

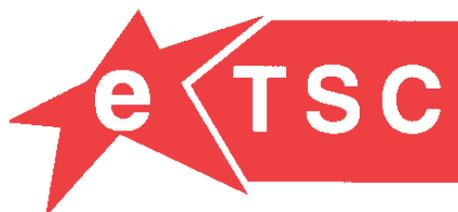
2011

D-30

**District of Columbia (DC)
Unincorporated Business Franchise
Tax Forms and Instructions**

Secure - Accurate - Convenient ...

DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

- **Any tax liability of \$10,000 or more per period must be paid electronically.**
- **Make tax payments electronically with e-check, ACH Credit, ACH Debit and Credit Card. See www.taxpayerservicecenter.com**
- **When making a payment with your D-30 please use the voucher (D-2030P) provided.**



- **New minimum tax**
- **New apportionment formula**
- **New Combined Reporting**

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Note: At the time this tax package went to print, line references to federal tax forms were correct.

General Instructions for the D-30

Who must file Form D-30?

Generally, an unincorporated business, with gross income more than \$12,000, must file a D-30 (whether or not it has net income). This includes any business carrying on or engaging in any trade, business, or commercial activity in DC with income from DC sources.

- To determine if you need to file, please note that gross income includes revenue from all DC sources after deducting the cost of goods sold, but before taking expenses and other deductions allowed when calculating net income.
- The act of carrying on or engaging in a trade or business in DC is determined by the nature and extent of the unincorporated business' activities in DC conducted by: its owners; members; or through employees, consultants, agents or other representatives.

An unincorporated business with gross income in DC of over \$12,000 from any of (but not limited to) the activities listed below, must also file a D-30 return.

- Rental of real or tangible personal property; or
- Leasing of real or tangible personal property; or
- Any other similar arrangement.

If a business is terminated as the result of the sale of its assets, even if there is no tax due, the business is required to file a final D-30.

If the sale of a business' assets results in termination of the business – the owner(s) must report gain/loss on their individual return. (There may also be depreciation recapture to report on a D-30.)

NOTE: An unincorporated business with gross income of \$12,000 or less is not required to file a D-30 return nor pay the \$250 minimum franchise tax.

You may have to file other DC returns if you have other business activities with gross income of \$12,000 or less and you operated as:

- A partnership, you must file a Form D-65;
- A DC resident sole proprietor, you must file a Form D-40; or
- A DC resident trust, you must file a Form D-41.

Multiple businesses

If an individual or group of individuals carries on two or more distinct unincorporated businesses in DC (none of which are exempt), they must be reported on one return. Include all income and expenses on that one return. You may provide separate computations to show the net income or loss of each business.

Taxicab/Limo Drivers

Any non-resident taxicab/limo driver who operates a motor vehicle for hire in the District must file a Form D-30. The filing of the D-30 is a requirement for operating or continuing to operate a motor vehicle for hire in the District by a non-resident.

Minimum Tax

The minimum tax is \$250 if DC gross receipts is less than \$1M. Minimum tax is \$1,000 if DC gross receipts is greater than \$1M. DC Gross receipts for purposes of minimum tax includes District gross receipts that are derived from any activity such as sales, rents, services, commissions, etc., from any source within the District. Gross receipts are determined without deduction of any expenses.

District gross receipts does not include:

- Amounts received from ownership or beneficial interest in an entity which is itself a ballpark fee taxpayer;
- Amounts collected of federal or local taxes on motor fuel;
- Amounts retained by a retail establishment under provisions of the Anacostia Review Clean Up and Prevention Act (disposable bag fee).

See Minimum Tax Liability Gross Receipts Worksheet below.

Minimum Tax Liability Gross Receipts Worksheet

a. Total gross income from D-20, Line 10	a \$	<input type="text"/>	
b. Cost of goods sold from D-20, Line 2	b \$	<input type="text"/>	
c. Cost or other basis of property for which capital gain/loss is reported per Form D-20, Line 8a. (Sum of federal Schedule D, Column (e) of Line 1 and 6, for each property)	c \$	<input type="text"/>	
d(1). Cost or other basis of property for which ordinary gain/loss is reported per Form D-20 or D-30, Line 8b. (Sum of federal Form 4797, Column (f) of Line 2 and 10 plus Line 21, for each property)	d (1) \$	<input type="text"/>	
d(2) Accumulated Depreciation of property for which ordinary gain/loss is reported per Form D-20 or D-30, Line 8b. (Sum of federal Form 4797, Column (e) of Line 2 and 10 plus Line 22, for each property)	d (2) \$	<input type="text"/>	
d(3) Adjusted basis of property for which ordinary gain/loss is reported per Form D-20 or D-30, Line 8b. (Subtract Line d(2) from Line d(1))	d (3) \$	<input type="text"/>	
e. Total Gross Receipts (Add Lines a, b, c, and d(3))			e \$ <input type="text"/>
f. DC sales apportionment factor per this return from Schedule F of D-20 or D-30	f \$	<input type="text"/>	
g. Gross Receipts apportioned to DC (Multiply Line e by Line f)	g \$	<input type="text"/>	
h. Non-business income allocated or sourced to DC	h \$	<input type="text"/>	
i. Total DC Gross Receipts (Add Lines g and h)			i \$ <input type="text"/>

Minimum Tax

The minimum tax is \$250.00 if DC Gross Receipt is \$1,000,000 or less.

The minimum tax is \$1,000.00 if DC Gross Receipt is greater than \$1,000,000.

Who does not have to file Form D-30?

You do not have to file if –

- Total gross income (Line 10) is \$12,000 or less.
- The trade or business is by law, custom or ethics, unable to incorporate.
- It is a trade or business licensed by DC to a blind person, for operating a stand in a federal building.
- It is a trade, business or professional organization where:
 - 80 percent or more of its gross income comes from personal services actually rendered by owners **and** members of the business; or
 - Capital is not a material income-producing factor.
- You are:
 - An organization recognized as exempt from DC taxes. Any unrelated business taxable income, as defined in Internal Revenue Code (IRC) §512, is subject to the DC franchise tax and a Form D-20, Corporation Franchise Tax Return, must be filed.
 - A professional corporation, incorporated under the DC Professional Corporation Act and, therefore, you must file a Form D-20.

NOTE: The 80 percent requirement is met if the activities of your employees, consultants and agents have or are presumed to have produced gross income for the business in an amount at least equal to the gross amount paid them. The 80 percent test is not satisfied if the amount paid these persons exceeded 20 percent of the business' gross income. If this test is not met, the business is not exempt from DC tax and must file a D-30 return.

NOTE: If an individual or group of individuals is engaged in two or more separate and distinct businesses during the tax year, each business is separate when determining tax-exempt status.

Which other DC forms may unincorporated franchise businesses need to file?

To download DC tax forms, visit www.taxpayerservicecenter.com and click on Tax Forms/Publications.

Business Non-Refundable and Refundable Credits, Schedule UB

The various non-refundable and refundable credits available to businesses have been consolidated on Schedule UB. The total non-refundable credits from Schedule UB, Line 14 are reported on Line 38 of the D-30. The total refundable credits from Schedule UB, Line 17 are reported on Line 40(c).

FR-128, Extension of Time to File a DC Franchise or Partnership Return

You may request an extension of time to file your return by filing DC Form FR-128 (copy included in this booklet) no later than the return due date. An extension of time to file is not an extension of time to pay. You must pay any tax liability with the extension request, otherwise the request will be denied. Do not use the federal extension form for DC tax purposes.

D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Business

An unincorporated business must file a declaration of estimated franchise tax if it expects its DC unincorporated business franchise tax liability to exceed \$1000 for the taxable year. See the Form D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Businesses booklet for payment vouchers and details. You will automatically be assessed a penalty for any underpayment of DC estimated tax.

Note: Electronic payment required. If your franchise estimated tax liability payment exceeds \$10,000 within a period, you must pay electronically. Visit www.taxpayerservicecenter.com.

D-2220, Underpayment of Estimated Tax Installments

OTR will charge 10 percent per year, compounded daily, on underpayments of estimated franchise tax installment payments. The charge is computed from the installment payment due date to the date the tax is paid. It is in addition to the penalty imposed for false statements. The 10 percent penalty will be assessed automatically by OTR's integrated tax system. For additional information, see Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. If you complete a Form D-2220, file it with your D-30.

FR-399, Qualified High Technology Company (QHTC)

If you are a QHTC, you may be eligible for additional tax credits. You must file certain forms to claim these credits. For forms and details, see Publication FR-399, QHTC. FR-399 is available at www.taxpayerservicecenter.com and at our 4th Street location. If you are a QHTC, fill in the 'QHTC' oval on Page 1 of the D-30. Attach the QHTC-CERT form from the FR-399 to the Form D-30. If you are claiming a QHTC retraining credit, attach completed Forms D-30CR and FP-332.

If your company is a certified QHTC, please fill in the certified QHTC oval on page 1 of the D-30 and complete Lines 1-36 of the D-30. A QHTC is liable for paying the required \$250 minimum tax. Attach a completed QHTC-Cert form to the D-30.

FR-1500 Ballpark Fee

If you have \$5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, with Form FR-1500 electronically. For additional details, visit www.taxpayerservicecenter.com, click on 'Business Tax Service Center', and then click on 'Ballpark-Related Fees and Taxes'. Note: Each member of a combined group must file its own ballpark fee form.

When are your taxes due?

If you are a calendar year filer, file your return and pay any tax due by April 15th. If you are a fiscal year filer, file your return and pay by the fifteenth day of the fourth month after your tax year closes. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

Taxable year

Enter your taxable year ending date on page 1 of the D-30. It may be either a calendar year or fiscal year. You must receive OTR approval to change your taxable year.

NOTE: The District had decoupled from the section of the American Recovery and Reinvestment Act of 2009 which allows an exclusion and deferral from gross income resulting from a discharge of indebtedness results in income, that income is includible in income.

How to file your return

By mail

- If mailing a return with a payment, make the check or money order payable to the DC Treasurer. Write your FEIN, D-30, and the tax year on the payment. Staple your payment to the voucher Form D-2030P and fill in the oval for D-30 return. Do not attach the D-2030P and payment to the return D-30. Send your return and payment to:
Office of Tax and Revenue
PO Box 679
Washington, DC 20044-0679
- If mailing a no payment due or refund return, send the return to:
Office of Tax and Revenue
PO Box 221
Washington, DC 20044-0221

Adhesive mail labels for these two post office boxes are on the back flap of the return envelopes included in this booklet.

Send in your original DC return with any schedules, not a copy. Fold your return once. Be sure to keep a copy for your records.

By accessing the DC Electronic Taxpayer Service Center (eTSC)

Unincorporated business taxpayers may file the D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Businesses, or the FR-128, Extension of Time to File a DC Franchise or Partnership Return by accessing the DC eTSC website. There is pre-registration required. Allow 5-7 days for processing. Visit www.taxpayerservicecenter.com for information on completing an eTSC application.

Payment Options

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at www.taxpayerservicecenter.com for instructions for electronic payments.

Payment options are as follows:

- **Electronic check (e-check).** E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments. eTSC does not allow the use of foreign bank accounts for business e-check.
- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. The taxpayer does not need to be eTSC registered to use this payment type, and they do not need access to the website.

Note: When making ACH Credit payments through your bank, please use the correct tax type code (00250) and tax

- **ACH Debit.** ACH debit is for registered eTSC business taxpayers only. There is no fee. The taxpayer's bank routing and account number are stored within their on-line eTSC account. They can then use this account to pay any existing liability. In this instance, they give OTR the right to debit the money from their bank account. eTSC does not allow use of foreign bank accounts for business ACH Debit.
- **Credit Card.** The taxpayer may pay the amount owed using Visa, MasterCard, Discover or American Express. You will be charged a fee equal to 2.5% of the tax payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- **Check or money order.** Include a check or money order, payable to the DC Treasurer, with your completed return. Write your Federal Identification Number (FEIN), daytime telephone number, '2011', and D-30. Attach your payment to the Form D-2030P Payment Voucher provided in this booklet. Mail the D-2030P **with**, but not attached to the D-30 tax return to:
Office of Tax and Revenue
PO Box 679
Washington, DC 20044-0679

Note: Dishonored payments. Make sure your check will clear. You will be charged a \$65 fee if your check is not honored by your financial institution and returned to OTR.

Note: International ACH Transaction (IAT). Electronic banking rules have changed. If you request your refund to be direct deposited into an account outside of the United States, you will receive a paper check.

Your payment cannot be drawn on a foreign account. Pay by money order or credit card instead.

Penalties and interest

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 20% of the tax balance due after 90 days. Payment received by OTR on accounts subject to the fee are first applied to the fee then to penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Special circumstances

Special rules on depreciation and §179 property

For federal tax purposes, businesses are allowed to deduct additional bonus depreciation and additional Internal Revenue Code (IRC) §179 expenses.

For DC tax purposes, you may not claim the 30 or 50 percent federal bonus depreciation or additional expenses allowed under IRC §179.

Similarly, DC does not allow the acceleration of depreciation deductions currently allowed under the 2008 Economic Stimulus Act.

Office of Tax and Revenue (OTR) rulings

All rulings issued prior to December 31, 2002 were revoked. Taxpayers cannot rely on these rulings unless they were re-submitted to the OTR for review, and if approved, reissued. Direct any ruling questions to OTR, General Counsel at (202) 442-6500.

Amended returns

You must use the D-30 of the year you are amending. If the return is for tax year 2001 or later, fill in the 'Amended Return' oval on Page 1 of the D-30 and complete the 'Tax Year Ending' box. Attach a detailed statement of the adjustment(s) and the amount of any refund received.

If the Internal Revenue Service (IRS) adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days of the date of the IRS notice. If the federal adjustment makes you eligible for a DC tax refund, you must file for the DC refund within 180 days of the adjustment of filing of the amended return.

Mail the amended return and any additional attachments to the
Office of Tax and Revenue
PO Box 679
Washington, DC 20044-0679

Final return

If you are not required to continue filing a return due to the ending of business operations, shade the 'fill in if final return' oval on the return. We will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

Refund Offset

If you have other DC tax liabilities, OTR may apply all or part of your overpayment of franchise tax to offset them.

Getting started

To complete the Form D-30, in general you will need:

- A pen with black ink
- A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

All entries on the return and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar. Examples:
\$10,500.50 rounds to \$10,501
\$10,500.49 rounds to \$10,500

Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Preparer Tax Identification Number (PTIN).

- If you apply for a FEIN, it must be a number issued by the IRS. To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676);
- If you apply for a SSN, it must be a valid number issued by the Social Security Administration (SSA) or the United States Government. To apply for a SSN, get form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213;

Franchise tax rate and minimum tax

The tax rate is 9.975 percent on your "total District taxable income" on Line 36. The minimum tax is \$250, even if you have a loss.

Incomplete forms will delay processing

Complete all items on the D-30, otherwise OTR will send the return back to you for completion and resubmission.

Help us identify your forms and attachments

Write your FEIN/SSN, tax period, business name and address on any statements submitted with the return or filed separately. Your identification number is used for tax administration purposes only.



For members filing under combined reporting, please ensure you place your EIN in the 'Federal Employer I.D. Number' field and the designated agent's FEIN in the 'Designated Agent FEIN' field. Members must also complete the "Fill in if Combined Return" and the "Fill in if Final Return" ovals. For this transition year, report 'all zeros' in each line except if you made 2011 estimated franchise tax payments, except if you are claiming QHTC, then you must complete the entire return.

Note: For tax year 2010 and beyond, the District will allow submission of the D-30 return using a CD. D-30 filers must print and submit pages 1-6 and Schedule UB, if applicable. All other attachments must be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/SSN. Images on the CD should be submitted in PDF format.

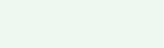
Filling out the form

To aid us in processing your return, please follow these rules:

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters. 

Leave a space between words and between words and numbers. 

Write 3s with a rounded top, not a flat top. 
Write 7s without a middle bar. 

Fill in ovals completely. 
Do not "✓" or "x" ovals.

Do not enter cents. Round cents to the nearest dollar. 

Note: Your social security number is used for tax purposes only.

Personal Information

Complete the personal information as instructed, using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, otherwise, processing may be delayed.

Assembling your D-30 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached;
- Do not cross out the tax year on the 2011 return. If you are not filing a 2011 D-30 Unincorporated Business Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Center at 1101 4th Street, SW, 2nd Floor, Washington, DC 20024. You also may visit our website at www.taxpayerservicecenter.com for prior year corporate franchise tax returns.
- Attach any other supporting forms or schedules as applicable:
 - Form to Make an Election to File Worldwide DC Combined Franchise Tax Return
 - Unitary Combined Group Members Schedule
 - Other Combined Reporting Schedules as required
 - Federal Schedule M-3
 - Federal UTP
- Staple your check or money order to the D-2030P, Payment Voucher, completing the oval for the D-30.
- Use the appropriate adhesive mailing label on the back flap of the return envelope.

Signature and verification

An authorized officer of the corporation must sign and date the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign, date and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Paid Preparer Tax Identification Number (PTIN).

IRS rules have changed. If you are a paid preparer, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

Explanation of terms

Business income

Income from transactions and activities in the regular course of the taxpayer's trade or business is business income. This includes income from tangible and intangible property if the acquisition, management and disposition of the property are part of the taxpayer's regular trade or business operations. Income of any type — manufacturing income, compensation for services, sales income, interest, dividends, rents, royalties, gains, operating and non-operating income from any class or from any source — is business income if it arises from transactions and activities occurring in the regular course of a trade or business. Whether income is business or non-business depends on the underlying transactions and activities which are the elements of a particular trade or business. In general, transactions and activities that depend on or contribute to the operation of your enterprise constitute your trade or business.

Commercial domicile

The principal place from which you direct or manage your trade or business.

Compensation

Wages, salaries, commissions and other forms of remuneration paid or accrued to employees for personal services.

Non-business income

All income except business income.

Transportation company

Any business engaged in transporting persons, goods or property of others for hire.

Sales

All gross receipts, including dividends, interest and royalties, considered to be business income which are not required to be allocated.

Taxable in another state

For purposes of allocating non-business income and apportioning business income to another state, you must be subject to

- a net income tax;
- a franchise tax measured by net income;
- a franchise tax for the privilege of doing business; or
- a corporate stock tax in that state.

Specific Instructions

Negative amounts

If you enter a negative amount on a line, fill in the oval to the left of the entry where it states "Fill in if minus". **Do not enter a minus sign.**

Allocation and apportionment of income

Any unincorporated business carrying on a trade or business in DC and other jurisdictions must apportion its business income among DC and the other jurisdictions. Apportion the net income from trade or business activities using the appropriate apportionment factor. See Schedule F, page 4 of the D-30. You must allocate your non-business income.

Non-business income allocation

Non-business income

Allocate items of non-business income to DC. The following gains and losses from sales or other dispositions of property are allocated to DC:

- Real property located in DC (other than realty used in the trade or business whether held for sale or otherwise);
- Tangible personal property (other than any tangible personal property used in the trade or business whether held for sale or otherwise) if:
 - The property had a situs in DC at the time of sale or other disposition; or
 - Your principal place of business is in DC and you are not taxable in the situs state.
- Intangible personal property (other than intangible personal property of any kind used in the trade or business whether held for sale or otherwise) is allocable to DC if your principal place of business is in DC.

Allocate to DC net rents and royalties from DC located real property.

Allocate to DC interest and dividends from sources in DC unless specifically excluded from taxation or subject to apportionment as business income.

Allocate to DC income from rents and royalties, patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and similar property (if not used in the trade or business). These royalties are allocated according to the patent's location or place of use, or where the copyrighted material is published or used. If DC is the principal place of business of a business entity, not subject to tax anywhere else, then the rent or royalty income is allocable to DC.

Income from the sale of tangible personal property to the United States Government by a business that has its principal place of business outside DC is income from DC sources if the property is delivered from outside DC for use in DC.

All other non-business income from DC sources is allocable to DC.

Where income is allocable among DC and other jurisdictions, you must allocate all expenses, losses and other deductions incurred in the production of the income in the same way. Losses incurred in the production of non-business income are allowable if any profit from the transaction would have been taxable.

Gross Income

Note: When OTR requests that a statement be attached, the statement should show the source of the items making up the entries.

D-30, page 1, line-by-line

Line 1 Gross receipts, minus returns and allowances

Enter the total gross receipts from sales and operations, minus returns and allowances.

Line 2 Cost of goods sold and/or operations

Enter the figure from D-30, Schedule A, Line 8. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must inventory merchandise at the start and end of the tax year. You may value it at your cost or at the lower of cost or market, or by another IRS-approved method. You must continue to use the method chosen until you get permission from the

Office of Tax and Revenue to change. If the inventories do not agree with the balance sheet figures, attach an explanation.

Cost of Operations (where inventories are not an income-determining factor). If the amount entered on Line 2, page 1, includes an amount applicable to the cost of operations, attach a statement showing in detail: (1) salaries and wages; and (2) other costs.

Line 3 Gross profit

Line 1 minus Line 2. Enter the result on Line 3.

Line 4 Dividends

Enter the total of all taxable dividends. You may deduct Subpart F income (as defined in IRC §952). Attach a detailed statement showing the calculation of the taxable amount.

Line 5 Interest

Enter interest the business received or is credited with during the tax year, including that paid on obligations of a State, Territory of the United States, or any of their political subdivisions, except those of DC.

Exclude interest income on obligations or securities issued by the United States or its instrumentalities which is included in federal gross income.

Expenses incurred in the purchase or production of income from U.S. Treasury securities are included on Line 26(b). (Attach a detailed statement.)

Line 6 Gross rental income

Enter the amount received from the rental of real or personal property.

NOTE: DC does not allow the additional federal bonus depreciation. If you claimed this additional depreciation on your federal return, you must recompute depreciation for DC tax purposes without claiming the bonus depreciation. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the property, for DC tax purposes, has not been reduced by any bonus depreciation amount claimed on your federal return. DC also does not allow the additional IRC §179 expenses above \$25,000 (\$40,000 for a QHTC). If you claimed these additional expenses on your federal return, reduce such expenses claimed on your D-30 by that amount.

Line 7 Gross royalties

Report royalty income in the same manner and detail as rental income. Royalties from patents you developed, from the licensing of processes or a trade name and sales of know-how are business income. Enter royalty income from line 4 of federal Form 1040, Schedule E, Supplemental Income and Loss. Please attach Schedule E.

Line 8(a) Net capital gain

Capital gains or losses are treated in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on Federal Schedule D, Form 1120, Corporation Income Tax Return.) Report IRC §1231, Property Used in the Trade or Business and Involuntary Conversions, gains as business income on Line 8(a).

NOTE: Since the 30 and 50 percent federal bonus depreciation are not allowed for DC tax purposes, recalculate the capital gain/loss reported on your federal return without taking into account the federal bonus depreciation amount. Attach a statement showing the adjustments.

Line 8(b) Ordinary gain (loss)

from Part II, Federal Form 4797
Enter the total ordinary gain (or loss) from your federal Form 4797, Sales of Business Property. Attach a copy of your Form 4797.

Line 9 Other Income

Enter the total income not reported elsewhere on the return; attach a detailed statement. Do not enter on Line 26(a) other income related to a trade or business. Enter it on line 9.

Deductions

Deductions are allowed if they are ordinary and necessary and directly related to business income as explained in these instructions. Do not take deductions on this return for interest, taxes, contributions and other itemized deductions normally deductible on individual income tax returns filed by the owners or members of the business.

Line 11 Salaries and wages

Enter all salaries and wages not deducted elsewhere on the return.

- Do not include compensation of the owners/members of the unincorporated business.
- Do not include wages incurred in computing the Economic Development Zone Incentives credit.

Line 12 Repairs

Enter the cost of incidental repairs, including labor, supplies and other items that do not add to the value or appreciably prolong the property's life. You may charge to a capital account, expenditures for new buildings, machinery, equipment and/or permanent improvements or betterments that increase the value or appreciably prolong the life of the property.

Line 13 Bad debts

Report bad debts in the same manner as you report them for federal tax purposes. Attach a copy of the information you submitted with your federal return.

Payments to related parties

(Lines 14 and 17). Recent DC legislation allows the deduction of certain interest and intangible expenses, including royalty expenses paid directly or indirectly to related parties if:

- the principal purpose of the payment was not the avoidance of tax;
- the payments were made at arm's length; and
- the related party paid income tax equal to or greater than 4.5 percent of the amount of interest or intangible expense in another jurisdiction.

Line 14 Royalty payments

Royalty payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803-03(d) (8) (b). If you are the recipient of a related entity's royalty payments and you are filing a return and paying tax on these payments in the District, see the instructions for schedule G to determine whether you can deduct any of the payment amount from your income.

Line 15 Rent

Enter the amount of rent paid or accrued for business property in which the unincorporated business has no equity.

Line 16 Taxes

Enter taxes imposed on taxpayers as reported in Schedule C, page 3, Form D-30. Do not deduct these taxes:

- Income and excess profit taxes;
- DC franchise tax; or
- Taxes assessed against the property for local benefits of a kind tending to increase the value of the property assessed.

Line 17 Interest expense

Enter interest paid or accrued on business debt (Form D-30 Schedule E, page 3). Interest payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803-03(d) (8) (b). If any interest income is not subject to the DC unincorporated business franchise tax, then the related expense is not deductible. If you are the recipient of related entity's interest or other intangibles payments and you are filing a return and paying tax on these payments in the District, see the instructions for Schedule G to determine whether you can deduct any of the payment amount from your income.

Line 18 Contributions and/or gifts

Enter from Schedule B, page 3, Form D-30, contributions and/or gifts made to qualified organizations in the tax year. This deduction may not exceed 15 percent of the net income, (Line 23), of the business before the contributions and gifts are deducted. Attach a separate statement with detailed information about the contributions and gifts. Contribution and gift carry-overs are not allowed.

Line 19 Amortization

Enter the amortization amount from your federal Form 4562 (or 4562FY), Depreciation and Amortization. Attach a completed copy of Form 4562 to your D-30 return.

Line 20 Depreciation

Enter the depreciation amount claimed on your federal Form 4562 subject to limits described on page 5.* Do not include amounts deducted elsewhere on the D-30. Use on your DC return, the same depreciation method used on your federal return. Attach a copy of your Form 4562.

You must recapture depreciation on your D-30 from the sale of an asset that caused the unincorporated business to terminate. Any gain in excess of the recaptured amount is reported on the individual income tax returns of the owners or members.

***NOTE:** If you claimed the federal bonus depreciation amount or additional IRC §179 expenses above \$25,000 (\$40,000 for QHTC) on your federal return, do not claim these amounts on your D-30. Recompute the depreciation taken for DC tax purposes without the federal bonus depreciation. Attach a statement showing the recomputation.

Line 21 Other allowable deductions

Enter the amount from Schedule G, page 4, Form D-30.

Line 22 Total deductions

Add Lines 11–21 and enter on Line 22.

D-30 page 2, line-by-line**Line 23 Net Income**

Subtract Line 22 from Line 10; enter the amount on Line 23

Line 24 Net operating loss deduction

Enter any DC net operating loss carried forward from a year before 2000. DC does not allow a net operating loss carryback. A form, D-30 NOL, for claiming the NOL is provided.

Line 25 Net income after NOL deduction

Line 23 minus Line 24. Enter this amount on Line 31 if the income is entirely business income from a DC trade or business and, therefore, not subject to apportionment. Fill in the oval if the amount entered is a minus.

Line 26(a), (b) and (c)

Report on Lines 26(a) and 26(b) non-business income and related expenses. Include expenses connected with the production of income from U.S. Treasury securities on line 26(b). Enter the net difference on Line 26(c). Submit a detailed statement explaining the allocation of income and expenses. Do not enter rental income related to a trade or business.

Line 27 Net income from trade or business subject to apportionment

Subtract Line 26(c) from Line 25. Enter the amount on Line 27.

Line 28 DC apportionment factor

Enter the factor from Line 5 of Schedule F, page 4, Form D-30.

Line 29 Net income from trade or business apportioned to DC

Multiply the amount on Line 27 by the DC apportionment factor on Line 28. Enter the result on Line 29.

Line 30 Enter the Line 26(c) income attributable to the District.

Line 31 Total District net income (loss)

Add Lines 29 and 30. Enter the result on Line 31.

Line 32 Salary for owner(s)/member(s) services

See Schedule J, column 4, page 5, Form D-30. You may deduct a reasonable amount for salaries or other compensation for personal services actually rendered by the owner(s) or member(s) of the business in the active conduct of the business.

- The reasonable amount of compensation for owner(s) and members(s) is reduced by any fees paid to an independent management or collection entity for management services performed for the business.
- Do not claim an amount accrued to an owner(s) or member(s) as a drawing account unless it is for services actually rendered.
- The aggregate deduction allowed for salaries or other compensation may not exceed 30 percent of the Line 31 amount.

Line 33 Exemption

An exemption of up to \$5000 is allowed. This exemption is not allowable if Line 29 is a minus which results in a net operating loss.

- Enter in the boxes on Line 33(a), the number of days this return covers. If it is a full year enter 365 days and enter \$5000 on Line 33.
- Prorate the exemption if the return is for less than a full year because either the business started after the beginning of the tax year or it ceased before the end of the year. Prorate the exemption by dividing the number of days entered on line 33(a) by 365 to arrive at a percent. Multiply \$5000 by that percent. Include a statement showing your calculation of the exemption amount. Also enter for each member a portion of this amount in Schedule J, column 5, page 5, Form D-30.

Line 34 Total taxable income before apportioned NOL deduction

Add Lines 32 and 33 and subtract the result from Line 31. Enter the result on Line 34.

Line 35 Apportioned NOL deduction

Enter on this line the amount of any DC apportioned net operating loss carry forward for year 2000 and later. A form for claiming the NOL is provided.

Line 36 Total taxable income

Enter the result of subtracting Line 35 from Line 34.

Line 37 Tax

Calculate the tax by multiplying any positive amount on Line 36 by .09975. Enter the result on Line 37. Minimum tax is \$250, unless DC gross receipts is greater than \$1M, then minimum tax is \$1,000, if you are required to file a D-30.

NOTE to QHTC Filers:

If your company is a QHTC, it is exempt from the franchise tax but not from the required \$250 minimum tax, if the total gross income is greater than \$12,000. Attach a copy of the QHTC-CERT form to your return and fill in the "if Certified QHTC" oval on page 1 of the D-30.

Line 38 Minus Nonrefundable Credits

Subtract the nonrefundable credits entered from Schedule UB, Line 14. Employers who hired at least 10 DC residents after January 1, 2010, and continue to employ such DC employees for at least one year for any business project that encourages, promotes and stimulates economic development in key economic sectors, may qualify for an annual job growth tax credit. See Instructions for Schedule UB Business Credits, page 21.

Line 40 Payments and Refundable Credits

Enter the amount paid with:

- Your request for an extension of time to file or with your original return if filing an amended return;
- Your estimated franchise tax payments (Form D-30ES). ; or
- Refundable credits from Schedule UB, Line 17.

Lines 41 to 44

Follow the instructions on the form.

Line 45 Amount to be Refunded

Subtract the Line 44 amount from the Line 43 amount and enter the result on Line 45.

Other Form D-30 schedules**Schedule F – DC Apportionment Factor**

An unincorporated business engaging in a trade or business both in and outside DC must use property, payroll and sales as the three factor formula to apportion its business income.

Unincorporated businesses domiciled in DC and not subject to tax elsewhere must report 100 percent of their net business income and allocate 100 percent of their non-business income to DC.

Unincorporated businesses carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the property factor plus the payroll factor plus the sales factor. The denominator is three, reduced by the number of factors without a denominator.

- **Property Factor**

The property factor is a fraction; the numerator is the average value of real and tangible personal property you owned or rented and used in DC during the tax year to produce business income. The denominator is the average value of all real and tangible personal property you owned or rented and used everywhere during the tax year to produce business income. Do not include in the numerator or the denominator, any property or portion of property, not used to produce business income.

Transportation companies – the numerator also includes the portion of the average value of its vehicles, rolling stock, aircraft, watercraft and other equipment used during the taxable period to transport persons and property both in and outside DC. This portion is determined by comparing the total miles per unit of its equipment traveled in DC compared to the total mileage traveled everywhere by each class of its property.

Railroad companies – the classes of property included are those you report for DC personal property tax purposes (DC Code §47-1512).

Where property is used in any activity, the income from which is allocable or apportionable, you may use (or OTR may require) any method that properly reflects the portion of the average value used to arrive at the property factor. This is subject to OTR approval.

Property you own is valued at its original cost to you plus the cost of any additions and improvements. If you cannot determine your original cost or if the cost is zero, value the property at its market value when you acquired it.

Property rented to you is valued at eight times the net annual rental. (The annual rental you paid is decreased by any annual rental you receive from sub-rentals, provided the rental and sub-rental rates are reasonable.) Include in the annual rental, amounts paid or accrued for the use or rental of property or facilities of another. This net annual rate includes amounts whether paid as rent, as reasonable compensation for use or under any other designation, pursuant to statutory enactment, lease, or rental agreement of any kind, contract, or otherwise. You may only include in this factor payments for leased property capitalized for federal tax purposes to the extent of their capitalized value for federal tax purposes. If OTR determines that any net annual rental rate or sub-rental rate is unreasonable, or if a nominal or zero rate is charged, OTR may determine and apply a rental rate that reasonably reflects the property's rental value.

To determine the property's average value, average the values at the start and end of the tax period. You may, if necessary, use monthly or quarterly values (subject to OTR approval) during the tax period, to properly reflect the average value of the property.

- **Payroll Factor**

The payroll factor is a fraction; the numerator is the total compensation you paid to or accrued for persons performing services for you in DC during the tax year. The denominator is the total compensation you paid or accrued everywhere during the tax year. Do not include in the numerator or denominator, compensation paid or accrued to employees for personal services in the production of non-business income. Compensation other than in cash, is valued at its fair market value on the date of payment or accrual. Do not include payments to independent contractors in this factor.

Transportation companies. The numerator also includes that portion of the total compensation paid or accrued to employees employed on vehicles, rolling stock, aircraft, watercraft and other equipment you used during the taxable period to transport persons and property between DC and other jurisdictions. To determine this factor, apply the percentage computed (as in the property factor) to the total compensation.

If you pay or accrue compensation for services, which generate income that can be allocated or apportioned, you may use any method that will properly reflect the average value used to calculate the payroll factor. The method used is subject to OTR approval.

Compensation is paid or accrued in DC if:

- the individual's services are performed entirely in DC; or
- the individual's services are performed in DC and other jurisdictions, but the services performed outside DC are incidental to the individual's services performed in DC; or
- some of the individual's services are performed in DC and:
 - (1) the base of operations or, if there is no base of operations, the place from which services are directed or controlled is in DC; or
 - (2) the base of operations or place from which services are directed or controlled is not in DC, or in any state where some part of the services are performed, but the individual's residence is in DC.

- **Sales Factor**

The sales factor, except for transportation companies, is a fraction; the numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year.

Transportation companies – the sales factor is a fraction; the numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total revenue units the company discharged or unloaded at a point in DC, at the termination of the transportation movement or for transfer to a connecting carrier. The denominator is twice the total revenue units originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transportation of passengers, you may use the number of passengers loaded and discharged, in place of originating and terminating tonnage.

Tangible personal property sales, including sales to the United States Government, are considered to occur in DC, no matter where title is transferred, F.O.B. point, or other sales conditions, if the property:

- Is delivered or shipped to a purchaser in DC; or
- Has an ultimate destination in DC, after all transportation (including any by the purchaser) is completed; or
- Is delivered or shipped from an office, store, warehouse, factory, or other storage place in DC to a destination outside DC – and is not taxable in the state to which the property is shipped or delivered.

Except for transportation companies – non-tangible personal property sales are considered as occurring in DC if the income-producing activity or service is performed:

- In DC; or
- The proportion of the income-producing activity or service performed in DC is greater than that performed in any other jurisdiction, based on performance cost.

General

If using the income allocation and apportionment rules results in a tax that does not fairly represent the tax liability arising from your trade or business in DC or from non-business sources in DC, you may petition for, or OTR may require, if reasonable:

- a separate accounting, unless the entity is conducting a unitary business;
- exclusion of one or more of the factors;
- inclusion of one or more additional factors that fairly reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of your income.

New Markets Tax Credit

DC taxable income does not include the gross income of a qualified community development entity as defined in IRC section 45D(c)(1) that has received an allocation or suballocation of new markets tax credits from the federal government under IRC section 45D(f). This exclusion applies to the extent the gross income is derived from one or more qualified low-income community investments as defined in IRC section 45D(d)(1). Complete Schedule G and enter on line 21, Other allowable deductions.

Schedule G – Other Allowable Deductions

If you are the recipient of royalty, interest or other intangible payments from a related entity that has not deducted the payment amounts on their return and you are filing a return and paying tax on these payments in the District, enter, on schedule G, the amount of income you are reporting on this return to the extent it was included: on lines 14(b) and 17(b) of the related entity's District of Columbia D-30 tax return; on lines 17(b) and 22(b) of the related entity's District of Columbia D-20 tax return; or on a related entity's return filed in another state where a similar adjustment was made.

Schedule H – Income not reported (claimed as nontaxable) –(page 4 of Form D-30)

List all income of the unincorporated business that you consider not subject to the DC unincorporated business franchise tax. State why the income should be considered nontaxable.

Schedule I – Balance sheets

 (page 4 of Form D-30)

Submit balance sheets for the start and end of the tax year. Conform them to the unincorporated business' books and records and your federal return. Attach to your D-30, an explanation of any variation.

Schedule J – Distribution and Reconciliation of Net Income (or Loss)

 (Page 5 of Form D-30)

Under provisions of DC Code §47-1805.01(a), you must enter the SSN of each of the owners. The SSN is necessary for the proper identification of an owner's tax account with DC and will be used only for tax administration purposes. Any additional names, SSNs, etc. may be listed on an attachment filed with the return.

Schedule UB, Business Credits

Use this schedule to claim: the Economic Development Zone Incentives Credit (see page 12); QHTC credits (see page 6); and the Organ and Bone Marrow donor credit (see below).

The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows up to 30 days paid leave to an employee who donates an organ and up to 7 days paid leave for donating bone marrow.

This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the \$100 minimum tax. An employer claiming this credit may not also deduct the salary paid the donor-employee for the same leave period.

This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

The 2011 Budget Support Act of 2010 authorized funds for the **Job Growth Incentive Act** tax credits. The credit must be approved by the Mayor in advance of starting the project. The process for applying for the credit is found in DC Official Code §47-1807.54. The approval will provide the amount of the allowable credit and the periods for which the credit can be claimed if the employer continues to qualify. The allowable approved amount of the credit can be claimed on Schedule UB, Business Credits, Line 4 for D-20 filers or Line 12 for D-30 filers. In order to apply for the credit, the employer must be planning a project that will:

- Bring a net job growth to DC of at least 10 new jobs with an average yearly wage of at least 120% of the average yearly wage of DC residents;
- Increase income tax and payroll revenue for the DC;
- Result in a retention of any new positions for at least one year; and
- The project would not have occurred but for the job growth tax credit.

Supplemental information

 (page 5 of Form D-30)

Please provide all the information requested in this schedule.

Economic Development Zone Incentives Credit

Supporting Documentation Required If you are claiming an Economic Development Zone Incentives (EDZI) credit against your DC franchise tax liability, you MUST attach to your return:

1. a copy of the DC Council resolution approving the qualification for any credits claimed;
2. a certification of eligible employees issued by the DC Department of Employment Services; and
3. a completed EDZI Credit Worksheet.

The EDZI Amendment Act allows a qualified business, under certain circumstances, to take various credits against its franchise tax liability. (The maximum annual credit is \$7500.) A qualified business is one that is approved as being qualified under Section 5 of EDZI by the DC Office of Economic Development. You MUST complete the worksheet below and include the necessary attachments with your return. The following credits are available under EDZI to qualified businesses:

1. a credit against the franchise tax in an amount equal to 50 percent of the wages of all certified employees who meet the requirements of Section 10(b) of EDZI;
2. a credit against the franchise tax in an amount equal to 50 percent of the insurance premiums attributable to all employees for whom it obtains employer liability insurance under the District of Columbia Workers Compensation Act of 1979; and
3. a rent credit for lessors against the franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI.

A credit carry forward for five years is available for any EDZI credit not used in a previous year. The maximum amount that may be claimed in any year is \$7500, including any carry forward.

Economic Development Zone Incentives Credit Worksheet (maximum annual credit allowable is \$7,500)			
Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages	Total Wages \$	50% of Wages Col. 2 x .50 =	\$
B. Certified (eligible employees) workers' compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 x .50 =	\$
C. Child care center rent (lessor).....	Rental market value	\$ _____	
	Minus rent shown on lease agreement	\$ _____	
	Total child care center credit		\$
	Total of Column 4 (if more than \$7,500, enter \$7,500).		\$
	Add any EDZI credit carry forward from a previous year.		\$
	Total EDZI credit (enter on Schedule UB, Line 8) (maximum \$7500).		\$

Organ and Bone Marrow Donor Credit
— Computation —

Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
Bone Marrow Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
		Total of Col. 4. Enter here and on Schedule UB*.	

*Line 3 for D-20 filers
Line 10 for D-30 filers

Organ and Bone Marrow Donor Credit
— Computation —

Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
Bone Marrow Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
		Total of Col. 4. Enter here and on Schedule UB*.	

*Line 3 for D-20 filers
Line 10 for D-30 filers

Instructions for D-2030P PAYMENT VOUCHER – please print clearly

Use the D-2030P Payment Voucher to make any payment due on your **D-20** or **D-30** return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number. Fill in the oval indicating if this is your FEIN or SSN.
- Enter name and address exactly as they appear on your return.
- Enter the amount of your payment.
- Make the check or money order payable to the DC Treasurer.
- Write your FEIN/SSN, tax period and type of return filed (D-20 or D-30) on the payment.
- **Staple your check or money order to the D-2030P voucher only.** Do not attach your payment to your D-20 or D-30 return.
- Mail the D-2030P **with**, but not attached to, your D-20 or D-30 tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: Office of Tax and Revenue, PO Box 679, Washington DC 20044-0679.

Notes:

- If your liability exceeds \$10,000 in any period, **you must pay electronically.** Visit www.taxpayerservicecenter.com.
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

Instructions for Form FR-128

Purpose

Use Form FR-128 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20), an Unincorporated Business Franchise Tax Return (Form D-30), or a Partnership Return of Income (Form D-65).

When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

Where to submit your request

Mail the completed FR-128 with your payment in full of any tax due to: Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679. Make your payment out to the DC Treasurer. Include your FEIN or SSN, FR-128 and the tax year on the payment.

Note: If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

Extension of time to file

A 6-month extension of time to file will be allowed if you complete this form properly, file it on time and **PAY** the full amount of any tax due shown on Line 5 Worksheet. When you file your return (D-20/D-30/D-65), attach a copy of the FR-128 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-128.**

Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension of 6 months may be granted.

Notes:

- If your liability exceeds \$10,000 in any period, **you must pay electronically**. Visit www.taxpayerservicecenter.com
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.

Need assistance?

File or pay online: www.taxpayerservicecenter.com

Get tax forms Download forms at www.taxpayerservicecenter.com Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor
8:15 am–5:30 pm

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

Wilson Building

1350 Pennsylvania Av NW Lobby
7 am–7 pm

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or
Contact our Customer Service Center: 202-727-4TAX(4829)

Regular hours

8:15 am–5:30 pm
Monday–Friday

Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

[Chinese/中文] 您需要協助閱讀或了解英文嗎? 請致電 202-727-4829 或請到 1101 4th St SW 2nd Floor, 要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하신다면? 202-727-4829 번으로 전화하시거나 1101 4th St SW 2nd Floor 를 방문하십시오. 귀하를 도와드릴 무료 언어지원(Language Line) 통역사를 요청하십시오.

Are you unable to hear or speak?

Call the DC Relay Service, 202-855-1234.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 1101 4th St SW 2nd Floor. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 1101 4th St SW 2nd Floor. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.