

2012 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents



Print in CAPITAL letters using black ink.

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status: Single, Married filing jointly, Registered domestic partners filing jointly, or Dependent claimed by someone else Fill in if amended return

Your social security number (SSN) Spouse's/registered domestic partner's SSN Your daytime telephone number

OFFICIAL USE ONLY Vendor ID#0000

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable)

City State Zip Code +4

Table with 19 rows for tax calculations, including Total wages, Standard deduction, DC taxable income, and Total Amount Due.

Direct Deposit. To have your refund deposited to your account - checking or savings fill in the oval and enter bank routing and account numbers. See page 8.

Routing Number Account Number

Third party designee To authorize another person to discuss this return with the OTR, fill in here and enter the name and phone number of that person. See page 9.

Designee's name Phone number

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

Your signature Date Paid preparer's signature Date Spouse's/domestic partner's signature if filing jointly Date Paid preparer's PTIN Paid preparer's telephone number

# Instructions for the D-40EZ

## Personal information (SSN, name, address, telephone number)

Refer to page 5 of the General Instructions to prepare personal information.

## Filing status

Refer to page 6 of the General Instructions regarding filing status, and fill in the appropriate filing status.

**Line 1** Total wages, salaries, tips, unemployment compensation, etc.  
Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

**Line 2** Taxable interest and ordinary dividends. **If more than \$1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099-INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

**Foreign accounts.** If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2012 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was \$10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than \$10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099-DIV or substitute statements. You may refer to the General Instructions for Schedule B – Interest and Ordinary Dividends from

<http://www.irs.gov>.

**Line 3** DC Adjusted Gross Income. Add Lines 1 and 2.

**Line 4** Standard deduction plus exemption. Refer to page 7 of the General Instructions regarding standard deduction and personal exemptions.

**Line 4a RESERVED**

**Line 5** DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000, file the Form D-40. Refer to instructions on page 8 of General Instructions.

**Line 6** Tax. Refer to the instructions on page 8 of General Instructions.

**Line 7** DC Low Income Credit. Refer to instructions on page 7 of General Instructions.

**Line 7a** Number of exemptions claimed on federal return. Enter the number of federal exemptions.

**Line 8** Net Tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

**Lines 9a, 9b and 9c** Refer to instructions on page 8 of General Instructions.

**Line 9d RESERVED**

**Line 10** Tax and/or contributions. Add Lines 8, 9a, 9b, 9c, and 9d (if applicable)

**Line 11** Total DC income tax withheld. Refer to instructions on page 6 of General Instructions.

**Line 12** Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 8 of General Instructions.

**Line 13** DC Earned Income Tax Credit. Refer to page 7 of General Instructions.

**Line 13a** Number of Qualified EITC Children. Enter the number of qualified children as defined on page 8 of the General Instructions.

**Line 14** Total tax payments and credits. Add lines 11-13.

**Line 15** Refund. If Line 14 is the larger, subtract Line 10 from Line 14. Include contributions. Answer the IAT question; refer to page 8 of the General Instructions.

**Line 16** Amount Owed. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to Payment options on page 4 of the General Instructions.

**Line 17** Penalty and interest. Enter any underestimated penalty and interest owed in the appropriate boxes. Refer to page 4 of the General Instructions.

**Line 18** Total amount due. Add lines 16 and 17.

**Line 19** Total refund. Subtract Line 17 (results) from Line 15.

**Direct Deposit.** Refer to page 8 of General Instructions.

**Third Party Designee.** Refer to page 9 of General Instructions.

**Signature.** Refer to page 9 of General Instructions.

**PTIN.** Refer to page 9 of General Instructions.

## DC Low Income Credit or DC Earned Income Tax Credit

**Calculation LIC/EITC** *Take only one of these credits.*

*(Use this calculation to determine which is better for you to claim)*

a	Tax from D-40EZ, Line 6	a	
b	Low income credit	b	
c	Enter the lesser of Line a or Line b	c	
d	Federal Earned Income Credit <i>claimed on 1040, 1040A, 1040EZ.</i>	d	
e	DC Earned Income Tax Credit rate	e	x .40
f	DC Earned Income Tax Credit Multiply Line d by Line e (round to the nearest dollar).	f	

*Compare Line c to Line f.*

*If Line c amount is greater than or equal to Line f, enter it on D-40EZ, Line 7.*

*If Line f amount is greater than line c, enter it on D-40EZ, Line 13.*

## State Income Tax Return Forms

You can prepare and efile this tax form on efile.com as part of your current Federal and/or State Tax Return on from:

**Early January until mid October**

[You can start, prepare, and efile your tax return now](#)

You will just need to answer a few tax questions and the efile.com tax preparation software will select the correct tax forms for you.



### Attention

**If you missed the mid October efile deadline for the current tax year you have the following options to prepare and file your tax return:**

**1. You can download the State Tax form here:**

<http://www.efile.com/support-state-tax-agency-list/>

**2. Work online on your tax return with an efile Tax Professional**

[Start working with a LIVE TaxPRO](#)

**3. Download Federal tax forms by tax year, complete and mail to the IRS**

[Download Federal Tax Forms](#)

### Free Tax Tools, Calculators and Educators

Head of Household Educator:

<http://www.efile.com/claim-head-of-household-single-qualifying-person-requirement-tax-tool/>

Qualifying Child Dependent Educator:

<http://www.efile.com/qualifying-child-test-qualified-dependent-tax-tool/>

Qualifying Relative Educator:

<http://www.efile.com/qualifying-relative-test-dependent-requirement-tax-tool/>

Earned Income Tax Credit Educator:

<http://www.efile.com/what-is-the-earned-income-tax-credit-eitc-eic-eligibility-schedule-calculator/>

Child Tax Credit Educator:

<http://www.efile.com/how-to-qualify-for-child-tax-credit-deduction-requirements-tool/>

**Got Tax Questions? [Contact efile.com!](#)**

# Instructions for the D-40

To complete your D-40 return, you will need to do a series of calculations contained in these instructions and copy many of the line items and totals on your D-40. You may also need to attach DC schedules, forms and worksheets to your D-40 if you complete any of the DC forms. Unless instructed otherwise, if you complete any part of any Schedules H, I, N, S, or U, attach it to your return, in the order defined in General Instructions, page 3.

## Schedule H, Homeowners and Renter Property Tax Credit.

This schedule allows eligible residents to claim a property tax credit against their DC income tax liability. Total household gross income cannot exceed \$20,000. **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization.** See Schedule H in this booklet.

Note: If you are filing a D-40, you must file DC Schedule H with it. If you are not required to file a D-40 (or D-40EZ), the DC Schedule H can be filed by itself.

## Schedule I, Additions to and Subtractions from FAGI.

This schedule contains two calculations, one for additions and another for subtractions from federal AGI. See Schedule I in this booklet.

If you took the 30% or 50% federal bonus depreciation and/or the additional Internal Revenue Code (IRC) Section 179 expenses on your federal return, enter the total on Schedule I, Calculation A, Line 3.

## Schedule N. DC Non-Custodial Parent EITC Claim.

Use this schedule to determine whether a non-custodial parent making court-ordered child support payments may claim the DC EITC. See Schedule N in this booklet.

## Schedule S, Supplemental Information and Dependents.

If claiming exemptions, use Schedule S to list each dependents name, social security number and date of birth. Use Schedule S if reporting dependent or other qualifying dependent, and head of household information. It contains Calculation G for use in determining the number of exemptions you may claim and Calculation J to determine the DC tax amount for married or registered domestic partners filing separately on the same return. You may also use Schedule S for claiming dependents and deductions for being blind and/or over 65. You may claim an exemption for each of your dependents. You may also claim a deduction for being over 65 or blind.

### Claiming dependents and deductions for being blind and/or over 65

You may claim an exemption for each of your dependents or other qualifying non-dependent person. If claiming exemptions, use Schedule S to list each dependent's name, SSN, and DOB. You may also claim a deduction for yourself or your spouse/registered domestic partner for being over 65 or blind.

## Schedule U, Additional Miscellaneous Credits and Contributions.

This schedule lists certain additional non-refundable and refundable credits you may be able to claim. It also lists several contributions funds to which you may wish to contribute. See Schedule U in this booklet.

### Credit for certain DC Government employees who are DC residents and first-time DC homebuyers.

This credit, originally limited to DC police officers who are first-time homebuyers in DC, has been expanded. This \$2,000 credit is now available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emergency medical technician, public school teacher or a teacher at a DC public charter school. Except for DC police officers, the tax credit is limited to those employees who purchased their first principal residence in DC on or 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. The credit is available for a 5-year period. Enter \$2,000 on Schedule U, Part 1a, Line 1.

It includes the amount DC taxpayers may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state and is of a kind taxed by DC. If tax paid to a state is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your Form W-2.)

Complete Calculation K on page 17, to determine your out of state credit. Enter the credit amount on Schedule U, Part 1a, Line 3. If you paid tax to more than one state, enter the respective amounts and other state codes in the spaces provided.

No DC credit is allowed for any other tax imposed by a state, including the following:

- Corporate franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

**Personal Information.** Refer to General Instructions, page 3 for directions on completing an amended or filing for a deceased taxpayer on page 5.

**Filing for a deceased taxpayer.** Fill in the oval for a deceased taxpayer at the top of the page of the D-40.

If a taxpayer died in 2012 or 2013 before filing a return, a return must be filed for that person. Complete a D-40 on the correct year's tax return and provide the deceased person's information, not your own.

Do not adjust the deceased's income, exemptions or deductions to reflect the date of death, unless a D-41 is being filed for the remainder of the year after the date of death. Tax preparers, other than the surviving spouse/registered domestic partner, such as executors, attorneys, or

## Calculation K Out-of-state income tax credit

a	Amount of income tax paid to other state(s), enter from the other state(s) return(s).	a	
b	Income subject to income tax in other states and received while a resident of DC.	b	
c	DC adjusted gross income from D-40, Line 15.	c	
d	Divide Line b by Line c. (Enter the percent.)	d	
e	DC Tax from D-40, Line 22.	e	
f	Maximum out-of-state credit. Multiply Line e by Line d.	f	
g	Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 3.	g	

other personal representatives, must attach letters of administration. If a refund is due, all tax preparers must attach a completed FR-147, Statement of Persons Claiming Refund Due a Deceased Taxpayer, found on [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) and a copy of the death certificate. Do not use the federal form to request a DC refund.

## Filing Status

Refer to General Instructions, page 6.

## Part-Year Residents

**NOTE:** A temporary absence (even a lengthy one) from your permanent home does not make you a part-year resident. If filing as a part-year resident, you will be given guidance for completing your D-40 throughout these instructions.

You are a part-year DC resident if, during the year, you moved out of DC with the intent to permanently leave or moved into DC with the intent to permanently stay.

A DC taxpayer domiciled in DC during the tax year, is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part-year resident for the period not domiciled in DC.

A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year is a part-time resident for the period present in DC. Number of months of DC residency. Divide the number of days lived in DC by 30 to determine the number of months of residency. Any remainder over 15 days counts as a full month.

Example: 196 days of residency in DC divided by 30 = 7 months (6 months plus one month due to the 16 day remainder).

"Domicile" is where a person has his or her permanent home. To change domicile, you have to abandon the previous domicile and establish a new one in another state with the intent to remain. If you resided in DC for only part of 2012, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

If DC was your home or permanent residence for less than a year, fill in the oval on Line 2 of the D-40, complete the applicable months in the "from" and "to" boxes, and enter the number of months in DC. Complete Calculation C for standard deduction and Calculation D for DC itemized deductions showing the type and amount of income received:

- During the time you resided in DC;
  - During the time you were a non-resident; and
  - The total income reported on your federal return.
- Before completing the D-40, calculate the following:
- Income received when you were a resident of DC, and when you resided outside of DC; and

**(Note: Calculations A and B are on Schedule I)**

<b>Calculation C</b> Standard deduction for part-year DC residents	
a Your standard deduction. <i>Married or registered domestic partner filing separately enter \$2,000. All others enter \$4,000.</i>	a <input type="text"/>
b Number of months you lived in DC from D-40, Line 2.	b <input type="text"/>
c Divide Line a by the number 12.	c <input type="text"/>
d Part-year DC standard deduction. <i>Multiply Line c by Line b, enter here and on D-40, Line 17.</i>	d <input type="text"/>
<b>Calculation D</b> DC Itemized deductions for part-year DC residents.	
a Total Itemized Deductions from Form 1040 Schedule A, Form 1040NR.	a <input type="text"/>
b Portion of Line a that applies to the time you were a DC resident.	b <input type="text"/>
c Portion of your state and local tax or state and local sales tax deduction from Schedule A, Line 5; or 1040NR, Schedule A, Line 1, that was paid to DC.	c <input type="text"/>
d DC itemized deductions <i>Subtract Line c from Line b. If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately) stop here and enter this amount on Line 17 of the D-40.</i>	d <input type="text"/>

**Note:** If your District AGI is greater than \$200,000 (\$100,000 if Married filing separately) continue below to determine the allowable itemized deductions

e Enter the sum of Form 1040 Schedule A Lines 4, 14&20 allocable to the time you were a DC resident	e <input type="text"/>
f Subtract amount on Line e from the amount on Line d	f <input type="text"/>
g Enter the amount of DC AGI	g <input type="text"/>
h Enter \$200,000 (or \$100,000 if MFS)	h <input type="text"/>
i Subtract Line h entry from Line g entry	i <input type="text"/>
j Multiply Line i entry by 5%	j <input type="text"/>
k Subtract amount on Line j from amount on Line f ( <i>If &lt; 0, enter 0</i> )	k <input type="text"/>
l Add the amounts on Lines e and k ( <i>enter this on Line 17 of the D-40</i> )	l <input type="text"/>



- Deductible expenses paid when you resided in DC and when you resided outside of DC. The same allocation is required for exemptions, credits, and other deductions.

If you received a state income tax refund while not a resident of DC; do not include it in DC income.

If you claimed itemized deductions on your federal income tax return, include, for DC purposes, only those relating to the time you were a DC resident. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculation D (if applicable). Keep a copy of your worksheet, a copy of your tax return and all calculations.

If you resided in DC for only part of 2012, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits.

**Standard deduction for part-year DC residents.** Adjust your standard deduction to reflect the number of months you were a DC resident. Complete Calculation C on page 18.

**Itemized deductions for part-year DC residents.** If your DC AGI is \$200,000 or less and you were a part-year resident, complete Calculation D on page 18.

Effective January 1, 2011, DC Official Code B47-1803.03 provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited and you were a part-year DC resident, complete Calculation D on page 18.

**Number of exemptions for part-year DC residents.** Reduce the full exemption amount to reflect the number of months you were a DC resident. Complete Calculation E on page 19.

**NOTE: Calculation G - Number of exemptions is on Schedule S - Supplemental Information and Dependents.**

Credit for child and dependent care expenses for part-year DC residents. Complete the DC Form D-2441 and enter the amount from Line 5 on Line 23 of the D-40. Attach a copy of your DC Form D-2441.

Do not include income tax withheld for other states in the DC tax withheld, Line 31, D-40.

## Income Information Section

- Copy Line a through d from the appropriate federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 6, 15 or 21, fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets in the boxes.

**Line a Wages, salaries, unemployment compensation, and/or tips**  
Enter the amount from your federal 1040, 1040a, 1040EZ, 1040NR, or 1040NREZ, plus any unemployment compensation received.

All unemployment compensation received in 2012 is taxable.

## Calculation E DC exemption amount for part-year DC residents

a	Number of exemptions from D-40 Line 18.	<input type="text"/>
b	Exemption amount per month (\$1,675 divided by 12).	x \$139.58
c	Multiply Line b by Line a.	<input type="text"/>
d	Number of months you lived in DC from D-40, Line 2.	<input type="text"/>
e	Exemption amount Multiply Line c by Line d. Enter here and on D-40, Line 19.	<input type="text"/>

### Line b Business income or loss

Enter the amount from your 1040 or 1040NR.

### Line c Capital gains or losses

Enter the amount from your 1040 or 1040NR. The maximum allowable annual capital loss claim is \$3000 (\$1500 if married or registered domestic partner filing separately).

If you had farm income or loss, enter on Line c the amount on Line 18 of your 1040 or Line 19 of your 1040NR in the amount entered on Line c. If a loss, fill in the oval.

For DC tax purposes, upon disposing of an asset not fully depreciated, compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

### Line d Rental real estate, royalties, S corporations, trusts, etc

Enter the amount from your 1040 or 1040NR.

If you had gross income, from DC sources, of more than \$12,000 from a non-incorporated business or business activity, including rents and royalties, do not include on D-40. You are required to file a D-30 return. File a DC Form D-30, Unincorporated Franchise Tax Return if capital is a material income producing factor. An S Corporation must file a D-20, Corporate Franchise Tax Return.

## Computation of DC Gross and Adjusted Gross Income

### Line 3 Federal adjusted gross income

Enter the amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR. Include your taxable portion of pension/annuity in your federal adjusted gross income.

NOTE: Any grants and stipends received by certain DC public or charter school teachers under the Housing Support for Teachers Act of 2007 are subject to both federal and DC income tax.

## Additions to DC Income

### Line 4 Franchise Tax

Enter any franchise tax deducted on a federal business tax return, from federal Forms 1065 or 1120S.

### Line 5 Other additions from DC Schedule I

Enter the amount from Line 8 of Calculation A, Schedule I.

### Line 6 Add Lines 3, 4 and 5

Add federal adjusted gross income, franchise tax deducted and additions to DC income. Fill in oval if loss.

**Calculation F** DC Itemized deductions for full-year DC residents

a	Total itemized deductions from Form 1040, 1040NR, 1040NR-EZ.	a	
b	State and local income tax <u>or</u> state and local general sales tax deduction from 1040, or 1040NR.	b	
c	DC itemized deductions. Subtract Line b from Line a, If your District AGI is equal to or less than \$200,000 (\$100,000 if Married filing separately), stop here and enter this amount on Line 17 of the D-40.	c	

**Note:** If your District AGI is greater than \$200,000 (\$100,000 if Married filing separately) continue below to determine the allowable itemized deductions

d	Enter the sum of Form 1040 Schedule A Lines 4, 14&20	d	
e	Subtract amount on Line d from the amount on Line c	e	
f	Enter the amount of DC AGI	f	
g	Enter \$200,000 (or \$100,000 if MFS)	g	
h	Subtract Line g entry from Line f entry	h	
i	Multiply Line h entry by 5%	i	
j	Subtract amount on Line i from amount on Line e (if < 0, enter 0)	j	
k	Add the amounts on Lines d and j (enter this on Line 17 of the D-40)	k	

**Note:** Calculation G – Number of exemptions is on Schedule S – Supplemental Information and Dependents.

**Subtractions from DC Income****Line 7 Income received during period of non-residence**

For each type of income reported on your federal 1040, determine the amount you received when you resided in DC. Subtract that amount from your total income and enter the results on Line 7.

**Line 8 Taxable refunds, credits or offset of state and local income tax**

Enter the amount from your 1040, or 1040NR.

**Line 9 Taxable amount of social security and tier 1 railroad retirement**

Enter the amount from 1040 or 1040A.

**Line 10 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)**

If the income reported on your 1040 included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Provide the, FEIN or SSN, and your share of the income reported. Refer to General Instructions, page 5 regarding TINs. Include the FEIN/SSN on page 2 of the Schedule S.

**Line 11 DC and federal government pension and annuity limited exclusion**

You must be 62 years of age or older as of December 31, 2012, to claim this exclusion. Enter the lesser of \$3,000 or the taxable income you received from military retired pay, pension income or annuity income from the DC or federal government during the year. The maximum annual exclusion is \$3,000 per person. The remaining amount of the pension/annuity is taxable and must be reported on your return. Attach a copy of your federal Form 1099R.

**Line 12 DC and federal government survivor benefits**

If you are an annuitant's survivor and 62 years of age or older as of December 31, 2012, enter the total survivor benefits (do not include Social Security survivor benefits).

**Line 13 Other subtractions from DC Schedule I****Line 14 Total subtractions from DC Income**

Add Lines 7-13

**DC Adjusted Gross Income****Line 15 DC adjusted gross income**

Line 6 minus Line 14.

**DC Taxable Income****Line 16 Deduction type**

Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return.

**Line 17 DC deduction amount**

Do not copy the amount from your federal return. DC amounts are different from those allowed on your federal return.

Standard deduction. Reference page 7 of the General Instructions. Part-year DC residents, reference page 18.

## Calculation I/Tax Rate Schedule

### If your taxable income from D-40, Line 21 is:

0 but not over \$10,000, your tax rate is 4%

At least \$10,000, but not over \$40,000,  
your tax is \$400 + 6% of excess over \$10,000

At least \$40,000, but not over \$350,000,  
your tax is \$2,200 + 8.5% of excess over \$40,000

Over \$350,000,  
your tax is \$28,550 + 8.95% of excess over \$350,000.

Itemized deductions. Do not copy the amount from your federal return. DC amounts are different from those allowed on your federal return.

If your DC AGI is \$200,000 or less, complete Calculation F on page 20. DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes before entering the total on your DC return.

Effective January 1, 2011, DC Official Code B47-1803.03 provides that certain DC itemized deductions of DC taxpayers with over \$200,000 of DC AGI (\$100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of \$200,000 (\$100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited, complete Calculation F on page 20.

### Line 17a RESERVED

### Line 18 Number of exemptions

Reference page 7 of the General Instructions.

### Line 19 Exemption amount

Reference page 7 of the General Instructions.

### Line 20

Add Line 17 and 19.

### Line 21 DC taxable income

Subtract Line 20 from Line 15. Enter the result, if it is a minus, fill in the oval.

### Line 22 Tax

If Line 21 is \$100,000 or less, use the tax tables on pages 47-56 to determine your tax. If Line 21 is more than \$100,000, use Calculation I/Tax Rate Schedule on page 21 to determine your tax.

Married or registered domestic partners filing separately on the same return  
Before completing Calculation J, the tax computation, on Schedule S, you must determine each person's separate federal AGI, additions to income, subtractions from income, deductions and exemptions. You must combine the separate amounts for each person before making entries on Lines 23-33 of the D-40.

## DC tax, credits, and payments

The credits claimed on Lines 23, 24 and 25 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 28, 29 and 30 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

### Line 23 Credit for child and dependent care expenses

Do not claim this credit if your filing status is married filing separately. If your status is married or registered domestic partner filing separately on the same return, you may claim the credit and divide it between spouses/domestic partners any way you wish.

If you were a full-year DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 9. Enter the result on Line 23 of the D-40. (Do not use the DC Form D-2441.)

If you were eligible for the Child and Dependent Care Credit but did not claim it for federal purposes, complete the DC Form D-2441, multiply the result by .32 and claim the DC credit for child and dependent care expenses.

### Line 24 Non-refundable credits from DC Schedule U

This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 6.

### Calculation L - comparison of DC Low Income Credit and the DC Earned Income Tax Credit. DO NOT TAKE BOTH

a Child and dependent care credit from D-40, Line 23.	a		
b DC Schedule U, Line 6 (nonrefundable credits).	b		
c Add Line a and Line b.	c		
d Tax from D-40, Line 22.	d		
e Subtract Line c amount from Line d amount.	e		
f DC Low Income Credit from table on page 11.	f		
g Enter the lesser of Line e or Line f amounts.	g		
h Federal Earned Income Credit from Federal Form 1040, 1040A, or 1040EZ.	h		
i DC Earned Income Tax Credit Rate – 40% of Federal credit.	i	x	.40
j DC Earned Income Tax Credit. Multiply Line h by Line i.	j		
If Line g amount exceeds Line j amount, enter it on D-40, Line 25.			
If Line j amount exceeds Line g amount, enter it on D-40, Line 28.			

Note: Part-year residents may not take the full amount of either credit. See page 18 of the instructions to determine the reduced amount.



**Line 25 DC Low Income Credit**

Refer to General Instructions, page 7.

**Line 26 Total non-refundable credits**

Add Lines 23, 24 and 25.

**Line 27 Total tax**

Subtract Line 26 from Line 22. If Line 22 is less than Line 26, leave Line 27 blank.

**Line 28 DC EITC**

Refer to General Instructions, page 7.

**Line 28a Qualified EITC children**

Refer to General Instructions, page 8.

**Line 29 Property tax credit**

If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (5 or 9). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H, attach Schedule H to your D-40.

**Line 30 Refundable credits from DC Schedule U**

Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

**Line 31 DC income tax withheld**

Add the amount of DC income tax withheld as shown on your 2012 federal forms W-2 and applicable 1099 that show DC tax withheld.

**Line 32 2012 Estimated income tax payments**

Enter the total of your 2012 DC estimated income tax payments. If you are filing separate returns, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate them between you.

**Line 33 Payment made with an extension of time to file or with original return**

If you filed Form FR-127, Extension of Time to file a DC Income Tax Return, enter the amount you paid with the FR-127 or with the original return, if filing an amended return.

**Line 34 Total payments and refundable credits**

Add Lines 28, 29-33. If Line 34 is more than Line 27, go to Line 35 in the *-Refund* section. If Line 34 is equal to or less than Line 27, go to Line 41 in the Amount owed section.

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**Refund****Line 35 Amount you overpaid**

Subtract Line 27 from Line 34.

**Line 36 Amount to be applied to your 2013 estimated tax**

Enter the amount of overpayment, if any, you want credited to your 2013 estimated tax. This amount will not be refunded.

**Line 37 Penalty**

Enter any penalty for non-payment and for underpayment of one's estimated tax.

**Line 39 Contribution amount from Schedule U, Part II**

Reference General Instructions, page 8.

**Line 40 Net Refund**

Subtract Line 39 from Line 38.

Be sure to use the PO Box 96145 mail label from the back flap of the return envelope when mailing your return.

If you answer yes to the question, "will the refund you requested go to an account outside of the US", you will be issued a paper check in lieu of direct deposit. See page 8 of the General Instructions.

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**Amount Owed****Line 41 Tax due**

Subtract Line 35 from Line 27.

**Line 42 Contribution amount from Schedule U, Part II**

Reference General Instructions, page 8.

**Line 43a Penalty**

Enter any penalty for non-payment and for underpayment of one's estimated tax.

**Line 43b Interest**

Enter any interest amount due.

**Line 43 Enter total penalty and interest****Line 44 Total amount owed**

Add Lines 41 - 43.

You must pay this amount in full with your return. See page 4 for payment options under General Instructions.

If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 42. Make your payment payable to the DC Treasurer and include it with your return. Designate the specific contributions on Schedule U. Attach Schedule U to your return.

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**Key website resources****DC Official Code**

<http://www.dccouncil.washington.dc.us/>

**DC Regulations**

<http://www.dcregs.dc.gov/>

**DC Tax Forms/Publications**

<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,594065.asp>

**Mailing Address for Returns**

<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,593904.asp>

**Electronic Funds Transfer (EFT) Guide**

[http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/march\\_2012/2012\\_eft\\_guide\\_072012.pdf](http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/march_2012/2012_eft_guide_072012.pdf)

**NACHA Guidelines**

<http://www.nacha.org/>

**Social Security Administration**

<http://ssa.gov/>

**Internal Revenue Service**

<http://www.federal-tax-identification.com/>



Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

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Vendor ID#0000

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

**Personal information**

Fill in  if: Filing an **amended return**. See page.  
Fill in  if: Filing for a deceased taxpayer See page.

Your social security number (SSN) Spouse's/registered domestic partner's SSN Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and apartment number if applicable)

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

**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, page 6.

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.

2 Fill in if you are:  Part-year resident in DC from (month) to (month); number of months in DC See page 18.

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

**Income Information**

Round cents to nearest dollar. If zero, leave the line blank.

a	Wages, salaries, unemployment compensation and/or tips, see instructions, page 19.		a	\$								.00
b	Business income or loss, see instructions, page 19. Fill in if loss <input type="radio"/>		b	\$								.00
c	Capital gain (or loss). Fill in if loss <input type="radio"/>		c	\$								.00
d	Rental real estate, royalties, partnerships, etc. Fill in if loss <input type="radio"/>		d	\$								.00

**Computation of DC Gross and Adjusted Gross Income**

3 Federal adjusted gross income. 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4; 1040NR, Line 36 plus Sch NEC, Line 13; 1040NR-EZ, Line 10 Fill in if loss  3 \$ .00

**Additions to DC Income**

4 Franchise tax deducted on federal forms, see instructions page 19. 4 \$ .00

5 Other additions from DC Schedule I, Calculation A, Line 8. 5 \$ .00

6 Add Lines 3, 4 and 5. Fill in if loss  6 \$ .00

**Subtractions from DC Income**

7 Part year residents, enter income received during period of nonresidence, see page 18. 7 \$ .00

8 Taxable refunds, credits or offsets of state and local income tax. 8 \$ .00

9 Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b. 9 \$ .00

10 Income reported and taxed this year on a DC franchise or fiduciary return. Attach Schedule S pg 2 with EIN information. 10 \$ .00

11 DC and federal government pension and annuity limited exclusion, see page 20. Fill in  if you are 62 or older  if your spouse/domestic partner is 62 or older 11 \$ .00

12 DC and federal government survivor benefits, see page 20. 12 \$ .00

13 Other subtractions from DC Schedule I, Calculation B, Line 16. 13 \$ .00

14 Total subtractions from DC income, Lines 7-13. 14 \$ .00

15 DC adjusted gross income, Line 6 minus Line 14. Fill in if loss  15 \$ .00



Enter your last name. [ ]
Enter your SSN. [ ]

16 Deduction type. Take the same type as you took on your federal return. Fill in which type:
Standard or Itemized See page 20 for amount to enter on Line 17.
17 DC deduction amount. Do not copy from federal return. For amount to enter, see page 21.
17a RESERVED \$ .00
18 Number of exemptions. If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.
19 Exemption amount. Multiply \$1,675 by number on line 18. Part-year DC residents see Calculation E, page 7.
20 Add Lines 17 and 19.
21 DC taxable income. Subtract Line 20 from Line 15. Enter result. Fill in if loss

DC tax, credits and payments

22 Tax. If Line 21 is \$100,000 or less, use tax tables on pages 47-56. If more, use Calculation I, page 21. Fill in if filing separately on same return. Complete Calculation J on Schedule S.
23 Credit for child and dependent care expenses \$ .00 X .32 Enter result >
24 Non-refundable credits from DC Schedule U, Part 1a, Line 6. Attach Schedule U.
25 DC Low Income Credit. See table on page 11. Take either this credit or Line 28 credit - not both.
25a Enter the number of exemptions claimed on your federal return.
26 Total non-refundable credits. Add Lines 23, 24 and 25.
27 Total tax. Subtract Line 26 from Line 22. If Line 22 is less than Line 26 leave Line 27 blank.
28 DC Earned Income Tax Credit. Enter your federal EIC. \$ .00 X .40 Enter result >
28a Enter the number of qualified EITC children.
29 Property Tax Credit. From your DC Schedule H; attach a copy.
30 Refundable credits from DC Schedule U, Part 1b, Line 4. Attach Schedule U.
31 DC income tax withheld shown on Forms W-2 and 1099. Attach these forms.
32 2012 estimated income tax payments.
33 Tax paid with extension of time to file or with original return if this is an amended return.
34 Total payments and refundable credits Add Lines 28, 29-33.

Refund - Complete if Line 34 is more than Line 27
35 Amount you overpaid Subtract Line 27 from Line 34
36 Amount to be applied to your 2013 estimated tax
37 Penalty See instructions
38 Refund Subtract sum of Lines 36 and 37 from Line 35
39 Contribution amount from Sched. U, Part II, Line 6 Can not exceed refund amt. on Line 38 Put additional amt. on Line 42
40 Net refund Subtract Line 39 from Line 38

Amount owed - Complete if Line 34 is equal to or less than Line 27
41 Tax due Subtract Line 34 from Line 27
42 Contribution amount from Sched. U, Part II, Line 7
43a Penalty
43b Interest
43 Enter total P & I
44 Total amount due Add Lines 41-43

Will the refund you requested go to an account outside the U.S.? Yes No See page 4.

Direct Deposit. To have your refund deposited to your checking OR savings account, fill in oval and enter bank routing and account numbers. See page 8.
Routing Number Account Number

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions, page 9.
Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.
Your signature Date Paid preparer's signature Date
Spouse's/domestic partner's signature if filing jointly or separately on same return Date Paid preparer's PTIN Paid preparer's phone number