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 onto your D-40. You may also need to attach DC schedules, or forms to your D-40. Unless instructed otherwise, if you complete any part of any Schedules D-40WH, DC-8379, ELC, S, H, I, N, or U, attach it to your return, in the order defined in General Instructions.

D-40WH Withholding Tax Schedule.
Do not file the D-40WH if you are fling electronically. Use this schedule to transfer the information from your W-2 or 1099s. This schedule must be filed in order to receive credit for tax withheld.

DC-8379 Injured Spouse Allocation.
Complete this form if you have indicated on the D-40 that you are claiming injured spouse protection. Failure to provide this form will cause delays in issuing a refund.

Schedule ELC, Early Learning Tax Credit.
This schedule allows eligible taxpayers to claim an early learning tax credit for an eligible child under the age of 4 as of 9/30/18 and payments made during the taxable year after August 31st if the eligible child meets age requirements for enrollment in Pre-K according to DC Code §38-273.02(a).

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. The total 2018 federal adjusted gross income (AGI) of your "tax filing unit" cannot exceed $51,000 (under age 70) or $62,600 (age 70 or older). **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 Federal AGI.
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 100% 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 dependents, use Schedule S to list each dependent's name, taxpayer identification number (TIN), relationship and date of birth (DOB). If filing head of household use Schedule S to report dependents or other qualifying non-dependent person.

Calculation G-1 is used to determine the computation of the standard deduction. You may also use Calculation G-1 to claim additions to the standard deduction for yourself or your spouse/registered domestic partner for being blind and/or age 65 or older.

Calculation J is used to determine the DC tax amount for married or registered domestic partners filing separately on the same return.

List any TINs (EIN/SSN/ITIN) in the applicable space(s) if there is an amount on D-40, Line 10.

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.

Non-refundable credits include:
1. **Out of State tax credit.** The amount DC domiciliary 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 that income is of a kind taxed by DC. The 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.) The credit is limited to the rate of tax charged in the District. If you are a statutory resident, the state in which you are domiciled gives you a credit for the taxes paid to DC.

Complete Calculation K below, to determine your out of state credit. Enter the credit amount on Schedule U, Part 1a, Line 2. 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.

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 14.	c	
d *Divide Line b by Line c. (Enter the percent.)*	d	
e DC Tax from D-40, Line 21.	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 2.*	g	

2. **Alternative Fuel Vehicle Conversion and Infrastructure Credits.** See D.C. Code Sections 47-1806.12 and 47-1806.13. A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed $1,000 per vehicle charging station for a private residence and $10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two future years.

A credit, not to exceed $19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of the listed acceptable operating fuels:

a. At least 85% Ethanol,
b. Natural gas,
c. Compressed natural gas,
d. Liquefied natural gas,
e. Liquefied petroleum gas,
f. Biodiesel (excluding kerosene),
g. Electricity from a vehicle charging station, or
h. Hydrogen.
Any unused credit for vehicle conversion cannot be carried forward.

If you are claiming one of these credits, complete the residential form, Alternative Fuel Vehicle Conversion and Infrastructure Credits available online only. Retrieve this form at MyTax.DC.gov, by clicking on 'Forms', 'Alternative Fuel Vehicle Infrastructure and Conversion Residential Form' under Individual Income and Fiduciary Tax Forms and Publications; attach it to the D-40, Schedule U.

If gross income derived from the operation of an alternative fuel dispensing or charging station exceeds $12,000, you must file a DC Form D-30, Unincorporated Franchise Tax Return.

3. **Credit for certain DC Government employees who are DC residents and first-time DC homebuyers.** This $2,000 credit is 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 who 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. This credit is being phased out and shall not apply to a home purchase with a settlement date after March 30, 2015. Enter $2,000 on Schedule U, Part 1a, Line 5.

Refundable credits include:
a. DC Non-custodial parent EITC. See Schedule N.
b. Early Learning Tax Credit. See Schedule ELC

Contributions include:
1. DC Statehood Delegation Fund;
2. Taxpayer Support for Afterschool Programs For At-Risk Students; and
3. Anacostia River Cleanup and Protection Fund

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

Calculation C Standard deduction for part-year DC residents		
a Your standard deduction. *See instructions, page 12.*	a	
b Number of days you lived in DC *from D-40, Line 2.*	b	
c *Divide Line b by the number 365 (366 if leap year).*	c	
d Part-year DC standard deduction. *Multiply Line a by Line c, enter here and on D-40, Line 16.*	d	

Calculation D DC Itemized deductions for part-year DC residents.		
a Total Itemized Deductions from Form 1040, Schedule A, Line 17, or Form 1040NR Schedule A, Line 8.	a	
b Portion of Line a that applies to the time you were a DC resident.	b	
c Portion of your state and local tax deduction reported on Form 1040, Schedule A, Line 7, or Form 1040NR, Schedule A, Line 1b that was paid to DC.	c	
d Subtract Line c from Line b.	d	
e Portion of your state and local real estate tax deduction from Form 1040, Schedule A, Line 5b that was paid to DC.	e	
f Portion of your other taxes deduction from Form 1040, Schedule A, Line 6 that was paid to DC.	f	
g DC itemized deductions. Add Lines d, e, and f. If your District Adjusted Gross Income (AGI) is equal to or g less than $200,000 ($100,000 if married filing separately) **stop here and enter this amount on Line 16 of the D-40.**	g	
Note: If your District AGI is greater than $200,000 ($100,000 if married filing separately) continue below to determine the allowable itemized deductions. h Enter the sum of Form 1040, Schedule A, Lines 4, 9, and 15 allocable to the time you were a DC resident.		
i Subtract amount on Line h from Line g.	i	
j Enter the amount of DC adjusted gross income.	j	
k Enter $200,000 (or $100,000 if married filing separately).	k	
l Subtract amount on Line k from Line j.	l	
m Multiply amount on Line l by 5%.	m	
n Subtract amount on Line m from amount on Line i (if<0, enter 0).	n	
o Add the amounts on Line h and Line n (enter this on Line 16 of the D-40).	o	

Filing Status

Refer to General Instructions, page 7.

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 present in DC for 183 days or more and not domiciled in DC during the tax year is a part-year resident for the period present in DC.

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.

"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 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 month and day in the "from" and "to" boxes. Divide the number of days lived in DC by 365 (366 if leap year). Use that number (standard rounding to four decimal places) and multiply by your credit, additions or subtractions amount not previously prorated. 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
- Allowable expenses paid when you resided in DC and when you resided outside of DC. The same allocation is required for 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 2018, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your standard deduction and credits by dividing the number of days you were a resident of DC by 365 (366 if leap year) and multiplying the result times the standard deduction/credit amount.

Example: *71 days of residency in DC divided by 365 (366 for leap year) equals 0.1945. A taxpayer who is eligible to claim the maximum EITC For Filers Without a Qualifying Child, the credit amount is $519. Multiply $519 by 0.1945 and the result, $101 is the prorated amount for credit.

January		February		March		
31	+	28	+	12	=	71 Days*

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 26.

Itemized deductions for part-year DC residents. Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) 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 26.

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 19 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 26, D-40.

Income Information Section

- Copy Line a through d from the appropriate lines on the 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, 14 or 20, 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, 1040NR, or 1040NR-EZ plus any unemployment compensation received.

All unemployment compensation received in 2018 is taxable.

Line b Business income or loss
If you had gross business/self-employment income from DC sources or more than $12,000 from an unincorporated business or business activity, see the instructions for D-30, Unincorporated Franchise Tax Return, to see if you are required to file that return. If you are, do not include the income here, but report it on your D-30 return instead.

Line c Capital gains or loss
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 unincorporated 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.

Calculation F DC Itemized deductions for full-year DC residents

a Total itemized deductions from Form 1040, Schedule A, Line 17, or Form 1040NR, Schedule A, Line 8.	a	
b Total state and local tax deductions. Enter the amount from your Form 1040, Schedule A, Line 7, or Form 1040NR, Schedule A, Line 1b.	b	
c *Subtract Line b from Line a.*	c	
d State and local real estate tax from Form 1040, Schedule A, Line 5b.	d	
e Other taxes from Form 1040, Schedule A, Line 6.	e	
f DC itemized deductions. Add Lines c, d, and e. If your District Adjusted Gross Income (AGI) is equal to or less than $200,000 ($100,000 if married filing separately) **stop here and enter this amount on Line 16 of the D-40 form.**	f	
Note: If your District AGI is greater than $200,000 ($100,000 if Married filing separately) continue below to determine the allowable itemized deductions		
g Enter the sum of Form 1040, Schedule A, Lines 4, 9 and 15	g	
h Subtract amount on Line g from Line f.	h	
i Enter the amount of DC adjusted gross income.	i	
j Enter $200,000 ($100,000 if married filing separately).	j	
k Subtract amount on Line j from Line i.	k	
l Multiply amount on Line k by 5%.	l	
m Subtract amount on Line l from amount on Line h (if < 0, enter 0).	m	
n Add the amounts on Lines g and m (enter this on Line 16 of the D-40).	n	

Computation of DC Gross and Adjusted Gross Income

Line 3 Federal adjusted gross income
Enter the amount from 1040, 1040NR, or 1040NR-EZ. 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.

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.

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 taxpayer identification number (TIN) and your share of the income reported. Refer to General Instructions, page 10 regarding TINs. Include the TIN on page 2 of the Schedule S.

Line 11 DC and federal government survivor benefits
If you are an annuitant's survivor and 62 years of age or older as of December 31, 2018, enter the total survivor benefits (do not include Social Security survivor benefits).

Line 12 Other subtractions from DC Schedule I

Line 13 Total subtractions from DC Income
Add Lines 7-12

DC Adjusted Gross Income

Line 14 DC adjusted gross income
Line 6 minus Line 13.

Calculation I/Tax Rate Schedule

If your taxable income from D-40, Line 17 is:

Not over $10,000	4% of the taxable income
Over $10,000 but not over $40,000	$400, plus 6% of the excess over $10,000
Over $40,000 but not over $60,000	$2,200, plus 6.5% of the excess over $40,000
Over $60,000 but not over $350,000	$3,500, plus 8.5% of the excess over $60,000
Over $350,000 but not over $1,000,000	$28,150, plus 8.75% of the excess above $350,000
Over $1,000,000	$85,025, plus 8.95% of the excess above $1,000,000

DC Taxable Income

Line 15 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 16 DC deduction amount
Enter the amount from your federal return.

Standard deduction. Reference page 12 of the General Instructions. Part-year DC residents, reference page 27.

Itemized deductions. Do not copy the amount from your federal return. Use Calculation D if you are a part-year DC resident, or Calculation F if you are a full-year DC resident. DC does not allow a deduction for state and local income taxes. You can deduct your entire state and local real estate taxes.

If your DC AGI is $200,000 or less, complete Calculation F on page 28. 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 §47-1803.03 (b-4) 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 28.

Line 17 DC taxable income
Subtract Line 16 from Line 14. Enter the result, if a loss, fill in the oval.

Line 18 Tax
If Line 20 is $100,000 or less, use the tax tables on pages 65-74 to determine your tax. If Line 20 is more than $100,000, use Calculation I on this page 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, and deductions. You must combine the separate amounts for each person before making entries on Lines 19-30 of the D-40.

DC tax, credits, and payments

The credits claimed on Lines 19 and 20 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 23d or 23e, 24 and 25 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 19 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/registered 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 19 of the D-40. (Do not use the DC Form D-2441.)

If you were a part-year resident, see the instructions on page 27.

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

Line 20 Non-refundable credits from DC Schedule U
This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 7.

Line 21 Total non-refundable credits
Add Lines 19 and 20.

Line 22 Total tax
Subtract Line 21 from Line 18. If Line 18 is less than Line 21, leave Line 22 blank.

Line 23 DC EITC
Refer to General Instructions, page 12.

Line 23a Qualified EITC children
Refer to General Instructions, page 12.

Line 23b Enter your earned income amount.

Line 23c Enter your federal earned income credit (for taxpayers with qualifying children only).

Line 23d Multiply federal EIC x.40 and enter result (for taxpayers with qualifying children only).

Line 23e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child to determine your DC EITC and enter result.

Line 24 Property tax credit
If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (6 or 10). 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 25 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 26 DC income tax withheld
Add the amount of DC income tax withheld as shown on your applicable 2018 federal Forms W-2 and 1099 that show DC tax withheld.

Line 27 2018 Estimated income tax payments and amount applied from 2017 return
Enter the total of your 2018 DC estimated income tax payments and any amount applied from your 2017 return as a carry forward. If you are filing separate returns and paid estimated income tax payments, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate the estimated payments between you.

Line 28 Tax paid with extension of time to file
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.

Line 29 Tax paid with original return if this is an amended return

Line 30 If this is an amended 2018 return, enter refunds requested with original 2018 D-40 return.

Line 31 Total payments and refundable credits
Add Lines 23d or 23e through Line 29. Do not include Line 30.

Line 32 Tax due
Subtract Line 31 from Line 22.

Line 33 Amount overpaid
Subtract Line 22 from Line 31.

Line 34 Amount to be applied to your 2019 estimated tax

Line 35 Underpayment interest
Fill in the oval if Form D-2210 is attached.

D-2210:Underpayment of Estimated Income Tax By Individuals
You may use this form to calculate your underpayment interest when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the interest amount on Line 35 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due. You may also complete this form if you believe the interest assessed by OTR for underpayment of estimated income tax is incorrect.

Line 36 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 38.) Reference General Instructions, page 17.

Line 37 Total amount due
Add Lines 32, 35 and 36.
You must pay this amount in full with your return. See page 8 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 36. Make your payment payable to the DC Treasurer and include it with your return.

Line 38 Net Refund
Subtract total of Lines 34, 35 and 36 from Line 33.

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

If you answer yes to the question, "Will this refund go to an account outside of the U.S.", you will be issued a paper check in lieu of direct deposit. See page 17 of the General Instructions.

Line 39 Injured spouse protection
Fill in the oval if either spouse is claiming injured spouse protection, and attach Form DC-8379 (Injured Spouse Allocation)

Government of the District of Columbia

2018 D-40 Individual Income Tax Return

Important: Print in CAPITAL letters using black ink.

1 8 0 4 0 0 1 1 0 0 0 0

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Your telephone number

Fill in ◯ *if:* Filing an **amended return**. *See instructions.*

OFFICIAL USE ONLY
Vendor ID#0000

Your taxpayer identification number (TIN) — ***and*** Date of Birth (MMDDYYYY) — Spouse's/registered domestic partner's TIN — ***and*** Date of Birth (MMDDYYYY)

Your first name — M.I. — Last name — *Fill in if Deceased* ◯

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

Home address (number, street and suite/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 4–39. See instructions.*

◯ Registered domestic partners filing jointly or ◯ filing separately on same return

◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

◯ Qualifying widow(er) with dependent child *Enter qualifying dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC *from* (MMDDYYYY) ______ to ______ *See instructions.*

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

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a $ .00
b	Business income or loss, *see instructions.*	**Fill in if loss** ◯	b $ .00
c	Capital gain (or loss).	**Fill in if loss** ◯	c $ .00
d	Rental real estate, royalties, partnerships, etc.	**Fill in if loss** ◯	d $ .00

Computation of DC Gross and Adjusted Gross Income

3	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040NR or 1040NR-EZ.	**Fill in if loss** ◯	3 $ .00

Additions to DC Income

4	Franchise tax deducted on federal forms, *see instructions.*		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 instructions.*		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		9 $ .00
10	Income reported and taxed this year on a DC franchise or fiduciary return.		10 $ .00
11	DC and federal government survivor benefits, *see instructions.*		11 $ .00
12	Other subtractions from DC Schedule I, Calculation B, Line 16.		12 $ .00
13	Total subtractions from DC income, Lines 7-12.		13 $
14	DC adjusted gross income, Line 6 minus Line 13.	**Fill in if loss** ◯	14 $ .00

Enter your last name.

Enter your TIN

1 8 0 4 0 0 1 2 0 0 0 0

DC tax, credit and payments

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

16 DC deduction amount. *For amount to enter, see instructions.* 16 $ .00

17 DC taxable income. *Subtract Line 16 from Line 14* Fill in if loss 17 $ .00

18 Tax. *If Line 17 is $100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.*
Fill in if filing separately on same return. *Complete Calculation J on Schedule S.* 18 $ .00

19 Credit for child and dependent care expenses $ .00 X .32 Enter result > 19 $ .00
From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

20 Non-refundable credits from DC Schedule U, Part 1a, Line 7. *Attach Schedule U.* 20 $ .00

21 Total non-refundable credits. *Add Line 19 and Line 20.* 21 $ .00

22 Total tax. *Subtract Line 21 from Line 18. If Line 18 is less than Line 21 leave Line 22 blank.* 22 $ .00

23 DC Earned Income Tax Credit

23a Enter the number of qualified EITC children. 23b Enter earned income amount 23b $ .00

23c For filers **with** qualifying children. Enter federal EIC $ .00 X .40 Enter result > 23d $ .00

23e For filers **without** qualifying children. *See instructions for special calculations.* Enter result > 23e $ .00

24 Property Tax Credit. *From your DC Schedule H; attach a copy.* 24 $ .00

25 Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.* 25 $ .00

26 DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.* 26 $ .00

27 2018 estimated income tax payments and amount applied from 2017 return. 27 $ .00

28 Tax paid with Form FR-127 Extension of Time to File. 28 $ .00

29 If this is an amended 2018 return, enter payments made with original 2018 D-40 return. 29 $ .00

30 If this is an amended 2018 return, enter refunds requested with original 2018 D-40 return. 30 $ .00

31 Total payments and refundable credits. *Add Line 23d or 23e through Line 29. (Do not include Line 30).* 31 $ .00

32 Tax Due. *Subtract Line 31 from Line 22.* 32 $ .00

33 Amount to be overpaid. *Subtract Line 22 from Line 31.* 33 $ .00

34 Amount to be applied to your 2019 estimated tax. 34 $ .00

35 Underpayment Interest. **Fill in the oval and attach Form D-2210.** 35 $ .00

36 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 38) 36 $ .00

37 Total Amount Due. *Add Lines 32, 35 and 36.* 37 $ .00

38 Net Refund. *Subtract total of Lines 34, 35 and 36 from Line 33.* 38 $ .00

Will this refund go to an account outside the U.S.? *Yes* *No* *See instructions.*

39 Fill in if either spouse is claiming injured spouse protection. You **must** attach Form DC-8379.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark one refund choice: Direct deposit ***or*** Reliacard (See instructions) ***or*** Paper check

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

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.*

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 Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Government of the District of Columbia

2018 D-40 Individual Income Tax Return

1 8 0 4 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Your telephone number

Fill in ◯ *if:* Filing an **amended return**. *See instructions.*

OFFICIAL USE ONLY
Vendor ID#0000

Your taxpayer identification number (TIN) | ***and*** Date of Birth (MMDDYYYY) | Spouse's/registered domestic partner's TIN | ***and*** Date of Birth (MMDDYYYY)

Your first name | M.I. | Last name | *Fill in if Deceased* ◯

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

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

City | State | Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

1 *Fill in only one:*

◯ Single, ◯ Married filing jointly, ◯ Married filing separately, ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 4–39. See instructions.*

◯ Registered domestic partners filing jointly or ◯ filing separately on same return

◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

◯ Qualifying widow(er) with dependent child *Enter qualifying dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC *from* (MMDDYYYY) ________ to ________ *See instructions.*

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

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a	$ .00
b	Business income or loss, *see instructions.*	Fill in if loss ◯	b	$ .00
c	Capital gain (or loss).	Fill in if loss ◯	c	$ .00
d	Rental real estate, royalties, partnerships, etc.	Fill in if loss ◯	d	$ .00

Computation of DC Gross and Adjusted Gross Income

3	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040NR or 1040NR-EZ.	Fill in if loss ◯	3	$ .00

Additions to DC Income

4	Franchise tax deducted on federal forms, *see instructions.*		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 instructions.*		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		9	$ .00
10	Income reported and taxed this year on a DC franchise or fiduciary return.		10	$ .00
11	DC and federal government survivor benefits, *see instructions.*		11	$ .00
12	Other subtractions from DC Schedule I, Calculation B, Line 16.		12	$ .00
13	Total subtractions from DC income, Lines 7-12.		13	$
14	DC adjusted gross income, Line 6 minus Line 13.	Fill in if loss ◯	14	$ .00

Enter your last name.

Enter your TIN

1 8 0 4 0 0 1 2 0 0 0 0

DC tax, credit and payments

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

16 DC deduction amount. *For amount to enter, see instructions.* 16 $ .00

17 DC taxable income. *Subtract Line 16 from Line 14* Fill in if loss ◯ 17 $ .00

18 Tax. *If Line 17 is $100,000 or less, use tax tables to find the tax, if more, use Calculation I in instructions.*
Fill in ◯ if filing separately on same return. *Complete Calculation J on Schedule S.* 18 $ .00

19 Credit for child and dependent care expenses $ .00 X .32 Enter result > 19 $ .00
From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

20 Non-refundable credits from DC Schedule U, Part 1a, Line 7. *Attach Schedule U.* 20 $ .00

21 Total non-refundable credits. *Add Line 19 and Line 20.* 21 $ .00

22 Total tax. *Subtract Line 21 from Line 18. If Line 18 is less than Line 21 leave Line 22 blank.* 22 $ .00

23 DC Earned Income Tax Credit

23a Enter the number of qualified EITC children. 23b Enter earned income amount 23b $ .00

23c For filers **with** qualifying children. Enter federal EIC $ .00 X .40 Enter result > 23d $ .00

23e For filers **without** qualifying children. *See instructions for special calculations.* Enter result > 23e $ .00

24 Property Tax Credit. *From your DC Schedule H; attach a copy.* 24 $ .00

25 Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.* 25 $ .00

26 DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.* 26 $ .00

27 2018 estimated income tax payments and amount applied from 2017 return. 27 $ .00

28 Tax paid with Form FR-127 Extension of Time to File. 28 $ .00

29 If this is an amended 2018 return, enter payments made with original 2018 D-40 return. 29 $ .00

30 If this is an amended 2018 return, enter refunds requested with original 2018 D-40 return. 30 $ .00

31 Total payments and refundable credits. *Add Line 23d or 23e through Line 29. (Do not include Line 30).* 31 $ .00

32 Tax Due. *Subtract Line 31 from Line 22.* 32 $ .00

33 Amount to be overpaid. *Subtract Line 22 from Line 31.* 33 $ .00

34 Amount to be applied to your 2019 estimated tax. 34 $ .00

35 Underpayment Interest. **Fill in the oval and attach Form D-2210.** ◯ 35 $ .00

36 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 38) 36 $ .00

37 Total Amount Due. *Add Lines 32, 35 and 36.* 37 $ .00

38 Net Refund. *Subtract total of Lines 34, 35 and 36 from Line 33.* 38 $ .00
Will this refund go to an account outside the U.S.? *Yes* ◯ *No* ◯ *See instructions.*

39 Fill in ◯ if either spouse is claiming injured spouse protection. You **must** attach Form DC-8379.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark **one** refund choice: ◯ Direct deposit ***or*** ◯ Reliacard (See instructions) ***or*** ◯ Paper check

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

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.*

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 Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Government of the District of Columbia

2018 D-40WH Withholding Tax Schedule

1 8 0 4 0 W 1 1 0 0 0 0

Enter DC withholding information below.
Attach Forms W-2 and/or 1099 to Form D-40 or D-40EZ

THIS FORM MUST BE FILED IN ORDER TO RECEIVE CREDIT FOR TAX WITHHELD

OFFICIAL USE ONLY
Vendor ID#0000

Important: Print in CAPITAL letters using black ink.

Primary last name shown on Form D-40 or D-40EZ

Taxpayer Identification Number (TIN)

1 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099	Name	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00
Employer or Payor Name	Taxpayer Identification Number	Check the appropriate box W-2 1099
Address	Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099
City		
State Zip Code + 4		**Enter DC Withholding Only**

2 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099	Name	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00
Employer or Payor Name	Taxpayer Identification Number	Check the appropriate box W-2 1099
Address	Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099
City		
State Zip Code + 4		**Enter DC Withholding Only**

3 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099	Name	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00
Employer or Payor Name	Taxpayer Identification Number	Check the appropriate box W-2 1099
Address	Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099
City		
State Zip Code + 4		**Enter DC Withholding Only**

Total DC tax withheld from column C above.............................. $ .00

If you have DC withholding on multiple pages, add the totals together and enter the GRAND total on Form D-40EZ, Line 9 or D-40, Line 26.

Last name and TIN

1 8 0 4 0 W 1 2 0 0 0 0

4 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**
5 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**
6 A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

Total DC tax withheld from column C above............................. $ .00

If you have DC withholding on multiple pages, add the totals together and enter the GRAND total on Form D-40EZ, Line 9 or D-40, Line 26.

Government of the District of Columbia

2018 SCHEDULE S Supplemental Information and Dependents

1 8 0 4 0 0 1 3 0 0 0 0

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name

Enter your TIN

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers

Do not enter your information

TIN of qualifying non-dependent person

Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name

Last name and TIN

1 8 0 4 0 0 1 4 0 0 0 0

Calculation G-1 Computation of Standard Deduction

a	Basic standard deduction amount. *See instructions.*	a $ .00
b	Enter 1 if you are age 65 or over	b
c	Enter 1 if you are blind	c
d	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	d
e	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	e
f	Total number of additions to standard deductions. *Add Lines b through e.*	f
g	Additional standard deduction amount. *Multiply $1,300 ($1,600 if single or head of household) by number on Line f.*	g $ .00
h	Total standard deduction. *Add Lines a and g, enter here and on D-40, Line 16.*	h $ .00
i	Total number of dependents	i

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line I.

			You	Your spouse/registered domestic partner
a	Federal adjusted gross income. *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	**Fill in if loss**	a $ .00	$ .00
b	Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 4 and 5.*		b $ .00	$ .00
c	Add Lines a and b.	**Fill in if loss**	c $ .00	$ .00
d	Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 13.*		d $ .00	$ .00
e	DC adjusted gross income. *Subtract Line d from Line c.*	**Fill in if loss**	e $ .00	$ .00
f	Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 16. (You may allocate this amount as you wish.)*		f $ .00	$ .00
g	Taxable income. *Subtract Line f from Line e.*	**Fill in if loss**	g $ .00	$ .00
h	Tax. *If Line g is $100,000 or less, use tax tables. If more than $100,000, use Calculation i in instructions.*		h $ .00	$ .00
i	*Add the amounts on Line h, enter here and on D-40, Line 18*		i $ .00 *Total tax*	

List TINs associated with Income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 10.**

a

b

c

d

e

f

g

h

i

File order 4b

Revised 12/18

Government of the District of Columbia

2018 SCHEDULE S Supplemental Information and Dependents

1 8 0 4 0 0 1 3 0 0 0 0

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name

Enter your TIN

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers
Do not enter your information

TIN of qualifying non-dependent person

Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name

Last name and TIN

1 8 0 4 0 0 1 4 0 0 0 0

Calculation G-1 Computation of Standard Deduction

a	Basic standard deduction amount. *See instructions.*	a $ .00
b	Enter 1 if you are age 65 or over	b
c	Enter 1 if you are blind	c
d	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	d
e	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	e
f	Total number of additions to standard deductions. *Add Lines b through e.*	f
g	Additional standard deduction amount. *Multiply $1,300 ($1,600 if single or head of household) by number on Line f.*	g $ .00
h	Total standard deduction. *Add Lines a and g, enter here and on D-40, Line 16.*	h $ .00
i	Total number of dependents	i

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line l.

			You	Your spouse/registered domestic partner
a	Federal adjusted gross income. *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	**Fill in if loss**	a $ .00	$ .00
b	Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 4 and 5.*		b $ .00	$ .00
c	Add Lines a and b.	**Fill in if loss**	c $ .00	$ .00
d	Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 13.*		d $ .00	$ .00
e	DC adjusted gross income. *Subtract Line d from Line c.*	**Fill in if loss**	e $ .00	$ .00
f	Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 16. (You may allocate this amount as you wish.)*		f $ .00	$ .00
g	Taxable income. *Subtract Line f from Line e.*	**Fill in if loss**	g $ .00	$ .00
h	Tax. *If Line g is $100,000 or less, use tax tables. If more than $100,000, use Calculation i in instructions.*		h $ .00	$ .00
i	*Add the amounts on Line h, enter here and on D-40, Line 18*		i $ .00 *Total tax*	

List TINs associated with Income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 10.**

a	b	c
d	e	f
g	h	i

Government of the District of Columbia

2018 SCHEDULE H Homeowner and Renter Property Tax Credit

1 8 9 9 8 0 1 1 0 0 0 0

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

OFFICIAL USE ONLY Vendor ID#0000

Personal information

Your daytime telephone number

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

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

Mailing address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Address of **DC** property (number, street and suite/apartment number if applicable) for which you are claiming the credit if different from above

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

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

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

Section A Credit claim based on rent paid

1 Federal adjusted gross income of the tax filing unit *From **Line 32**, on page 2* (see instructions) 1 $ .00

2 Money from other sources used to pay rent not included in federal AGI:

a. Source ______________________ $ .00

b. Source ______________________ $ .00

3 Rent paid by you on the property in 2018 $ .00 *x.20 =* 3 $ .00

4 Property tax credit. *Use the "Computing Your Property Tax Credit" worksheet.* 4 $ .00

5 Rent supplements received in 2018 by you or your landlord on your behalf. 5 $ .00

6 Property tax credit. *Subtract Line 5 from Line 4, D-40 filers enter here and on Line 24 of the D-40.* 6 $ .00

7 Landlord's name

Landlord's address (number and street) Apartment number

Landlord's telephone number

City State Zip Code +4

Section B Credit claim based on real property tax paid

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

8 Federal adjusted gross income of the tax filing unit (see instructions).
*From **Line 32** on page 2.* 8 $ .00

9 DC real property tax paid by you on the property in 2018. 9 $ .00

10 Property tax credit *Use the "Computing Your Property Tax Credit" worksheet. Enter here and on Line 24 of the D-40.* 10 $ .00

11 *Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.*

Square number Suffix number Lot number

1 8 9 9 8 0 1 2 0 0 0 0

Federal Adjusted Gross Income of the tax filing unit – *Report the total AGI of your tax filing unit, including income subject to federal but not DC income tax.*

	Line		COLUMN A (YOU)	COLUMN B (SPOUSE/DP)	COLUMN C (DEPENDENTS) Enter on each line below the total amounts for all dependents
INCOME	1 Wages, salaries, tips, etc.		1 $	$	$
	2 Taxable interest		2		
	3 Ordinary Dividends		3		
	4 Taxable refunds, credits, or offsets of state and local income taxes		4		
	5 Alimony received		5		
	6 Business Income	Fill in if minus	6		
	7 Capital gain	Fill in if minus	7		
	8 Other gains	Fill in if minus	8		
	9 IRA distributions: Taxable amount		9		
	10 Pensions and annuities: Taxable amount		10		
	11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc.	Fill in if minus	11		
	12 Farm income	Fill in if minus	12		
	13 Unemployment compensation		13		
	14 Social security benefits: Taxable amount		14		
	15 Other taxable income. Attach separate sheet(s)	Fill in if minus	15		
	16 Add Lines 1 through 15 in each column.	Fill in if minus	**16**		
ADJUSTMENTS	17 Educator expenses		17		
	18 Certain business expenses of reservists, performing artists, and fee-basis government officials		18		
	19 Health savings account deduction		19		
	20 Moving expenses for members of the armed forces. Attach fed. Form 3903		20		
	21 Deductible part of self-employment tax		21		
	22 Self-employed SEP, SIMPLE, and qualified plans		22		
	23 Self-employed health insurance deduction		23		
	24 Penalty on early withdrawal of savings		24		
	25 Alimony paid		25		
	26 IRA deduction		26		
	27 Student loan interest deduction		27		
	28 RESERVED		28		
	29 RESERVED		29		
	30 Add Lines 17 through 29 in each column		**30**		
	31 Subtract Line 30 from Line 16	Fill in if minus	31		

32 Total federal adjusted gross income. **Add amounts entered on Line 31, Columns A - C** and enter total here on Line 32 ***and*** on Section A, Line 1 or Section B, Line 8. Fill in if minus $

For STANDALONE FILERS only, please complete the following "Refund Options" information ***Will this refund go to an account outside of the U.S.?*** ***Yes*** ***No***

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark one refund choice: Direct deposit ***or*** ReliaCard (See instructions) ***or*** Paper check

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

Routing Number Account Number

Your signature Date Preparer's signature Date

Spouse's/domestic partner's signature if filing jointly or separately on same return. Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Revised 09/18

COMPUTING YOUR PROPERTY TAX CREDIT WORKSHEET

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid *or* the portion of the rent paid that is equivalent to property taxes (20% of rent paid) *in excess* of the applicable percentage of the total federal adjusted gross income of the tax filing unit. The maximum credit amount is $1025.

If you are under age 70 and the Federal AGI of your tax filing unit is:	Percentage -
$0 - $24,999	The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit
$25,000 - $51,000	The amount of property tax that exceeds 4.0% of the adjusted gross income of the tax filing unit

If you are age 70 or older and the Federal AGI of your tax filing unit is:	Percentage -
$0 - $62,600	The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

1. Enter federal AGI of tax filing unit (Line 1, Section A, Schedule H or Line 8, Section B, Schedule H). 1. ____________________
2. Enter property taxes paid in 2018 or 20% of rent paid in 2018. 2. ____________________
3. Multiply Line 1 by the applicable percentage (.03 or .04). 3. ____________________
4. Balance (Subtract Line 3 from Line 2). 4. ____________________
5. Property Tax Credit Limit. 5. $1025.00
6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 4 of Schedule H, Section A for credit based on rent paid, or Line 10 of Schedule H, Section B for credit based on property tax paid. Round to the nearest whole dollar. 6. ____________________

Instructions for Schedule H

Homeowner and Renter Property Tax Credit

Home Defined

The term "home" refers to houses, apartments, rooming houses, and condominiums.

Eligibility

You must meet the following requirements to claim this credit:

- You were a District of Columbia (DC) resident from Jan 1. through Dec. 31, 2018;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in your home, apartment, rooming house, or condominium in DC during all of 2018;
- Your 2018 federal adjusted gross income (AGI), plus the AGI of any dependents claimed on your return, was $51,000 or less ($62,600 or less if you are age 70 or older);
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- You must not be claimed as a dependent on someone else's federal, state, or DC income tax return unless you reached age 65 on or before December 31, 2018.

Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2018.
- Only one claimant per "tax filing unit" can claim the property tax credit. There can be more than one tax filing unit in a home, apartment, rooming house, or condominium. If individuals or families share housing but file separate tax returns, each individual or family filing a tax return can claim the Schedule H credit based on their share of the rent or property tax.
- An individual who is claimed as a dependent on someone else's individual income tax return is eligible to file the claim for his/her tax filing unit only if the individual is 65 years of age or older.

Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would -- were their income above the federal filing threshold -- file an individual income tax return. The tax filing unit also includes any persons who would be claimed as dependents on that tax return. A married couple/registered domestic partners residing in the same household are part of the same tax filing unit whether filing jointly, separately on the same return, or separately on separate returns.

D-40 Filers

If you are required to file a DC individual income tax return (D-40), attach Schedule H to your D-40 return. You do not have to fill out the federal adjusted gross income information for Lines 1-31 on page 2, unless you have a dependent with adjusted gross income. Use the federal adjusted gross income amount from Line 3 of your D-40 (and the AGI of your spouse/registered domestic partner if filing separately on separate returns), plus the AGI of your dependent(s) for Line 1 or Line 8 of Schedule H.

Standalone Filers

If you are not required to file a DC individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return. Use Schedule H page 2 to determine the total federal adjusted gross income or yourself and any dependents with income.

When is Schedule H due?

The Schedule H is due by April 15, 2019.

Where to Mail Schedule H

If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Whether mailing a DC income tax return with Schedule H attached, or mailing Schedule H as a standalone return only, send it to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

Do I Use Section A or Section B?

If you **rent** your home, apartment, rooming house or condominium, use Section A.

If you **own** your home, apartment, rooming house or condominium, use Section B.

Section A—Credit claim based on rent paid

Line 1 Total federal AGI of the tax filing unit

Add the federal AGI of your return (D-40, Line 3) to the federal AGI of any dependents claimed on your return. If any of your dependents filed a federal tax return, use the AGI from their return (1040 Line 7). If you or your dependents did not file a federal return or D-40, use Column C on page 2 to determine the federal AGI of the tax filing unit.

If the sum of your federal AGI and that of your dependents is more than $51,000, ($62,600 if you are age 70 or older) do not claim the property tax credit. You are not eligible.

If you are a standalone filer it is important that you list the name, taxpayer identification number, and date of birth on page 2 of all persons whose income is included in the total federal AGI of your tax filing unit.

Line 2 Money from other sources used to pay rent

If you are claiming the property tax credit based upon rent paid, report the source of money or income not included in AGI that is used to pay rent. Money reported on this line is not used to calculate the amount of the credit, but to assist OTR in determining the reasonableness of the claim. Examples of money or income that is not included in AGI are: money in a bank account; money acquired by bequest, devise, inheritance or gift; veteran and disability payments not subject to federal tax; TANF; money received as damages on account of physical injuries or sickness; life insurance proceeds paid on death of the insured; social security and railroad retirement benefits that are excluded from federal AGI; Supplemental Security (SSI) payments and other sources of non-taxable income.

Line 3 Rent paid on the property in 2018

Enter the total rent you paid for the property during the year and multiply it by .20. If you sublet part of your home to another person, the rent that you received is gross income and must be reported on your D-40, or D-30 if gross rental income is greater than $12,000.

Note: If a claimant rents more than one home in the District in the same calendar year, rent paid by the claimant during the year is determined by dividing the rent paid pursuant to the last rental agreement in force during the year by the number of months during the year for which this rent was paid and by multiplying the result by 12. Multiply the rent entered by .20.

Line 4 Property tax credit

Using the amounts entered on Lines 1 and 2, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

Line 5 Rent supplements received in 2018 by you or your landlord on your behalf

Enter the amount of any federal or state rental housing subsidies you received, or any received on your behalf by your landlord during the year. If the rental housing subsidy is $1,025 or more, do not claim the property tax credit. If no subsidies were received, leave the line blank.

Section B—Credit claim based on real property tax paid

Line 8 Total federal AGI of the tax filing unit

Add the federal AGI of your income tax return (D-40, Line 3) to the federal AGI of any dependents claimed on your return. If any of your dependents filed a federal income tax return, use the AGI from their return (1040 Line 7). If you or your dependents did not file a federal return or D-40, use Column C on page 2 to determine the federal AGI of the tax filing unit.

If the sum of your federal AGI and that of your dependents is more than $51,000 ($62,600 if you are age 70 or older) do not claim the property tax credit. You are not eligible.

If you are a standalone filer, it is important that you list the name, taxpayer identification number, and date of birth on page 2 of all persons whose income is included in the total federal AGI of your tax filing unit.

Line 9 DC real property tax paid by you in 2018

Enter the amount of DC real property tax you paid on the property in 2018 (refer to your real property tax bills). Do not include interest or penalties paid and do not include taxes paid for earlier tax periods. In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid if the deferral occurred under the provisions of DC Code §§47-845, 47-845.02, and 47-845.03. If a home is an integral part of a larger unit such as a multi-purpose building or a multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

REMINDER: If you rent out part of your residence to another person, the rent you receive is gross income and needs to be reported on your federal and DC tax returns. If gross rental income is greater than $12,000, you will need to file a DC Form D-30.

Line 10 Property tax credit

Using the amounts entered on Lines 8 and 9, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

Government of the District of Columbia

2018 SCHEDULE U Additional Miscellaneous Credits and Contributions

1 8 0 4 0 0 1 7 0 0 0 0

Important: *Print in CAPITAL letters using black ink. Attach to D-40.*
NOTE: *Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).*

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name

Taxpayer Identification Number (TIN)

Part I Credits

a. Non-refundable Credits

1 Enter state income tax credit. *List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state tax credits on Line 2 below.)*

State **(a)** $ .00 **(b)** $ .00
State **(c)** $ .00 **(d)** $ .00

2 Total of Line 1 state tax credits and any additional tax credits from the attachments. 2 $ .00

3 Enter alternative fuel credits, see instructions.
3(a) Alternative fuel infrastructure - private residence. # of stations $ .00
3(b) Alternative fuel infrastructure - public use. # of stations $ .00
3(c) Alternative fuel vehicle conversion. # of vehicles $ .00

4 Total of Line 3 alternative fuel credits. Add Lines 3(a) - 3(c) only and enter here. 4 $ .00

5 DC Government Employee first-time homebuyer credit. See instructions. 5 $ .00

6 RESERVED 6 $ .00

7 Total your non-refundable credits, enter here and on Form D-40, Line 20. 7 $ .00

b. Refundable Credits

1 DC Non-custodial parent EITC. See Schedule N. 1 $ .00

2 Early Learning Tax Credit. See Schedule ELC. 2 $ .00

3 Total your refundable credits, enter here and on Form D-40, Line 25. 3 $ .00

Part II Contributions (The minimum contribution is $1.00.)

1 DC Statehood Delegation Fund. 1 $ .00

2 Taxpayer Support for Afterschool Programs for At-Risk Students. 2 $ .00

3 Anacostia River Cleanup and Protection Fund. 3 $ .00

4 RESERVED 4 $ .00

5 If due a refund, total your contributions, enter here and on Form D-40, Line 36. 5 $ .00

6 If you owe tax, total your contributions, enter here and on Form D-40, Line 36. 6 $ .00

If you are not due a refund and do not owe tax, you may still make contributions. Total your contributions and enter on Form D-40, Line 36. If you owe tax, make the payment plus any contributions, payable to the DC Treasurer and mail it with your return.

Attach this schedule to your D-40 Return.

Government of the District of Columbia

2018 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

1 8 0 4 0 0 1 8 0 0 0 0

Important: Print in CAPITAL letters using black ink. Attach to your D-40.

Last name	Taxpayer Identification Number (TIN)	OFFICIAL USE ONLY Vendor ID#0000

Calculation A Additions to federal adjusted gross income. Fill in only those that apply. — **Dollars only, do not enter cents**

1	Part-year DC resident – enter the portion of adjustments (from Federal Form 1040 or 1040NR) that relate to the time you resided outside DC. *For Lines 2 – 7 below include only the amounts related to the time you resided **in** DC.*	1 $	.00
2	Income distributions eligible for income averaging on your federal tax return (from federal Form 4972).	2 $	.00
3	100% federal bonus depreciation and/or extra IRC §179 expenses claimed on *federal return.*	3 $	.00
4	Any part of a discrimination award subject to income averaging.	4 $	.00
5	Deductions for S Corporations from Schedule K-I, Form 1120 S.	5 $	.00
6	Other pass through losses from DC unincorporated businesses that exceed the $12,000 threshold (reported as a loss on federal 1040 return).	6 $	.00
7	Other. *See instructions on other side.*	7 $	.00
8	Total additions. *Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.*	8 $	.00

Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.

1	Taxable interest from US Treasury bonds and other obligations. *See instructions on other side.*	1 $	.00
2	Disability income exclusion from DC Form D-2440, Line 10. *See instructions on other side.*	2 $	.00
3	Interest and dividend income of a child from Federal Form 8814*.	3 $	.00
4	Awards, other than front and back pay, received due to unlawful employment discrimination.	4 $	.00
5	Excess of DC allowable depreciation over federal allowable depreciation. *See instructions.*	5 $	.00
6	Amount paid (or carried over) to DC College Savings plan in 2018 (maximum $4,000 per person, $8,000 for joint filers if each is an account owner). *Part-year residents see instructions.*	6 $	.00
7a	Exclusion of up to $10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than $100,000. *See instructions.*	7a $	.00
7b	Annual household adjusted gross income. $ .00		
8	Expenditures by DC teachers for necessary classroom teaching materials, $500 annual limit per person. *See instructions on other side.*	8 $	.00
9	Expenditures by DC teachers for certain tuition and fees, $1500 annual limit per person. *See instructions on other side.*	9 $	.00
10	Loan repayment awards received by health-care professionals from DC government. *See instructions on other side.*	10 $	.00
11	Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. *Make no entry if the premium was deducted on your federal return, see instructions on other side.*	11 $	.00
12	DC Poverty Lawyer Loan Assistance. *See instructions on other side.*	12 $	.00
13	Other. *See instructions on other side.* ______________________	13 $	.00
14	Military Spouse Residency Relief Act. *See instructions on other side.*	14 $	.00
15	RESERVED	15 $	.00
16	Total subtractions. *Add entries on Lines 1–7a and 8-15. Enter the total here and on D-40, Line 12.*	16 $	.00

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

Revised 07/18

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

Calculation A Instructions

Additions to federal adjusted gross income

Line 6 Other is for pass through losses from DC unincorporated businesses that exceed the $12,000 threshold (reported as a loss on federal 1040 return).

Line 7 Other is for those items not subject to federal tax but subject to DC tax. Please attach a list.

Calculation B Instructions

Subtractions from federal adjusted gross income

Line 1 Taxable interest from US Treasury bonds and other obligations. This interest is included on your federal Forms 1040, Line 2b or 1040NR, Line 9a. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

Line 2 Disability income exclusion from DC Form D-2440. Enter the amount from Form D-2440, Line 10. Attach a completed D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

Line 5 Excess of DC allowable depreciation over federal allowable depreciation. If you claimed the federal bonus depreciation (100%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use this line to subtract the excess depreciation from the federal AGI to show the proper DC depreciation allowable.

Line 6 DC College Savings Plan payments. Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to $4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/registered domestic partner may deduct up to $4,000 for contributions made to all accounts for which that spouse/registered domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable $4,000 ($8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

Line 7a and 7b Exclusions for DC residents. Income not to exceed $10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than $100,000.

Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income.

Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value.

Lines 8 and 9 Expenditures by DC teachers. An individual who:

1) has been approved by the DC public schools; and
2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct:
   - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to $500 per person whether filing individually or jointly.
   - the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to $1,500 per person whether filing individually or jointly.

Interaction between DC deductions and similar federal deductions. To prevent a "double deduction" situation – if a DC classroom teacher claims a deduction on his/her federal return for personal expenses, the federal tax deduction claimed **reduces** the amount that may be claimed for those same expenses on the DC return. ***For example:*** a DC classroom teacher who claims $1,500 or more for tuition and fees on the federal return (Form 1040, Line 34) **may not** take any deduction for these same expenses on the DC return.

Line 10 Loan repayment awards. "Loan repayment awards" of up to $120,000 paid over four years by DC to healthcare professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)

Line 11 Healthcare insurance premiums. Any healthcare insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) or same sex spouse is deductible, unless on your federal return the employee's registered domestic partner or same sex spouse is considered a dependent pursuant to IRC §152 and a deduction from income was taken for the premium on the employee's federal tax return.

Line 12 DC Poverty Lawyer Loan Assistance. Attach a copy of your Form 1099C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

Line 13 Other. Private Security Camera Systems and Home Composting Incentives.

Line 14 Military Spouse Residency Relief Act

If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

(1) If a servicemember's legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 14. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.

(2) If a servicemember's legal residence for taxes is not in DC but the servicemember resides in DC due to military orders and subsequently marries a DC resident, the servicemember's military compensation should be deducted on Schedule I, Line 14. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred servicemember. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes should be kept with your tax records in case it is subsequently needed.

(3) If a servicemember's legal residence for taxes is in DC and the servicemember and spouse reside in DC in compliance with the servicemember's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.

Government of the District of Columbia

2018 SCHEDULE N DC Non-Custodial Parent EITC Claim

1 8 0 4 0 0 1 5 0 0 0 0

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

OFFICIAL USE ONLY
Vendor ID#0000

First name of non-custodial parent M.I. Last name

Address (number, street and suite/apartment number if applicable)

City State Zip Code + 4

Taxpayer Identification Number (TIN) Date of birth (MMDDYYYY)

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

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

	YES	NO
1 Is your Federal Adjusted Gross Income for 2018 less than: $40,320 ($46,010 married filing jointly) with one qualifying child $45,802 ($51,492 married filing jointly) with two qualifying children $49,194 ($54,884 married filing jointly) with three or more qualifying children		
2 Were you a DC resident taxpayer during the year?		
3 Were you between the ages of 18 and 30 as of December 31, 2018?		
4 Are you a parent of a minor child(ren) with whom you do not reside?		
5 Are you under a court order requiring you to make child support payments?		
6 Was the effective date of the child support payment order on or before 6/30/2018?		
7 Did you make child support payment(s) through a government sponsored support collection unit?		
8 Did you pay all of the court ordered child support due for 2018 by December 31, 2018?		

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

Revised 06/18

1 8 0 4 0 0 1 6 0 0 0 0

Last name and TIN

Qualifying Child Information

First Name M.I. Last Name

1. Child's name, #1

Child's name, #2

Child's name, #3

If you have more than three qualifying children, you only need to list three to get the maximum credit.

2. Child's TIN #1 #2 #3

3. Child's date of birth #1 #2 #3

4. Custodian's name First Name M.I. Last Name

5. Custodian's address Number, street and suite/apartment number

City State Zip Code + 4

6. Custodian's TIN

7. Location of the court that ordered support payments for: #1 #2 #3

8. Case or Docket number for: #1 #2 #3

9. Name of government agency to which you make payments for: #1 #2 #3

10. Address of the government agency for: #1 #2 #3

11. Amount of court ordered payment #1 $ .00 per month #2 $ .00 per month #3 $ .00 per month

12. Date payments were ordered to start #1 (MMDDYYYY) #2 (MMDDYYYY) #3 (MMDDYYYY)

13. Total payments made during 2018 #1 $ .00 #2 $ .00 #3 $ .00

14. Computation: Using the amount on Line 3 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer, see part-year resident instructions in the D-40 booklet on prorating the credit to be claimed.

Government of the District of Columbia

2018 Schedule ELC Early Learning Tax Credit

1 8 E L C 0 0 1 0 0 0 0

▶ Complete and attach to Form D-40 only if you have an eligible child.

OFFICIAL USE ONLY Vendor ID# 0000

Name shown on return

Your first name M.I Last name

Taxpayer Identification Number (TIN)

Before you begin:

- See the instructions on back of this form to make sure that **1)** you can take the Early Learning Tax Credit (ELC) and **2)** you have an eligible child.
- Be sure the child's name on Line 2 and tax identification number (TIN) on Line 3 matches with the eligible child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your ELC if the name or TIN does not match the social security card. Call the Social Security Administration at 1-800-772-1213

Eligible Child Information	**Child 1**	**Child 2**	**Child 3**
1a Is this child a recipient of the District's subsidized child care program?	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.
1b Was the child under age 4 as of 09/30/2018?	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**
2 Child's name	First name Last name	First name Last name	First name Last name
3 Child's taxpayer identification number			
4 Child's Date of Birth	(MMDDYYYY)	(MMDDYYYY)	(MMDDYYYY)
5 Child's relationship to you			
6 Name of Child Development Facility			
7 Child Development Facility address			
8 Child Development Facility taxpayer identification number			
9 For payment purposes, was the child under age 3 as of 9/30/2018?	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018
10 Amount paid. See instructions	$ .00	$ .00	$ .00
11 The maximum credit you can receive for each eligible child is $1,000	$ 1 0 0 0 .00	$ 1 0 0 0 .00	$ 1 0 0 0 .00
12 Enter the lessor of Line 10 or Line 11 for each eligible child here and on Schedule U, Part 1b, Line 2.	$ .00	$ .00	$ .00

Name shown on return
Your first name M.I Last name Taxpayer Identification Number (TIN)

Eligible Child Information	Child 4	Child 5	Child 6
1a Is this child a recipient of the District's subsidized child care program?	**Yes. STOP,** your child is not eligible for this credit. **No.** Go to Line 1b.	**Yes. STOP,** your child is not eligible for this credit. **No.** Go to Line 1b.	**Yes. STOP,** your child is not eligible for this credit. **No.** Go to Line 1b.
1b Was the child under age 4 as of 09/30/2018?	**Yes.** Go to Line 2. **No. STOP, your child is not eligible for this credit.**	**Yes.** Go to Line 2. **No. STOP, your child is not eligible for this credit.**	**Yes.** Go to Line 2. **No. STOP, your child is not eligible for this credit.**
2 Child's name	First name Last name	First name Last name	First name Last name
3 Child's taxpayer identification number			
4 Child's Date of Birth	(MMDDYYYY)	(MMDDYYYY)	(MMDDYYYY)
5 Child's relationship to you			
6 Name of Child Development Facility			
7 Child Development Facility address			
8 Child Development Facility taxpayer identification number			
9 For payment purposes, was the child under age 3 as of 9/30/2018?	**Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 **No.** Include payments made for care from 01/01/2018 through 8/31/2018	**Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 **No.** Include payments made for care from 01/01/2018 through 8/31/2018	**Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 **No.** Include payments made for care from 01/01/2018 through 8/31/2018
10 Amount paid. See instructions	$ .00	$ .00	$ .00
11 The maximum credit you can receive for each eligible child is $1,000	$ 1000 .00	$ 1000 .00	$ 1000 .00
12 Enter the lessor of Line 10 or Line 11 for each eligible child here and on Schedule U, Part 1b, Line 2.	$ .00	$ .00	$ .00

2018 Schedule ELC
Early Learning Tax Credit

1 8 E L C 0 0 3 0 0 0 0

Name shown on return

Your first name | M.I | Last name | Taxpayer Identification Number (TIN)

Eligible Child Information	Child 7	Child 8	Child 9
1a Is this child a recipient of the District's subsidized child care program?	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.	☐ **Yes. STOP,** your child is not eligible for this credit. ☐ **No.** Go to Line 1b.
1b Was the child under age 4 as of 09/30/2018?	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**	☐ **Yes.** Go to Line 2. ☐ **No. STOP, your child is not eligible for this credit.**
2 Child's name	First name / Last name	First name / Last name	First name / Last name
3 Child's taxpayer identification number			
4 Child's Date of Birth	(MMDDYYYY)	(MMDDYYYY)	(MMDDYYYY)
5 Child's relationship to you			
6 Name of Child Development Facility			
7 Child Development Facility address			
8 Child Development Facility taxpayer identification number			
9 For payment purposes, was the child under age 3 as of 9/30/2018?	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018	☐ **Yes.** Include payments made for care from 01/01/2018 through 12/31/2018 ☐ **No.** Include payments made for care from 01/01/2018 through 8/31/2018
10 Amount paid. See instructions	$ .00	$ .00	$ .00
11 The maximum credit you can receive for each eligible child is $1,000	$ 1 0 0 0 .00	$ 1 0 0 0 .00	$ 1 0 0 0 .00
12 Enter the lessor of Line 10 or Line 11 for each eligible child here and on Schedule U, Part 1b, Line 2.	$ .00	$ .00	$ .00

Early Learning Tax Credit (ELC) Instructions

You are not eligible to receive this credit if:

1. You do not claim the eligible child as a dependent on your federal or District income tax return for that taxable year;

2. A person other than the taxpayer claimed the eligible child as a dependent on his or her federal and District income tax returns for that taxable year;

3. The child of the taxpayer was eligible for and received subsidized child care services pursuant to Chapter 4, Title 4 of the D.C. Code, during the taxable year;

4. A person other than the taxpayer received a credit under DC Code 47-1806.15 for the same taxable year for the same eligible child;

5. The payments for child care services for which you seek a tax credit were paid to an entity not licensed by the District to operate a child development facility; or

6. The taxpayer's District taxable income for the taxable year exceeds the amounts for taxable year 2018:

   a. Single and head of household: $750,000;
   b. Married/Registered Domestic Partners Filing Jointly: $750,000;
   c. Married/Registered Domestic Partners Filing Separately on the same return: $750,000
   d. Married/Registered Domestic Partners Filing Separately: $375,000

Definitions

1. "Eligible child" means a dependent, claimed by a taxpayer who has not reached the age of 4 years by September 30th of the taxable year.

2. "Eligible child care expenses" means payments made by a taxpayer to a licensed child development facility for child care services of an eligible child during the taxable year but does not include any payments for child care services provided after August 31st of the taxable year of an eligible child who meets the age requirements for enrollment for pre-K.

3. "Child development facility" means a center, home, or other structure that provides care and other services, supervision, and guidance for children, infants, and toddlers on a regular basis. Child development facility does not include a public or private elementary or secondary school engaged in legally required educational and related functions or a pre-kindergarten education program licensed pursuant to the Pre-K Act of 2008.

4. Taxpayer Identification Number (TIN) means a valid federal employer identification number (FEIN) issued by the IRS; or a valid social security number issued by the Social Security Administration.

Eligible Expenses

1. Eligible expenses are limited to the amounts paid to a licensed child development facility for child care services of the eligible child.

2. Child support payments are not qualified expenses even if intended to be used to pay for child care services.

3. Child care expenses that are paid for upfront by a taxpayer but then reimbursed by a state social service agency are not eligible expenses.

4. Expenses do not include food, lodging, clothing or entertainment even if provided for eligible child.

Line by Line Instructions: Complete the Line by Line Instructions for
Child 1, 2 and 3 on page 1;
Child 4, 5 and 6 on page 2; and
Child 7, 8 and 9 on page 3

Line 1a: Is the eligible child a recipient of the District's subsidized child care program? If yes, your child does not qualify for the credit. If no, continue to Line 1b.

Line 1b: The child must be under the age of 4 as of 9/30/18. If under age 4, continue to Line 2. If age 4 or over, you child does not qualify for this credit.

Line 2: Enter your eligible child's first and last name.

Line 3: Enter your eligible child's tax identification number. Ensure the name and tax identification number entered matches the eligible child's social security card.

Line 4: Enter your eligible child's date of birth in MMDDYYYY format.

Line 5: Enter the eligible child's relationship to you. Example, son, daughter, grandchild, niece, nephew, eligible foster child.

Line 6: Enter the name of the Child Development Facility.

Line 7: Enter the address of the Child Development Facility.

Line 8: Enter the TIN of the Child Development Facility.

Line 9: Enter the date range of the payments made during the taxable year. This date cannot be a date after August 31st of the taxable year if eligible child meets age requirements for enrollment in Pre-K according to DC Code § 38-273.02(a).

Line 10: Enter the total amount actually paid in 2018 but do not include any payments for child care services provided after August 31, 2018 of the taxable year if your eligible child meets the age requirement for enrollment in Pre-K according to DC Code § 38-273.02(a).

Line 11: The maximum amount that can be claimed is $1,000.

Line 12: Enter the lessor of Line 10 or Line 11 and enter here and on Schedule U, Part 1B, Line 2.

Government of the
District of Columbia

0 0 8 3 7 9 0 1 0 0 0 0

DC-8379 Injured Spouse Allocation

OFFICIAL USE ONLY Vendor ID# 0000

Information About the Tax Return for Which This Form Is Filed

Enter the following information exactly as it is shown on the tax return for which you are filing this form.
The spouse's name and taxpayer identification number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Taxpayer identification number shown first	**If Injured Spouse, check here ▸** ☐
First name, initial, and last name shown second on the return	Taxpayer identification number shown second	**If Injured Spouse, check here ▸** ☐
Mailing address (number, street, and suite/apartment number if applicable)		
City	State	Zip Code +4

Part I Should You File This Form? You must complete this part.

1 Enter the tax year for which you are filing this form. ______ Answer the following questions for that year.

2 Did you (or will you) file a joint return or married/registered domestic partners filing separately on same return?

☐ **Yes.** Go to line 3.
☐ **No. Stop here.** Do not file this form. You are not an injured spouse.

3 Did (or will) DC use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse?
* DC income tax * State unemployment compensation * Child support

☐ **Yes.** Go to line 4.
☐ **No. Stop here.** Do not file this form. You are not an injured spouse.

4 Are you legally obligated to pay this past-due amount?

☐ **Yes. Stop here.** Do not file this form. You are not an injured spouse.
☐ **No.**

5 Did you make and report payments, such as DC income tax withholding or estimated tax payments?

☐ **Yes.** Skip lines 6 through 8 and **go to Part II** and complete the rest of this form.
☐ **No.** Go to line 6.

6 Did you have earned income, such as wages, salaries, or self-employment income?

☐ **Yes.** Go to line 7.
☐ **No.** Skip line 7 and go to line 8.

7 Did (or will) you claim the earned income credit?

☐ **Yes.** Skip line 8 and **go to Part II** and complete the rest of this form.
☐ **No.** Go to line 8.

8 Did (or will) you claim a refundable tax credit? (see instructions)

☐ **Yes. Go to Part II** and complete the rest of this form.
☐ **No. Stop here.** Do not file this form. You are not an injured spouse.

0 0 8 3 7 9 0 2 0 0 0 0

Enter your last name

Enter your TIN

Part II Allocation Between Spouses of Items on the Tax Return (See the separate DC Form 8379 instructions for Part II).

Allocated Items (Column **(a)** must equal columns **(b)** + **(c)**)	Fill in if loss	**(a)** Amount shown on joint return	Fill in if loss	**(b)** Allocated to injured spouse	Fill in if loss	**(c)** Allocated to other spouse
9 Federal adjusted gross income	O	$	O	$	O	$
10 Total additions to federal adjusted gross income		$		$		$
11 Add Line 9 and Line 10	O	$	O	$	O	$
12 Total subtractions from federal adjusted gross income		$		$		$
13 DC adjusted gross income (subtract Line 12 from Line 11)	O	$	O	$	O	$
14 Deduction amount		$		$		$
15 DC taxable income (subtract Line 14 from Line 13)	O	$	O	$	O	$
16 Tax. If Line 18 is $100,000 or more, use Calculation I		$		$		$
17 Total refundable and/or non-refundable credits excluding earned income		$		$		$
18 DC estimated tax payments		$		$		$
19 DC withholding tax paid		$		$		$

Part III Signature.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records.	Injured spouse's signature		Date	Phone number
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	Firm's name ►			Firm's EIN ►
	Firm's address ►			Phone no.

Instructions for DC-8379 Injured Spouse Allocation

Purpose of form
DC-8379 is filed by one spouse/registered domestic partner (the injured spouse/registered domestic partner) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a past-due obligation of the other spouse/registered domestic partner. By filing DC-8379, the injured spouse/registered domestic partner may be able to get back his or her share of the joint refund.

Are you an injured spouse?
You may be an injured spouse/registered domestic partner if you file a joint tax return and all or part of your portion of the overpayment was, or is expected to be, applied (offset) to your spouse's/registered domestic partner legally enforceable past-due federal tax, state income tax, state unemployment compensation debts, child or spousal support, or a federal nontax debt, such as a student loan.

A Notice of Offset for federal tax debts is issued by the Internal Revenue Service (IRS). All other Notice of Offsets are issued by the DC Office of Tax and Revenue (OTR) on behalf of the affected agency.

Complete Part I to determine if you are an injured spouse/registered domestic partner.

Injured spouse relief
Do not file DC-8379 if you are claiming innocent spouse relief.

When to file
File DC-8379 when you become aware that all or part of your share of an overpayment was, or is expected to be, applied (offset) against your spouse/registered domestic partner's legally enforceable past-due obligations. You must file DC-8379 for each year you meet this condition and want your portion of any offset refunded.

How to file
You can file DC-8379 with your joint tax return. If you file DC-8379 with your joint return, attach it to your return. If you file DC-8379 separately, please be sure to attach a copy of all Forms W-2 and W-2G for both spouses/registered domestic partners, and any Forms 1099 showing DC income tax withholding to DC-8379. The processing of DC-8379 may be delayed if these forms are not attached, if the form is incomplete when filed, or if you attach a copy of your joint tax return.

Specific Instructions
Part I
Line 8. Refundable credits include the following:

- DC Non-custodial parent earned income tax credit (Schedule N);
- Early Learning Tax Credit (Schedule ELC).

Part II
Line 9. Enter your federal adjusted gross income.
Line 10. Enter total additions to federal adjusted gross income.
Line 12. Enter total subtractions from federal adjusted gross income.
Lines 13 – 19. Amounts come from your DC D-40 return.

Part III Signature
Ensure to sign and date DC-8379.

Government of the District of Columbia
Office of Tax and Revenue

2018 D-2210 Underpayment of Estimated Income Tax By Individuals

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

Your First name, M.I., Last name

Taxpayer Identification Number (TIN)

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

Spouse's/ registered domestic partner's TIN

Daytime telephone number

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

A. Your tax liability on taxable income after deducting your District of Columbia (DC) withholding tax and applicable credits is less than $100, or

B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

Computation of Underpayment Interest

1 2018 DC Tax Liability "total tax" from your DC Individual Income Tax Return. $

2 Multiply the amount on Line 1 by 90% (.90) $

3 2017 DC Tax Liability "total tax" from your DC Individual Income Tax Return x 110%. $

4 Minimum withholding and estimated tax payment required for tax year 2018 *(lesser of Line 2 and 3).* $

5 Multiply Line 4 amount by 25% (.25) for amount required for each periodic payment $

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

Due date of Payments

	1st Period	2nd Period	3rd Period	4th Period
	04/15/18	06/15/18	09/15/18	01/15/19
6 Enter Line 5 amount or the annualized income amount in each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).*				
7 DC withholding and estimated tax paid each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).*				
8 Underpayment each period *(Line 6 minus Line 7)*				
9 Underpayment interest factors	.0175	.0265	.0351	.0259
10 Line 8 multiplied by Line 9				

Check here ☐ if you are using the "Annualized Income" method.

11 Underpayment interest – Total of amounts from Line 10. *(See instructions on reverse)* Pay this amount $

Make check or money order payable to: DC Treasurer

Revised 09/18

Instructions for Underpayment of Estimated Income Tax by Individuals

Estimated Tax Interest

DC law requires every individual or couple filing jointly, to pay estimated tax if they:

- receive taxable income which is not subject to DC withholding; or
- receive wages with insufficient withholding; or
- the tax on this taxable income is expected to be more than $100.

The law states that anyone required to file and pay estimated tax who fails to pay the amount required by the periodic payment due date is subject to interest on the underpayment of estimated income tax.

When is interest assessed for underpayment of estimated income tax?

Underpayment interest is assessed if your total DC estimated income tax payments (and withheld amounts) compared to your DC tax liability do not equal at least the smaller of:

- 90% of the tax due shown on your 2018 DC return; or
- 110% of the tax due shown on your 2017 DC tax return. You must have been a DC resident during all of 2017 to use the 110% exception.

Are there any exceptions to imposition of interest?

You are not subject to interest for underpayment of estimated tax if:

- You had no DC income tax liability for the tax year 2017 and in that year, you lived in DC the entire 12 months;
- The tax due for 2018 minus income tax withheld and/or estimated tax payments is less than $100;
- Your DC estimated tax payments plus any DC income tax withheld equals at least 110% of your 2017 DC income tax liability; or
- Your remaining tax due after totaling all credits, estimated tax payments and withholding, is less than 10% of your total DC tax liability for the year.

When may you use this form?

- You may use this form to calculate your underpayment interest, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the underpayment interest amount on Line 35 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the underpayment interest assessed by OTR for an underpayment of estimated income tax is incorrect.

How do you file this form?

Attach this form D-2210 to your return D-40, if you complete it before filing your D-40 return. If you complete this form after filing and/or receiving a notice of an underpayment interest assessment, send it to:

Office of Tax and Revenue
Attn: Customer Service Administration
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1
Enter the amount from your D-40, Line 32.

Line 2
Multiply the amount on Line 1 by 90% (.90). Your withheld taxes and/or estimated tax payments must be equal to or greater than this amount.

Line 3
Enter 110% of the amount from your 2017 DC Form D-40, Line 27. If your 2017 return was amended or corrected, multiply 110% times the corrected amount. You must have been a DC resident during all of 2017 to use this exception.

Line 4
Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC return for 2017, use only the Line 2 amount.

Line 5
Multiply the amount on Line 4 by 25% (.25). This gives you an even distribution of your liability, payable over four periods.

Line 6
Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is $2000, you would enter $2000 for the 1st period, $4000 for the 2nd period, $6000 for the 3rd period and $8000 for the 4th period.

Annualized Income method: If your income was different for each period, you may want to determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts as shown above. Check the "Annualized Income" method box.

Line 7
Enter the amounts withheld and estimated tax payments made for each period. Include the amounts from the previous period in with the 2nd, 3rd and 4th periods. For example, if your withheld and estimated tax payment amount is $1000 in each period, you would enter $1000 in the 1st Period, $2000 in the 2nd Period, $3000 in the 3rd Period and $4000 in the 4th Period.

Line 8 Underpayment each period
For each column, subtract Line 7 from Line 6. If Line 7 exceeds Line 6, you have no underpayment interest. If there is an amount remaining, this is your periodic underpayment amount.

Line 9 Underpayment interest factors These are the underpayment interest factors by period.

Line 10
For each column, multiply the amount on Line 8 by the penalty factor on Line 9. This is your underpayment interest amount by period.

Line 11 Underpayment interest
Add the amounts from each period on Line 10. This is your total underpayment interest for your estimated income tax underpayment.

- If you are filing the D-2210 with your D-40 return, enter the amount of underpayment interest on Line 35, page 2 of the D-40.
- If you are filing the D-2210 separately, pay the amount you owe. Attach payment to Form D-40P, Payment Voucher.

Make the check or money order (U.S. dollars) payable to the **DC Treasurer** and mail the D-2210 and D-40P with payment to:

Office of Tax and Revenue
PO Box 96169
Washington DC 20090-6169

D-40P PAYMENT VOUCHER

See instructions on back

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.

Government of the District of Columbia

2018 D-40P Payment Voucher for Individual Income Tax

1 8 0 4 0 P 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

STAPLE CHECK OR MONEY ORDER HERE

Important: Print in CAPITAL letters using black ink.

Amount of payment $ .00

To avoid penalties and interest, your payment must be postmarked no later than April 15, 2019.

Your first name | M.I. | Last name

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

Your taxpayer identification number (TIN) | Spouse's/registered domestic partner's TIN | Taxpayer daytime telephone number

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

City | State | Zip Code + 4

Revised 04/18

Government of the District of Columbia

2018 D-40P Payment Voucher for Individual Income Tax

1 8 0 4 0 P 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

STAPLE CHECK OR MONEY ORDER HERE

Important: Print in CAPITAL letters using black ink.

Amount of payment $ .00

To avoid penalties and interest, your payment must be postmarked no later than April 15, 2019.

Your first name | M.I. | Last name

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

Your taxpayer identification number (TIN) | Spouse's/registered domestic partner's TIN | Taxpayer daytime telephone number

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

City | State | Zip Code + 4

Revised 04/18

Instructions for D-40P PAYMENT VOUCHER - Please print clearly.

Use the D-40P Payment Voucher to make any payment due on your **D-40/D-40EZ** return.

- Do not use this voucher to make estimated tax payments.
- Enter your name, taxpayer identification number (TIN) and address. If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your return, then enter the name and TIN shown second on your return.
- Enter the amount of your payment.
- Make check or money order (US dollars) payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Enter your TIN, the tax period and the form filed - D-40 or D-40EZ - on your payment.
- To avoid penalties and interest, pay in full by April 15, 2019.
- Staple your payment to the D-40P voucher. Do not attach your payment to your D-40 or D-40EZ return.
- Mail the D-40P **with**, but not attached to, your D-40 or D-40EZ tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to:

Office of Tax and Revenue
PO Box 96169
Washington, DC 20090-6169

Dishonored Payments

Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.