



FR-127

2001



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE

OFFICIAL USE

Extension of Time to File
D.C. INDIVIDUAL INCOME OR FIDUCIARY TAX RETURN

Form fields for Taxable year beginning, ending, Date Received, First Name and Initial, Last Name, Your Social Security No., Spouse's First Name and Initial, Last Name, Spouse's Social Security No., Number and Street or Rural Route, City, State, Zip, Telephone Number, Home Address (Number and Street), Apt. No., City, State, Zip

PART I. Request for Extension of Time to File. Complete Part I and submit this form with your payment of any tax due as shown on Line 7.

1. A 4-month extension of time until August 15, 2002 for calendar year 2001 or until for a fiscal year return, is hereby requested to file a District of Columbia (check one)
Individual income tax return, Form D-40EZ
Individual income tax return, Form D-40
Fiduciary income tax return, Form D-41

ENTER WHOLE DOLLAR AMOUNTS ONLY

Table with 4 columns: Line number, Description, Amount, Total. Rows include Total income tax liability for 2001, D.C. income tax withheld in 2001, 2001 estimated tax payment, Other payments, Total payments, and Balance due.

PART II. Request for Additional Extension of Time to File. Complete this part and send this form in duplicate with your payment of any tax due.

8. An additional extension (not to exceed 2 months) until is hereby requested to file a District of Columbia (check one):
Individual income tax return, Form D-40EZ
Individual income tax return, Form D-40
Fiduciary income tax return, Form D-41.
State in detail the reason(s) for the request

Form fields for Taxpayer(s) signature(s), Date, Telephone No., Preparer's Signature, Preparer's Fed ID#, PTIN, SSN, Telephone No.

NOTICE TO APPLICANT:
Upon consideration of your request an extension of time to file is hereby granted until:
Your request cannot be considered since it was postmarked after the due date of the return.
Careful consideration has been given to the reason(s) and any other data submitted with your request but it has been determined that an extension is not warranted.
Your request is denied for failure to state a reason.
Your request is denied since you failed to pay the balance of tax due.
Other:

Form fields for OFFICIAL USE, Customer Service Administration (Authorized Signature), Date

## **INSTRUCTIONS**

**PURPOSE** – Use Form FR-127 to request a four-month extension of time, or an additional two-month extension of time, to file an Individual Income Tax Return, Form D-40, Form D-40EZ or Fiduciary Income Tax Return, Form D-41.

**WHEN TO SUBMIT FORM FR-127** – The request for an extension of time to file must be submitted on or before the due date of the individual income tax return, or the extended due date of a previously approved four-month extension request.

**PART I. REQUEST FOR EXTENSION OF TIME** – A four month extension of time will be granted if you complete the form properly, file it on time and PAY the amount of tax due (Line 7). You need to submit only the original request form; do not file in duplicate. However, a copy of FR-127 must be attached to your return when filed. A separate request must be submitted for each return. Blanket requests for extensions will not be granted.

**PART II. REQUEST FOR ADDITIONAL EXTENSION OF TIME TO FILE** – Complete Part II to request an additional extension of time to file your return (but not to exceed two months) only if you were previously granted a four-month extension and you need more time. Part II must be submitted in duplicate.

Your request for an additional extension must show reasonable cause for not filing your return within the four-month extension period. Approval of the request will depend on your efforts to meet the filing date requirements and not on convenience. The Office of Tax and Revenue will evaluate the circumstances under which your preparer or you were unable to complete and file the return by the due date, or the reasons why you were unable to get essential professional assistance in spite of timely efforts to obtain it.

**D.C. RESIDENTS LIVING OUTSIDE THE UNITED STATES** – Those individuals living or traveling outside the continental limits of the United States at the time their return is due to be filed may complete **PART I** to request a four-month extension of time to file. Such individuals may also request an additional extension of time to file of eight months by completing **PART II** if more time is needed. The original request for extension of time must be filed on time and any balance of tax due (Line 7 of Form FR-127) must be paid at that time.

**FEDERAL EXTENSION FORMS** - The District of Columbia government does not accept copies of Federal Extension Application Forms. **YOUR EXTENSION REQUEST WILL BE EVALUATED BASED UPON FORM FR-127 ONLY.**

**PENALTIES** – The penalty for failure to file a return on time or failure to timely pay any tax due is **5%** of the unpaid portion of tax due. The penalty is assessed at the full rate for each month, or fraction thereof, that the failure to file or pay continues, but will not be more than **25%** of the tax due.

**INTEREST** – Effective January 1, 2001, interest of .0355921% per day (13% annually) is imposed on any tax that is not paid on time. Interest is computed daily from the due date of the return until the tax is paid. Interest must be paid on any late payment even if an extension of time to file the return is granted.

**SIGNATURE** – The request must be signed by the taxpayer or a duly authorized agent. If a person with a duly authorized power of attorney signs it, a statement to that effect should be provided at the bottom of this page. It is not necessary to attach a copy of the power of attorney. If it is a joint return both parties must sign the request.

If the taxpayer is unable to sign the request because of illness, absence, or other good cause, any person standing in close personal or business relationship to him/her may sign it. However, the signer must state at the bottom of this page the reasons for his/her signature and the nature of his/her relationship to the taxpayer.

**SOCIAL SECURITY NUMBER** – Under the provisions of D.C. Code § 47-1805.1(a), your social security number must be entered in the space provided on Form FR-127. Your social security number is necessary for the identification of your tax account with the District and will only be used for tax administration purposes.

**PAYMENT BY CREDIT CARD** – You may not pay your tax using a credit card where payment is made with an extension of time to file request.

**WHERE TO MAIL** – Mail the completed form with your payment of any tax due (Line 7 of Form FR-127) to the Office of Tax and Revenue, Returns Processing Administration, 6th floor 941 North Capitol Street, N.E. Washington, D. C., 20002. Be sure to sign and date the form. Make the check or money order payable to the D.C. Treasurer. Please put your social security number on your payment and the notation “2001, FR-127”. (Do not send currency.)

**WHERE TO CALL** – Questions concerning the extension of time to file should be directed to the Customer Service Administration at 202-727-4829.