

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



OTR TAX NOTICE 2010-06
March 22, 2010

**Modified Instructions for Rental Income and Expenses Reported on the
2009 D-30, Unincorporated Franchise Tax Return**

The Office of Tax and Revenue provides the following modified instructions for rental income and expenses reported on the D-30, Unincorporated Franchise Tax Return.

For Tax Year 2009, the Schedule ‘D’, Income from Rent, has been removed from the Unincorporated Business Franchise tax booklet, Form D-30.

District taxpayers who have a rental activity should complete the D-30 as follows:

1. **Gross Rental Income** – Report gross rental income on Line 6 of the Form D-30.
2. **Rental Expense** – Report each rental expense related to gross rental income on the applicable Lines 11 through 22 of the D-30, **OR** complete Schedule ‘G’, Other Allowable Deductions and report the total of these rental expenses on Line 21, Other Allowable Deductions, of Form D-30.

Taxpayers who filed a D-30 reporting the “Gross rental income” on Line 6 and did not claim any expenses on the lines noted above may wish to file an amended return.

For additional information, please contact OTR’s Customer Service Center at (202) 727-4TAX (4829).