Estate Tax Return. Enter the result on line 5.

LINE 6 - Prorated Credit: Multiply line 1 by line 5 and enter the result on line 6.

LINE 7- Deduction Allowed: Enter the smaller of line 2 or line 6. A deduction will be allowed for the amount of inheritance or estate tax paid to other U.S. jurisdictions or for the prorated share of the Federal Credit allowed for State Death Taxes, whichever is smaller.

LINE 8 - District of Columbia Estate Tax Due: Subtract line 7 from line 1 and enter the remainder. This is the Estate Tax due the District of Columbia.

LINE 9 - Penalty: A penalty is imposed for failure to file a return and/or pay the tax when due. The penalty is added to any unpaid portion of the tax due in an amount equal to 5% of the tax for each month or fraction of the month that the failure to file or to pay continues. The penalty shall not exceed 25% of the tax due. Due date means the original due date, unless a Federal extension of time to file has been obtained.

LINE 10 - Interest: Any portion of the tax which is not paid on or before the time the tax return is required to be filed, determined without regard to any extension of time for filing the return, is subject to interest from the original due date to the date of payment. The interest imposed is 1½% of the tax for each month or fraction of a month that the failure to pay continues.

LINE 11 - Total Tax, Penalty and Interest: Add lines 8, 9 and 10 and enter the total on line 11.

LINE - BY - LINE INSTRUCTIONS FOR A NONRESIDENT ESTATE

Line 1 - Federal Credit Allowed: Enter the full amount of the Credit for State Death Taxes allowable on line 15 of the Federal Estate Tax Return (Form 706).

LINE 2 - Gross Value of Property In the District: Enter the value of real estate and tangible personal property located in the District.

LINE 3 - Value of Total Gross Estate: Enter the value of the total gross estate from line 1 of the Federal Estate Tax Return.

LINE 4 - Percentage of Property in the District of Columbia: Divide the value of property in the District by the value of the total gross estate reported on the Federal Estate Tax Return. Enter the result on line 4.

LINE 5 - District of Columbia Estate Tax Due: Multiply line 1 by line 4 and enter the result on line 5.

LINES 6

and 7 - Penalty and Interest: Refer to lines 9 and 10 of the resident estate instructions concerning penalty and interest. Penalty and interest is computed in the same manner for both Resident and Nonresident Estates.

LINE 8 - Total Tax, Penalty and Interest: Add lines 5, 6 and 7 and enter the total on line 8.

**DISTRICT OF COLUMBIA GOVERNMENT
FORM 76
ESTATE TAX RETURN**

GENERAL INSTRUCTIONS

1. WHEN IT MUST BE FILED: A District of Columbia Estate Tax Return (Form D-76) must be filed if a Federal Estate Tax Return (Form 706) is required to be filed. Generally, the amount of the D.C. estate tax equals the credit for State Death Tax that is allowed on the Federal Tax Return.

2. WHO MUST FILE: The District estate tax return must be filed by the Personal Representative responsible for filing the Federal Estate Tax Return.

3. TIME FOR FILING AND PAYING: Generally the D.C. estate tax return must be filed and the tax paid within 10 months after the date of death of the decedent. If an Extension of Time to file the Federal estate tax return has been obtained, the District estate tax return, together with the payment, is due within 30 days after the end of the Federal extended filing period.

4. INTEREST: Interest at the rate of 1½% per month or any fraction of a month will be assessed on all taxes paid after the original due date and will be computed without regard to any approved extended filing period.

5. PENALTIES: A penalty of 5% per month or any fraction of a month up to a maximum of 25% of the tax due will be imposed upon the failure to timely file a return and/or upon the failure to timely pay the tax.

6. PLACE FOR FILING: Mail all returns and payments to the Office of Tax and Revenue, Audit Division, P.O. Box 556, Washington, D.C., 20044. Make the check or money order payable to D.C. Treasurer.

7. SUPPLEMENTAL DOCUMENTS: Attach the following items to the tax return, as appropriate:

- (a) A copy of the approved Federal Application for Extension of Time to File a Return (Form 4768); and
- (b) A completed copy of the Federal Estate Tax Return (Form 706).

8. AMENDED RETURNS AND FEDERAL CHANGES: An Amended District of Columbia Estate Tax Return reporting adjustments to the original District of Columbia Estate Tax Return must be supported by an attached copy of the Amended Federal Estate Tax Return or the Internal Revenue Service audit report. See the District of Columbia Amended Estate Tax Return (Form D-76A).

9. SIGNATURE: The return must be signed by the Personal Representative required to file.

SPECIFIC INSTRUCTIONS

1. Assets reported on schedules A thru H of the Federal Estate Tax Return generally have a taxable situs determined in accordance with the following:

- (a) **Real Property** - The place where the property is situated;
- (b) **Tangible Personal Property** - The place where the property is customarily located at the time of the decedent's death; and
- (c) **Intangible Personal Property** - The domicile of the decedent at the time of death, except that intangible personal property used in a trade or business in the District has a taxable situs in the District. Examples of intangible personal property include bank accounts, certificates of deposits, notes, securities and bonds. The physical location of these assets, unless used in a trade or business in the District, is not controlling. They are taxable at the domicile of the decedent.

2. The District Estate Tax is the total amount of the Credit for State Death Taxes allowed on line 15 of the Federal Estate Tax Return only if all of the decedent's federal gross estate had a taxable situs in the District. In the case of D.C. residents, the credit for State Death Taxes must be prorated among the District and other U.S. jurisdictions when property subject to tax by other U.S. jurisdictions is located outside the District. The total amount of the credit is reduced by the lesser of:

- (a) The amount of the death tax paid the other tax authorities that qualify for credit against the Federal estate tax; or
- (b) An amount computed by multiplying the Federal credit for State Death Taxes by a fraction, the numerator of which is the value of that part of the gross estate over which a state(s) has jurisdiction to the same extent that the District would exert jurisdiction with respect to the residents of the state(s) and the denominator of which is the value of the decedent's gross estate.

3. In the case of a nonresident, the tax is an amount computed by multiplying the Federal credit for State Death Taxes by a fraction, the numerator of which is the value of that part of the gross estate over which the District has jurisdiction for estate tax purposes and the denominator of which is the value of the decedent's total gross estate.

4. ADDITIONAL INFORMATION

- (a) **Partnership Property** - Treated as intangible personal property regardless of the character of the property; for example, real estate held by a partnership is intangible personal property and is taxable at the decedent's domicile.
- (b) **Business Situs** - Intangible personal property used in a trade or business in the District has a taxable situs in the District regardless of the domicile of the owner.
- (c) **Personal Trusts** - Assets held in a personal trust have a taxable situs in accordance with the generally accepted situs rules. The trust entity will be disregarded for purposes of determining taxability.
- (d) **Trustee** - The residence or location of the trustee of a trust does not determine questions of the situs of the assets in the trust.

LINE - BY - LINE INSTRUCTIONS FOR A RESIDENT ESTATE

LINE 1 - Federal Credit Allowed: Enter the full amount of the Credit for State Death Taxes allowable on line 15 of the Federal Estate Tax Return.

LINE 2 - Estate Or Inheritance Tax Actually Paid To State(s): Enter the full amount of tax paid on the value of real estate and tangible personal property subject to inheritance or estate tax in other U.S. jurisdictions.

LINE 3 - Gross Value of Property In Other U.S. Jurisdictions: Enter the value of real estate and tangible personal property located outside the District and taxed by those jurisdictions where the property is located.

LINE 4 - Value of The Total Gross Estate: Enter the value of the gross estate from line 1 of the Federal Estate Tax Return.