



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

Stephen Cordi, Deputy Chief Financial Officer



Returns Processing Administration

Joseph Parran, Director

Ezeth Halliday, Deputy Director

Systems and Forms Division

Paulette Gooden, Branch Chief

Darlene Parks, Program Analyst

Norman Evans, Program Analyst

**Tax Practitioner Institute
Local Tax Seminar
January 8, 2015**

DISCLAIMER

- **Form changes presented in this presentation and supporting documentation are subject to change pending the District of Columbia legislation and/or Congressional approval.**

- **Timely notification will be provided via the NACTP and/or other Listservs and publications.**

- **This includes passed legislation for our-**
 - ❖ **Sales and Use Tax forms and instructions**
 - ❖ **Individual Income Tax/Schedule H – Homeowner and Renter Property Tax Credit form and instructions**
 - ❖ **Individual Income Tax/Schedule U - Alternative Fuel Credits**
 - ❖ **Corporate and Unincorporated Franchise Tax Returns/Schedule UB – Alternative Fuel Credits**

TABLE OF CONTENTS

- **Individual Income Tax**

- **Business Tax**
 - **Sales and Use**
 - **Withholding**
 - **Unincorporated and Corporation**



Individual Income Tax

Individual Income Tax Returns

TY 2014

Individual Income

The standard deduction has increased to **\$4,150**
for all filing status except Married Filing
Separately.

The standard deduction has increased to **\$2,075**
for Married Filing Separately.

The exemption amount has been increased to
\$1,725



TY 2015

Declaration of Estimated Tax (D40ES)

The standard deduction will vary by filing status:

Married Filing Jointly and Surviving Spouse:

\$8,350

Head of Household:

\$6,500

Single and Married Filing Separately

\$5,200

D-40-Individual Income Tax Return (Page 2)

Line 44, Underpayment Penalty

- Enter the penalty assessed if DC estimated tax payments (and withheld amounts) compared to your DC tax liability do not equal at least the smaller of 90% of the tax due shown on the 2014 return or 110% of the tax due shown on the 2013 DC tax return

25a Enter the number of exemptions claimed on your federal return.			
26 Total non-refundable credits. Add Lines 23, 24 and 25.	26	\$	00
27 Total tax. Subtract Line 26 from Line 22. If Line 22 is less than Line 26 leave Line 27 blank.	27	\$	00
28 DC Earned Income Tax Credit. Enter your federal EIC. \$.00 X .40 Enter result >	28	\$	00
28a Enter the number of qualified EITC children.	28a		
29 Property Tax Credit. From your DC Schedule H; attach a copy.	29	\$	00
30 Refundable credits from DC Schedule U, Part 1b, Line 4. Attach Schedule U.	30	\$	00
31 DC income tax withheld shown on Forms W-2 and 1099. Attach these forms.	31	\$	00
32 2014 estimated income tax payments.	32	\$	00
33 Tax paid with extension of time to file or with original return if this is an amended return.	33	\$	00
34 Total payments and refundable credits Add Lines 28, 29-33.	34	\$	00

Refund – Complete if Line 34 is <u>more</u> than Line 27		Amount owed – Complete if Line 34 is <u>equal to or less</u> than Line 27	
35 Amount you overpaid Subtract Line 27 from Line 34	35	\$	00
36 Amount to be applied to your 2015 estimated tax	36	\$	00
Fill in the oval if Form D-2210 is attached <input type="radio"/>			
37 Penalty See instructions	37	\$	00
38 Refund Subtract sum of Lines 36 and 37 from Line 35	38	\$	00
39 Contribution amount from Sched. U, Part II, Line 6 Can not exceed refund amt. on Line 38 Put additional amt. on Line 42	39	\$	00
40 Net refund Subtract Line 39 from Line 38	40	\$	00
41 Tax due Subtract Line 34 from Line 27	41	\$	00
42 Contribution amount from Sched. U, Part II, Line 7	42	\$	00
43a Penalty \$.00	43a	\$	00
43b Interest \$.00	43b	\$	00
Enter total P & I	43	\$	00
Fill in the oval if Form D-2210 is attached <input type="radio"/>			
44 Underpayment Penalty	44	\$	00
45 Total amount due Add Lines 41-44	45	\$	00

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website otr.dc.gov/refundprepaidcards. Mark one refund choice: Direct deposit Tax refund card Paper check

Direct Deposit. To have your refund deposited to your checking OR savings account, fill in oval and enter bank routing and account numbers. See instructions.
Routing Number _____ Account Number _____

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 _____

Signature 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 information available to the preparer.
Your signature _____ Date _____ Preparer's signature _____ Date _____
Spouse's/domestic partner's signature if filing jointly or separately on same return _____ Date _____ Preparer's Tax Identification Number (PTIN) _____ PTIN telephone number _____

Legislated changes

Low income senior citizen income tax credit for real property tax accrued

Current Law:

Section § 47-1806.06 provides rules for allowing an income tax credit related to property taxes for certain property owners or renters with \$40,000 or less of qualifying income for the tax filing unit. The credit is based on a percentage of the amount of real property taxes accrued on the residence of qualifying owners and renters. The earlier version of the low income tax credit did provide increased relief for senior citizens. The below change is reinstating an enhanced relief for seniors to qualify for this credit.

Changes:

For tax year beginning after 12/31/2013, the Act raises the qualifying income limits for property owners and renters over age 70 to tax filing unit income that is \$60,000 or less. For tax years beginning after 12/31/2014, property owners and renters over age 70 will receive a 100% credit for any amount of property tax accrued on their residence that is greater than 3% of the tax filing unit's AGI.

Individual Income Tax Returns

TY 2014

D-40, Schedule H Form

- Increased the total amount of the credit limit from \$750 to \$1,000.
- Changed the percentage of rent considered to be property tax from 15% of rent paid to 20% of rent paid.
- Increased the cut-off threshold of gross income for the claimant's unit from \$20,000 to \$40,000 for claimant's up to age 69, and \$60,000 for claimant's 70 years of age and older.
- Eliminated the category for claimants age 62 or older, blind or disabled.
- Eliminated the prior table of income limits and percentages and replaced it with a table containing only three categories:
 - ❖ If claimant is under age 70 and the Federal AGI of the tax filing unit is \$0-\$24,999, the credit is 100% of property tax exceeding 3.0% of the adjusted income of the tax filing unit.
 - ❖ If claimant is under age 70 and the Federal AGI of the tax filing unit is \$25,000 - \$40,000, the credit is 100% of property tax exceeding 4.0% of the adjusted gross income of the tax filing unit.
 - ❖ If claimant is age 70 or older and the Federal AGI of the tax filing unit is \$0- \$60,000, the credit is 100% of property tax exceeding 3.0% of the tax filing unit.

Pages 2 and 3, are now worksheets taxpayers enter the “federal adjusted gross income” of each tax filing unit member.

This changed the basis for obtaining a property tax credit from “household gross income” to “federal adjusted income of a tax filing unit”. Since there can be more than one “tax filing unit” in a household, this means that unlike before, there can be more than one claimant in a particular home claiming the credit.

2014 SCHEDULE H PAGE 2 Last name and SSN

1 4 8 8 6 0 1 2 0 0 0

Federal Adjusted Gross Income of the tax filing unit (see instructions) – Report the AGI of every member of your tax filing unit, including income subject to federal but not DC income tax. See following pages to add additional dependents.

		COLUMN A (YOU)	COLUMN B (SPOUSE/OP)	COLUMN C (DEPENDENT #1)
Name (Last, First) Social Security Number (SSN) Date of Birth (MMDDYYYY)				
INCOME	1 Wages, salaries, tips, etc.	1 \$	\$	\$
	2 Taxable interest	2		
	3 Ordinary dividends	3		
	4 Taxable refunds, credits, or offsets of state and local income taxes	4		
	5 Alimony received	5		
	6 Business income. Fill in if minus <input type="radio"/>	6		
	7 Capital gain. Fill in if minus <input type="radio"/>	7		
	8 Other gains. Fill in if minus <input type="radio"/>	8		
	9 IRA distributions. Taxable amount	9		
	10 Pensions and annuities. Taxable amount	10		
	11 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	11		
	12 Farm income. Fill in if minus <input type="radio"/>	12		
	13 Unemployment compensation	13		
	14 Social security benefits. Taxable amount	14		
	15 Other income. Attach separate sheet(s)	15		
16 Add Lines 1 through 15 in each column.	16			
ADJUSTMENTS	17 Educator expenses	17		
	18 Certain business expenses of reservists, performing artists, and fee-based government officials	18		
	19 Health savings account deduction	19		
	20 Moving expenses	20		
	21 Deductible part of self-employment tax	21		
	22 Self-employed SEP, SIMPLE, and qualified plans	22		
	23 Self-employed health insurance deduction	23		
	24 Penalty on early withdrawal of savings	24		
	25 Alimony paid	25		
	26 IRA deduction	26		
	27 Student loan interest deduction	27		
	28 Tuition and fees per Federal form 8917	28		
	29 Domestic production activities deduction	29		
	30 Add Lines 17 through 29 in each column	30		
	31 Subtract Line 30 from Line 16	31		
32 Total federal adjusted gross income. Add amounts entered on Line 31, Columns A - I and enter total here on Line 32 and on Section A, Line 1 or Section II, Line 7.			\$	

For STANDALONE FILERS only, please complete the following "Refund Options" information Yes No
Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website www.dcr.gov/taxrefundoptions.cfm.
 Mark one refund choice: Direct deposit Tax refund card Paper check

Direct Deposit: To have your refund deposited to your checking OR savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number Account Number

Taxpayers' signatures Date Preparer's signature Date
 Preparer's Tax Identification Number (PTIN) PTIN telephone number File order #

Revised 06/2014 2014 SCHEDULE H WORKSHEET P2 Homeowner and Renter Property Tax Credit

COMPUTING YOUR PROPERTY TAX CREDIT WORKSHEET

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid or the portion of the rent paid that is made equivalent to property taxes (20% of rent paid) in excess of the applicable percentage of the total federal adjusted gross income of the tax filing unit. The maximum credit amount is \$1,000.

If you are under age 70 and the

Federal AGI of your tax filing unit is:

\$0 - \$24,999

If you are age 70 or older and the

Federal AGI of your tax filing unit is:

\$0 - \$60,000

Percentage -

100% of property tax exceeding 3.0% of the adjusted gross income of the tax filing unit

100% of property tax exceeding 4.0% of the adjusted gross income of the tax

Percentage -

100% of property tax exceeding 3.0% of the adjusted gross income of the tax filing unit

1. Enter Federal AGI of tax filing unit (Line 1, Section A, Schedule H or Line 7, Section B, Schedule H).

1. _____

2. Multiply Line 1 by the applicable percentage (.03 or .04).

2. _____

3. Enter property taxes paid in 2014 or 20% of rent paid in 2014.

3. _____

4. Enter the amount from Line 2 above.

4. _____

5. Balance (Line 3 less Line 4).

5. _____

6. Property Tax Credit Limit.

6. 1000.00

7. Enter the smaller of Line 6 or Line 5 on Line 3 of Schedule H, Section A for credit based on rent paid, or Line 9 of Schedule H, Section B for credit based on property tax paid. Round to the nearest whole dollar.

7. _____

The maximum property tax credit limit has increased from \$750 (per household) to \$1,000 (per tax filing unit).

Encouraging Alternative Fuel Vehicles and Infrastructure Installation Through Tax Incentives

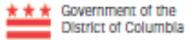
Current Law:

One of the goals of the transportation section of the Sustainable DC Omnibus Act of 2013 was to improve air quality along major transportation routes. No tax incentives currently exist.

Changes:

- The Act funds and provides non-refundable tax credits to individuals, unincorporated businesses and corporations for 2 alternative fuel related credits:
 - A credit, not to exceed \$19,000 per vehicle (unincorporated businesses are not subject to this per vehicle limit), up to the tax liability for individuals, unincorporated businesses and corporations, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of the listed acceptable operating fuels (ethanol, natural gas, compressed natural gas, liquefied natural gas, liquefied petroleum gas, biodiesel (excluding kerosene), electricity from a vehicle charging station, or hydrogen; and
 - A credit up to 50% of the cost for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or qualified private residence. The credit shall not exceed \$1000 per vehicle charging station for a private residence and \$10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging will be located or of the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over to two future years. However, it may be subject to recapture, if the property ceases to dispense alternative fuel.
- **Applicability Date:** The above noted changes are applicable for taxable years beginning after December 31, 2013 and ending before January 1, 2027

Schedule U- Additional Miscellaneous Credits and Contributions



2014 SCHEDULE U Additional Miscellaneous Credits and Contributions



1 4 0 4 0 0 1 7 0 0 0 0

Important: Print in CAPITAL letters using black ink. Attach to D-40.
NOTE: Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name		Social Security Number	
<input type="text"/>		<input type="text"/>	
Part I Credits			
a. Nonrefundable Credits			
1	DC Government Employee first-time DC homebuyer credit, see instructions. <i>Dependents cannot claim this credit.</i>	1 \$	<input type="text"/> .00
2	Enter state income tax credit. <i>List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state tax credits on Line 3 below.)</i>		
	State (a) <input type="text"/> \$ <input type="text"/> .00	(b) <input type="text"/> \$ <input type="text"/> .00	
	State (c) <input type="text"/> \$ <input type="text"/> .00	(d) <input type="text"/> \$ <input type="text"/> .00	
3	Total of Line 2 state tax credits and any additional tax credits from the attachments.	3 \$	<input type="text"/> .00
4	Enter alternative fuel credits, see instructions.		
4(a)	Alternative fuel infrastructure - private residence. # of stations	<input type="text"/> \$	<input type="text"/> .00
4(b)	Alternative fuel infrastructure - public use. # of stations	<input type="text"/> \$	<input type="text"/> .00
4(c)	Alternative fuel vehicle conversion. # of vehicles	<input type="text"/> \$	<input type="text"/> .00
5	Total of Line 4 alternative fuel credits. Add Lines 4(a) - 4(c) only and enter here.	5 \$	<input type="text"/> .00
6	RESERVED	6 \$	<input type="text"/> .00
7	Total your nonrefundable credits, enter here and on Form D-40, Line 24.	7 \$	<input type="text"/> .00
b. Refundable Credits			
1	DC Non-custodial parent EITC (see Schedule N).	1 \$	<input type="text"/> .00
2	RESERVED	2 \$	<input type="text"/> .00
3	Total your refundable credits, enter here and on Form D-40, Line 30.	3 \$	<input type="text"/> .00
Part II Contributions (The minimum contribution is \$1.00.)			
1	DC Statehood Delegation Fund.	1 \$	<input type="text"/> .00
2	Public Fund for Drug Prevention and Children at Risk.	2 \$	<input type="text"/> .00
3	Anacostia River Cleanup and Protection Fund.	3 \$	<input type="text"/> .00
4	RESERVED	4 \$	<input type="text"/> .00
5	If due a refund, total your contribution(s), enter here and on Form D-40, Line 39.	5 \$	<input type="text"/> .00
6	If you owe tax, total your contribution(s), enter here and on Form D-40, Line 42.	6 \$	<input type="text"/> .00

If you are not due a refund and do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 42.
 If you owe tax, make the payment plus any contribution(s), payable to the DC Treasurer and mail it with your return.

Attach this schedule to your D-40 Return.

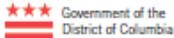
Individual Income Tax Returns
TY 2014
Schedule U
Alternative Fuel Credits

- Infrastructure line 4(a) credit shall not exceed \$1,000 per vehicle charging station in a qualified private residence
- Infrastructure line 4(b) credit shall not exceed \$10,000 per qualified alternative fuel vehicle refuelling property or vehicle charging station on public use property
- Conversion line 4(c) the credit shall not exceed \$19,000 per vehicle

Complete and file the Residential Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits if claiming the credit(s) with the D-40.

Print

Clear



Residential Form Alternative Fuel Vehicle Conversion and Infrastructure Credits

This is a FILL-IN format. Please do not handwrite any data on this form other than your signature.

Please complete this form and return with the form D-40 if claiming the credit.

A. Personal information

First name M.I. Last name Social Security Number (SSN)

Telephone number Email

B. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station - Private residence

Equipment Manufacturer Invoice Number

(B1) Equipment cost (B2) Labor cost (B3) Total cost (B1+B2) (B4) Multiply B3 by 0.50 (B5) Credit amount (not to exceed \$1,000 per station or B4)

Private residence address Suite/Apt/Blidg

City State Zip code + 4

C. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station - Public use

Equipment Manufacturer Invoice Number

(C1) Equipment cost (C2) Labor cost (C3) Total cost (C1+C2) (C4) Multiply C3 by 0.50 (C5) Credit amount (not to exceed \$10,000 per station or C4)

Installation address (no PO Boxes) Suite/Apt/Blidg

City State Zip code + 4

Access Hours of operation Accepted payment methods

D. Alternative fuel vehicle (AFV) - Conversion

AFV Manufacturer AFV Model

(D1) Equipment cost (D2) Labor cost (D3) Total cost (D1+D2) (D4) Multiply D3 by 0.50 (D5) Credit amount (not to exceed \$19,000 per vehicle or D4)

Retain your original documents. Attach photocopies of the following document(s) to this form. Failure to do so will result in any credit claim denials. The credit claimed in any one tax year cannot exceed the income tax liability.

1. A paid invoice, receipt or equivalent proof of payment for modifying the existing petroleum derived gasoline or diesel fuel vehicle
2. A paid invoice, receipt or equivalent proof of payment for purchases and installation of qualified alternative fuel storage and dispensing or charging equipment
3. An electrical permit

Signature I solemnly affirm under penalties of law, that to the best of my knowledge, the information that is the subject of this form is in accordance with all applicable laws, regulations and permitting requirements and is operational, that there are no false statements on this form or other materials submitted to the District of Columbia (DC), Office of Tax and Revenue, and that no false statements have been made in order to influence any action by DC on this form.

Print name

Date signed

Signature _____

QUESTIONS





Business Tax

Sales and Use

What's New-

Effective October 1, 2014, the following are added to the 5.75% sales and use tax rate:

- The sale by a bottled water delivery service of bottled water by the gallon generally for use with and to be dispensed from a water cooler or similar type of water dispenser;
- The sale of or charge for the service of the storage of household goods through renting or leasing space for self-storage, including rooms, compartments, lockers, containers, or outdoor space, except general merchandise warehousing and storage and coin-operated lockers;
- The sale of or charge for the service of carpet and upholstery cleaning, including the cleaning or dyeing of used rugs, carpets, or upholstery, or for rug repair;

- The sale of or charge for the service of a bowling alley or a billiard parlor:
 - "Billiard parlor" means the structure where the game of striking balls on a cloth-covered table with a cue stick for amusement and recreation takes place, including a billiard room, pool room and pool parlor.
 - "Bowling alley " means a structure where the game of rolling a ball down a wooden alley to knock down pins for amusement and recreation takes place, including candle-pin, duck-pin, five-pin, and ten-pin bowling

- The sale of or charge for health-club services or a tanning studio:
 - The term "Health-club services" includes the use of, access to, or membership to, an athletic club, fitness center, gym, recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities including swimming, skating, or racquet sports, or other facility for the purpose of physical exercise.
 - The term "health club services" do not include the use of facilities for non-fitness-related purposes, including room rentals, other services or charges covered by a separate contract with the user, such as a lease or occupancy agreement.
 - "Tanning studio" means a business the purpose of which is to provide individuals a manmade tan, including sun tanning salons and spray tanning salons;
- The sale of or charge for the service of car washing, including cleaning, washing, waxing, polishing, or detailing an automotive vehicle, except not for coin-operated self-service carwashes;

Business Tax Returns FR-800 SERIES

SALES & USE TAX RETURNS

➤ **Annual, Monthly, Quarterly, Street Vendors and Mobile Food Services Minimum Tax *and* Special Events Tax Returns**

➤ **Reporting cycle**

❖ **2014 FR-800A cycle covers**

October 1, 2013 – September 30, 2014

❖ **2015 FR-800M, FR-800Q, FR-800V and FR-800SE cycle covers**

October 1, 2014 – September 30, 2015

Business Tax Returns

2014 FR-800A Sales and Use Tax Annual Return

- The general sales tax rate of 6% dropped to 5.75% effective October 1, 2013.


 Government of the District of Columbia
 2014 FR-800A Sales and Use Tax Annual Return


 1 4 8 0 0 0 1 1 0 0 0 0

File this return for the period Oct 1, 2013 - Sept 30, 2014.

Taxpayer Identification Number
 Fill In: If FEIN If SSN
 Account Number

Business name
 Due date
 OFFICIAL USE ONLY Vendor ID#0000

Mailing address line 1
 Tax period ending (MMYY)

Mailing address line 2
 City
 State
 Zip Code + 4

Sales tax licensees must file a return even if no sales were made or no tax or fees are due.

Column A — Description	Column B — Taxable amount	Tax rate	Column C — Tax due — multiply column B by tax rate, enter here
1. Use Tax on Purchases Taxable at 5.75%	1B \$	X .0575	1C \$
2. Gross Sales	2B \$		
3. Sales Taxable at 5.75%	3B \$	X .0575	3C \$
4. Sales and Purchases of Off-Premises Alcohol Taxable at 10%	4B \$	X .10	4C \$
5. Other Sales and Purchases Taxable at 10%	5B \$	X .10	5C \$
6. Sales for Parking Taxable at 18%	6B \$	X .18	6C \$
7. Sales and Purchases of Other Tobacco Taxable at 12%	7B \$	X .12	7C \$
8. Sales and Purchases Taxable at 14.5%	8B \$	X .145	8C \$
9. Reserved	9B \$	X ____	9C \$
		10. Enter 2% of 911 sales receipts less 3% discount	10C \$
		11. Disposable Carryout Bag Fee (Net of discount)	11C \$
		12. Reserved	12C \$
		13. Penalty — 5% per month with a maximum of 25%	13C \$
		14. Interest — 10% per year	14C \$
		15. Total Amount Due (Add Lines 1C - 14C)	15C \$

Will the funds for this payment come from an account outside the US? Yes No See Instructions.

Business Tax Returns

2015 Sales and Use Tax Returns

- Tobacco products are no longer subject to the sales tax of 12% effective October 1, 2014. (Line 7 is now a reserved field)
 - Tobacco products are reported on Form FR-1000Q

File this return for the months Oct 1, 2014 - Sept 30, 2015.

Taxpayer Identification Number <input type="text"/>	Fill in: <input type="radio"/> if FEIN Fill in: <input type="radio"/> if SSN	Account number <input type="text"/>	OFFICIAL USE ONLY Vendor ID#0000
Business name <input type="text"/>	Due date <input type="text"/>	Fill in <input type="radio"/> if amended return Fill in <input type="radio"/> if final return (See instructions)	
Mailing address line 1 <input type="text"/>	Tax period ending (MMYY) <input type="text"/>		
Mailing address line 2 <input type="text"/>	City <input type="text"/>	State <input type="text"/>	Zip Code + 4 <input type="text"/>

Sales tax licensees must file a return even if no sales were made or no tax or fees are due.

Column A — Description	Column B — Taxable amount	Tax rate	Column C — Tax due — multiply column B by tax rate, enter here
1. Use Tax on Purchases Taxable at 5.75%	1B \$ <input type="text"/>	X .0575	1C \$ <input type="text"/>
2. Gross Sales	2B \$ <input type="text"/>		
3. Sales Taxable at 5.75%	3B \$ <input type="text"/>	X .0575	3C \$ <input type="text"/>
4. Sales and Purchases of Off-Premises Alcohol Taxable at 10%	4B \$ <input type="text"/>	X .10	4C \$ <input type="text"/>
5. Other Sales and Purchases Taxable at 10%	5B \$ <input type="text"/>	X .10	5C \$ <input type="text"/>
6. Sales for Parking Taxable at 18%	6B \$ <input type="text"/>	X .18	6C \$ <input type="text"/>
7. Reserved	7B \$ <input type="text"/>	X .__	7C \$ <input type="text"/>

Business Tax Returns

2014 FR-800V Street Vendors and Mobile Food Services Minimum Sales Tax Quarterly Return

➤ The FR-800V now requires selection of vendor type-



Government of the District of Columbia

2015 FR-800V Street Vendors and Mobile Food Services Minimum Sales Tax Quarterly Return



File this return for each of the 4 quarters of 2015 (Oct 2014 - Sept 2015).

OFFICIAL USE ONLY Vendor ID: 0000

Fill in one of the following:

- If food truck
- If sidewalk vendor
- If ice cream truck
- If other vendor

Taxpayer Identification Number Fill In If FEIN If SSN Account Number

Business name Due date

Mailing address line 1 Tax period ending (MMYY)

Mailing address line 2 City State Zip Code + 4

Fill In If amended return
 Fill In If final return (See Instructions)

You must file a return to pay the minimum \$375 even if no sales were made.
 Sales tax licensees must file one return per license.

Column A — Description	Column B — Taxable amount	Tax rate	Column C — Tax due — multiply column B by tax rate, enter here
1. Sales Taxable at 5.75%	1B \$ <input type="text"/>	X .0575	1C \$ <input type="text"/>
2. Sales Taxable at 10%	2B \$ <input type="text"/>	X .10	2C \$ <input type="text"/>
3. Reserved	3B \$ <input type="text"/>	X .__	3C \$ <input type="text"/>
4. Sales Tax Collected Add Lines 1C, 2C and 3C Enter total on Line 4C			4C \$ <input type="text"/>
5. Sales Tax Due Enter the greater of Line 4C or \$375 on Line 5C			5C \$ <input type="text"/>
		6. Enter 2% of 911 sales receipts less 3% discount	6C \$ <input type="text"/>
		7. Disposable Carryout Bag Fee (Net of discount)	7C \$ <input type="text"/>
		8. Reserved	8C \$ <input type="text"/>
		9. Penalty — 5% per month with a maximum of 25%	9C \$ <input type="text"/>
		10. Interest — 10% per year	10C \$ <input type="text"/>
		11. Total Amount Due (Add Lines 5C - 10C)	11C \$ <input type="text"/>

Will the funds for this payment come from an account outside the US?
 Yes No See instructions.



Business Tax

Withholding

Business Tax Returns

TY 2014

FR-900 SERIES

EMPLOYER/PAYOR WITHHOLDING TAX RETURNS

➤ Annual, Monthly and Quarterly Tax Returns

- ❖ Taxpayers previously entered income tax withheld annually, monthly or quarterly per W-2 and or 1099 all on Line 1
- ❖ For the upcoming tax season, taxpayers will enter income taxes withheld on wages (W-2) on Line 1 and enter non-wage payments (1099) on Line 2
- ❖ Monthly and Quarterly returns allows an adjustment to the prior month/quarter only.
- ❖ Two additional lines have been added on these forms
 - ✓ Penalty
 - ✓ Interest

Business Tax Returns

2015 FR-900M Employer/Payor Withholding Annual Tax Return

 **2015** FR-900M Employer/Payor Withholding Tax – Monthly Return

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number Fill In if FEIN if SSN Account Number

Business name Tax Period Ending (MMYY) Due Date Fill In if final return

Business mailing address 1

Business mailing address 2

City State Zip Code + 4

Telephone number of person to contact

Under penalties of law, I declare that, to the best of my knowledge, this return is correct.
Declaration of paid preparer is based on the information available to the preparer.

Preparer's PTIN

Taxpayer's Signature Title Date Preparer's Signature Date

2015 FR-900M

OFFICIAL USE ONLY
Vendor ID#0000

1 5 9 0 0 0 3 1 0 0 0 0

1. DC income tax withheld this month on wages (W-2)
2. DC income tax withheld this month on non-wage payments (1099)
3. Adjustment from the previous month only
Fill in circle if a minus
4. Penalty-5% per month with a maximum of 25%
5. Interest - 10% per year
6. Total Amount Due

Business Tax Returns

2015 FR-900Q Employer/Payor Withholding Annual Tax Return

 **2015** FR-900Q Employer/Payor Withholding Tax – Quarterly Return

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number Fill In if FEIN if SSN Account Number

Business name

Business mailing address 1

Business mailing address 2

City State Zip Code + 4

Telephone number of person to contact

Under penalties of law, I declare that, to the best of my knowledge, this return is correct.
Declaration of paid preparer is based on the information available to the preparer.

Taxpayer's Signature Title Date

Preparer's Signature Date

2015 FR-900Q

Barcode: 1 5 9 0 0 0 7 1 0 0 0 0

OFFICIAL USE ONLY
Vendor ID#0000

1. DC income tax withheld this quarter on wages (W-2)
2. DC income tax withheld this quarter on non-wage payments (1099)
3. Adjustment from the previous quarter only
Fill in circle if a minus
4. Penalty-5% per month with a maximum of 25%
5. Interest - 10% per year
6. Total Amount Due

Preparer's PTIN



Business Tax

Unincorporated and Corporation

D-30 Unincorporated Business Franchise Tax Return

- Removed Line 41(c), Refundable Credits
- Removed FAS 109 deduction on Line 47 and replaced it with Underestimated Penalty

D-30 FORM, PAGE 2

Taxpayer Name: _____

FEIN or SSN: _____



24	Net operating loss deduction for years before 2000.		24								00
25	Net income after NOL deduction Line 23 minus Line 24. Fill in if minus.		25								00
26	(a) Non-business income/state adjustment (attach statement). Fill in if minus.		26A								00
	(b) Minus: Related expenses (attach an allocation statement)		26B								00
	(c) Subtract Line 26(b) from Line 26(a)		26C								00
27	Net income from trade or business subject to apportionment. Line 25 minus Line 26(c). Fill in if minus.		27								00
28	DC apportionment factor from D-30, Schedule F, Col. 3, Line G		28								
29	Net income from trade or business apportioned to DC. Multiply Line 27 by the factor on Line 28. Fill in if minus.		29								00
30	Other income/deductions attributable to DC (attach statement). Fill in if minus.		30								00
31	Total DC net income (loss). Combine Lines 29 and 30. Fill in if minus.		31								00
32	Salary for owner(s) / member(s) services from D-30, Schedule J, Column 4.		32								00
33	Exemption. Maximum is \$5000. Enter days in DC. → 33a. If fewer than 365 days in DC, see page instructions for amount to claim.		33								00
34	Total taxable income before apportioned NOL deduction. Line 31 minus total of Lines 32 and 33. Fill in if minus.		34								00
35	Apportioned NOL deduction. Losses occurring for year 2000 and later.		35								00
36	Total DC taxable income. Line 34 minus Line 35. Fill in if minus.		36								00
37	Tax 9.975% of Line 36		37								00
38	Minus nonrefundable credits from Schedule UB, Line 18		38								00
39	Total DC gross receipts from Line 4 of MTLGR Worksheet									00	
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 or paid with original return if this is an amended return		41a								00
	(b) 2014 estimated franchise tax payments		41b								00
42	Add lines 41(a) and 41(b)		42								00
43	Tax due. If Line 40 amount is larger, subtract Line 42 from Line 40. Will this payment come from an account outside of the U.S.? Yes <input type="radio"/> No <input type="radio"/> See instructions		43								00
44	Overpayment. If Line 42 amount is larger, subtract Line 40 from Line 42.		44								00
45	Amount you want to apply to your 2015 estimated franchise tax		45								00
46	Amount to be refunded. Line 44 minus Line 45. Will this refund go to an account outside of the U.S.? Yes <input type="radio"/> No <input type="radio"/> See instructions		46								00
47	Underestimated penalty (fill in oval if D-2220 attached)										00

PLEASE PRINT OR TYPE: Declaration of preparer (other than taxpayer) is based on the information available to the preparer at the time of preparation.

Officer's signature: _____ Title: _____ Date: _____ Telephone number of person to contact: _____

Preparer's signature (if other than taxpayer): _____ Date: _____ Firm name: _____ Firm address: _____

Preparer's FEIN: _____

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval:

Revised 10/14

2014 D-30 FZ
Unincorporated Business Franchise Tax Return page 2

File order 4

D-20 Corporation Franchise Tax Return

- Removed FAS 109 deduction on Line 47 and replaced it with Underestimated Penalty

D-20 PAGE 2

Taxpayer Name: _____

Federal Employer I.D. Number: _____

1 4 0 2 0 0 1 2 0 0 0 0

		ENTER DOLLAR AMOUNTS ONLY	
DEDUCTIONS	23 Pension, profit-sharing plans	Fill in if minus: <input type="radio"/>	23 \$ _____ 00
	24 Other deductions (attach statement)		24 \$ _____ 00
	25 Total deductions. Add Lines 11-24.		25 \$ _____ 00
	26 Net income Line 10 minus Line 25	Fill in if minus: <input type="radio"/>	26 \$ _____ 00
	27 Net operating loss deduction for years before 2000.		27 \$ _____ 00
	28 Net income after net operating loss deduction	Fill in if minus: <input type="radio"/>	28 \$ _____ 00
	29 (a) Non-business income/state adjustment (attach statement)	Fill in if minus: <input type="radio"/>	29a \$ _____ 00
	(b) Expense related to non-business income (attach statement)		29b \$ _____ 00
	(c) 29(a) minus 29(b)	Fill in if minus: <input type="radio"/>	29c \$ _____ 00
	30 Net income subject to apportionment	Fill in if minus: <input type="radio"/>	30 \$ _____ 00
TAXABLE INCOME			
31 DC apportionment factor from Form D-20, Schedule F, Col. 3, Line 6		31	_____
32 Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor	Fill in if minus: <input type="radio"/>	32 \$ _____ 00	
33 Other income/deductions attributable to DC (attach statement)	Fill in if minus: <input type="radio"/>	33 \$ _____ 00	
34 Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33	Fill in if minus: <input type="radio"/>	34 \$ _____ 00	
35 Apportioned NOL deduction (losses occurring in year 2000 and later)		35 \$ _____ 00	
36 Total DC taxable income. Line 34 minus Line 35.	Fill in if minus: <input type="radio"/>	36 \$ _____ 00	
37 Tax 9.975% of Line 36		37 \$ _____ 00	
38 Minus nonrefundable credits from Schedule UB, Line 8		38 \$ _____ 00	
39 Total DC gross receipts from Line 4' MTLGR Worksheet		39 \$ _____ 00	
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	
TAX PAYMENTS AND CREDITS			
41 Payments and refundable credits:			
(a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return		41a \$ _____ 00	
(b) 2014 estimated franchise tax payments		41b \$ _____ 00	
(c) Refundable credits from Schedule UB, Line 11		41c \$ _____ 00	
42 Add lines 41(a), 41(b) and 41(c).		42 \$ _____ 00	
43 Tax due. If Line 40 amount is larger, subtract Line 42 from Line 40. Will this payment come from an account outside the U.S.? <input type="radio"/> Yes <input type="radio"/> No See Instructions.		43 \$ _____ 00	
44 Overpayment. If Line 42 amount is larger, subtract Line 40 from Line 42.		44 \$ _____ 00	
45 Amount you want to apply to your 2015 estimated franchise tax		45 \$ _____ 00	
46 Amount to be refunded. Line 44 minus Line 45. Will this refund go to an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See Instructions.		46 \$ _____ 00	
47 Underestimated penalty (Fill in oval if D-2220 attached)		47 \$ _____ 00	

PLEASE 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.

SIGN HERE: _____

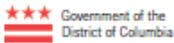
PAID PREPARER ONLY: _____

Revised 10/14 2014 D-20 P2 Corporation Franchise Tax Return page 2 File order 4



Print

Clear



Commercial Form Alternative Fuel Vehicle Conversion and Infrastructure Credits

Please complete this form and return with the form D-20 or D-30 if claiming the credit.

A. Business information

Taxpayer ID		Business name		
Claimant first name	M.I.	Last name	Social Security Number (SSN)	
Telephone number	Email			
Mailing address			Suite/Apt/Bldg	
City	State	Zip code + 4		

B. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station

CLAIM 1

Equipment manufacturer		Invoice number		
(B1) Equipment cost	(B2) Labor cost	(B3) Total cost (B1+B2)	(B4) Multiply B3 by 0.50	(B5) Credit amount not to exceed \$10,000 per station or B4. (See Instructions for limitations)
Installation address (no PO Boxes)			Suite/Apt/Bldg	
City	State	Zip code +4		
Access (Select one) <input type="radio"/> Public or <input type="radio"/> Private		Hours of operation	Accepted payment methods	

CLAIM 2

Equipment manufacturer		Invoice number		
(B1) Equipment cost	(B2) Labor cost	(B3) Total cost (B1+B2)	(B4) Multiply B3 by 0.50	(B5) Credit amount not to exceed \$10,000 per station or B4. (See Instructions for limitations)
Installation address (no PO Boxes)			Suite/Apt/Bldg	
City	State	Zip code +4		
Access (Select one) <input type="radio"/> Public or <input type="radio"/> Private		Hours of operation	Accepted payment methods	

QUESTIONS



Individual and Business Tax Paper Forms Approval Contact Information

QUESTIONS pertaining to our Individual Income tax
Forms (both paper and substitute versions)

Darlene Parks

(202) 442-6919

darlene.parks@dc.gov

QUESTIONS pertaining Schedule H Tax Forms
(specifically concerning “Tax Filing Unit”)

Norman Evans

(202) 442-6392

norman.evans@dc.gov

Individual MeF Program



QUESTIONS
pertaining to the
Modernized e-File (MeF) Program or
Fillable Forms

Mizuki Bridges
(202) 442-6279

mizuki.bridges@dc.gov