

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 filing 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 <input type="text"/>
b Number of days you lived in DC from D-40, Line 2.	b <input type="text"/>
c Divide Line b by the number 365 (366 if leap year).	c <input type="text"/>
d Part-year DC standard deduction. Multiply Line a by Line c, enter here and on D-40, Line 16.	d <input type="text"/>
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 <input type="text"/>
b Portion of Line a that applies to the time you were a DC resident.	b <input type="text"/>
c Portion of your state and local tax deduction reported on Form 1040, Schedule A, Line 7, or Form 1040NR, Schedule A, Line 1b that was paid to DC.	c <input type="text"/>
d Subtract Line c from Line b.	d <input type="text"/>
e Portion of your state and local real estate tax deduction from Form 1040, Schedule A, Line 5b that was paid to DC.	e <input type="text"/>
f Portion of your other taxes deduction from Form 1040, Schedule A, Line 6 that was paid to DC.	f <input type="text"/>
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 <input type="text"/>
Note: If your District AGI is greater than \$200,000 (\$100,000 if married filing separately) continue below to determine the allowable itemized deductions.	
h Enter the sum of Form 1040, Schedule A, Lines 4, 9, and 15 allocable to the time you were a DC resident.	<input type="text"/>
i Subtract amount on Line h from Line g.	i <input type="text"/>
j Enter the amount of DC adjusted gross income.	j <input type="text"/>
k Enter \$200,000 (or \$100,000 if married filing separately).	k <input type="text"/>
l Subtract amount on Line k from Line j.	l <input type="text"/>
m Multiply amount on Line l by 5%.	m <input type="text"/>
n Subtract amount on Line m from amount on Line i (if < 0, enter 0).	n <input type="text"/>
o Add the amounts on Line h and Line n (enter this on Line 16 of the D-40).	o <input type="text"/>

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 an 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)



Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Form fields for personal information including telephone number, TIN, Date of Birth, names, and address.

OFFICIAL USE ONLY Vendor ID#0000

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

Form fields for filing status with radio button options for Single, Married, etc.

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

Income Information

Form fields for income information (a-d) with dollar amounts.

Computation of DC Gross and Adjusted Gross Income

Line 3: Federal adjusted gross income.

Additions to DC Income

Lines 4-6: Franchise tax, other additions, and total additions.

Subtractions from DC Income

Lines 7-14: Subtractions and final DC adjusted gross income.

Enter your last name.

Enter your TIN



<p>15 Deduction type. Take the same type as you took on your federal return. Fill in which type: Standard <input type="radio"/> or Itemized <input type="radio"/> See instructions for amount to enter on Line 16.</p> <p>16 DC deduction amount. For amount to enter, see instructions.</p> <p>17 DC taxable income. Subtract Line 16 from Line 14 Fill in if loss <input type="radio"/></p>	16	\$	.00
<p>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 <input type="radio"/> if filing separately on same return. Complete Calculation J on Schedule S.</p> <p>19 Credit for child and dependent care expenses \$ <input type="text"/> .00 X .32 Enter result > From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441</p> <p>20 Non-refundable credits from DC Schedule U, Part 1a, Line 7. Attach Schedule U.</p> <p>21 Total non-refundable credits. Add Line 19 and Line 20.</p> <p>22 Total tax. Subtract Line 21 from Line 18. If Line 18 is less than Line 21 leave Line 22 blank.</p> <p>23 <u>DC Earned Income Tax Credit</u></p> <p>23a Enter the number of qualified EITC children. <input type="text"/> 23b Enter earned income amount</p> <p>23c For filers with qualifying children. Enter federal EIC \$ <input type="text"/> .00 X .40 Enter result ></p> <p>23e For filers without qualifying children. See instructions for special calculations. Enter result ></p> <p>24 Property Tax Credit. From your DC Schedule H; attach a copy.</p> <p>25 Refundable credits from DC Schedule U, Part 1b, Line 3. Attach Schedule U.</p> <p>26 DC income tax withheld shown on Forms W-2 and 1099. Attach these forms.</p> <p>27 2018 estimated income tax payments and amount applied from 2017 return.</p> <p>28 Tax paid with Form FR-127 Extension of Time to File.</p> <p>29 If this is an amended 2018 return, enter payments made with original 2018 D-40 return.</p> <p>30 If this is an amended 2018 return, enter refunds requested with original 2018 D-40 return.</p> <p>31 Total payments and refundable credits. Add Line 23d or 23e through Line 29. (Do not include Line 30).</p> <p>32 Tax Due. Subtract Line 31 from Line 22.</p> <p>33 Amount to be overpaid. Subtract Line 22 from Line 31.</p> <p>34 Amount to be applied to your 2019 estimated tax.</p> <p>35 Underpayment Interest. Fill in the oval and attach Form D-2210. <input type="radio"/></p> <p>36 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 38)</p> <p>37 Total Amount Due. Add Lines 32, 35 and 36.</p> <p>38 Net Refund. Subtract total of Lines 34, 35 and 36 from Line 33.</p> <p>Will this refund go to an account outside the U.S.? Yes <input type="radio"/> No <input type="radio"/> See instructions.</p> <p>39 Fill in <input type="radio"/> if either spouse is claiming injured spouse protection. You must attach Form DC-8379.</p>	17	\$	.00
	18	\$	.00
	19	\$	.00
	20	\$	.00
	21	\$	.00
	22	\$	.00
	23b	\$	.00
	23d	\$	.00
	23e	\$	.00
	24	\$	.00
	25	\$	.00
	26	\$	.00
	27	\$	.00
	28	\$	.00
	29	\$	.00
	30	\$	.00
	31	\$	.00
	32	\$	.00
	33	\$	.00
	34	\$	.00
	35	\$	.00
	36	\$	.00
	37	\$	.00
	38	\$	.00

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
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>