

**GOVERNMENT OF THE DISTRICT OF COLUMBIA**  
**OFFICE OF THE CHIEF FINANCIAL OFFICER**  
**OFFICE OF TAX AND REVENUE**



December 28, 2016

## What's New for the 2017 Tax Filing Season

The District of Columbia Office of Tax and Revenue (OTR) reminds taxpayers and tax professionals that a number of changes will take effect for the 2017 tax filing season.

“These changes will affect the tax returns that individuals and businesses will file over the next few months, covering the 2016 tax year,” said **Keith J. Richardson**, deputy chief financial officer for the Office of Tax and Revenue.

Following are highlights of several of the changes:

- **Individual Income Tax Rates:** The below chart illustrates the new tax rates for individuals for tax years beginning after December 31, 2015.

<b>If the taxable income is:</b>	<b>The tax is:</b>
Not over \$10,000	4% of the taxable income
Over \$10,000 but not over \$40,000	\$400, plus 6% of the excess over \$10,000
Over \$40,000 but not over \$60,000	\$2,200, plus 6.5% of the excess over \$40,000
Over \$60,000 but not over \$350,000	\$3,500, plus 8.5% of the excess over \$60,000
Over \$350,000 but not over \$1,000,000	\$28,150 plus 8.75% of the excess above \$350,000
Over \$1,000,000	\$85,025, plus 8.95% of the excess over \$1,000,000

- **Schedule H:** For taxpayers who file a [Schedule H](#) (Homeowner and Renter Property Tax Credit), the instructions have been simplified for this tax filing season. Taxpayers who file a Form D-40 and do not have dependents with adjusted gross income, may skip **lines 1-31** on pages 2-4 on their Schedule H, and copy **line 3** of their D-40 and paste on **line 32** of their Schedule H.

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- **Individual Income tax filing deadline:** The deadline to file income tax returns for Tax Year 2016 is **Tuesday, April 18, 2017**. April 15 falls on a Saturday and the Office of Tax and Revenue will be closed on Monday, April 17 in observance of Emancipation Day.
- **C-Corporation:** For taxable years beginning after December 31, 2015, all returns of income required to be filed for corporations must be filed on or before the 15th day of April of each year; except that such returns if made on the basis of a fiscal year, must be filed on or before the 15th day of the 4th month following the close of such fiscal year.
- **Partnerships:** Partnerships filing Form D-65, unincorporated businesses filing Form D-30 and stand-alone corporate filers filing Form D-20 can file a request to receive a six month filing extension.
- **Combined Reporting:** Combined reporting filers can file a request to receive a seven month filing extension.
- **Franchise Tax Rate:** The tax rate for unincorporated and incorporated businesses for tax years beginning after December 31, 2015 is 9.2 percent.

[As previously announced](#), the OTR will open the District of Columbia's 2017 tax filing season on January 23, 2017. Stay tuned for more details and information as it pertains to the tax filing season.