

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



2000

***Handbook for Electronic Filers of Individual Income
Tax Returns***

Publication DC-1345

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INTRODUCTION

For tax year 2000, the District of Columbia Office of Tax and Revenue (D.C. OTR) will be offering Federal/State Electronic Filing Program (E-File). The D.C. OTR will begin accepting electronically filed individual income tax returns with either a tax refund or balance due beginning on January 16, 2001. Only returns transmitted along with the federal return will be accepted.

The District of Columbia Office of Tax and Revenue Handbook for Electronic Filers of Individual Income Tax Returns And Information for Software Developers (Tax Year 2000) combines the features of *IRS Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2000)* and *IRS Publication 1346, Information for Software Developers*.

This handbook is to be used in conjunction with the IRS Publications. All rules, regulations, and requirements governing tax preparers, transmitters, and originators of returns put forth by the IRS are in effect for the D.C. OTR. The D.C. Handbook sets forth those items that are specifically unique to the D.C. E-File program.

The D.C. OTR requires that all participants be accepted in the Federal program in order to participate in the District of Columbia Electronic Filing Program. Since IRS Publication 1345 provides detailed instructions on hardware, transmission procedures, policies, etc., that apply to the District of Columbia program, it is recommended that all participants study the federal publication prior to reading the District of Columbia Handbook.

CALENDAR

FOR TAX PERIOD JANUARY 1, 2000 TO DECEMBER 31, 2000

Deadline to apply with IRS for Federal/State E-File	December 1, 2000
Begin DC Federal/State Software Testing	November 15, 2000
Last date for Federal/State (DC) Software Testing	January 12, 2001
Begin Transmitting DC Electronic Returns	January 12, 2001
Last day to transmit timely returns	April 16, 2001
Last day for timely retransmission of rejected returns	April 21, 2001
Last date to transmit Federal/State DC Returns	October 15, 2001
Last date for retransmission of rejected Federal/State DC Returns	October 20, 2001

PUBLICATIONS

The following publications describe the process of electronic filing and the Federal/State Electronic Filing Program:

IRS Publications

Publication 1345, Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2000)

Publication 1346, Electronic Return File Specifications and Record Layouts for Individual Income Tax Returns (Tax Year 2000)

Publication 1436, Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2000)

District of Columbia Office of Tax and Revenue Publications

Publication DC-1345, District of Columbia Office of Tax and Revenue Handbook for Electronic Filers of Individual Income Tax Returns

Publication DC-1345/1346, District of Columbia Office of Tax and Revenue Handbook for Electronic Filers of Individual Income Tax Returns And Information for Software Developers (Tax Year 2000)

Publication DC-1436, District of Columbia Office of Tax and Revenue Test Package for Electronic Filing of Individual Income Tax Returns (Tax Year 2000)

We believe the aforementioned publications will help you as you develop and test your software. Please feel free to contact the E-File personnel listed on Page 4 if you have any questions, comments, or concerns. We value your input and appreciate any suggestions you may have.

CONTACT PERSONNEL

DISTRICT OF COLUMBIA OFFICE OF TAX AND REVENUE ELECTRONIC FILING UNIT

Electronic Filing Coordinator
Record Layout and Software Guidelines
Acknowledgment System
State Acceptance Testing

Sonja Peterson
(202) 442-6461
(202) 442-6323
sonjap@otrtax.dcgov.org

ASSISTANCE

Taxpayers

The DC OTR is making a concerted effort to process all clean E-File returns and mail refunds within **two** weeks of receipt. However, it is recommended that taxpayers allow **three** weeks for their refund to arrive before making an inquiry to the D.C. OTR. Please be advised that processing will take longer if there is a problem with the return that requires the return to be adjusted internally or resubmitted on paper. Tax refund information may be obtained by calling the Customer Service Office. Their current telephone number is (202) 727-4TAX.

EROs, Transmitters, and Software Developers

The D.C. OTR will operate a Help Desk exclusively for EROs, transmitters, and software developers who are experiencing problems. The operating hours will be Monday through Friday, 8:00 a.m. to 4:00 p.m. The Help Desk telephone number is (202) 442-6323. This telephone number should not be provided to taxpayers.

Any correspondence concerning errors made on an electronically filed return will be directed to the ERO, who should then communicate the problem (if necessary) to the taxpayer.

FEDERAL/STATE ELECTRONIC FILING

Background

Beginning with tax year 1996, the D.C. OTR has collaborated with the IRS in the Federal/State joint E-File program to simultaneously transmit federal and D.C. data electronically. After the successful 1996 prototype and 1997 pilot programs, D.C. E-File conducted a full-fledged program for the 1998 and 1999 tax years. For tax year 2000, D.C. OTR will continue to allow refund, even, or balance due returns that are prepared in the D-40 format. (D-40EZs are allowed if converted to D-40).

How Federal/State E-File Works

Tax preparers and transmitters accepted in the IRS Electronic Filing Program and the District of Columbia Electronic Filing Program will be able to file both the federal return and the D.C. return in one transmission to the IRS Andover Service Center. Both the IRS and the D.C. OTR must certify the software used to transmit the data. The IRS will acknowledge acceptance of the federal data and receipt of the state data. The IRS acts as a conduit through which the D.C. OTR will retrieve the D.C. data for processing.

The D.C. OTR will acknowledge receipt of all returns retrieved from the IRS. The returns will then be processed through the D.C. OTR's computer system.



APPLICATION PROCESS

EROs and Transmitters

In order to participate in the D.C. Electronic Filing Program, interested parties must apply with IRS by completing and submitting the IRS Form 8633, "Application to Participate in the Electronic Filing Program". This form is available from the IRS. Refer to IRS Publication 1345 for specifics on the federal application process and requirements.

Software Developers

All software developers must contact the Electronic Filing Coordinator and express their intent to develop and test software. Upon the Coordinator's consent, the software developer may begin testing. Software Developers should also have completed the IRS Form 8633 and begun Federal PATS testing.

ACCEPTANCE PROCESS

Software Developers

All software developers are required to follow the IRS testing procedures for acceptance into the Federal/State Electronic Filing Program. The D.C. OTR will provide only software developers with test data and instructions to perform D.C. testing. Software developers will NOT be accepted to participate in the D.C. Electronic Filing Program until software testing (using the DC-1436) has been successfully completed. Upon approval, an acceptance letter will be mailed.

EROs and Transmitters

All ERO/Transmitters who are accepted by IRS to participate in Federal/State E-File will automatically be accepted into the D.C. program. All ERO/Transmitters should retain documentation of acceptance from IRS in their records.

DISTRICT OF COLUMBIA ELECTRONIC RETURN

The District of Columbia electronic return will consist of data transmitted electronically and supporting documents.

Electronic District of Columbia Return Data (data transmitted electronically)

All D-40 information and all supporting federal returns and schedules must be transmitted electronically to the District of Columbia. All District of Columbia return data should be transmitted in the Generic Record. All federal schedules and wage and tax statements should be transmitted in the Unformatted Record.

NOTE: Supporting federal schedules and forms MUST be transmitted to D.C. along with the D.C. return data or the return will be rejected. Please see page 11 for more information regarding rejection of electronic returns.

Non-Electronic District of Columbia Return Data (supporting documents)

The District of Columbia no longer requires that paper documents be mailed to the Electronic Filing Unit. However, it is the responsibility of the ERO/Preparer to securely retain these documents.

The following paper documents should be retained by the preparer until December 31, 2003:

1. Form DC-8453, *District of Columbia Individual Income Tax Declaration for Electronic Filing*.
2. State copies of Forms W-2, W-2G, and 1099-R.
3. Physician's statement for blindness if claimed for first time.

In the event that there is a problem with a return, the D.C. OTR may request copies of these documents during the preparer retention period. After the three-year period, all paper documentation may be destroyed.

If, for some reason, the ERO/Preparer ceases to do business, all D.C. documents retained during the three-year period should be sent to the Electronic Filing Unit.

EXCLUSIONS FROM ELECTRONIC FILING

For the 2000 tax year, the only District of Columbia tax documents that are acceptable for electronic filing are the Form D-40 (and D-40EZ in D-40 format).

The following forms/line items will not be acceptable for electronic filing for the 2000 tax year:

1. Amended returns
2. Prior year returns
3. Nonresident returns
4. Part-year resident returns
5. Fiduciary returns
6. Extension requests
7. Returns for any period other than January 1 to December 31, 2000
8. Returns required to be filed on Form D-40B
9. Returns claiming the Disability Income Exclusion on Form D-2440
10. Returns containing credits for taxes paid to another state
11. Returns claiming Property Tax Credit on Schedule H
12. Decedent returns, including joint returns filed by spouses
13. Returns claiming DC Low Income Credit
14. Returns claiming Metropolitan Police Housing Credit
15. Returns with an entry for contributions on line 28
16. Returns claiming more than six (6) dependents

NOTE: In addition, any income tax return included in the list of exclusions from Federal Electronic Filing cannot be filed through the Federal/State Electronic Filing Program.

NEW FOR TAX YEAR 2000 D.C. EARNED INCOME TAX CREDIT

INFORMATION ABOUT THE D.C. EARNED INCOME TAX CREDIT (EITC)

You are allowed to claim the D.C. Earned Income tax Credit if you qualify for and claim the Federal Earned Income Credit on your federal tax return. You **must** attach a copy of your Federal return.

If you are single and wish to claim the EITC, you may file either as a single taxpayer or as head of household.

If you are married and wish to claim the EITC, you must file as married filing jointly (see restrictions below).

The maximum EITC credit allowed for D.C. filers is \$389. This is 10% of the Federal maximum of \$3888.

The EITC is a **refundable** credit.

RESTRICTIONS ON THE D.C. EARNED INCOME TAX CREDIT (EITC)

You **must** use Form D-40 for your D.C. Income Tax Return. You **may** file either a paper or electronic D-40.

You **may not** claim both Low Income Credit and EITC. However, you **should** claim whichever is most to your advantage. Use the **EITC worksheet** to make this comparison.

If you are married, you **may not** file separately to claim EITC (you may claim EITC **only if you file a joint return**). This conforms to IRS federal requirements.

You **can not** TeleFile your D.C. Return if you claim EITC. (But you **can** claim EITC if you file a Form D-40 electronically)

Please use the EITC worksheet and instructions in the D-40 booklet to determine whether you may claim the D.C. Earned Income Tax Credit.

TRANSMITTING THE D.C. ELECTRONIC RETURN

The District of Columbia return data must be transmitted to the IRS Andover Service Center with the federal return data in accordance with the IRS procedures.

When the IRS has provided an acknowledgment of acceptance to the transmitter, the D.C. return data will be made available to the D.C. OTR for retrieval within 24 hours of the federal acknowledgment. If the federal return data is rejected, the D.C. return data will **not** be available to the D.C. OTR.

ACKNOWLEDGMENT OF DISTRICT OF COLUMBIA ELECTRONIC RETURNS

For tax year 2000, the Centralized State Acknowledgment System (StAck) will be used to send D.C. acknowledgments. Program participants that are required to directly access the Centralized State Acknowledgment System to retrieve their state acknowledgments will be required to register with the service provider. You should be aware that there will be a nominal fee charged by the service provider for the use of the Centralized State Acknowledgment System. If your software provider accesses this system on your behalf, you will not be required to register with the service provider. You should refer to your software instructions for additional information regarding your responsibilities for accessing and retrieving state acknowledgments.

To register, you can call the Centralized State Acknowledgment System (StAck) Help Desk at (828) 349-5750 to request an application. Once you have received and completed the application, you may mail it (or fax it to (828) 349-5745). You may also register with the Centralized State Acknowledgment System through www.state-ack.net.

ACKNOWLEDGMENT SYSTEM

The District of Columbia will use the Centralized State Acknowledgment System (StAck) developed by participating states in association with the Federation of Tax Administrators (FTA). This system will be used as the value added network (VAN) to receive and distribute the acknowledgment data. All proposed software must be able to receive acknowledgment records from the StAck. The D.C. acknowledgment record will use the standard 42 byte format.

A direct transmitter of state returns will establish a mailbox with StAck (see page 9). The transmitter will be assigned a Mailbox ID by StAck. This Mailbox ID number will be inserted in the Mailbox ID field of the state generic record (IRS 052). Every return processed by the transmitter, for any state, will have the same Mailbox ID. The states will use the mailbox to acknowledge receipt of return data on the network. When a transmitter receives data from the system, it may contain acknowledgment records from any of the participating states.

For software developers who retrieve the state acknowledgment record for their clients, Electronic Return Originators (EROs) do not need separate accounts with StAck. Please let your clients know this.

The State Packet Code in the IRS ACK Key Record will indicate the receipt of the state return at an IRS Service Center.

Transmitters should compare the District of Columbia acknowledgment records against the returns transmitted to determine that all returns were successfully received by the D.C. OTR. The timely posting of District of Columbia acknowledgments by software developers to their clients is strongly recommended. In the event an ERO does not successfully transmit a state record electronically, immediate affirmation allows the ERO to promptly file the return through the normal paper process.

REJECTION OF ELECTRONICALLY FILED RETURNS

The District of Columbia Fed/State E-File Program will be rejecting returns at the state level for tax year 1999 in instances where the required supporting federal documents are not submitted electronically. Rejection notification will be given through the StAck system. Returns will be rejected for the following reasons:

- 1) Absence of Forms W-2 if wages, salaries, and tips are present – Error code 001.
- 2) Absence of Schedule A if itemized deductions are present – Error code 002.
- 3) Absence of Schedule C if business income/loss is present – Error code 003.
- 4) Absence of Schedule D if capital gain/loss is present – Error code 004.
- 5) Absence of Schedule E if rents, royalties, estates, trusts, etc. are present – Error code 005.

NOTE: The return will be rejected on the first error found by the DC E-File System. Additional error codes will **not** be indicated in the acknowledgment.

The acceptance/rejection indicator will be present in byte 35 of the StAck Detail Record (see page 19). An “A” will indicate acceptance of the return, and an “R” will indicate rejection of the return. If an “R” is present, the error code will be present in bytes 37-39 of the record.

IF AN ELECTRONICALLY FILED RETURN IS REJECTED FOR ANY REASON, THE RETURN MUST BE RE-FILED ON PAPER. IT MAY NOT BE RETRANSMITTED.

FORM DC-8453

The Form DC-8453, ***District of Columbia Individual Income Tax Declaration for Electronic Filing***, is the District's signature form equivalent to the federal Form 8453, *U.S. Individual Income Tax Declaration for Electronic Filing*. Form DC-8453 must be completed and signed by all appropriate parties before the return is transmitted electronically to the IRS. See Appendix A for a copy of this form.

The DC-8453 must be retained by the ERO for his/her records. **DO NOT SEND THESE DOCUMENTS TO THE D.C. OTR.** Please be advised that a copy of the DC-8453 must be submitted to the D.C. OTR if specifically requested during the three-year retention period.

DC-8453 INSTRUCTIONS

IRS Declaration Control Number (DCN)

Enter the DCN in the appropriate boxes at the top left-hand portion of the form.

Name, Address, Social Security Number, and Filing Status

Taxpayer(s) must complete all applicable fields. If the taxpayer has a mailing label from the DC Individual income tax booklet, he/she may place the label in the name and address area.

Part I: Tax Return Information

Enter the necessary information as requested from the District of Columbia Form D-40 in column B. These entries must match the entries on the corresponding lines of the electronic return. Enter whole dollars only. Taxpayers filing under status E (married filing combined separate) must use column A for husband and Column B for wife.

Part II: Direct Deposit

Complete the Routing (ACH) Number, as shown on your personal check. The Routing Number is a nine - digit number. The first two digits must be 01 through 12 or 21 through 32. Fill in your bank account number (up to 17 digits) in the appropriate boxes. Check the appropriate box below for checking or savings.

Part III: Declaration of Taxpayer

After the return has been prepared and before the return is transmitted, the taxpayer (s) must verify the information on the return and sign and date the completed Form DC-8453. The ERO must provide the taxpayer with a copy of this form.

Part IV: Declaration of ERO and Paid Preparer

The ERO and paid preparers are required to complete all information in Part IV of Form DC-8453.

Attachments to Form DC-8453

Attach the state copies of Forms W-2, W-2G, and 1099-R to the front left margin of DC-8453. Form 4852, Substitute Form W-2 or copies generated by a preparer or transmitter's software are **NOT** acceptable documents.

Corrections to Form DC-8453

If the ERO changes the electronic return after the taxpayer has signed the Form DC-8453 but before transmitting the data, the ERO must ask the taxpayer to sign a corrected Form DC-8453 if the District of Columbia taxable income (line 3) changes by more than \$25 or the D.C. refund (line 6) changes by more than \$2. Non-substantive changes are permissible if the person making the corrections initials the changes.

REFUND OPTIONS

Taxpayers may elect to have their 2000 tax refund paid in one of the following ways:

- 1) Direct Deposit to a valid checking or savings account**
- 2) Have a paper check mailed to the taxpayer at his/her home address.

**** NOTE: IF, FOR SOME REASON, THE DIRECT DEPOSIT TRANSACTION IS RETURNED TO THE D.C. TREASURY BY THE BANK, A PAPER REFUND CHECK WILL BE ISSUED AND MAILED TO THE NAME(S) AND ADDRESS LISTED ON THE RETURN.**

BALANCE DUE RETURNS

The D.C. OTR will accept balance due returns electronically for the 2000 tax year. The taxpayer has until April 16, 2001 to mail the payment (CHECK OR MONEY ORDER MADE PAYABLE TO THE D.C. TREASURER) and D-40 VE payment voucher (see appendix C), regardless of when the return is filed electronically. Please verify that the name, address, and amount of payment listed on the D-40 VE are identical to the data transmitted electronically.

In addition, the D.C. OTR will be offering credit card payment for all balance due returns. Please see the D-40 Booklet for details.

RESPONSIBILITIES OF PREPARERS/TRANSMITTERS/EROs

Preparers, transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. They must also follow the terms set forth in this handbook and adhere to the requirements below. Persons or firms not meeting these requirements are subject to suspension from the program by the D.C. OTR.

Accuracy

It is important to verify the accuracy of the name, address, and Social Security Number for all taxpayers. Inaccurate information may delay the processing of the return. In addition, **all** required information must be transmitted. If the taxpayer is requesting a direct deposit refund, please verify account number/type and Routing Number (ACH) information.

Compliance

All electronic filers must comply with the requirements and specifications set forth in the IRS publications 1345, 1346, 1436, the DC-1345/1346 Handbook and DC-1436.

Timeliness of Filing

Transmitters must ensure that electronic returns are filed in a timely manner. The date of transmission to IRS will be considered the filing date for a District of Columbia return filed electronically.

Deadline for Filing

The D.C. OTR will accept electronically filed District of Columbia individual income tax returns which have been submitted for transmission to the IRS Andover Service Center through October 15, 2001. Any District of Columbia return submitted after October 15, 2001 must be filed on paper.

Changes to the Return

If the transmitter or taxpayer wishes to make any changes after the electronically filed return has been accepted, the taxpayer must file an amended return through the paper document filing process using form D-40X. Amended District of Columbia returns should be mailed to:

Office of Tax and Revenue
Ben Franklin Station
P. O. Box 7861
Washington, DC 20044-7861

Responsibility to Clients

Preparers have the important task of filing a client's tax return, and they must ensure that the return arrives at the DC OTR. If the electronic DC return fails to arrive at its destination and the federal acknowledgment has been received, preparers must advise their clients to file (mail in) a paper return.

APPENDIX

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IRS Declaration Control Number (DCN)

**DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE****2000 FORM DC-8453****DISTRICT OF COLUMBIA INDIVIDUAL INCOME TAX DECLARATION FOR ELECTRONIC FILING**

PLEASE PRINT OR TYPE

Your First Name and Initial		Last Name	Social Security Number
Spouse's First name and Initial		Last Name	Spouse's Social Security Number
Present Home Address (number and street or rural route)		Apt. No	Federal Filing Status
City, Town, or P.O. Box and State		Zip Code	District of Columbia Filing Status

PART I – TAX RETURN INFORMATION (WHOLE DOLLARS)	D-40 COLUMN A	D-40 COLUMN B
1. Federal Adjusted Gross Income, Form D-40, Line 1		
2. District of Columbia Adjusted Gross Income, Form D-40, Line 5		
3. District of Columbia Taxable Income, Form D-40, Line 10		
4. District of Columbia Income Tax, Form D-40, Line 11		
5. District of Columbia Withholding, Form D-40, Line 17		
6. District of Columbia Overpayment, Form D-40, Line 24		

PART II – DIRECT DEPOSIT OF REFUND (OPTIONAL)	
7. Routing Number*	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> *Routing Number must be nine digits and the first two must be 01 through 12 or 21 through 32.
8. Account Number	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
9. Type of Account	<input type="checkbox"/> Checking <input type="checkbox"/> Savings

PART III - DECLARATION OF TAXPAYER

I declare under the penalties of perjury that I have compared the information on my return, and the amounts described in Part I agree with the corresponding amounts shown on my D-40. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return be sent to the Internal Revenue Service (IRS) by my Electronic Return Originator (ERO) and by the IRS to the District of Columbia Office of Tax and Revenue.

Your Signature _____ Date _____

Spouse's Signature (if joint return both must sign) _____ Date _____

PART IV – DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above taxpayer's return and that the entries on this form are true, complete, and correct to the best of my knowledge. I have followed all requirements described in Publication DC-1345. If I am the paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return, and accompanying statements and schedules, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO's Signature _____ Date _____

SSN _____

EIN _____

Firm's Name (or yours if self-employed) _____

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying statements and schedules, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer's Signature _____ Date _____

SSN _____

Firm's Name (or yours if self-employed) _____

☐

Check if self-employed

Address _____ City _____ State _____ ZIP Code _____

EIN _____

KEEP FOR YOUR RECORDS

NAME AND ADDRESS EXAMPLES AND ABBREVIATIONS

Names

No commas or periods are to be used when entering the taxpayer's name.

Example: Fred R. Jones, Sr.

Entry: Fred R Jones Sr

A name that is composed of initials is to be entered with a blank space between letters.

Example: L. O. Flautana

Entry: L O Flautana

When an apostrophe is included in a name, do not enter the apostrophe when entering the name.

Example: Susanne Prud'Homme

Entry: Susanne Prudhomme

A name that is listed with a hyphen SHOULD be entered with a hyphen.

Example: Karen Van-Lewis

Entry: Karen Van-Lewis

If a name is followed by Senior/Junior/Third or the roman numerals that signify such, these suffixes should be included as part of the name.

Example: Roger Jones, Jr.

Entry: Roger Jones Jr

* Do not use titles such as CAPT, REV, DR, MR, MRS, etc.

Street Addresses

A numerical address involving a street or avenue expressed in words is to be entered with numbers.

Example: 631 Fifty-Ninth Street

Entry: 631 59th St

A numerical address with a suffix (-st, -nd, -rd, -th) is to be entered with no blank spaces between number and suffix.

Example: 2204 Third St

Entry: 2204 3rd St

Example: 2500 First St

Entry: 2500 1st St

An address involving a directional description (north, south, east, west or any combination of two) is to be abbreviated.

Example: 91 Ridge Road, Northeast

Entry: 91 Ridge RD NE

Example: 100 East Main Street

Entry: 100 E Main St

An address involving a post office box is to be entered with Post Office abbreviated as P O with a blank space between the P and the O .

Example: Post Office Box 12349

Entry: P O Box 12349

An address involving street number and alpha letter is to be entered together without a space between the numeric and alphabetic characters.

Example: 3124-B King Drive

Entry: 3124B King Dr

Example: 116 A North Hamilton Street

Entry: 116A N Hamilton St

An address listed as a fraction is to be entered with a slash (/) mark. One blank space is before and after the fraction.

Example: 103 and a half Tulip Drive, Northeast

Entry: 103 ½ Tulip Dr NE

Enter apartment, suite, room or other unit number immediately after the street address (including any post-directionals such as NE) for mail addressed to occupants of multi-unit buildings.

Example: 234 Main Street Suite 100-A

Entry: 234 Main St Ste 100A

Abbreviations

Apartment	Apt
Avenue	Ave
Building	Bldg
Boulevard	Blvd
Center	Ctr
Circle	Cir
Court	Ct
Creek	Crk
Crescent	Cres
Drive	Dr
Highway Contract Route	Hcr
Highway	Hwy
Landing	Ldng
Lane	La
Parkway	Pky
Place	Pl
Plaza	Plz
Point	Pt
Road	Rd
Rural Route	Rr
Route	Rt
Section	Sect
Station	Sta
Square	Sq
Street	St
Suite	Ste
Terrace	Ter
Trail	Trl
Turnpike	Tpke



DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE

D-40 VE PAYMENT VOUCHER

ABOUT THE D-40 VE

Form D-40 VE, *Payment Voucher for Individual Income Tax Returns*, may be used when D.C. tax is owed on an E-File return. Taxpayers who E-File may use this form when sending their tax PAYMENT. The D-40 VE allows the Office of Tax and Revenue to process and apply your payment quickly and accurately. Taxpayers who E-File may also use the credit card payment option. Information about credit card payment is located in the D-40 booklet.

INSTRUCTIONS

Please enter your complete name, address, and Social Security Number on the Form D-40 VE Payment Voucher below. Fill in the amount of payment *in whole dollars only*. Mail the payment voucher, along with a check or money order for the corresponding amount, to the address below. Be sure to enter your social security number on your check or money order. *Make the check or money order payable to the D.C. Treasurer*. If you choose to pay by credit card, please see the credit card instructions in the D-40 booklet for more information.

TIMELINESS OF PAYMENT

In order for your D-40 VE and accompanying payment to be considered timely, and to avoid penalty and interest, the envelope in which it was sent must be postmarked no later than April 16, 2001. Payments received with a postmarked date after April 16 will be subject to penalty and interest.

▼ DETACH HERE AND MAIL WITH YOUR PAYMENT ▼



DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE

2000 FORM D-40 VE

FOR OFFICIAL USE ONLY

PAYMENT VOUCHER FOR INDIVIDUAL INCOME TAX RETURNS										
Social Security Number		Tax Period 12/2000		Due Date (MM/DD/YYYY)						Amount of Payment (Whole Dollars)
				0	4	1	6	2	0	
First Name		Middle Initial		Last Name						
Spouse's First Name		Middle Initial		Spouse's Last Name						
										Spouse's Social Security Number
Street Address				Apt. No.		City		State	Zip	

PLEASE MAIL TO: ELECTRONIC FILING UNIT, P.O. BOX 7182, WASHINGTON, DC 20044-7182