



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

Stephen Cordi, Deputy Chief Financial Officer



Returns Processing Administration

**Joseph Parran, Director
Ezeth Halliday, Deputy Director**

Systems and Forms Division

**Paulette Gooden, Branch Chief
Darlene Parks, Program Analyst
Norman Evans, Program Analyst
Steve Gaul, Program Analyst**

**Tax Practitioner Institute
District of Columbia
January 7, 2016**

DISCLAIMER

- **Form changes presented in this presentation and supporting documentation are subject to change pending District of Columbia legislation and/or Congressional approval.**
- **Timely notification will be provided via the NACTP and/or other Listservs and publications.**

TABLE OF CONTENTS

➤ Individual Income Tax Update for Tax Year 2015

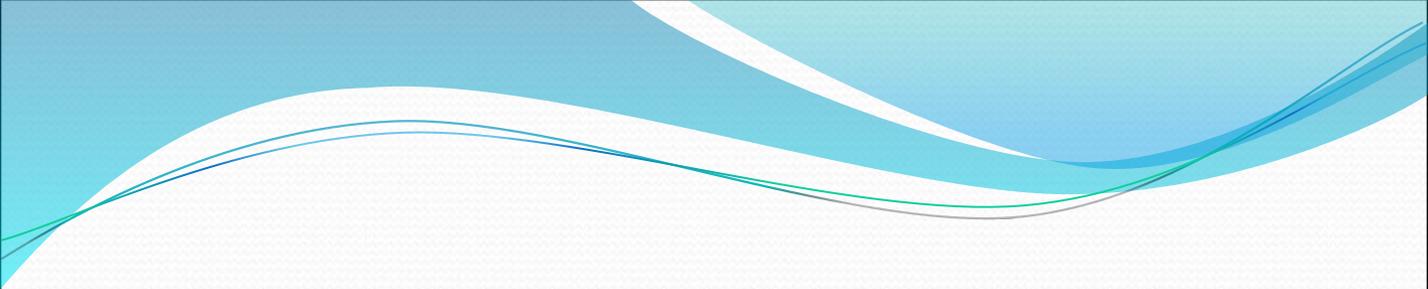
✓ What's New

- Filing Deadline
- New Option to file on a fiscal year basis
- New Filing Status Added – Qualifying Widow(er) with Dependent Child
- New Standard Deduction and Exemption
- Phase-out of the Personal Exemption Amount
- New Tax Rates
- Change in DC Earned Income Tax Credit for childless workers
- Change in Low Income Credit
- Phase-out of first-time DC Homebuyer Credit
- Repeal of up to \$3,000 exclusion from federal adjusted gross income of military, DC, or federal retirement payments of retirees 62 years or older
- Underpayment penalty changed to underpayment interest
- Modification to Schedule H form
- Change to Schedule I – Removal of the DC Income exclusion for long-term care insurance premiums
- Schedule N – Increase in 2015 EITC income limits and maximum credit amounts
- Modification to D-40B Nonresident Request for Refund
- Tax Refund Visa Prepaid Card limit increased to \$4000

➤ Business Tax Update for Tax Year 2015

What's New

- Sales and Use Tax Forms – Reminders and Tobacco
- Products no longer subject to sales tax of 12%.
- New Unincorporated and Corporation Franchise Tax Rate
- Change in Schedule F – Single Sales Factor for businesses other than financial institutions
- Estate Tax – Returns are required to have a Federal Employer Identification Number (FEIN)



Individual Income Tax

What's New

Filing Deadline TY 2015

The filing deadline for the Tax Year 2015 income tax return is April 18, 2016. The District of Columbia observes Emancipation Day on Friday, April 15 when April 16 is a Saturday. This makes Monday, April 18, 2016 the due date for filing income tax returns for Tax Year 2015.

New Filing Status Added
Qualifying Widow(er) with Dependent Child

D-40-Individual Income Tax Return (Page 1)

The following filing status has been added on the D-40 based on legislation:

- ✓ Qualifying widow(er) with dependent child

TAXPAYER'S INFORMATION

Filing status Single, Married filing jointly, Married filing separately, Dependent claimed by someone else

1 *Fill in only one:* Married filing separately on same return *Enter combined amounts for Lines 4-42. See instructions.*
 Registered domestic partners filing jointly *or* filing separately on same return
 Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*
 Qualifying widow(er) with dependent child *Enter qualifying dependent information on Schedule S.*

2 *Fill in if you are:* Part-year resident in DC from (month) to (month); number of months in DC *See instructions.*

Individual Income Tax Returns TY 2015 Individual Income

New Tax Rates

The tax rates for individuals for tax years beginning after 12/31/2014 are:

If the taxable income is: The tax is:

Not > \$ 10,000	4% of the taxable income.
>\$ 10,000 ≤ \$ 40,000	\$400, plus 6% of the excess over \$10,000.
>\$ 40,000 ≤ \$ 60,000	\$2,200, plus 7% of the excess over \$ 40,000.
>\$ 60,000 ≤ \$ 350,000	\$3,600, plus 8.5% of the excess over \$ 60,000.
>\$ 350,000	\$ 28,250, plus 8.95% of the excess above \$ 350,000.

DC Earned Income Tax Credit

The District has changed the formula for determining the Earned Income Tax Credit for childless workers.

- Taxpayers with a qualifying child who claim the federal EITC may still claim a DC EITC of 40% of the federal credit. However, the formula for determining the DC EITC for childless workers has changed. Taxpayers without a qualifying child must now use the “DC Earned Income Tax Credit Worksheet for Filers Without a Qualifying Child” to determine the amount of the credit. The two worksheets have been added to the 2015 D-40EZ D-40 Booklet.
- The DC EITC must be prorated according to the time of residency for part-year residents.

District of Columbia Earned Income Tax Credit (EITC) Worksheet For Filers Without A Qualifying Child

This worksheet is for taxpayers who do not have a qualifying child for the Earned Income Credit. If you have a qualifying child DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than \$24,040



YOU CANNOT CLAIM THIS CREDIT

Section A: General Eligibility for the DC Childless Worker EITC.

If you qualified for the federal Earned Income Credit, go directly to Section B, below. If you did not qualify for the federal Earned Income Credit, answer these questions:

1. Were you, or your spouse/registered domestic partner if married filing jointly, or married filing separately on the same return, at least age 25, but not age 65 at the end of 2015? (born after December 31, 1950, and before January 2, 1991). If your spouse died in 2015 or if you are preparing a return for someone who died in 2015, see IRS Pub. 596 before you answer. If YES continue. If NO, STOP, you cannot claim the EITC.
2. Do you, and your spouse/registered domestic partner (if filing on the same tax return) have a social security number that allows you to work, or is valid for EITC purposes? (See the federal tax return instruction booklet for more information.) If YES, continue.
3. If you answer YES to any of the following questions, STOP, you are not eligible for the EITC. If you can answer NO to all the questions, go to step 4.
 - a. Is the filing status on your DC return "Married Filing separately"?
 - b. If you are unmarried, can you be claimed as a dependent on someone else's 2015 tax return, or are you someone else's qualifying child?
 - c. If you are married, and you are not filing with your spouse, can you be claimed as a dependent on someone else's 2015 tax return, or are you someone else's qualifying child?
 - d. On your federal return are you filing form 2555, or 2555EZ?
 - e. Is your investment income more than \$3400? (Investment income includes: taxable interest, tax-exempt interest, ordinary dividends and capital gains more than \$0)
 - f. Did you file form 4797 with your federal return?
 - g. Did you file Schedule E with your federal return?
 - h. Did you have income from the rental of personal property not used in trade or business on your federal return?
 - i. Did you elect to report child's interest and dividends on your federal return?
 - j. Are you a qualifying child of another person for the Earned Income Credit?

4. Were you or your spouse a nonresident alien for any part of 2015? If NO, continue. If YES, see the special rule.

Special Rule for nonresident Aliens. If you are not married, and were a non-resident alien for any part of the year, STOP, you do not qualify for the EITC. If you were married, and both spouses were nonresident aliens for any part of the tax year, STOP, you do not qualify for the EITC. If only one spouse was a nonresident alien for any part of the year, you cannot claim the EITC unless your federal filing status is married filing jointly.
5. If you had income or loss from a passive activity, see IRS Pub. 596 to see if you can claim the EITC.

SECTION B: Calculating Your Earned Income

(For Individuals without federal Schedule SE, Schedule C, Schedule C-EZ, and who were not members of the clergy or statutory employees)

This worksheet is for taxpayers without a qualifying child only. If you claimed the federal EITC on a 1040, 1040A, or 1040EZ, DO NOT USE THIS WORKSHEET to figure out your earned income. Report the earned income amount derived from the federal worksheet used to make your federal EITC claim on your 1040, 1040A, or 1040EZ.

If you were self-employed at any time in 2015, or are filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C or C-EZ as a statutory employee, DO NOT USE THIS WORKSHEET to figure out your earned income. See special instructions below.

1. Enter the amount of your wages, salaries, tips, etc., (from federal Form 1040, 1040A, or 1040EZ)..... 1. _____
2. Enter any amount included on Line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2..... 2. _____
3. Enter any amount included on Line 1, for work performed while an inmate in a penal institution..... 3. _____
4. Enter any amount included on Line 1 that you received as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan. This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received..... 4. _____
5. Enter any amount included on Line 1, that is a Medicaid waiver payment you exclude from income..... 5. _____
6. Add Lines 2, 3, 4, and 5..... 6. _____
7. Subtract Line 6 from Line 1..... 7. _____
8. Enter all of your nontaxable combat pay if you elect to include it in earned income..... 8. _____
9. Add Lines 7 and 8. This is your earned income..... 9. _____

Special instructions for Members of the Clergy, Statutory employees and those filing Schedule SE, Schedule C, or Schedule C-EZ. See IRS 1040 instruction, Worksheet B. Use the amount on line 4b as your earned income. (Ignore line 5). Clergy and Church employees take note of special instructions.

SECTION C: Figuring your DC Earned Income Credit

Note: This Earned Income Credit Worksheet is for filers without a qualifying child only. If you are a filer with a qualifying child, DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than \$24,040, STOP, you cannot claim this credit.

1. Enter your earned income from the Earned Income Worksheet.....1. _____

2. If earned income is less than \$6,580, multiply the amount by .0765, otherwise enter \$503. \$503 is the maximum amount that can be claimed. This is your tentative EITC amount based on your earned income. Complete the Lines below to determine the actual EITC amount.....2. _____

3. Enter your federal adjusted gross income (from Form 1040, 1040A or 1040EZ)... 3. _____

4. Enter the higher of Line 1 or Line 3..... 4. _____

5. If Line 4 is less than \$18,111, enter the amount from Line 2. This is your actual EITC. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. Enter this amount on Form D-40EZ, Line 13e or Form D-40, Line 27e..... 5. _____

6. If Line 4 is between \$18,111 and \$24,040 subtract \$18,111 from the amount on Line 4, enter result.....6. _____

7. Multiply the amount on Line 6 by 0.0848, enter result..... 7. _____

8. Subtract line 7 from Line 2, enter result here. If less than zero, enter zero. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. This is your actual EITC. Enter this amount on Form D-40EZ, Line 13e, or Form D-40, Line 27e..... 8. _____

DC Low Income Credit

- Pursuant to recent legislation, part-year residents must now prorate the Low Income Credit attributable to the time of residing in DC.
- Also, the credit is not allowable if your net federal adjusted gross income exceeds the federal minimum income tax filing requirements. Net federal adjusted gross income means federal adjusted gross income less:
 - taxable refunds, credits, or offsets of state and local income tax;
 - tax-exempt municipal bond interest income; and
 - federal taxable amount of social security or tier 1 railroad retirement income.

Phase-out of first-time DC Homebuyer Credit

- This 5-year \$2,000 credit for certain DC government employees who purchased their first principal residence in DC after October 1, 2007, and who are enrolled in the Employer Assisted Housing Program (EAHP) offered by the DC Department of Housing and Community Development, is being phased out. The credit shall not apply to a home purchase with a settlement date after March 30, 2015.

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

‘Underpayment Penalty’ is now ‘Underpayment Interest’

D-40 PAGE 2

Enter your last name: _____

Enter your SSN: _____



15 Deduction type. Take the same type as you took on your federal return. Fill in which type:
 Standard or Itemized See instructions for amount to enter on Line 16.

16 DC deduction amount. Do not copy from federal return. For amount to enter, see instructions. 16 \$ _____ 00

17 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/registered domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S. 17 _____

18 Exemption amount. Multiply \$1,775 by number on line 17. Part-year DC residents see Calculation E in instructions. 18 \$ _____ 00

19 Add Lines 16 and 18. 19 \$ _____ 00

20 DC taxable income. Subtract Line 19 from Line 14. Enter result. Fill in if loss 20 \$ _____ 00

DC tax, credits and payments

21 Tax. If Line 20 is \$100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions. Fill in if filing separately on same return. Complete Calculation J on Schedule S. 21 \$ _____ 00

22 Credit for child and dependent care expenses \$ _____ .00 X .32 Enter result > 22 \$ _____ 00
 From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

23 Non-refundable credits from DC Schedule U, Part 1a, Line 7. Attach Schedule U. 23 \$ _____ 00

24 DC Low Income Credit. Use Calc. LIC/EITC to see if LIC or EITC is a greater benefit. See instructions. 24 \$ _____ 00

24a Enter the number of exemptions claimed on your federal return. _____

25 Total non-refundable credits. Add Lines 22, 23 and 24. 25 \$ _____ 00

26 Total tax. Subtract Line 25 from Line 21. If Line 21 is less than Line 25 leave Line 26 blank. 26 \$ _____ 00

27 **DC Earned Income Tax Credit** Leave blank if you took Line 24 DC Low Income Credit (LIC)

27a Enter the number of qualified EITC children. _____ 27b Enter earned income amount 27b \$ _____ 00

27c For filers **with** qualifying children. Enter federal EIC \$ _____ .00 X .40 Enter result > 27c \$ _____ 00

27e For filers **without** qualifying children. See instructions for special calculations. Enter result > 27e \$ _____ 00

28 Property Tax Credit. From your DC Schedule H; attach a copy. 28 \$ _____ 00

29 Refundable credits from DC Schedule U, Part 1b, Line 3. Attach Schedule U. 29 \$ _____ 00

30 DC income tax withheld shown on Forms W-2 and 1099. Attach these forms. 30 \$ _____ 00

31 2015 estimated income tax payments and amount applied from 2014 return. 31 \$ _____ 00

32 Tax paid with extension of time to file or with original return if this is an amended return. 32 \$ _____ 00

33 Total payments and refundable credits. Add Lines 27d or 27e and 28-32. 33 \$ _____ 00

Refund — Complete if Line 33 is **more** than Line 26

34 Amount you overpaid Subtract Line 26 from Line 33 34 \$ _____ 00

35 Amount to be applied to your 2016 estimated tax 35 \$ _____ 00

36 Penalty See instructions 36 \$ _____ 00

Fill in the oval if Form D-2210 is attached

37 Underpayment Interest 37 \$ _____ 00

38 Refund amount from Lines 35, 36 and 37 from Line 34 38 \$ _____ 00

39 Contribution amount from Sched. U, Part II, Line 5 Can not exceed refund amt. on Line 38 Put additional amt. on Line 42 39 \$ _____ 00

40 Net refund Subtract Line 39 from Line 38 40 \$ _____ 00

Amount owed — Complete if Line 33 is **equal to or less** than Line 26

41 Tax due Subtract Line 33 from Line 26 41 \$ _____ 00

42 Contribution amount from Sched. U, Part II, Line 6 42 \$ _____ 00

43a Penalty \$ _____ 00

43b Interest \$ _____ 00

Enter total P & I 43 \$ _____ 00

Fill in the oval if Form D-2210 is attached

44 Underpayment Interest 44 \$ _____ 00

45 Total amount due Add Lines 41-44 45 \$ _____ 00

Will this refund request or amount owed go to or come from an account outside the U.S.? Yes No See instructions.

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

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

D-2210 Underpayment of Estimated Income Tax By Individuals



2015 D-2210 Underpayment of Estimated Income Tax By Individuals

IMPORTANT: Please read the instructions on the reverse before completing this form.

Your First name, M.I., Last name	SSN
Spouse's/domestic partner's First name, M.I., Last name	Spouse's/domestic partner's SSN
	Daytime telephone number

No underpayment interest is due and this form should not be filed if:

- A. Your tax liability on taxable income after deducting your District of Columbia withholding tax and applicable credits is less than \$100, or
- B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

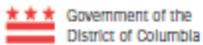
Computation of Underpayment Interest

1	2015 DC Tax Liability "total tax" from your DC Individual Income Tax Return.	\$	
2	Multiply the amount on Line 1 by 90% (.90)	\$	
3	2014 DC Tax Liability "total tax" from your DC Individual Income Tax Return x 110%.	\$	
4	Minimum withholding and estimated tax payment required for tax year 2015 (lesser of Line 2 and 3).	\$	
5	Multiply Line 4 amount by 25% (.25) for amount required for each periodic payment	\$	
<p>Note: If your income was not evenly divided over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.</p>			
		Due date of Payments	
		1st Period	2nd Period
		04/15/15	06/15/15
		3rd Period	4th Period
		09/15/15	01/15/16
6	Enter Line 5 amount or the annualized income amount in each period (The 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts).		
<p>Check here <input type="checkbox"/> if you are using the "Annualized Income" method.</p>			
7	DC withholding and estimated tax paid each period (The 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts).		
8	Underpayment each period (Line 6 minus Line 7)		
9	Underpayment interest factors	.0175	.0265
10	Line 8 multiplied by Line 9		
11	Underpayment interest - Total of amounts from Line 10. (See instructions on reverse)	Pay this amount	\$

Make check or money order payable to: DC Treasurer

Form D-2210 has been updated to change "Penalty" to "Underpayment interest".

Schedule H- Homeowner and Renter Property Tax Credit



2015 SCHEDULE H Homeowner
 and Renter Property Tax Credit



OFFICIAL USE ONLY Vendor ID#0000

Important: Read eligibility requirements before completing.
 Print in CAPITAL letters using black ink.

Personal information

Your daytime telephone number _____
 Your social security number (SSN) _____ Spouse's/registered domestic partner's SSN _____
 Your first name _____ M.I. _____ Last name _____
 Spouse's/registered domestic partner's first name _____ M.I. _____ Last name _____
 Mailing address (number, street and suite/apartment number if applicable) _____

 City _____ State _____ Zip Code +4 _____
 Address of DC property (number, street and suite/apartment number if applicable) for which you are claiming the credit if different from above _____

Type of property for which you are claiming the credit. Fill in only one: House Apartment Rooming house Condominium

◆ Complete Section A or Section B, whichever applies. ◆ Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization

Section A Credit claim based on rent paid

Round cents to the nearest dollar.
 If the amount is zero or less, leave the line blank.

1	Federal adjusted gross income of the tax filing unit From Line 32, on page 2 (see instructions)	\$								00										
2	Money from other sources used to pay rent not included in AGI:																			
	a. Source _____	\$								00										
	b. Source _____	\$								00										
3	Rent paid on the property in 2015	\$							00	x.20 = 3 \$										00
4	Property tax credit. Use the "Computing Your Property Tax Credit" worksheet.	\$																		00
5	Rent supplements received in 2015 by you or your landlord on your behalf.	\$																		00
6	Property tax credit. Subtract Line 5 from Line 4, D-40 filers enter here and on Line 28 of the D-40.	\$																		00

New Line, Section A, Line 2: Report money from other sources used to pay rent not included in AGI has been added to the Schedule H. Taxpayers can now list the source and amount of the other income. Money reported on this line is not used to calculate the amount of the credit, but to assist OTR in determining the reasonableness of the claim.

Schedule I- Additions to and Subtractions from Federal Gross Income

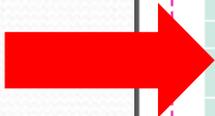
Government of the District of Columbia **2015** SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

Make entries using black ink. Attach to your D-40.

Last name	Social Security Number	OFFICIAL USE ONLY Vendor ID#0000
Calculation A Additions to federal adjusted gross income. Fill in only those that apply.		
Dollars only, do not enter cents		
1 Part-year DC resident – enter the portion of adjustments (from Federal Form 1040; 1040A; or 1040NR) that relate to the time you resided outside DC. <i>For Lines 2 – 7 below include only the amounts related to the time you resided in DC.</i>	1 \$	00
2 Income distributions eligible for income averaging on your federal tax return from Federal Form 43721.	2 \$	00
3 30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on federal return.	3 \$	00
4 Any part of a discrimination award subject to income averaging.	4 \$	00
5 Deductions for S Corporations from Schedule K-1, Form 1120 S.	5 \$	00
6 Other pass through losses from DC unincorporated businesses that exceed the \$12,000 threshold (reported as a loss on federal 1040 return).	6 \$	00
7 Other. See instructions on other side.	7 \$	00
8 Total additions. Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.	8 \$	00
Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.		
1 Taxable interest from US Treasury bonds and other obligations. See instructions on other side.	1 \$	00
2 Disability income exclusion from DC Form D-2440, Line 10. See instructions on other side.	2 \$	00
3 Interest and dividend income of a child from Federal Form 8814*.	3 \$	00
4 Awards, other than front and back pay, received due to unlawful employment discrimination.	4 \$	00
5 Excess of DC allowable depreciation over federal allowable depreciation. See instructions.	5 \$	00
6 Amount paid (or carried over) to DC College Savings plan in 2015 (maximum \$4,000 per person, \$8,000 for joint filers if each is an account owner). Part-year residents see instructions.	6 \$	00
7 Exclusion of up to \$10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than \$100,000. See instructions.	7 \$	00
8 Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. See instructions on other side.	8 \$	00
9 Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. See instructions on other side.	9 \$	00
10 Loan repayment awards received by health-care professionals from DC government. See instructions on other side.	10 \$	00
11 Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. Make no entry if the premium was deducted on your federal return, see instructions on other side.	11 \$	00
12 DC Poverty Lawyer Loan Assistance. See instructions on other side.	12 \$	00
13 Other. See instructions on other side.	13 \$	00
14 Military Spouse Residency Relief Act. See instructions on other side.	14 \$	00
15 RESERVED	15 \$	00
16 Total subtractions. Add entries on Lines 1–15. Enter the total here and on D-40, Line 12.	16 \$	00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

Revised 04/15 2015 SCHEDULE I P1 Additions to and Subtractions from Federal Adjusted Gross Income File order B



Long-term care insurance premiums paid in 2014, \$500 annual limit per person (formerly Line 6 of the D-40, Schedule I, Calculation B Subtractions from federal adjusted gross income) has been repealed. Line 6 of the D-40 Schedule I, Calculation B Subtractions is now “Amount paid or carried over to DC College Savings Plan”

Schedule N-DC Non-Custodial Parent EITC Claim



2015

SCHEDULE N DC Non-Custodial Parent EITC Claim



1 5 0 4 0 0 1 5 0 0 0 0

Important: Print in CAPITAL letters using black ink.
Attach to Schedule U. File Schedules N and U with your D-40.

OFFICIAL USE ONLY
Vendor ID#0000

First name of non-custodial parent	M.I.	Last name
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address (number, street and suite/apartment number if applicable)		
<input type="text"/>		
City	State	Zip Code + 4
<input type="text"/>	<input type="text"/>	<input type="text"/>
Social Security Number (SSN)	Date of birth (MMDDYYYY)	
<input type="text"/>	<input type="text"/>	

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit.

DC Non-Custodial Parent EITC Eligibility -- Please complete this checklist to determine your eligibility to file Schedule N. You may claim the DC Non-Custodial Parent EITC only if you can answer "Yes" to the following questions.

	YES	NO
1 Is your Federal Adjusted Gross Income for 2015 less than: one qualifying child is \$39,131 (\$44,651 married filing jointly) two qualifying children \$44,454 (\$49,974 married filing jointly) three or more qualifying children is \$47,747 (\$53,267 married filing jointly)	<input type="radio"/>	<input type="radio"/>
2 Were you a DC resident taxpayer during the year?	<input type="radio"/>	<input type="radio"/>
3 Were you between the ages of 18 and 30 as of December 31, 2015?	<input type="radio"/>	<input type="radio"/>
4 Are you a parent of a minor child(ren) with whom you do not reside?	<input type="radio"/>	<input type="radio"/>
5 Are you under a court order requiring you to make child support payments?	<input type="radio"/>	<input type="radio"/>
6 Was the effective date of the child support payment order on or before 6/30/2015?	<input type="radio"/>	<input type="radio"/>
7 Did you make child support payment(s) through a government sponsored support collection unit?	<input type="radio"/>	<input type="radio"/>
8 Did you pay all of the court ordered child support due for 2015 by December 31, 2015?	<input type="radio"/>	<input type="radio"/>

If you answered "Yes" to the above questions, you may claim the DC Non-Custodial Parent EITC. Complete Schedule N and attach it, and Schedule U, to your D-40.

Revised 04/15

2015 SCHEDULE N P1
DC Non-Custodial Parent EITC Claim

File order 9

Based on federal updates the 2015 EITC income limits and maximum credit amounts have increased.

District of Columbia Tax Refund Visa® Prepaid Card and Refund Options

- There are three options on 2015 returns for receiving individual income tax refunds – direct deposit, a tax refund card, or paper check. All individual income tax returns require that an option be selected. If you do not select an option, you will receive a paper check. Refunds under \$2 or greater than \$4,000 do not qualify for the tax refund card and will be issued by check.
- All new direct deposit requests (taxpayers requesting a direct deposit for the first time) will receive a paper check.

Individual MeF Program



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

Mizuki Bridges
(202) 442-6279

mizuki.bridges@dc.gov

Individual Income Tax



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

Paulette Gooden

(202) 442-6262

Paulette.gooden@dc.gov

OR

Darlene Parks

(202) 442-6919

Darlene.parks@dc.gov

QUESTIONS pertaining to our Individual Income Schedule H tax Forms (specifically concerning "Tax Filing Unit")

Norman Evans

(202) 442-6392

Norman.evans@dc.gov



Business Tax

Sales and Use

Reminders-

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

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

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

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

The Government of the District of Columbia
 Office of the Deputy Chief Financial Officer
 Office of Tax and Revenue
 Returns Processing Administration

Tobacco products are no longer subject to the sales tax of 12% effective October 1, 2014. Accordingly, Line 7 of the FR-800 is now reserved.


2015 FR-800A Sales and Use Tax Annual Return


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

Taxpayer Identification Number: Fill In: if FEIN if SSN

Account Number:

Business name:

Mailing address line 1:

Mailing address line 2:

City: State: Zip Code + 4:

Due date:

OFFICIAL USE ONLY Vendor ID#0000

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

Tax period ending (MMYY):

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

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

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

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

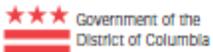
PLEASE SIGN HERE: Taxpayer's signature Title Date

Telephone Number of Person to Contact:

Preparer's Tax Identification Number (PTIN):

The Government of the District of Columbia
 Office of the Deputy Chief Financial Officer
 Office of Tax and Revenue
 Returns Processing Administration

Tobacco products are now reported on Form FR-1000Q.



2016 FR-1000Q
 TOBACCO PRODUCTS EXCISE
 QUARTERLY TAX RETURN



FILE THIS RETURN FOR EACH OF THE 4 QUARTERS OF FISCAL YEAR 2016 (OCT 2015 - SEPT 2016)

OFFICIAL USE ONLY
 Vendor ID# 0000

Taxpayer Identification Number

Quarterly Reporting Period:

- October - December due January 21, 2016 Fill In If this is an amended return
- January - March due April 21, 2016 Fill In If this is your final return
- April - June due July 21, 2016 Fill In If you are a New Wholesaler
- July - September due October 21, 2016 Fill In If you are a Retailer

Business name

Business mailing address line #1

Business mailing address line #2

City

State

Zip Code + 4

TOBACCO PRODUCTS SUBJECT TO TAX DURING THE REPORT PERIOD

Column A - PRODUCT TYPE	Column B - QUANTITY	Column C - TAX RATE	Column D - TAX (Multiply Column B by Column C)
1. Little Cigars	Number of Little Cigars _____	\$0.145 per little cigar	_____ 00
2. Roll your own (RYO) Tobacco (net weight in ounces _____) In the space provided above, enter the net weight in ounces sold. Attach a list of RYO Tobacco and net weight in ounces of each product.	Wholesale Sales _____ 00	67%	_____ 00
3. Vapor Products	Sales by wholesalers and untaxed purchases by retailers/individual consumers _____ 00	67%	_____ 00
4. All other tobacco products	Wholesale Sales _____ 00	67%	_____ 00
5. DC Tax Due (Add Lines 1 - 4 in Column D)			_____ 00
6. Penalty - 5% per month with a maximum of 25% (see instructions)			_____ 00
7. Interest - 10% per year (see instructions)			_____ 00
8. Total DC Tax Due (Add Lines 5, 6 and 7)			_____ 00

Will this payment come from an account outside of the U.S.? Yes No (see instructions)



Business Tax

Unincorporated and Corporation

D-20 & D-30- Franchise Tax (Page 2)

D-20 FORM, PAGE 2

Taxpayer Name: _____

Federal Employer I.D. Number: _____



		ENTER DOLLAR AMOUNTS ONLY	
DEDUCTIONS	23 Pension, profit-sharing plans. <small>Fill in if minus:</small> <input type="radio"/>	23 \$	00
	24 Other deductions. <small>Attach statement.</small>	24 \$	00
	25 Total deductions. <small>Add Lines 11-24.</small>	25 \$	00
	26 Net income. <small>Line 10 minus Line 25. Fill in if minus:</small> <input type="radio"/>	26 \$	00
27 Net operating loss deduction. <small>(For years before 2000.)</small>	27 \$	00	
28 Net income after net operating loss deduction. <small>Line 26 minus Line 27. Fill in if minus:</small> <input type="radio"/>	28 \$	00	
TAXABLE INCOME	29 (a) Non-business income/state adjustment. <small>Attach statement. Fill in if minus:</small> <input type="radio"/>	29a \$	00
	(b) Expense related to non-business income. <small>Attach statement.</small>	29b \$	00
	(c) 29(a) minus 29(b). <small>Fill in if minus:</small> <input type="radio"/>	29c \$	00
	30 Net income subject to apportionment. <small>Line 28 minus Line 29(c). Fill in if minus:</small> <input type="radio"/>	30 \$	00
	31 DC apportionment factor <small>from Form D-20, Schedule F, col. 3, Line 6.</small>	31	
	32 Net income from trade or business apportioned to DC. <small>Line 30 amount multiplied by Line 31 factor. Fill in if minus:</small> <input type="radio"/>	32 \$	00
	33 Other income/deductions attributable to DC. <small>Attach statement. Fill in if minus:</small> <input type="radio"/>	33 \$	00
34 Total taxable income before apportioned NOL deduction. <small>Line 32 plus or minus Line 33. Fill in if minus:</small> <input type="radio"/>	34 \$	00	
35 Apportioned NOL deduction. <small>(Losses occurring in year 2000 and later.)</small>	35 \$	00	
36 Total DC taxable income. <small>Line 34 minus Line 35. Fill in if minus:</small> <input type="radio"/>	36 \$	00	
37 Tax 9.4% of Line 36	37 \$	00	
38 Minus nonrefundable credits from Schedule UB, Line 8	38 \$	00	
39 Total DC gross receipts <small>from Line '4' MTLGR Worksheet</small>	\$	00	
40 Net tax. <small>Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.</small>	40 \$	00	

37 Tax 9.4% of Line 36

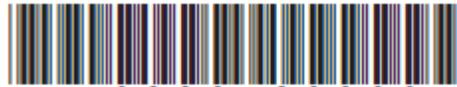
37

For TYBA 12/31/2014, Corporations and Unincorporated businesses will be taxed at a rate of 9.4% instead of 9.975%.

The Government of the District of Columbia
 Office of the Deputy Chief Financial Officer
 Office of Tax and Revenue
 Returns Processing Administration

D-20 FORM, PAGE 2

Taxpayer Name: _____



Federal Employer I.D. Number: _____

		ENTER DOLLAR AMOUNTS ONLY																				
DEDUCTIONS	23 Pension, profit-sharing plans	Fill in if minus: <input type="radio"/>	23	\$																	00	
	24 Other deductions (attach statement)		24	\$																	00	
	25 Total deductions Add Lines 11-24.		25	\$																	00	
TAXABLE INCOME	26 Net income Line 10 minus Line 25.	Fill in if minus: <input type="radio"/>	26	\$																	00	
	27 Net operating loss deduction for years before 2000		27	\$																	00	
	28 Net income after net operating loss deduction Line 26 minus Line 27	Fill in if minus: <input type="radio"/>	28	\$																	00	
	29 (a) Non-business income/state adjustment (attach statement)	Fill in if minus: <input type="radio"/>	29a	\$																	00	
	(b) Expense related to non-business income (attach statement)		29b	\$																	00	
	(c) 29(a) minus 29(b)	Fill in if minus: <input type="radio"/>	29c	\$																	00	
	30 Net income subject to apportionment Line 28 minus Line 29(c)	Fill in if minus: <input type="radio"/>	30	\$																	00	
	31 DC apportionment factor from Form D-20, Schedule F, col. 3, Line 5		31																			
	32 Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor	Fill in if minus: <input type="radio"/>	32	\$																		00
	33 Other income/deductions attributable to DC (for Combined Reporting filers) (attach statement - see Instructions)	Fill in if minus: <input type="radio"/>	33	\$																		00
	34 Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33	Fill in if minus: <input type="radio"/>	34	\$																		00
	35 Apportioned NOL deduction (Losses occurring in year 2000 and later)		35	\$																		00
	36 Total DC taxable income. Line 34 minus Line 35	Fill in if minus: <input type="radio"/>	36	\$																		00
	37 Tax 9.4% of Line 36		37	\$																		00
38 Minus nonrefundable credits from Schedule UB, Line 8		38	\$																		00	
39 Total DC gross receipts from Line '4' MTLGR Worksheet			\$																		00	
TAX PAYMENTS AND CREDITS	40 Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.		40	\$																	00	
	41 Payments and refundable credits:		41a	\$																	00	
	(a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return		41b	\$																	00	
	(b) 2015 estimated franchise tax payments		41c	\$																	00	
	(c) Refundable credits from Schedule UB, Line 11		42	\$																	00	
	42 Add lines 41(a), 41(b) and 41(c).		42	\$																		00
	43 Tax due. If Line 40 amount is larger, subtract Line 42 from Line 40. Will this payment come from an account outside the U.S.? <input type="radio"/> Yes <input type="radio"/> No See Instructions.		43	\$																		00
	44 Overpayment. If Line 42 amount is larger, subtract Line 40 from Line 42.		44	\$																		00
45 Amount you want to apply to your 2016 estimated franchise tax		45	\$																		00	
46 Amount to be refunded. Line 44 minus Line 45. Will this refund go to an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See Instructions.		46	\$																		00	
47 Estimated tax interest (Fill in oval if D-2220 attached)	<input type="radio"/>		\$																		00	

'Underpayment Penalty' is now 'Estimated tax interest'

The Government of the District of Columbia
Office of the Deputy Chief Financial Officer
Office of Tax and Revenue
Returns Processing Administration



Government of the District of Columbia
Office of Tax and Revenue

2015 D-2220 Underpayment of Estimated
Franchise Tax By Businesses

IMPORTANT: Please read the instructions on the reverse before completing this form

Business Name (from your D-20 or D-30 return)	Federal Employer Identification Number (FEIN)
Person to contact if there are questions	Social Security Number (SSN)
	Daytime telephone number

No underpayment interest is due and this form should not be filed if:

- A. Your tax liability on taxable income after deducting DC applicable credits and estimated tax payments is less than \$1001, or
- B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

Computation of Underpayment Interest

1	2015 DC franchise tax liability from Forms D-20, or D-30.	\$	
2	Multiply the amount on Line 1 by 90% (.90).	\$	
3	2014 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	
4	Minimum estimated tax requirement for tax year 2015 (lesser of Lines 2 and 3).	\$	
5	Multiply the amount on Line 4 by 25% (.25).	\$	

Note: If your income was not evenly received over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.

	Due date of Payments				
	1 st Period 04/15/15	2 nd Period 06/15/15	3 rd Period 09/15/15	4 th Period 12/15/15	
6	Enter the amount from Line 5 or the annualized amount in each period (the 2 nd period includes the 1 st period amount, 3 rd period includes the 1 st and 2 nd period amounts, the 4 th period includes all period amounts).				
Check here <input type="checkbox"/> if you are using the "Annualized Income" method.					
7	DC estimated taxes paid each period (the 2 nd period includes the 1 st period amount, 3 rd period includes 1 st and 2 nd period amounts, the 4 th period includes all period amounts).				
8	Underpayment each period (Line 6 minus Line 7).				
9	Underpayment Interest Factors.	.0175	.0265	.0262	.0348
10	Line 8 multiplied by Line 9.				
11	Underpayment Interest - Total of amounts from Line 10. Pay this amount.			\$	

(See D-2220 instructions).

Form D-2220 has been updated to change "Penalty" to "Underpayment interest".



Business Tax

Estate Tax

Business Tax Paper Forms

Approval contact information

Darlene Parks
Systems and Forms, Program Analyst
202-442-6919
darlene.parks@dc.gov

Norman R. Evans
Systems and Forms, Program Analyst
202-442-6392
norman.evans@dc.gov

Paulette D. Gooden
Systems and Forms, Branch Chief
202-442-6262
paulette.gooden@dc.gov

QUESTIONS

