

2012

D-20

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

Secure - Accurate - Convenient ...

DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

- **Any tax liability of \$5,000 or more per period must be paid electronically.**
- **Make tax payments electronically with e-check, ACH Credit, ACH Debit and Credit Card. Visit www.taxpayerservicecenter.com**
- **When making a payment with your D-20 please use the voucher (D-2030P) provided.**



- **Revised minimum tax liability gross receipts worksheet**
- **Line 37 - Total DC gross receipts**
- **Line 47 - FAS 109 Deduction from Combined Reporting Worksheet**
- **Schedule 1, Combined Report TAX DUE**
- **Revised Worldwide Combined Reporting Election Form**

Reminders:

- **Combined Reporting:** Reference the 2012 Guide to Combined Reporting located on our website at www.taxpayerservicecenter.com, effective for tax years beginning on and after January 1, 2011. There are additional schedules that must be attached to the designated agent's franchise tax return.

Revised forms and Worksheets:

- Form to Make an Election to File a **Worldwide DC Combined Franchise Tax Return** revised as **Worldwide Combined Reporting Election Form**
- Minimum Tax Liability Gross Receipts Worksheet

Deleted forms:

- D-20CS Authorization and Consent of a Subsidiary Corporation to be Included in a DC Consolidated Corporation Franchise Tax Return
- Unitary Combined Group Members Schedule

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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-20

Who must file a Form D-20?

Generally, every corporation or financial institution must file a Form D-20 (including small businesses, professional and S corporations) if it is carrying on or engaging in any trade, business, or commercial activity in the District of Columbia (DC) and receiving income from DC sources including activities in DC that benefit an affiliated entity of the taxpayer.

If you perform services in DC for subsidiary corporations, you are carrying on a trade or business,.

A corporation that engages an independent agent or a representative who solicits orders in DC for more than one principal and who holds himself/herself out as such must file a DC Form D-20.

Treat income from sales of tangible personal property or services to the United States Government as income from a DC source unless the:

- Corporation's principal place of business is outside DC;
- Property is delivered from outside DC; and
- Property is for use outside DC.

For District tax purposes, an S corporation is a C corporation. Therefore, it must prepare all the schedules on the D-20. The fact that an S corporation does not have similar schedules on the federal form should not be considered as a relief for S corporation from completing the schedules on the D-20.

You might not have to file a Form D-20 if the corporation has been granted an exemption by the DC Office of Tax and Revenue (OTR). If you are an exempt organization with unrelated business income, as defined in the Internal Revenue Code (IRC) §512, you must file a Form D-20, by the 15th day of the fifth month after the end of your tax year. You are required to pay at least the minimum tax.

Minimum Tax

The minimum tax is \$250 if DC gross receipts is \$1M or less. 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.

See Minimum Tax Liability Gross Receipts Worksheet below.

Minimum Tax Liability Gross Receipts (MTLGR) Worksheet

DC gross receipts for minimum tax due and only for minimum tax due is computed as follows:

1	Amount from numerator of DC sales apportionment factor from Schedule F, Line 3, Column 2 of D-20 or D-30	1 \$	
2	Add the adjusted basis of property (less depreciation) for which gains reported in Line 1	2 \$	
3	Add Non-Business income allocated to DC reported per D-20 Line 33 or D-30, Line 30	3 \$	
4	Total Gross Receipts (Add Lines 1, 2 and 3)	4 \$	

Minimum Tax

The minimum tax is \$250.00 if the amount on Line 4 above is \$1,000,000 or less

The minimum tax is \$1,000.00 if the amount on Line 4 above is greater than \$1,000,000

Which other DC forms or Schedules may corporations 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 6 are reported on Line 39 of the D-20. The total refundable credits from Schedule UB, Line 9 are reported on Line 41(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, and you may be subject to penalties for failure to file or failure to pay. Do not use the federal extension form for DC tax purposes. For combined report filers, the designated agent shall file.

D-20ES, Declaration of Estimated Franchise Tax for Corporations

A corporation must file a declaration of estimated franchise tax if it expects its DC franchise tax liability to exceed \$1000 for the taxable year. See the Form D-20ES booklet, Declaration of Estimated Franchise Tax for Corporations, 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 \$5,000 within a period, you must pay electronically. Visit www.taxpayerservicecenter.com.

D-2220 Underpayment of Estimated Franchise Tax By Businesses

You will be charged 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-20.

FR-399 Qualified High Technology Companies (QHTC)

If you are a QHTC, you may be eligible for certain 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-20. Attach the QHTC-CERT form from the FR-399 to the D-20.

FR-1500 Ballpark Fee

If you have \$5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, Form FR-1500 electronically. For 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 is responsible for filing and paying its own ballpark fee.

Combined Reporting

Reference the 2012 Guide to Combined Reporting located on our website at www.taxpayerservicecenter.com, effective for tax years beginning on and after January 1, 2011.

When are your taxes due?

Non-exempt organizations must file their return and pay any tax due by:

- Calendar year filer – March 15th; or
- Fiscal year filer – the 15th day of the third month after the tax year closes.
- Exempt organizations – the 15th day of the fifth month after the end of your tax year.

If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day.

Taxable year

Enter the taxable year ending date on page 1 of the D-20. It can be either a calendar year or a fiscal year. You must receive OTR approval to change your taxable year. Combined report filers shall use the designated agents tax year.

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-20, and the tax year on the payment. Staple your payment to the voucher Form D-2030P and fill in the oval for D-20 return. Do not attach the D-2030P and payment to the return D-20. Send your return and payment to:

Office of Tax and Revenue
PO Box 96166
Washington, DC 20090-6166

- If mailing a no payment due or refund return, send the return to:

Office of Tax and Revenue
PO Box 96148
Washington, DC 20090-6148

Mail labels for these two post office boxes are on the back flap of the return envelope 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)

Corporate taxpayers may file the D-20ES, Declaration of Estimated Franchise Tax for Corporations, 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 business 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 period ending date (YYMMDD).

- **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, '2012', and D-20. 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-20 tax return to:

Office of Tax and Revenue
PO Box 96166
Washington, DC 20090-6166

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 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, 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

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 resubmitted to the OTR for review, and if approved, reissued. Direct any ruling questions to OTR, General Counsel at (202) 442-6500.

Special rules on depreciation and business expenses

For federal tax purposes, businesses may deduct additional bonus depreciation and additional IRC §179 expenses. DC does not allow the additional bonus depreciation deduction nor any additional IRC §179 expenses. Do not claim the 30 or 50 percent federal bonus depreciation deduction or the additional IRC §179 expenses on your DC return. DC limits the IRC §179 expense deductions to \$25,000 (\$40,000 for a Qualified High Technology Company (QHTC)).

Net operating loss (NOL) carry backs

For federal tax purposes, businesses are allowed to carry back a NOL. DC does not allow NOL carry backs. Therefore, you may not claim a NOL carry back for DC tax purposes.

Discharge of indebtedness

The District decoupled from the section of the American Recovery and Reinvestment Act of 2009 which allows exclusion and a deferral from gross income of the income resulting from a discharge of indebtedness. For DC tax purposes, where a discharge of indebtedness results in income, that income is includible in income

Amended returns

You must use the D-20 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-20 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 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 or filing the amended return.

Mail the amended return and any additional attachments to the:

Office of Tax and Revenue
PO Box 96166
Washington, DC 20090-6166

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-20, in general you will need:

- Copies of your completed 2012 federal forms, as applicable (1120, 1120S, 4797, 4562, etc.)
- 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 Identification Number (FEIN) or Preparer Tax Identification Number (PTIN).

- A FEIN 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).

Corporate 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 if your DC gross receipts is \$1 million or less. It is \$1,000 if your DC gross receipts is greater than \$1 million, even if you have a loss.

Incomplete forms will delay processing

Complete all items on the D-20 and all applicable schedules, otherwise OTR will send the return back to you for completion and resubmission.

Help us identify your forms and attachments

Write your FEIN, tax period, business name and address on any statements submitted with the return or filed separately. The FEIN 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. Fill in the oval for "Combined Report."

Note: The District will allow submission of the D-20 return using a CD. D-20 filers must print and submit pages 1-6, Schedule UB, and Worldwide Combined Reporting Election Form 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/EIN, tax year and tax type. 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.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3.7 ~~37~~

Write 7s without a middle bar.

7 ~~7~~

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

● ✓ x

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

57204.00

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 using a space between address fields. Please write clearly; otherwise this can delay processing your return.

Assembling your D-20 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form and schedule(s) being attached;
- Do not cross out the tax year on the 2012 return. If you are not filing a 2012 D-20 Corporate 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:
 - o Worldwide Combined Reporting Election Form
 - o Other Combined Reporting Schedules as required
 - o Federal Schedule M-3
 - o Federal UTP
 - o Any other forms or schedules necessary to process the return.
- Staple check or money order to the D-2030P, Payment Voucher, completing the oval for the D-20.
- Use the appropriate mailing label on the back flap of the return envelope.

Signature and verification

An authorized officer or designated agent 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**

This is income from transactions and activities occurring in the regular course of the trade or business. It 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 is 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 — 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 which are not required to be allocated.

Taxable in another state

For purposes of allocating and apportioning income among DC and other jurisdictions, you must be subject in that jurisdiction 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.

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 or parenthesis**.

Allocation and apportionment required

You must complete Schedule F even if your operation is 100% in the District. Any corporation carrying on a trade or business in DC and other jurisdiction(s) must apportion its business income among DC and the other jurisdiction(s).

Apportion DC net income from trade or business activities using the appropriate apportionment factor. See D-20, page 4, Schedule F. All non-business income must be allocated.

Non-business income**Allocating to DC**

Allocate items of non-business income to DC. The following gains and losses from sales or other dispositions 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
 - Your principal place of business is in DC and you are not taxable in the situs state; and
- 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 the taxpayer's principal place of business is in DC.

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

Allocate to DC any non-business interest and dividends from sources in DC unless specifically excluded from tax and subject to apportionment as business income.

Allocate to DC, non-business rents and royalties from patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and other like property (if not used in the trade or business). These royalties are allocated according to the patent's location or use, or where the copyrighted material is published or used. If DC is the principal place of business of a corporate 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 corporation 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 derived from sources in DC is allocable to DC.

Where income is allocable among DC and other jurisdictions 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 only if profits from the transaction would be taxable.

Gross Income

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

D-20, 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-20, Schedule A, Line 7. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must take inventories of merchandise at the start and end of the tax year. You may value them at cost or cost or market, whichever is lower; or by another IRS-approved method. You must continue to use the method you choose 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 a statement explaining any differences.

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

Line 3 Gross profit from sales and/or operations

Enter the result of Line 1 minus Line 2.

Line 4 Dividends

Enter the total of all dividends reported on D-20, page 3, Schedule B. Do not include Subpart F income (as defined in IRC §952); and dividends from wholly-owned subsidiaries.

Include on Line 29(a) all dividends from sources outside DC that are not trade or business income. Dividends received by corporations, financial institutions, or investment firms are business income not subject to allocation. Do not include dividends paid on securities issued by the United States or its instrumentalities, if it is non-business income.

Dividends received from the following corporations with their principal place of business in DC are non-business income:

- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank dividends were paid to a bank-holding company.

Line 5 Interest

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

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

Interest received by a corporation not engaged in a trade or business in DC is not considered income from DC sources if it is from one of the following organizations with a principal place of business in DC:

- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank interest was paid to a bank-holding company.

Report this non-business interest income on Line 29(a). When interest income is related to trade or business activity, carried on or engaged in, in DC enter it on Line 5, do not enter it on Line 29(a).

Line 6 Gross rental income

Enter from D-20, page 5, Schedule I the gross rental income you received from real or personal property rental. Deduct expenses such

as repairs, interest, taxes and depreciation on the Schedule I.

Enter rental income related to a trade or business on Line 6, do not enter it on line 29(a).

Note: DC does not allow the additional bonus depreciation allowed under federal law and limits the additional IRC §179 expenses. If you claimed bonus depreciation on your federal return, reduce the depreciation you claim on the D-20 by that amount. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the depreciated property for DC tax purposes has not been reduced by the additional federal bonus depreciation amount. DC allows a maximum of \$25,000 in IRC §179 expenses (\$40,000 for a QHTC). If you claimed these additional expenses on your federal return, reduce such expenses taken on your D-20 by that additional amount.

Line 7 Gross royalties

Report royalty income and related expenses on the D-20 in the same manner and detail as rental income and rental expenses. Royalties from patents you developed from the licensing of processes or a trade name and sales of know-how are business income.

Line 8(a) Net capital gain

Capital gains or losses are treated by DC in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on federal Schedule D, Form 1120, U.S. Corporation Income Tax Return.) IRC §1231 gains are business income.

Note: Since the additional federal bonus depreciation is not allowed for DC tax purposes, recalculate the capital gain/loss you reported on your federal return without taking into account the additional federal bonus depreciation. Attach a statement showing the adjustment.

Note: Depreciation recapture is considered ordinary income and is to be reported on the D-20.

Line 8(b) Ordinary gain (loss) from Part II, Federal Form 4797

Enter the total ordinary gain (or loss) from federal Form 4797 Sales of Business Property. Attach a copy of your Form 4797 to the D-20.

Line 9 Other Income (loss)

Enter the total income not reported elsewhere on the return; attach a detailed statement. Enter any International Banking Facility income on Lines 9 and 29(a); attach a detailed statement listing the source of this income. Do not enter other income related to a trade or business on Line 29(a); enter it on line 9.

Line 10 Total gross income

Enter the total of Lines 3 - 9.

Deductions

Line 11 Compensation of officers

Enter the total compensation for all officers shown on D-20, page 3, Schedule C. Include compensation for services rendered in any capacity, other than salaries connected with the production of income from U.S. Treasury securities included on Line 29(b).

Line 12 Salaries and wages

Enter all salaries and wages not deducted elsewhere on the return, except salaries connected with the production of income from U.S. Treasury securities. Also, do not include wages connected with computing the Economic Development Zone incentives credit.

Line 13 Repairs

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

Line 14 Bad debts

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

Line 15 Rent

Enter rent paid or accrued for business property in which the corporation has no equity. If property is leased from an affiliated corporation, or from one of the stockholders, attach a statement giving the lessor's name and address, rent paid and a description of the property.

Line 16 Taxes

Taxes reported on your federal Form 1120 must be reported on D-20, page 3, Schedule D. Do not include these taxes:

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

Payments to related parties

(Lines 17 and 22). 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.

You are allowed ordinary and necessary deductions if the income they are related to is subject to the DC corporation franchise tax; and, subject to IRC limitations either directly or through the inclusion of this income, in the determination of the DC apportionment factor.

Line 17(a) Interest

Enter interest paid or accrued on business debt. If any interest income is not taxable, then the related interest expense is not deductible.

Line 17(b) Minus nondeductible payments to related entities

If you are the recipient of a related entity's interest or other intangible

payments and you are filing a return and paying tax on these payments in the District, see the instructions for Line 24 to determine whether you can deduct any of the payment amount from your income.

Line 18 Contributions and/or gifts

Enter contributions and/or gifts made in the tax year if no portion benefits any private stockholder or individual. The total amount claimed cannot be more than 15% of net income (Line 26) computed without regard to any deduction for contributions. Attach a statement with detailed information about 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 and attach a copy.

Line 20 Depreciation

Enter the depreciation amount from your federal Form 4562 subject to limits described on page 5.* The depreciation allowance does not apply to inventories, stock-in-trade, or land. Use the same depreciation method on your DC return as that used on your federal return. Attach a copy of your Form 4562.

***Note:** If you claimed the additional federal bonus depreciation amount and/or the additional IRC §179 expenses above \$25,000 on your federal return, do not claim them on your D-20. In addition, do not reduce the basis of the depreciable property for DC tax purposes by the additional federal bonus depreciation. Attach a statement showing your computation of the depreciation amount.

A QHTC may deduct the lesser of \$40,000 **or** the actual cost of personal property, as described in IRC §179(d)(1).

Line 21 Depletion

Enter the depletion amount shown on your federal form. Attach an explanation of how you determined the depletion allowance.

Line 22(a) Royalty payments

Generally, royalty payments are deductible only if paid to unrelated entities. See DC Code §47-1803.03(b)(7)(C)(ii) for the definition of related entity. See DC Code §47-1803.03(b)(7)(B) for the limited exceptions to the general disallowance of such payments.

Line 22(b) Minus nondeductible payments to related entities

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 Line 24 to determine whether you can deduct any of the payment amount from your income.

D-20 page 2, line-by-line

Line 23 Pension, profit-sharing plans

Enter the contributions made to employees' pension, profit-sharing, stock bonus and annuity plans. These are deductible to the same extent as they are on your federal return.

Line 24 Other deductions

Enter advertising and other allowable deductions connected with the business of income production, subject to the DC corporation franchise tax. Enter deductions connected directly and indirectly with non-

business income production, as well as International Banking Facility deductions, on Line 29(b). 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 Line 24, the amount of income you are reporting on this return to the extent it was included: on Lines 17(b) and 22(b) of the related entity's District of Columbia D-20 tax return; on Lines 14(b) and 17(b) of the related entity's District of Columbia D-30 tax return; or on a related entity's return filed in another state where a similar adjustment was made.

Note: Relocation costs incurred by a QHTC are not deductible if the QHTC credits for relocation are taken.

Line 26 Net Income

Subtract Line 25 from Line 10; enter the amount on Line 26.

Line 27 Net operating loss deduction (before year 2000)

Enter any DC net operating loss carried forward from a year before 2000. (DC does not allow net operating loss (NOL) carrybacks.) A form for claiming the NOL, D-20 NOL, is provided in this booklet.

Line 28 Net Income after net operating loss deduction

Subtract Line 27 from Line 26 and enter the result on Line 28. Also enter the amount on Line 35, if it is entirely from a DC trade or business.

Line 29(a) Non-business income

Enter non-business income on Line 29(a).

Line 29(b) Expense related to non-business income

Enter expenses related to non-business income. Include expenses related to the purchase or production of income from U.S. Treasury securities. Attach a detailed explanation of income and expense allocation.

Lines 30-34

Follow the instructions on the form.

Line 35 Apportioned NOL deduction (for year 2000 and later)

Enter any DC apportioned net operating loss carry-forward occurring in the year 2000 or later. A form, D-20 NOL, for claiming the NOL is provided in this booklet.

Line 36 Total District taxable income

Enter the result of subtracting Line 35 from Line 34

Line 37 Total DC gross receipts from Line 4 of (MTLGR) worksheet

Line 38 Tax

Calculate the tax by multiplying any positive amount on Line 36 (Total District taxable income) by .09975. Enter the result on Line 38, except if Line 36 applies to neither of the following:

1. If Line 37 is less than \$1M and Line 38 is less than \$250, enter \$250
2. If Line 37 is greater than \$1M and Line 38 is less than \$1,000, enter \$1,000

Line 39 Minus Nonrefundable Credits

Subtract the nonrefundable credits entered from Schedule UB, Line 6. Employers who hire 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 on page 13.

Line 40 Net Tax

The same minimum tax rules apply.

Line 41 Payments and Refundable Credits

If Line 41(b) includes any estimated franchise tax payment credit brought forward, attach an explanation of it to your return.

Lines 42-45

Follow the instructions on the form.

Line 46 Amount to be refunded

Subtract Line 45 amount from Line 44 amount and enter the result on Line 46.

Line 47 Enter FAS 109 Deduction from worksheet

Other Form D-20 schedules

Schedule E – Reconciliation of the Net Income Reported on Federal and DC Returns

Complete this schedule to explain any differences between the net income reported on your federal return and that reported on your D-20.

Schedule F – DC Apportionment Factor

Corporations engaging in a trade or business both in and outside DC must use property, payroll and sales as the three factor formula to apportion their business income. Corporations domiciled in DC and not subject to tax elsewhere must report 100% of their net business income as DC income and allocate 100% of their non-business income to DC.

Corporations 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 double weighted sales factor. The denominator is four, reduced by the number of factors without a denominator.*

Financial institutions must use a two-factor formula, determined by multiplying the financial institution's base (net income for the tax year) by an apportionment fraction. The numerator is the sum of the payroll factor plus the gross income factor; the denominator is 2.

• **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 real and tangible personal property you owned or rented everywhere and used 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**, in addition to that stated above, have a numerator which 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 with the total mileage

traveled everywhere by each class of its property.

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

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

Property you own is valued at its original cost to you plus the cost of any additions and improvements you made. 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 rate. This is the annual rental paid by you minus any annual rental received from sub-rentals, if the rental and sub-rental rates are reasonable. Net annual rental also includes the amounts paid or accrued for property use or rental of facilities of another. This applies 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. Payments for leased property capitalized as rent for federal tax purposes are includible in this factor only 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 rate that reasonably reflects the property's rental value.

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

- **Payroll Factor**

- The payroll factor is a fraction: the numerator is the total compensation you paid to or accrued for persons performing services in DC during the tax year. The denominator is the total compensation you paid or accrued everywhere during the tax year. The value of compensation paid or accrued other than in cash is its fair market value on the date of payment or accrual. Do not include in either the numerator or denominator any compensation paid or accrued to employees for personal services rendered in the production of non-business income. Also, do not include payments to independent contractors.
- **Transportation companies** — the numerator of the payroll factor also includes 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 amount, apply the percentage computed (as described in the property factor) to the total compensation.

If compensation is paid or accrued for services the income from which can be allocated or apportioned, you may use any method that properly reflects the portion of the average value of the compensation used to arrive at 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 in DC; or
- Some of the individual's services are performed in DC and:
 - (1) the base of operations is in DC or if there is no base of operations in DC, 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.

- **Financial institutions** — the payroll factor is a fraction: the numerator is the total the financial institution paid or accrued in DC as compensation. The denominator is the total compensation the financial institution paid or accrued everywhere during the tax year. Compensation is paid in DC if it is paid to an employee located or having a regular presence in DC. Any compensation paid to an employee located in a state where the financial institution is not taxable is treated as paid in DC, if the institution's principal office 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 (using UDITPA rules).
- **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 of revenue units the company discharged or unloaded at a point in DC, upon termination of the transportation movement or upon 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 transporting passengers, you may use the number of passengers loaded and discharged, in place of the originating and terminating tonnage.
- **Tangible personal property sales**, including sales to the U.S. Government, are considered as taking place in DC, regardless of 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 that of the purchaser's) is complete; or
 - Is delivered or shipped from an office, store, factory, warehouse or other storage place in DC to a purchaser in a jurisdiction outside DC — and you are not taxable in that jurisdiction.

Except for transportation companies, non-tangible personal property sales are considered to take place 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.

- **Financial institutions** — the sales factor is a fraction: the numerator is the financial institution's gross income in DC during the tax year. The denominator is the financial institution's total gross income during the tax year.
 - A financial institution whose commercial domicile is in DC and which is subject to tax in another jurisdiction, includes in the numerator of the DC income factor, any income which the other jurisdiction does not require to be included in the numerator of its income factor.
 - If the predominant part of the secured property is or will be located in DC, treat all interest, loan placement fees, discount, net gain and other forms of gross income from each loan, secured primarily by real estate, as located in DC.
 - If the loan originated in DC, treat all interest, loan placement fees, discount and net gain from unsecured loans and loans secured primarily by tangible or intangible personal property, or any resulting interest, as located in DC.
 - For any financial institution whose commercial domicile is in DC, treat income from securities, investments, money market instruments, or any other source not required to be apportioned to outside DC, as located in DC. This income includes, but is not limited to, interest, dividends and net gains.
 - Treat all fees, commissions, service charges and other forms of gross income from sales of depository or financial services as located in DC if the service is performed in DC. Include sales or services performed in two or more tax jurisdictions in the numerator of the jurisdiction where the most income-producing activity is performed, based on performance cost.
 - If the property is located in DC, treat gross income from leases of tangible property as located in DC.
 - If the financial institution's principal office is located in DC, then treat all income (previously described) that is located in a jurisdiction where the financial institution is not subject to tax as being located in DC.

General

If your use of the income allocation and apportionment rules results in a tax that does not fairly represent your tax liability on income from your trade or business 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 factors;
- inclusion of one or more factors that reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of income.

Schedule G - Balance sheets (page 4 of Form D-20)

Submit balance sheets for the start and end of the tax year. Conform them to the corporation's books and records and your federal return. Attach an explanation of any variation.

Schedule H-1 Reconciliation of income (Loss) per Books with

income (Loss) per Return and H-2 Analysis of Unappropriated Retained Earnings per Books (page 5 of Form D-20)

Generally, these schedules must conform to the corresponding schedules on the federal form filed for the corporation.

Supplemental Information (page 6 of Form D-20)

Provide all the information requested in this schedule.

Worldwide Combined Reporting Election Form

If the Worldwide Combined Reporting Election Form is completed and submitted, ensure the "Fill in if Worldwide" bubble is shaded on D-20, page 1.

Schedule UB, Business Credits

Use this schedule to claim the EDZI credit (see below), QHTC credits (see instructions page 6) and the Organ and Bone Marrow donor credit. The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate 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 required \$250 or \$1,000 minimum tax payment. An employer claiming this credit may not also deduct the salary paid the 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 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.

NOTE: If you filed a federal Schedule M-3, Net Income (Loss) Reconciliation for Corporations with Total Assets of \$10 Million or More, with your Form 1120, attach a copy of it to your D-20.

Remember, attach all requested statements to your D-20 return.

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 qualified under Section 5 of EDZI by the DC Office of Economic Development. You **MUST** complete the worksheet below and include it with the other attachments to your return. The following credits are allowed 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 Line 1, Schedule UB - maximum \$7500)		\$

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. <i>Attach statement.</i>	24	\$								00
	25 Total deductions. <i>Add Lines 11-24.</i>	25	\$								00
TAXABLE INCOME	26 Net income. <i>Line 10 minus Line 25.</i> Fill in if minus: <input type="radio"/>	26	\$								00
	27 Net operating loss deduction. <i>(For years before 2000.)</i>	27	\$								00
	28 Net income after net operating loss deduction. Fill in if minus: <input type="radio"/> <i>Line 26 minus Line 27.</i>	28	\$								00
	29 (a) Non-business income/state adjustment. <i>Attach statement.</i> Fill in if minus: <input type="radio"/>	29a	\$								00
	(b) Expense related to non-business income. <i>Attach statement.</i>	29b	\$								00
	(c) 29(a) minus 29(b). Fill in if minus: <input type="radio"/>	29c	\$								00
	30 Net income subject to apportionment. Fill in if minus: <input type="radio"/> <i>Line 28 minus Line 29(c).</i>	30	\$								00
	31 DC apportionment factor <i>from Form D-20, Schedule F, col. 3, Line 6.</i>	31									
	32 Net income from trade or business apportioned to DC. Fill in if minus: <input type="radio"/> <i>Line 30 amount multiplied by Line 31 factor.</i>	32	\$								00
	33 Portion of Line 29(c) attributable to DC. Fill in if minus: <input type="radio"/> <i>Attach statement.</i>	33	\$								00
34 Total taxable income before apportioned NOL deduction. Fill in if minus: <input type="radio"/> <i>Line 32 plus or minus Line 33.</i>	34	\$								00	
35 Apportioned NOL deduction. <i>(Losses occurring in year 2000 and later.)</i>	35	\$								00	
36 Total District taxable income, <i>Line 34 minus Line 35.</i> Fill in if minus: <input type="radio"/>	36	\$								00	
37 Total DC Gross Receipts <i>(Line '4' from MTLGR worksheet.)</i>	37	\$								00	
38 Tax 9.975% of Line 36. The minimum tax is \$250 if DC gross receipts is \$1M or less. The minimum tax is \$1,000 if DC gross receipts is greater than \$1M.	38	\$								00	
TAX PAYMENTS AND CREDITS	39 Minus nonrefundable credits from Schedule UB, Line 6	39	\$								00
	40 Net tax, <i>See instructions for minimum requirements.</i>	40	\$								00
	41 Payments and refundable credits:										
	(a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return.	41a	\$								00
	(b) 2012 estimated franchise tax payments.	41b	\$								00
	(c) Refundable credits from Schedule UB, Line 9.	41c	\$								00
	42 Add lines 41(a), (b) and (c).	42	\$								00
	43 Tax due. <i>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.</i>	43	\$								00
44 Overpayment. <i>If Line 42 amount is larger, subtract Line 40 from Line 42.</i>	44	\$								00	
45 Amount you want to apply to your 2013 estimated franchise tax.	45	\$								00	
46 Amount to be refunded. <i>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.</i>	46	\$								00	
47 Enter FAS 109 Deduction from Worksheet	47	\$								00	

PLEASE SIGN HERE Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Officer's signature	Title	Date	Telephone number of person to contact

PAID PREPARER ONLY	<input type="text"/>		<input type="text"/>	
	Preparer's signature (if other than taxpayer)	Date	Firm name	Firm address
	Preparer's PTIN <input type="text"/>	If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. <input type="radio"/>		

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –		5. LOCATED AT –	
<p>6. During 2012, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/></p> <p>If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 under Amended returns.</p> <p style="text-align: right;">If you have already provided OTR with a detailed statement, enter the date it was sent. <input style="width: 100px; height: 20px;" type="text"/> MM/DD/YYYY</p>			
<p>7. Is this corporation affiliated with a partnership or another corporation? <input type="radio"/> YES <input type="radio"/> NO If yes, explain:</p>			
<p>8. Is this return made on the accrual basis? <input type="radio"/> YES <input type="radio"/> NO If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify)</p>			
<p>9. Did you file a franchise tax return with DC for the year 2011? <input type="radio"/> YES <input type="radio"/> NO If no, state reason</p>			
<p>10. Did you withhold DC income tax from wages paid to your DC resident employees during 2012? <input type="radio"/> YES <input type="radio"/> NO If no, state reason:</p>			
<p>11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2012? <input type="radio"/> YES <input type="radio"/> NO</p>			
<p>12. (a) Has the business been terminated? <input type="radio"/> YES <input type="radio"/> NO If yes, explain and give date:</p> <p>(b) Have you moved out of DC? <input type="radio"/> YES <input type="radio"/> NO</p>			

Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in if FEIN

First year of election: YYYY

Worldwide

Input boxes for FEIN/SSN

Fill in if SSN

Input boxes for First year of election

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

State

Zip code +4

Input boxes for City

Input boxes for State

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in state tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.

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 11 for D-30 filers

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. <i>Attach statement.</i>	24	\$									00
	25 Total deductions. <i>Add Lines 11-24.</i>	25	\$									00
TAXABLE INCOME	26 Net income. <i>Line 10 minus Line 25.</i> Fill in if minus: <input type="radio"/>	26	\$									00
	27 Net operating loss deduction. <i>(For years before 2000.)</i>	27	\$									00
	28 Net income after net operating loss deduction. Fill in if minus: <input type="radio"/> <i>Line 26 minus Line 27.</i>	28	\$									00
	29 (a) Non-business income/state adjustment. <i>Attach statement.</i> Fill in if minus: <input type="radio"/>	29a	\$									00
	(b) Expense related to non-business income. <i>Attach statement.</i>	29b	\$									00
	(c) 29(a) minus 29(b). Fill in if minus: <input type="radio"/>	29c	\$									00
	30 Net income subject to apportionment. Fill in if minus: <input type="radio"/> <i>Line 28 minus Line 29(c).</i>	30	\$									00
	31 DC apportionment factor <i>from Form D-20, Schedule F, col. 3, Line 6.</i>	31										
	32 Net income from trade or business apportioned to DC. Fill in if minus: <input type="radio"/> <i>Line 30 amount multiplied by Line 31 factor.</i>	32	\$									00
	33 Portion of Line 29(c) attributable to DC. Fill in if minus: <input type="radio"/> <i>Attach statement.</i>	33	\$									00
34 Total taxable income before apportioned NOL deduction. Fill in if minus: <input type="radio"/> <i>Line 32 plus or minus Line 33.</i>	34	\$									00	
35 Apportioned NOL deduction. <i>(Losses occurring in year 2000 and later.)</i>	35	\$									00	
36 Total District taxable income, <i>Line 34 minus Line 35.</i> Fill in if minus: <input type="radio"/>	36	\$									00	
37 Total DC Gross Receipts <i>(Line '4' from MTLGR worksheet.)</i>	37	\$									00	
38 Tax 9.975% of Line 36. The minimum tax is \$250 if DC gross receipts is \$1M or less. The minimum tax is \$1,000 if DC gross receipts is greater than \$1M.	38	\$									00	
TAX PAYMENTS AND CREDITS	39 Minus nonrefundable credits from Schedule UB, Line 6	39	\$									00
	40 Net tax, <i>See instructions for minimum requirements.</i>	40	\$									00
	41 Payments and refundable credits:											
	(a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return.	41a	\$									00
	(b) 2012 estimated franchise tax payments.	41b	\$									00
	(c) Refundable credits from Schedule UB, Line 9.	41c	\$									00
	42 Add lines 41(a), (b) and (c).	42	\$									00
	43 Tax due. <i>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.</i>	43	\$									00
	44 Overpayment. <i>If Line 42 amount is larger, subtract Line 40 from Line 42.</i>	44	\$									00
45 Amount you want to apply to your 2013 estimated franchise tax.	45	\$									00	
46 Amount to be refunded. <i>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.</i>	46	\$									00	
47 Enter FAS 109 Deduction from Worksheet	47	\$									00	

PLEASE SIGN HERE Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Officer's signature	Title	Date	Telephone number of person to contact

PAID PREPARER ONLY	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Preparer's signature (if other than taxpayer)	Date	Firm name	Firm address
	Preparer's PTIN <input type="text"/>	If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. <input type="radio"/>		

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.) **Schedule B - Dividends** (See specific instructions for Line 4.)

1. Inventory at beginning of year.....	\$	NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
2. Merchandise bought for manufacture or sale.....			\$
3. Salaries and wages.....			
4. Other costs per books (attach statement)..... (Additional federal bonus depreciation is not allowable.)			
5. Total	\$		
6. Minus: Inventory at end of tax year.....			
7. Cost of goods sold (Enter here and on D-20 Line 2.)	\$		
Method of inventory valuation:			
		Total Dividends	\$
		Minus deduction for Subpart F Income.	
		Minus deduction for dividends received from wholly-owned subsidiary	
		TOTAL (Enter here and on D-20, Line 4.)	\$

Schedule C - Compensation of officers (See specific instructions for Line 11.)

Col. 1 Name and Address of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col. 5 Preferred		
		%	%	%	\$	\$
		%	%	%		
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.)					\$	

Schedule D - Taxes (See specific instructions for Line 16.)

EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	\$		\$
		TOTAL (Enter here and on D-20, Line 16.)	\$

Schedule E - Reconciliation of the net income reported on Federal and DC returns

1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).	\$	7. Total District taxable income reported (from D-20, Line 36).	\$
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for line 16).		8. Net income apportioned or allocated to outside DC.	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a) _____	
5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses).		(b) _____	
(a) _____			
(b) _____			
6. TOTAL of Lines 1-5.	\$	10. TOTAL of Lines 7, 8 and 9.	\$

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
4. THE CORPORATION'S BOOKS ARE IN THE CARE OF –		5. LOCATED AT –	
<p>6. During 2012, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/></p> <p>If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 under Amended returns.</p> <p style="text-align: right;">If you have already provided OTR with a detailed statement, enter the date it was sent. <input style="width: 100px; height: 20px;" type="text"/> MM/DD/YYYY</p>			
<p>7. Is this corporation affiliated with a partnership or another corporation? <input type="radio"/> YES <input type="radio"/> NO If yes, explain:</p>			
<p>8. Is this return made on the accrual basis? <input type="radio"/> YES <input type="radio"/> NO If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify)</p>			
<p>9. Did you file a franchise tax return with DC for the year 2011? <input type="radio"/> YES <input type="radio"/> NO If no, state reason</p>			
<p>10. Did you withhold DC income tax from wages paid to your DC resident employees during 2012? <input type="radio"/> YES <input type="radio"/> NO If no, state reason:</p>			
<p>11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2012? <input type="radio"/> YES <input type="radio"/> NO</p>			
<p>12. (a) Has the business been terminated? <input type="radio"/> YES <input type="radio"/> NO If yes, explain and give date: (b) Have you moved out of DC? <input type="radio"/> YES <input type="radio"/> NO</p>			

Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in if FEIN

First year of election: YYYY

Worldwide

Input boxes for FEIN/SSN

Fill in if SSN

Input boxes for First year of election

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

State

Zip code +4

Input boxes for City

Input boxes for State

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in state tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.

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 11 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: for D-20, Office of Tax and Revenue PO Box 96166, Washington DC 20090-6166, for the D-30 to: Office of Tax and Revenue PO Box 96165 Washington, DC 20090-6165.

Notes:

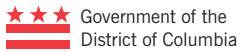
- If your liability exceeds \$5,000 in any period, **you must pay electronically.** Visit www.taxpayerservicecenter.com.
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. 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.

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

ENTER DOLLAR AMOUNTS ONLY

1 Total estimated franchise tax liability for the tax period.	1	\$	00
2 Estimated franchise tax payments <i>(include any tax overpayment credit)</i> .	2	\$	00
3 Other payments.	3	\$	00
4 Total payments and credits <i>(add Lines 2 and 3)</i> .	4	\$	00
5 Balance due <i>(Line 1 minus Line 4)</i> . <i>Payment in full must be submitted with this form or your request will be denied. (Note: you will be subject to the failure-to-pay penalty and interest on any tax due and not paid with this form.)</i>	5	\$	00

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue. (See addresses on back)



2012 FR-128 Extension of Time to File a DC Franchise or Partnership Return

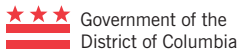


Important: Print in CAPITAL letters using black ink.

Federal Employer I.D. Number	Social Security Number (if self-employed)	OFFICIAL USE ONLY Vendor ID# 0000
Business Name or Designated Agent name	Tax period ending MMY	
Business mailing address		
City	State	Zip Code +4
A 6-month extension of time to file until _____ 15, 2013, for calendar year 2012, or until _____, _____, for fiscal year ending _____, is requested for the following return:		
(fill in one): <input type="radio"/> D-20 <input type="radio"/> D-30 <input type="radio"/> D-65		Payment submitted with this form \$ _____ .00

Revised 03/12

2012 FR-128 P1
Extension of Time to File a DC Franchise or Partnership Return



2012 FR-128 Extension of Time to File a DC Franchise or Partnership Return



Important: Print in CAPITAL letters using black ink.

Federal Employer I.D. Number	Social Security Number (if self-employed)	OFFICIAL USE ONLY Vendor ID# 0000
Business Name or Designated Agent name	Tax period ending MMY	
Business mailing address		
City	State	Zip Code +4
A 6-month extension of time to file until _____ 15, 2013, for calendar year 2012, or until _____, _____, for fiscal year ending _____, is requested for the following return:		
(fill in one): <input type="radio"/> D-20 <input type="radio"/> D-30 <input type="radio"/> D-65		Payment submitted with this form \$ _____ .00

Revised 03/12

2012 FR-128 P1
Extension of Time to File a DC Franchise or Partnership Return

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 for D-20 to: Office of Tax and Revenue, PO Box 96019 Washington, DC 20090-6019. For D-30 to: Office of Tax and Revenue, PO Box 96020 Washington, DC 20090-6020. For D-65 to: Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024. 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 \$5,000 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.

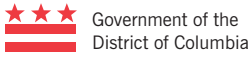


D-20 NOL Net Operating Loss Deduction for Years Before 2000

Complete a separate D-20 NOL for each business carrying forward a NOL.
Please attach this form to your D-20.

Name of corporation		FEIN	
		-	
Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed. \$	Total losses remaining (to be carried forward). \$

- Enter loss on D-20, Line 27.



D-20 NOL Net Operating Loss Deduction for Year 2000 and Later

Complete a separate D-20 NOL for each business carrying forward a NOL.

Please attach this form to your D-20.

Name of corporation		FEIN	
<input type="text"/>		<input type="text"/>	<input type="text"/>
Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed. \$	Total losses remaining (to be carried forward). \$

- Enter loss on D-20, Line 35.

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 941 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 필요하십니까? 202-727-4829 번으로 전화하시거나 1101 4th St SW 2nd Floor 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(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.