



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2007

D-20

Corporate Franchise Tax Forms and Instructions

Secure - Accurate - Convenient ...



- **We have added Schedule UB, Business Credits. It includes the new organ and bone marrow donor credit.**
- **You can make your estimated tax payments electronically with e-check, ACH Credit and ACH Debit. See www.taxpayerservicecenter.com**
- **When making a payment with your D-20 please use the voucher (D-2030P) provided.**

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New: The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate bone marrow.

This is a non-refundable credit equal to 25% of the regular salary paid to the donor-employee during the leave period. This credit may not be used to reduce the \$100 minimum tax. An employer claiming this credit may not also deduct the salary paid for the same leave period.

Note: At the time this tax package went to print, line references to federal tax forms were correct.

Send in your original DC return, not a copy. Fold your return once. Be sure to keep a copy for your records.

Need assistance?

File or pay online: www.taxpayerservicecenter.com

Get tax forms

Download forms at www.taxpayerservicecenter.com

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

941 North Capitol St NE 1st floor
8:15 am–4:30 pm

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

Recorder of Deeds Building

515 D St NW Lobby
8:30 am–4:30 pm

Wilson Building

1350 Pennsylvania Av NW Lobby
7 am–7 pm

MLK Jr Memorial Library

901 G St NW
Business Information Center
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Penn Branch

3220 Pennsylvania Av SE
8:15 am–4:30 pm
Tuesdays and Thursdays

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

March 31 - April 14 - 8:15 am-7:00 pm; April 15 - 8:15 am-7:00 pm
Monday–Friday

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 941 North Capitol St NE, 1st floor

Regular hours

8:15 am–4:30 pm
Monday–Friday

Extended hours

March 31 - April 14 - 8:15 am-7:00 pm; April 15 - 8:15 am-7:00 pm
Monday–Friday

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours

8:15 am–4:30 pm Tuesdays and Thursdays

Do you need help with this form? Visit our Walk-In Center, at 941 North Capitol St NE. (1st floor)

Are you unable to hear or speak? Call the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎? 請致電 202-727-4829 或請到 941 North Capitol St NE, 要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.

Who must file a Form D-20?

Generally, every corporation or financial institution must file a Form D-20 (including small businesses, professional and S corporations) if it is carrying on or engaging in any trade, business, or commercial activity in DC and receiving income from DC sources, including activities in DC that benefit an affiliated entity of the taxpayer.

- You do not have to file if the corporation has been granted an exemption. If you are an exempt organization with unrelated business income, as defined in Internal Revenue Code (IRC) §512, you must file a Form D-20, by the 15th day of the fifth month after the end of your tax year. You are required to pay at least the \$100 minimum tax.
- Your corporation's activities in DC conducted by your employees or through agents or other representatives, determine if you are carrying on or engaging in a trade or business in DC.
- Corporate general and limited partners of a partnership that files a Form D-30, Unincorporated Business Franchise Tax Return, are considered to be engaging in a trade or business and are required to file a Form D-20. Use Line 24 (Other deductions) to deduct the corporate partner's distributive share of income on which the unincorporated business paid tax.

If you perform services in DC for subsidiary corporations, you are carrying on a trade or business. Dividends you receive from subsidiaries are business income subject to taxation by DC.

A corporation is required to file a Form D-20 if it:

- Has or maintains an office, warehouse, or other place of business in DC;
- Has an officer, agent, or other representative with an office or other place of business in DC;
- Derives income from work done or services performed in DC;
- Derives income from any type of activity in DC, including sales of tangible personal property; or
- Receives income from DC sources.

The words "trade or business" do not include sales of tangible personal property by a corporation if the corporation:

- Does not have or maintain an office, warehouse, or other place of business in DC;
- Does not have goods in DC in a warehouse or on consignment (or similar agreement); and
- Does not have an officer, agent, or other representative with an office or other place of business in DC.

A corporation that engages an independent agent or a representative who solicits orders in DC for more than one principal and who holds himself/herself out as such must file a DC Form D-20.

Treat income from sales of tangible personal property to the United States Government as income from a DC source unless the:

- Corporation's principal place of business is outside DC;
- Property is delivered from outside DC; and
- Property is for use outside DC.

An organization recognized as exempt from DC taxes must, in order to maintain its DC tax-exempt status, send a copy of its IRS Form 990, 990PF, or 990EZ to: Office of Tax and Revenue, PO Box 556, Washington DC 20044-0556. If you are a Political Action Committee (see IRC §527), your taxable income is subject to tax as described, without regard to a specific deduction. Report this tax on Form D-20; the minimum tax requirement of \$100 applies.

When and where should you file your Form D-20?

You must file your return and pay any tax due by:

- Calendar year filer – March 15th, or
- Fiscal year filer – the fifteenth day of the third month after the tax year closes.
- If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day.

Mail the return and payment to the Office of Tax and Revenue, PO Box 679, Washington DC 20044-0679. Make the check or money order payable to the DC Treasurer. Write your FEIN, D-20 and the tax year on the payment. Staple your payment only to the form D-2030P.

If you are mailing a no payment due or refund return mail it to the Office of Tax and Revenue, PO Box 221, Washington DC 20044-0221.

Mail labels for these two post office boxes are on the back flap of the return envelope in this booklet.

Extension of time to file

You may request an extension of time to file your return by filing DC Form FR-128 (copy included) no later than the return due date. An extension of time to file is not an extension of time to pay. You must pay any tax liability with the extension request, otherwise, the request will be denied. Do not use the federal extension form for DC tax purposes.

How to avoid penalties and interest

File your return and pay on time

The Office of Tax and Revenue (OTR) charges a 5 percent per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount equal to 25 percent of the tax due.

Interest of 10 percent per year, compounded daily, is charged on any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid. Interest accrues on any underpayment of tax even if you have an extension of time to file your return.

Underpayment penalties

There are penalties for underpayment of tax due to negligence, substantial understatement of franchise tax liability and substantial valuation misstatement.

- Negligence is a failure to make a reasonable attempt to comply with tax provisions or a failure to exercise ordinary and reasonable care in return preparation without intent to defraud.
- A substantial understatement of franchise tax liability occurs when the understatement is more than the greater of 10 percent of the tax liability shown on the return for the tax year or \$4,000.
- A valuation misstatement is substantial, if the correct valuation differs by 200 percent or more from the tax liability shown on the return.

The penalty is an additional amount equal to 20 percent of the underpayment due to negligence, substantial understatement or substantial valuation understatement.

- A valuation misstatement is gross if the correct valuation differs by 400 percent or more from the amount shown on the return. This penalty is an additional amount equal to 40 percent of the underpayment due to the valuation misstatement.

Underpayment of estimated tax

OTR will charge 10 percent per year, compounded daily, on underpayments of estimated franchise tax installment payments. The charge is computed from the installment payment due date to the date the tax is paid. It is in addition to the penalty imposed for false statements. The 10 percent penalty will be automatically assessed by OTR's integrated tax system. For additional information, see Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. If you complete a Form D-2220, file it with your D-20.

Electronic payment required

If your quarterly estimated franchise tax liability exceeds \$25,000, you must pay estimated tax payments electronically. See www.taxpayerservicecenter.com.

Paid tax preparer penalty

Penalties ranging from \$50 to \$1000 each are assessed if a paid tax preparer:

- Prepares a return or refund claim based on an unrealistic position;
- Should have known the applicable law or regulation;
- Does not adequately disclose in the return relevant facts for the position;
- Willfully attempts to understate tax liability; or
- Fails to sign a return or refund claim.

Charge for dishonored checks

You will be charged \$65 if your check is returned to us.

Fraud penalty

OTR will add a 75 percent penalty for fraud. If any part of an underpayment is due to fraud, OTR will presume the entire underpayment is due to fraud. You have the burden of proof to show that it is not due to fraud.

Which other DC forms may corporations need to file?

Business Credits, Schedule UB

The various credits available to businesses have been consolidated on schedule UB. The total from Schedule UB, Line 7 is reported on Line 39 of the D-20.

Qualified high technology companies (QHTC)

If you are a QHTC, you may be eligible for additional tax credits. You must file certain forms to be eligible for these credits. For forms and details, see publication FR-399, Qualified High Technology Companies. FR-399 is available at www.taxpayerservicecenter.com and at our North Capitol St. location. If you are a QHTC, fill in the QHTC oval on page 1 of the D-20. Attach the QHTC-CERT form to the D-20.

Ballpark Fee (FR-1500)

You must file form FR-1500 and pay the Ballpark fee if you have \$5 million or more in annual DC Gross Receipts. For details see www.taxpayerservicecenter.com, click on Business Tax Service Center then click on Baseball-Related Fees and Taxes (under Filing Information).

Consolidated Returns

Corporations in an affiliated group, as defined in IRC §1504(b), may file a Form D-20 and report the consolidated DC taxable income of all group members. If a group has elected to file a federal consolidated return and the election is revoked or terminated, the DC election will be automatically revoked or terminated. In tax years after a group files a consolidated return, any corporation with income from DC sources that becomes a group member is deemed to have waived any objection to filing a consolidated DC return. All affiliated group members are jointly and severally liable for the taxes, interest and penalties that apply to the group. We may require a consolidated DC return to be filed to prevent tax evasion or to properly reflect the taxable income attributable to business conducted in DC.

If a corporation belongs to an affiliated group for part of a year, include its DC income during the time it belonged in the consolidated return.

To file a DC consolidated return, the affiliated group must:

- File a federal consolidated return under IRC §1501.
- Complete Forms **D-20 C**, Election to File a DC Consolidated Corporation Franchise Tax Return and **D-20 AG**, Affiliated Group Schedule. Each member of a DC affiliated group must have income from DC sources and complete a Form **D-20 CS**, Authorization and Consent of Subsidiary Corporation to be included in a DC Consolidated Corporation Franchise Tax Return. These forms are included in this booklet. Attach the forms to your D-20 return.

A company claiming QHTC tax benefits cannot be part of a DC consolidated tax return.

Eliminate all intercompany transactions before determining DC apportionment factors. An intercompany transaction is one between corporations belonging to the same DC affiliated group immediately before and after the transaction. Use IRC regulations under §1.1502 et seq. and interpretations about intercompany transactions to determine the DC affiliated group's taxable income.

Any deferred gain, loss or deduction from a prior transaction with a DC affiliated group member becomes taxable if that member ceases membership in the group or the asset is transferred to a corporation that is not a member of the DC group.

Prepare all supplementary and supporting schedules in column form, one column for each corporation. On the supporting schedules, include columns for: totals of like items before adjustments are made; intercompany transaction eliminations and adjustments; and totals of like items after giving effect to eliminations and adjustments.

If you file a DC consolidated return, fill in the consolidated return oval on page 1 of the D-20. Use Form D-20 AG to provide a list of DC affiliates in the consolidated group and their Federal Employer Identification Numbers (FEIN). Attach the D-20 AG to the D-20. Provide separate computations for D-20, Lines 1–36 for each affiliate. The separate computations should reflect the elimination of intercompany transactions.

Explanation of terms

Business income

This is income from transactions and activities occurring in the regular course of the taxpayer's trade or business. It includes income from tangible and intangible property if the acquisition, management and disposition of the property are part of the taxpayer's regular trade or business operations. Income of any type — manufacturing income, compensation for services, sales income, interest, dividends, rents, royalties, gains, operating and non-operating income from any class or from any source — is business income if it is from transactions and activities occurring in the regular course of a trade or business. Whether income is business or non-business depends on the underlying transactions and activities — the elements of a particular trade or business. In general, transactions and activities that depend on or contribute to the operation of your enterprise constitute your trade or business. Transactions and activities are those arising in the regular course of business and constituting integral parts of the trade or business.

Commercial domicile

The principal place from which you direct or manage your trade or business.

Compensation

Wages, salaries, commissions and other forms of remuneration paid or accrued to employees for personal services.

Non-business income

All income except business income.

Transportation company

Any business engaged in transporting persons, goods, or property of others for hire.

Sales

All gross receipts, including dividends, interest and royalties, which are not required to be allocated.

Taxable in another state

For purposes of allocating and apportioning income among DC and other jurisdictions, you must be subject in that jurisdiction to:

- a net income tax, a franchise tax measured by net income;
- a franchise tax for the privilege of doing business; or
- a corporate stock tax.

General Instructions**Special rules on depreciation**

You may **not** claim the 30 or 50 percent federal bonus depreciation or the additional expenses allowed under IRC §179 on your DC tax return. For federal tax purposes, businesses may deduct additional bonus depreciation and additional §179 expenses. DC does not allow additional depreciation or additional IRC §179 expenses. DC limits IRC §179 expense deductions to \$25,000 (\$40,000 for QHTCs).

Office of Tax and Revenue rulings

As of December 31, 2002, all District revenue rulings issued prior to that date were revoked. Taxpayers cannot rely on these rulings unless they were resubmitted to the Office of Tax and Revenue for review and, if approved, reissued. Direct any rulings questions to OTR, General Counsel at (202) 442-6500 or by e-mail to OTRRuling@dc.gov.

Net operating loss (NOL) carrybacks

For federal tax purposes, businesses are allowed to carry back a NOL. DC does not allow NOL carrybacks. You may not claim a NOL carryback for DC tax purposes.

Amended returns

You must use the Form D-20 for the year you are amending. If the return is for 2001 or later, fill in the Amended Return oval at the top of page 1 of the D-20 and complete the Tax Year Ending box. Attach a detailed statement of the adjustment(s) and the amount of any refund received.

Note: DC Form D-2030X is obsolete for tax years after 2000.

If the IRS adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days. If the federal adjustment results in a DC tax refund, you must file for the DC refund within 180 days.

Mail the amended return and any attachments to the Office of Tax and Revenue, PO Box 679, Washington DC 20044-0679.

Refund offset

If you have other DC tax liabilities, OTR may apply all or part of any overpayment of franchise tax to offset them.

Final Return

If you have ended business operations, fill in the final return oval at the top of Page 1.

Estimated tax payments

A corporation must file a declaration of estimated franchise tax if it expects its DC franchise tax liability to exceed \$1000 for the taxable year. See the Form D-20ES, Declaration of Estimated Franchise Tax for Corporations, booklet for vouchers and details. You will be automatically assessed a penalty for any underpayment of DC estimated tax.

Corporate tax rate and minimum tax

The tax rate is 9.975 percent on your "total District taxable income" on line 36. The minimum tax due is \$100, even if you have a loss.

Incomplete forms will delay processing

Complete all items on the Form D-20, otherwise, OTR will send the return back to you to complete and resubmit.

Taxable year beginning and ending

Enter your taxable year beginning and ending dates on page 1 of the D-20. It can be either a calendar year or a fiscal year. You must receive OTR approval to change your beginning and ending dates.

NAICS Business Activity Codes

Please refer to FR-500, Combined Business Tax Registration Application, for a listing of business codes. You may visit our website — www.taxpayerservicecenter.com to view FR-500 and the business activity codes. Please enter this information in the NAICS code block on page 1 of your return.

All entries on the return and attachments are dollars only

Enter only whole dollar amounts on the tax forms and schedules. Do not enter cents.

Help us identify your forms and attachments

Write your FEIN, tax period, business name and address on any statements submitted with the return or filed separately. The FEIN is used for tax administration purposes only.

Signature and verification

An authorized officer of the corporation must sign the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign the return and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return.

Forms

An easy and fast way to get forms is by downloading them from our website. Go to www.taxpayerservicecenter.com, then click on Tax Forms/Publications.

Tax fraud hotline

Anyone suspecting tax fraud is encouraged to report it to the Tax Fraud Hotline at 1 800-380-3495 or by e-mail at TaxFraudHotline@dc.gov.

Specific Instructions**Negative amounts**

If you enter a negative amount on a line, fill in the oval to the left of the entry where it states: "Fill in if minus", **do not enter a minus sign.**

Allocation and apportionment required

Any corporation carrying on a trade or business in DC and other jurisdiction(s) must apportion its business income among DC and the other jurisdiction(s).

Apportion DC net income from trade or business activities using the appropriate apportionment factor. See D-20, Schedule F. All non-business income must be allocated.

Non-business income allocation**Non-business income**

Allocate items of non-business income to DC. The following gains

and losses from sales or other dispositions are allocated to DC:

- Real property located in DC (other than realty used in the trade or business whether held for sale or otherwise);
- Tangible personal property (other than any tangible personal property used in the trade or business whether held for sale or otherwise) if:
 - The property had a situs in DC at the time of sale; or
 - Your principal place of business is in DC and you are not taxable in the situs state; and
- Intangible personal property (other than intangible personal property of any kind used in the trade or business whether held for sale or otherwise) is allocable to DC if the taxpayer's principal place of business is in DC.

Allocate to DC net rents and royalties from real property located in DC.

Allocate to DC non-business interest and dividends derived from sources in DC unless specifically excluded from tax and subject to apportionment as business income.

Allocate to DC, non-business rents and royalties from patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and other like property (if not used in the trade or business). These royalties are allocated according to the patent's location or use, or where the copyrighted material is published or used. If DC is the principal place of business of a corporate entity, not subject to tax anywhere else, then the rent or royalty income is allocable to DC.

Income from the sale of tangible personal property to the United States Government by a corporation that has its principal place of business outside DC is income from DC sources if the property is delivered from outside DC for use in DC.

All other non-business income derived from sources in DC is allocable to DC.

Where income is allocable among DC and other jurisdictions allocate all expenses, losses and other deductions incurred in the production of the income in the same way. Losses incurred in the production of non-business income are allowable only if profits from the transaction would be taxable.

Gross Income

NOTE: When we request that a statement be attached, the statement should show the source of the items making up the entry.

D-20, page 1, line-by-line

Line 1 Gross receipts, minus returns and allowances

Enter the total gross receipts from sales and operations, minus returns and allowances.

Line 2 Cost of goods sold and/or operations

Enter the figure from D-20, Schedule A, Line 7. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must take inventories of merchandise at the start and end of the tax year. You may value them at cost or cost or market, whichever is lower; or by another IRS-approved method. You must continue to use the inventory method you choose until you get permission from OTR to change. If the inventories do not agree with the balance sheet figures, attach a statement explaining the reason for the differences.

Cost of operations (where inventories are not an income-determining factor): If the amount entered on Line 2 includes an amount associated with the cost of operations, attach a detailed statement showing: (1) salaries and wages; and (2) other costs in detail.

Line 3 Gross profit from sales and/or operations

Line 1 minus Line 2. Enter the result on Line 3.

Line 4 Dividends

Enter the total of all dividends reported on D-20, Schedule B, Page 3. Do not include Subpart F income (as defined in IRC §952); and dividends from wholly-owned subsidiaries.

Include on Line 29(a) all dividends from sources outside DC that are not trade or business income. Dividends received by corporations, financial institutions, or investment firms are business income not subject to allocation. Do not include dividends paid on securities issued by the United States or its instrumentalities, if it is non-business income.

Dividends received from the following corporations with their principal place of business in DC are non-business income:

- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank dividends were paid to a bank-holding company.

Line 5 Interest

Enter all interest which the corporation received or is credited with during the tax year, including interest paid on obligations of a State, Territory of the United States, or any of their political subdivisions, except those of DC.

Exclude any interest income on obligations or securities issued by the United States or its instrumentalities included in income for federal tax purposes.

Interest received by a corporation not engaged in a trade or business in DC is not considered income from DC sources if the interest is from one of the following organizations with a principal place of business in DC:

- Corporations subject to this franchise tax;
- Insurance corporations, including bonding companies and real estate title insurance companies; and
- Banks, if the bank interest was paid to a bank-holding company.

Report this non-business interest income on Line 29(a). When interest income is related to trade or business activity carried on or engaged in, in DC enter it on Line 5, do not enter it on Line 29(a).

Line 6 Gross rental income

Enter the gross amount you received from real or personal property rental.

Enter rental income related to a trade or business on Line 6, do not enter it on line 29(a).

Note: DC does not allow either the 30 or 50 percent additional bonus depreciation that is allowed under federal law. If you claimed this bonus depreciation on your federal return, reduce the depreciation you claim on the D-20 by that amount. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the depreciated property for DC tax purposes has not been reduced by the additional bonus depreciation amount. DC also does not allow the additional IRC §179 expenses.

DC allows a maximum of \$25,000, \$40,000 for QHTC. If you claimed these additional expenses on your federal return, reduce the expenses taken on your D-20 by that additional amount.

Line 7 Royalties

Report royalty income and related expenses in the same manner as rental income and rental expenses. Royalties from patents you developed from the licensing of processes or a trade name and sales of know-how are business income.

Line 8(a) Net Capital Gain

Capital gains or losses are treated by DC in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on federal Schedule D, Form 1120, U.S. Corporation Income Tax Return.) IRC §1231 gains are business income.

Note: Since the additional federal bonus depreciation is not allowed for DC tax purposes, recalculate the capital gain/loss you reported on your federal return without taking into account the additional federal bonus depreciation. Attach a statement showing the adjustment.

Note: Any part of the depreciation recapture is considered ordinary income and is to be reported on the D-20.

Line 8(b) Ordinary gain (loss) from Part II, Federal Form 4797

Enter the total ordinary gain (or loss) from federal Form 4797 Sales of Business Property. Attach a copy of your Form 4797 to your D-20.

Line 9 Other Income (loss)

Enter the total income not reported elsewhere on the return; attach a detailed statement. Enter any International Banking Facility income on Lines 9 and 29(a); attach a detailed statement listing the source of this income. Do not enter other income related to a trade or business on Line 29(a); enter it on line 9.

Line 10 Total gross income

Add lines 3 through 9.

Deductions

You are allowed ordinary and necessary deductions if the income they are related to is subject to the DC corporation franchise tax; and, subject to IRC limitations either directly or through the inclusion of this income, in the determination of the DC apportionment factor.

Line 11 Compensation of officers

Enter the total compensation for all officers shown on D-20, Schedule C, page 3. Include compensation for services rendered in any other capacity, except salaries connected with the production of income from U.S. Treasury securities included on Line 29(b).

Line 12 Salaries and wages

Enter all salaries and wages not deducted elsewhere on the return, except salaries connected with the production of income from U.S. Treasury securities. Also, do not include wages connected with computing the Economic Development Zone incentives credit.

Line 13 Repairs

Enter the cost of incidental repairs, including labor, supplies and other items that do not add to the value or appreciably prolong the property's life. You may charge to a capital account, expenditures for new buildings, machinery, equipment and/or permanent improvements or betterments that increase the value or appreciably prolong the life of the property.

Line 14 Bad debts

Report bad debts in the same manner as you report them for federal tax purposes. Attach a copy of the information you submitted with your federal return.

Line 15 Rent

Enter rent paid or accrued for business property in which the corporation has no equity. If any property is leased from an affiliated corporation, or from one of the stockholders, attach a statement giving the lessor's name and address, rent paid and a description of the property rented.

Line 16 Taxes

Taxes reported on your federal Form 1120 must be reported on D-20, Schedule D, page 3. Do not include these taxes:

- Income and excess profit taxes;
- DC franchise tax; and
- Taxes assessed for local benefits of a kind tending to increase the value of the property assessed.

Line 17 Interest

Enter interest paid or accrued on business debt. If any interest income is not taxable, then the related interest expense is not deductible.

Line 18 Contributions and/or gifts

Enter contributions and/or gifts made in the tax year if no portion benefits any private stockholder or individual. This deduction may not exceed 15% of the net income of the business (Line 26). Attach a statement with detailed information about contributions and gifts. Contribution and gift carry-overs are **not** allowed.

Line 19 Amortization

Enter the amortization amount from your federal Form 4562 Depreciation and Amortization. Attach a copy of your Form 4562.

Line 20 Depreciation

Enter the depreciation amount from your federal Form 4562. The depreciation allowance does not apply to inventories, stock-in-trade, or land. You must use the same depreciation method on your DC return as that used on your federal return. Attach a copy of your Form 4562.

Note: If you claimed the additional federal bonus depreciation amount or additional IRC §179 expenses on your federal return, do not claim them on your D-20. In addition, do not reduce the basis of the depreciable property for DC tax purposes by the additional federal bonus depreciation. Attach a statement showing your computation.

A QHTC may deduct the lesser of \$40,000 or the actual cost of personal property, as described in IRC §179(d)(1).

Line 21 Depletion

Enter the depletion amount shown on your federal form. Attach an explanation of how you determined the depletion allowance.

Line 22 Advertising

Enter the amount paid or incurred during the year for ordinary and necessary advertising that has a reasonable relationship to the business activities.

D-20 page 2, line-by-line

Line 23 Pension, profit-sharing plans

Enter the amount of contributions made to employees' pension, profit sharing, stock bonus and annuity plans. These are deductible to the same extent as they are on your federal return.

Line 24 Other deductions

Enter other allowable deductions that are connected with the business of income production, subject to the DC corporation franchise tax. Enter deductions connected directly and indirectly with non-business income production, as well as International Banking Facility deductions, on Line 29(b). Identify and explain them in a detailed attachment.

Note: Relocation costs incurred by a QHTC are not deductible if QHTC credits for relocation are taken.

Line 26 Net Income

Subtract Line 25 from Line 10; enter the amount on Line 26.

Line 27 Net operating loss deduction (before year 2000)

Enter any District net operating loss carried forward from a year before 2000. DC does not allow net operating loss carrybacks. A form for claiming the NOL is provided.

Line 28 Net Income after net operating loss deduction

Subtract Line 27 from Line 26 and enter the result on Line 28. Also enter the amount on Line 35, if it is entirely from a DC trade or business.

Line 29(a) Non-business income

Enter non-business income on Line 29(a).

Line 29(b) Expense related to non-business income

Enter expenses related to non-business income. Include on Line 29(b) expenses connected with the purchase or production of income from U.S. Treasury securities. Attach a detailed explanation of income and expense allocation.

Lines 30-34

Follow the instructions on the form.

Line 35 Apportioned NOL deduction (for year 2000 and later)

Enter any DC apportioned net operating loss carry-forward occurring in the year 2000 or later. A form for claiming the NOL is provided.

Line 38 Payments

If line 38(b) includes any credit brought forward from a year before 2007, attach an explanation to your D-20 return.

Line 39 Credits from Schedule UB

Enter the amount from Line 7. These credits may not be applied against the \$100 minimum tax.

Lines 40-42

Follow the instructions on the form. **NOTE:** The tax due after deducting credits must be at least \$100. The availability of a QHTC credit does not eliminate the requirement to pay the \$100 minimum tax.

Line 43 Amount applied to 2008 estimated franchise tax

Enter the amount of your refund you want applied to the year 2008 estimated franchise tax.

Line 44 Amount to be refunded

Subtract Line 43 from Line 42 and enter the result on Line 44.

Other Form D-20 schedules

Schedule E – Reconciliation of the Net Income Reported on Federal and DC Returns

Complete this schedule to explain any differences between the net income reported on your federal return and that reported on your D-20.

Schedule F – DC Apportionment Factor

Corporations engaging in a trade or business both in and outside DC must use property, payroll and sales as the three factor formula to apportion

their business income. Corporations domiciled in DC and not subject to tax elsewhere must report 100% of their net business income as DC income and allocate 100% of their non-business income to DC.

Corporations carrying on a trade or business in DC and in other jurisdictions must apportion trade or business income to DC. Multiply the total income by a fraction. The numerator is the property factor plus the payroll factor plus the sales factor. The denominator is three, reduced by the number of factors without a denominator.

Financial institutions must use a two-factor formula, determined by multiplying the financial institution's base (net income for the tax year) by an apportionment fraction. The numerator is the sum of the payroll factor plus the gross income factor; the denominator is 2.

- **Property Factor**

- The property factor is a fraction; the numerator is the average value of real and tangible personal property you owned or rented and used in DC during the tax year. The denominator is the average value of real and tangible personal property you owned or rented and used during the tax year. Do not include in the numerator or the denominator any property or portion of property, not used to produce business income.

- **Transportation companies**, in addition to that stated above, have a numerator which also includes the portion of the average value of vehicles, rolling stock, aircraft, watercraft and other equipment used during the taxable period to transport persons and property both in and outside DC. This portion is determined by comparing the total miles per unit of equipment traveled in DC with the total mileage traveled everywhere by each class of property.

- **Railroad companies** – the classes of property are those you must report for DC personal property tax purposes (DC Code §47-1512).

For property used in any activities where the income from which is allocable or apportionable, you may use any method that properly reflects the portion of the average value used to arrive at the property factor. This is subject to the approval of OTR.

Property you own is valued at its original cost to you plus the cost of any additions and improvements you made. If you cannot determine your original cost or if the cost is zero, value the property at its market value when you acquired it.

Property rented to you is valued at eight times the net annual rental rate. This is the annual rental paid by you minus any annual rental received from sub-rentals, if the rental and sub-rental rates are reasonable. Net annual rental also includes amounts paid or accrued for property use or rental of facilities of another. This applies whether paid as rent, as reasonable compensation for use or under any other designation, pursuant to statutory enactment, lease, or rental agreement of any kind, contract, or otherwise. Payments for leased property capitalized as rent for federal tax purposes are includible in this factor only to the extent of their capitalized value for federal tax purposes. If OTR determines that any net annual rental rate or sub-rental rate is unreasonable, or if a nominal or zero rate is charged, OTR may determine and apply a rate that reasonably reflects the property's rental value.

To determine the property's average value, average the value at the start and at the end of the tax period. You may use monthly or quarterly values during the tax period, if necessary, to properly reflect the average value of the property (subject to OTR approval).

- **Payroll Factor**

- The payroll factor is a fraction; the numerator is the total compensation you paid to or accrued for persons performing services in DC during the tax year. The denominator is the total compensation you paid or accrued everywhere during the tax year. The value of compensation paid or accrued other than in cash is its fair market value on the date of payment or accrual. However, do not include in either the numerator or denominator compensation paid or accrued to employees for personal services rendered in the production of non-business income. Also, do not include payments to independent contractors.
- **Transportation companies** — the numerator of the payroll factor also includes the total compensation paid or accrued to employees employed on vehicles, rolling stock, aircraft, watercraft and other equipment you used during the taxable period to transport persons and property between DC and other jurisdictions. To determine this amount, apply the percentage computed (as described in the property factor) to the total compensation.

If compensation is paid or accrued for services the income from which can be allocated or apportioned, you may use any method that will properly reflect the portion of the average value of the compensation used to arrive at the payroll factor. The method used is subject to OTR approval.

Compensation is paid or accrued in DC if:

- The individual's services are performed entirely in DC; or
- The individual's services are performed in DC and other jurisdictions, but the services performed outside DC are incidental to the individual's services in DC; or
- Some of the individual's services are performed in DC and:
 - (1) the base of operations is in DC or if there is no base of operations in DC, the place from which services are directed or controlled is in DC; or
 - (2) the base of operations or place from which services are directed or controlled is not in DC, or in any state where some part of the services are performed, but the individual's residence is in DC.

Financial institutions — the payroll factor is a fraction; the numerator is the total the financial institution paid or accrued in DC as compensation. The denominator is the total compensation the financial institution paid or accrued everywhere during the tax year. Compensation is paid in DC if it is paid to an employee located or having a regular presence in DC. Any compensation paid to an employee located in a state where the financial institution is not taxable is treated as paid in DC, if the institution's principal office is in DC.

- **Sales Factor**

- The sales factor, except for transportation companies, is a fraction; the numerator is the taxpayer's total sales in DC during the tax year. The denominator is the taxpayer's total sales everywhere during the tax year.
- **Transportation companies** — the sales factor is a fraction; the numerator is the total revenue units the company first received as originating or connecting traffic at a point in DC. Add to this the total of revenue units the company discharged or unloaded at a point in DC, upon termination of the transportation movement or upon transfer to a connecting carrier. The denominator is twice the total revenue units

originated everywhere during the tax year. One ton of freight equals one revenue unit; ten passengers equal one revenue unit. If the company's revenue is predominantly from transporting passengers, you may use the number of passengers loaded and discharged, in place of the originating and terminating tonnage.

- **Tangible personal property sales**, including sales to the U.S. Government, are considered as taking place in DC, no matter where title is transferred, FOB point, or other sales conditions, if the property:
 - Is delivered or shipped to a purchaser in DC; or
 - Has an ultimate destination in DC, after all transportation (including the purchaser's) is complete; or
 - Is delivered or shipped from an office, store, warehouse, factory, or other storage place in DC to a jurisdiction outside DC — and you are not taxable in that jurisdiction.
- Except for transportation companies, non-tangible personal property sales are considered to take place in DC if the income-producing activity or service is performed:
 - In DC; or
 - The proportion of the income-producing activity or service performed in DC is greater than that performed in any other jurisdiction, based on performance cost.
- **Financial institutions** — the sales factor is a gross income factor being a fraction; the numerator is the financial institution's gross income in DC during the tax year. The denominator is the financial institution's total gross income during the tax year.
 - A financial institution whose commercial domicile is in DC and which is subject to tax in another jurisdiction, includes in the numerator of the DC income factor, any income the other jurisdiction does not require to be included in the numerator of its income factor.
 - If the predominant part of the secured property is or will be located in DC, then treat all interest, loan placement fees, discount, net gain and other forms of gross income from each loan, secured primarily by real estate, as located in DC.
 - If the loan originated in DC, treat all interest, loan placement fees, discount and net gain from unsecured loans and loans secured primarily by tangible or intangible personal property, or any resulting interest, as located in DC.
 - For any financial institution whose commercial domicile is in DC, treat income from securities, investments, money market instruments, or any other source not required to be apportioned to outside DC, as located in DC. This income includes, but is not limited to, interest, dividends and net gains.
 - Treat all fees, commissions, service charges and other forms of gross income from sales of depository or financial services as located in DC if the service is performed in DC. Include sales or services performed in two or more tax jurisdictions in the numerator of the jurisdiction where the most income-producing activity is performed, based on performance cost.
 - If the property is located in DC, treat gross income from leases of tangible property as located in DC.
 - If the financial institution's principal office is located in DC, then treat all income (previously described) that is located in a jurisdiction where the financial institution is not subject to tax as being located in DC.

General

If your use of the income allocation and apportionment rules results in a tax that does not fairly represent your tax liability on income from your trade or business or from non-business sources in DC, you may petition for, or OTR may require, if reasonable:

- a separate accounting, unless the entity is conducting a unitary business;
- exclusion of one or more of the factors;
- inclusion of one or more factors that reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of income.

Schedule G - Balance sheets (page 4 of Form D-20)

Submit balance sheets for the start and end of the tax year. Conform them to the corporation’s books and records and your federal return. Attach an explanation of any variation.

Schedule H-1 Reconciliation of income (Loss) per books with income (Loss) per return and H-2 Analysis of Unappropriated

Retained Earning per Books (page 5 of Form D-20)

Generally, these schedules must conform to the corresponding schedules on the federal form filed for the corporation.

Supplemental Information (page 5 of Form D-20)

Provide all the information requested in this schedule.

Schedule UB, Business Credits

Use this schedule to claim the EDZI credit (see below), QHTC credits (see page 6) and the Organ and Bone Marrow donor credit. The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows an employee up to 30 days paid leave to donate an organ and up to 7 days paid leave to donate bone marrow. This is a non-refundable credit equal to 25% of the regular salary paid to donor-employee during the leave period. This credit does not reduce the \$100 minimum tax. An employer claiming this credit may not also deduct the salary paid for the same leave period.

NOTE: If you filed a federal Schedule M-3 with your Form 1120, attach a copy to your D-20.

Remember, attach all requested statements to your D-20 return.

Economic Development Zone Incentives Credit

Supporting Documentation Required If you are claiming an Economic Development Zone Incentives (EDZI) credit against your DC franchise tax liability, you **MUST** attach to your return:

1. A copy of the DC Council resolution approving the qualification for any credits claimed;
2. A certification of eligible employees issued by the DC Department of Employment Services; and
3. A completed EDZI Credit Worksheet.

The EDZI Amendment Act allows a qualified business, under certain circumstances, to take various credits against its franchise tax liability. (The maximum annual credit is \$7500.) A qualified business is one that is approved as qualified under Section 5 of EDZI by the DC Office of Economic Development. You **MUST** complete the worksheet below and include it with the other attachments to your return. The following credits are allowed under EDZI to qualified businesses:

1. A credit against the franchise tax in an amount equal to 50

percent of the wages of all certified employees who meet the requirements of Section 10(b) of EDZI;

2. A credit against the business’ franchise tax in an amount equal to 50 percent of the insurance premiums attributable to all employees for whom it obtains employer liability insurance under the District of Columbia Workers Compensation Act of 1979; and
3. A rent credit for lessors against the business’ franchise tax. The credit allowed is the difference between the rental market value of the space leased to a licensed non-profit child care center and the actual rent stated in the lease agreement as indicated in the DC Council resolution approving the qualification of the business. A non-profit child care center is a child development center as defined in Section 10 of EDZI.

A credit carry forward for five years is available for any EDZI credit not used in a previous year. The maximum amount that may be claimed in any year is \$7500, including any carry forward.

Economic Development Zone Incentives Credit Worksheet (maximum annual credit is \$7,500)

Column 1 - Credit Category	Column 2	Column 3	Column 4
A. Certified employees wages	Total Wages \$	50% of Wages Col. 2 x .50 = \$	
B. Certified (eligible employees) workers compensation liability insurance premiums	Total Premiums \$	50% of Premiums Col. 2 x .50 = \$	
C. Child care center rent (lessor).....	Rental market value	\$ _____	
	Minus rent shown on lease agreement	\$ _____	
	Total child care center credit.....	\$ _____	
	Total of Column 4 (if more than \$7,500, enter \$7,500)		\$ _____
	Add any EDZI credit carry forward from a previous year		\$ _____
	Total EDZI credit (enter on Line 1, Schedule UB - maximum \$7500)		\$ _____

Taxpayer Name: _____



Federal Employer I.D. Number: _____

		ENTER DOLLAR AMOUNTS ONLY									
DEDUCTIONS	23 Pension, profit-sharing plans	23	\$								00
	24 Other deductions <i>Attach statement.</i>	24	\$								00
	25 Total deductions <i>Add Lines 11-24.</i>	25	\$								00
TAXABLE INCOME	26 Net income <i>Line 10 minus Line 25.</i> Fill in if minus: <input type="radio"/>	26	\$								00
	27 Net operating loss deduction <i>(For years before 2000.)</i>	27	\$								00
	28 Net income after net operating loss deduction <i>Line 26 minus Line 27.</i> Fill in if minus: <input type="radio"/>	28	\$								00
	29 (a) Non-business income <i>Attach statement.</i> Fill in if minus: <input type="radio"/>	29a	\$								00
	(b) Expense related to non-business income <i>Attach statement.</i>	29b	\$								00
	(c) 29(a) minus 29(b) Fill in if minus: <input type="radio"/>	29c	\$								00
	30 Net income subject to apportionment <i>Line 28 minus Line 29(c).</i> Fill in if minus: <input type="radio"/>	30	\$								00
	31 DC apportionment factor <i>from Line 5, column 3, Schedule F, Form D-20.</i>	31									
	32 Net income from trade or business apportioned to DC <i>Line 30 amount multiplied by Line 31 factor.</i> Fill in if minus: <input type="radio"/>	32	\$								00
	33 Portion of Line 29(c) attributable to DC <i>Attach statement.</i> Fill in if minus: <input type="radio"/>	33	\$								00
34 Total taxable income before apportioned NOL deduction <i>Line 32 plus or minus Line 33.</i> Fill in if minus: <input type="radio"/>	34	\$								00	
35 Apportioned NOL deduction <i>(Losses occurring in year 2000 and later.)</i>	35	\$								00	
36 Total District taxable income <i>Line 34 plus or minus Line 35.</i> Fill in if minus: <input type="radio"/>	36	\$								00	
37 Tax <i>9.975% of Line 36. If less than \$100, enter \$100.</i>	37	\$								00	
TAX PAYMENTS AND CREDITS	38 Payments										
	(a) Tax paid <i>if any, with request for extension of time to file or paid with original return if this is an amended return.</i>	38a	\$								00
	(b) 2007 estimated franchise tax payments	38b	\$								00
	39 Credits from Schedule UB, Line 7	39	\$								00
	40 Add Lines 38(a) and (b) and Line 39. <i>Enter total.</i>	40	\$								00
	41 Tax due <i>If Line 37 amount is larger, subtract Line 40 from Line 37. If less than \$100, enter \$100.</i>	41	\$								00
	42 Overpayment <i>If Line 40 amount is larger, subtract Line 37 from Line 40</i>	42	\$								00
	43 Amount you want to apply to your 2008 estimated franchise tax	43	\$								00
44 Amount to be refunded <i>Line 42 minus Line 43.</i>	44	\$								00	

Payment due return – make payment payable to: DC Treasurer. Include your FEIN, D-20 and tax year on the payment and attach it to the D-2030P voucher. Mail return and payment to PO Box 679.

Refund or no payment due return – mail to PO Box 221. PO Box mail labels are provided with the return envelope.

Your return is due by the 15th day of the third month following the close of your tax year.

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.											
	_____ Officer's signature			_____ Title			_____ Date			_____ Telephone number of person to contact		
PAID PREPARER ONLY	_____ Preparer's signature (if other than taxpayer)			_____ Date			_____ Firm name			_____ Firm address		
	Preparer's FEIN, SSN or PTIN			_____			If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. <input type="radio"/>					

Schedule F - DC Apportionment Factor (See instructions, page 10.)

Carry all factors to six decimal places

Round cents to the nearest dollar. If an amount is zero, leave the line blank.	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
1. PROPERTY FACTOR: Average value of real estate and tangible personal property owned or rented to and used by the corporation (Financial institutions do not complete this item)	\$ _____ 00	\$ _____ 00	• _____
2. PAYROLL FACTOR: Total compensation paid or accrued by the corporation	\$ _____ 00	\$ _____ 00	• _____
3. SALES FACTOR: All gross receipts of the corporation other than gross receipts from non-business income	\$ _____ 00	\$ _____ 00	• _____
4. SUM OF FACTORS: (Add Column 3 entries)			• _____
5. DC APPORTIONMENT FACTOR: Line 4 divided by 3 if there are 3 denominators. If fewer than 3 entries in col. 1, divide Line 4 by the actual number. Note: Financial institutions use a two-factor formula and should divide Line 4 by 2. (Enter the DC factor here and on D-20, Line 31.)			• _____

Schedule G - Balance Sheets

Beginning of Taxable Year

End of Taxable Year

	(A) Amount	(B) Total	(A) Amount	(B) Total
ASSETS	1. Cash			
	2. Trade notes and accounts receivable			
	(a) MINUS: Allowance for bad debts			
	3. Inventories			
	4. Gov't obligations: (a) U.S. and its instrumentalities			
	(b) States, subdivisions thereof, etc.			
	5. Other current assets (attach statement)			
	6. Loans to stockholders			
	7. Mortgage and real estate loans			
	8. Other investments (attach statement)			
	9. Buildings and other fixed depreciable assets			
	(a) MINUS: Accumulated depreciation			
	10. Depletable assets			
	(a) MINUS: Accumulated depletion			
11. Land (net of any amortization)				
12. Intangible assets (amortizable only)				
(a) MINUS: Accumulated amortization				
13. Other assets (attach statement)				
14. TOTAL ASSETS				
LIABILITIES AND CAPITAL	15. Accounts payable			
	16. Mortgages, notes, bonds payable in less than 1 year			
	17. Other current liabilities (attach statement)			
	18. Loans from stockholders			
	19. Mortgages, notes, bonds payable in 1 year or more			
	20. Other liabilities (attach statement)			
	21. Capital stock: (a) Preferred stock			
	(b) Common stock			
	22. Paid-in or capital surplus (attach statement)			
	23. Retained earnings - Appropriated (attach statement)			
	24. Retained earnings - Unappropriated			
	25. MINUS: Cost of treasury stock		(_____)	
26. TOTAL LIABILITIES AND CAPITAL				

Schedule H-1 - Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1. Net income per books	\$		7. Income recorded on books this year and not included in this return (itemize) Tax-exempt interest \$ _____	\$	
2. Federal income tax					
3. Excess of capital losses over capital gains . .					
4. Taxable income not recorded on books this year (itemize)					
5. Expenses recorded on books this year and not deducted on this return (itemize) (a) Depreciation \$ _____ (b) Depletion \$ _____			8. Deductions on this tax return and not charged against book income this year (itemize) (a) Depreciation \$ _____ (b) Depletion \$ _____		
6. TOTAL of Lines 1 through 5.	\$		9. TOTAL of Lines 7 and 8	\$	
			10. Taxable Income (federal Form 1120, page 1, line 28) (Line 6 minus Line 9)	\$	

Schedule H-2 - Analysis of Unappropriated Retained Earnings per Books

1. Balance at beginning of year	\$		5. Distributions: (a) Cash	\$	
2. Net income per books			(b) Stock		
3. Other increases (itemize)			(c) Property		
			6. Other decreases (itemize) _____		
			7. TOTAL of Lines 5 and 6.	\$	
4. TOTAL of Lines 1, 2 and 3	\$		8. Balance at end of year (Line 4 minus Line 7) . .	\$	

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
4. THE CORPORATION'S BOOKS ARE IN THE CARE OF	5. LOCATED AT		
6. During 2007, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/> If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 (Amended returns) of the General Instructions.		If you have already provided OTR a detailed statement, enter the date it was sent. <input type="text"/> MM/DD/YYYY	
7. Is this corporation affiliated with a partnership or another corporation?	<input type="radio"/> YES <input type="radio"/> NO	If yes, explain:	
8. Is this return made on the accrual basis?	<input type="radio"/> YES <input type="radio"/> NO	If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify)	
9. Did you file a franchise tax return with DC for the year 2006?	<input type="radio"/> YES <input type="radio"/> NO	If no, state reason	
10. Did you withhold DC income tax from wages paid to your DC resident employees during 2007?	<input type="radio"/> YES <input type="radio"/> NO	If no, state reason:	
11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2007?	<input type="radio"/> YES <input type="radio"/> NO		
12. (a) Has the business been terminated?	<input type="radio"/> YES <input type="radio"/> NO	If yes, explain and give date:	
(b) Have you moved out of DC?	<input type="radio"/> YES <input type="radio"/> NO		



OFFICIAL USE ONLY

Important: Print in CAPITAL letters using black ink. Attach to your Form D-20 or D-30. See instructions below.

Taxpayer Identification Number

Fill in if FEIN

Fill in if for a D-20 Return

USE

Fill in if SSN

Fill in if for a D-30 Return

Enter your business name

D-20

1. Economic Development Zone Incentives Credit *from page 12 worksheet*
2. Qualified High Technology Company Credit *from Part F, DC Form D-20CR*
3. Qualified High Technology Company Retraining Costs Credit *from Part G, Form D-20CR*
Do not include amounts from Line 2 above
4. Organ and Bone Marrow Donor Credit
5. RESERVED
6. RESERVED
7. Total the D-20 credits, enter here and on Form D-20, Line 39. *These credits may not be applied against the \$100 minimum tax.*

1	\$	<input type="text"/>	00							
2	\$	<input type="text"/>	00							
3	\$	<input type="text"/>	00							
4	\$	<input type="text"/>	00							
5										
6										
7	\$	<input type="text"/>	00							

D-30

8. Economic Development Zone Incentives Credit *from page 12 worksheet*
9. Qualified High Technology Company Retraining Costs Credit *from Line 6, DC Form D-30CR*
10. Organ and Bone Marrow Donor Credit
11. RESERVED
12. RESERVED
13. Total the D-30 credits, enter here and on Form D-30, Line 39. *These credits may not be applied against the \$100 minimum tax.*

8	\$	<input type="text"/>	00							
9	\$	<input type="text"/>	00							
10	\$	<input type="text"/>	00							
11										
12										
13	\$	<input type="text"/>	00							

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Line 2 or 3 above, be sure to attach a copy of your DC Form D-20CR to the D-20. If you claim a credit on line 9 above, attach a copy of your DC Form D-30CR to the D-30.

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible for a credit against franchise tax. You can take a credit equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid for that period.

Taxpayer Name: _____



Federal Employer I.D. Number: _____

		ENTER DOLLAR AMOUNTS ONLY									
DEDUCTIONS	23 Pension, profit-sharing plans	23	\$								00
	24 Other deductions <i>Attach statement.</i>	24	\$								00
	25 Total deductions <i>Add Lines 11-24.</i>	25	\$								00
TAXABLE INCOME	26 Net income <i>Line 10 minus Line 25.</i> Fill in if minus: <input type="radio"/>	26	\$								00
	27 Net operating loss deduction <i>(For years before 2000.)</i>	27	\$								00
	28 Net income after net operating loss deduction <i>Line 26 minus Line 27.</i> Fill in if minus: <input type="radio"/>	28	\$								00
	29 (a) Non-business income <i>Attach statement.</i> Fill in if minus: <input type="radio"/>	29a	\$								00
	(b) Expense related to non-business income <i>Attach statement.</i>	29b	\$								00
	(c) 29(a) minus 29(b) Fill in if minus: <input type="radio"/>	29c	\$								00
	30 Net income subject to apportionment <i>Line 28 minus Line 29(c).</i> Fill in if minus: <input type="radio"/>	30	\$								00
	31 DC apportionment factor <i>from Line 5, column 3, Schedule F, Form D-20.</i>	31									
	32 Net income from trade or business apportioned to DC <i>Line 30 amount multiplied by Line 31 factor.</i> Fill in if minus: <input type="radio"/>	32	\$								00
	33 Portion of Line 29(c) attributable to DC <i>Attach statement.</i> Fill in if minus: <input type="radio"/>	33	\$								00
34 Total taxable income before apportioned NOL deduction <i>Line 32 plus or minus Line 33.</i> Fill in if minus: <input type="radio"/>	34	\$								00	
35 Apportioned NOL deduction <i>(Losses occurring in year 2000 and later.)</i>	35	\$								00	
36 Total District taxable income <i>Line 34 plus or minus Line 35.</i> Fill in if minus: <input type="radio"/>	36	\$								00	
37 Tax <i>9.975% of Line 36. If less than \$100, enter \$100.</i>	37	\$								00	
TAX PAYMENTS AND CREDITS	38 Payments										
	(a) Tax paid <i>if any, with request for extension of time to file or paid with original return if this is an amended return.</i>	38a	\$								00
	(b) 2007 estimated franchise tax payments	38b	\$								00
	39 Credits from Schedule UB, Line 7	39	\$								00
	40 Add Lines 38(a) and (b) and Line 39. <i>Enter total.</i>	40	\$								00
	41 Tax due <i>If Line 37 amount is larger, subtract Line 40 from Line 37. If less than \$100, enter \$100.</i>	41	\$								00
	42 Overpayment <i>If Line 40 amount is larger, subtract Line 37 from Line 40</i>	42	\$								00
43 Amount you want to apply to your 2008 estimated franchise tax	43	\$								00	
44 Amount to be refunded <i>Line 42 minus Line 43.</i>	44	\$								00	

Payment due return – make payment payable to: DC Treasurer. Include your FEIN, D-20 and tax year on the payment and attach it to the D-2030P voucher. Mail return and payment to PO Box 679.

Refund or no payment due return – mail to PO Box 221. PO Box mail labels are provided with the return envelope.

Your return is due by the 15th day of the third month following the close of your tax year.

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.											
	_____ Officer's signature			_____ Title			_____ Date			_____ Telephone number of person to contact		
PAID PREPARER ONLY	_____ Preparer's signature (if other than taxpayer)			_____ Date			_____ Firm name			_____ Firm address		
	Preparer's FEIN, SSN or PTIN			_____ _____ _____ _____ _____			If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval. <input type="radio"/>					

Schedule A - Cost of Goods Sold (See specific instructions for Line 2)	Schedule B - Dividends (See specific instructions for Line 4)
--	---

			NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT	
1. Inventory at beginning of year.....	\$				
2. Merchandise bought for manufacture or sale.....				\$	
3. Salaries and wages.....					
4. Other costs per books (attach statement)..... (additional federal bonus depreciation is not allowable)					
5. Total	\$				
6. Minus: Inventory at end of tax year.....					
7. Cost of goods sold (enter here and on D-20 Line 2)	\$				

Method of inventory valuation:			
		Total Dividends	\$
		Minus deduction for Subpart F Income	
		Minus deduction for dividends received from wholly-owned subsidiary	
		TOTAL (enter here and on D-20, Line 4)	\$

Schedule C - Compensation of officers (See specific instructions for Line 11)						
---	--	--	--	--	--	--

Col. 1 Name, Address and SSN of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col. 5 Preferred		
		%	%	%	\$	\$
		%	%	%		
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11)					\$	

Schedule D - Taxes (See specific instructions for Line 16)			
--	--	--	--

EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	\$		\$
		TOTAL (enter here and on D-20, Line 16)	\$

Schedule E - Reconciliation of the net income reported on Federal and DC returns			
--	--	--	--

1. Taxable income before net operating loss deduction and special deductions (Page 1 of your Federal corporate return)	\$	7. Total District taxable income reported (from D-20, Line 36)	\$
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for line 16)		8. Net income apportioned or allocated to outside DC	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof		(a) _____	
5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses)		(b) _____	
(a) _____			
(b) _____			
6. TOTAL (Lines 1-5)	\$	10. TOTAL (Lines 7, 8 and 9)	\$

Schedule F - DC Apportionment Factor (See instructions, page 10.)

Carry all factors to six decimal places

Round cents to the nearest dollar. If an amount is zero, leave the line blank.	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
1. PROPERTY FACTOR: Average value of real estate and tangible personal property owned or rented to and used by the corporation (Financial institutions do not complete this item)	\$ [] 00	\$ [] 00	[]
2. PAYROLL FACTOR: Total compensation paid or accrued by the corporation	\$ [] 00	\$ [] 00	[]
3. SALES FACTOR: All gross receipts of the corporation other than gross receipts from non-business income	\$ [] 00	\$ [] 00	[]
4. SUM OF FACTORS: (Add Column 3 entries)			[]
5. DC APPORTIONMENT FACTOR: Line 4 divided by 3 if there are 3 denominators. If fewer than 3 entries in col. 1, divide Line 4 by the actual number. Note: Financial institutions use a two-factor formula and should divide Line 4 by 2. (Enter the DC factor here and on D-20, Line 31.)			[]

Schedule G - Balance Sheets

Beginning of Taxable Year

End of Taxable Year

	Beginning of Taxable Year		End of Taxable Year	
	(A) Amount	(B) Total	(A) Amount	(B) Total
ASSETS				
1. Cash				
2. Trade notes and accounts receivable.				
(a) MINUS: Allowance for bad debts.				
3. Inventories				
4. Gov't obligations: (a) U.S. and its instrumentalities.				
(b) States, subdivisions thereof, etc.				
5. Other current assets (attach statement).				
6. Loans to stockholders.				
7. Mortgage and real estate loans.				
8. Other investments (attach statement).				
9. Buildings and other fixed depreciable assets				
(a) MINUS: Accumulated depreciation.				
10. Depletable assets.				
(a) MINUS: Accumulated depletion.				
11. Land (net of any amortization).				
12. Intangible assets (amortizable only)				
(a) MINUS: Accumulated amortization				
13. Other assets (attach statement)				
14. TOTAL ASSETS.				
LIABILITIES AND CAPITAL				
15. Accounts payable				
16. Mortgages, notes, bonds payable in less than 1 year.				
17. Other current liabilities (attach statement).				
18. Loans from stockholders				
19. Mortgages, notes, bonds payable in 1 year or more . .				
20. Other liabilities (attach statement)				
21. Capital stock: (a) Preferred stock				
(b) Common stock				
22. Paid-in or capital surplus (attach statement)				
23. Retained earnings - Appropriated (attach statement) . .				
24. Retained earnings - Unappropriated				
25. MINUS: Cost of treasury stock		([])		([])
26. TOTAL LIABILITIES AND CAPITAL				

Schedule H-1 - Reconciliation of Income (Loss) per Books With Income (Loss) per Return

1. Net income per books	\$		7. Income recorded on books this year and not included in this return (itemize) Tax-exempt interest \$ _____	\$	
2. Federal income tax					
3. Excess of capital losses over capital gains . .					
4. Taxable income not recorded on books this year (itemize)					
5. Expenses recorded on books this year and not deducted on this return (itemize) (a) Depreciation \$ _____ (b) Depletion \$ _____			8. Deductions on this tax return and not charged against book income this year (itemize) (a) Depreciation \$ _____ (b) Depletion \$ _____		
6. TOTAL of Lines 1 through 5.	\$		9. TOTAL of Lines 7 and 8	\$	
			10. Taxable Income (federal Form 1120, page 1, line 28) (Line 6 minus Line 9)	\$	

Schedule H-2 - Analysis of Unappropriated Retained Earnings per Books

1. Balance at beginning of year	\$		5. Distributions: (a) Cash	\$	
2. Net income per books			(b) Stock		
3. Other increases (itemize)			(c) Property		
			6. Other decreases (itemize) _____		
			7. TOTAL of Lines 5 and 6.	\$	
4. TOTAL of Lines 1, 2 and 3	\$		8. Balance at end of year (Line 4 minus Line 7) . .	\$	

Supplemental Information

1. STATE OR COUNTRY OF INCORPORATION	2.(a) DATE OF INCORPORATION	2.(b) DATE BUSINESS BEGAN IN DC	3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN:
4. THE CORPORATION'S BOOKS ARE IN THE CARE OF	5. LOCATED AT		
6. During 2007, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/> If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 (Amended returns) of the General Instructions.		If you have already provided OTR a detailed statement, enter the date it was sent. <input type="text"/> MM/DD/YYYY	
7. Is this corporation affiliated with a partnership or another corporation?	<input type="radio"/> YES <input type="radio"/> NO	If yes, explain:	
8. Is this return made on the accrual basis?	<input type="radio"/> YES <input type="radio"/> NO	If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify)	
9. Did you file a franchise tax return with DC for the year 2006?	<input type="radio"/> YES <input type="radio"/> NO	If no, state reason	
10. Did you withhold DC income tax from wages paid to your DC resident employees during 2007?	<input type="radio"/> YES <input type="radio"/> NO	If no, state reason:	
11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2007?	<input type="radio"/> YES <input type="radio"/> NO		
12. (a) Has the business been terminated?	<input type="radio"/> YES <input type="radio"/> NO	If yes, explain and give date:	
(b) Have you moved out of DC?	<input type="radio"/> YES <input type="radio"/> NO		



OFFICIAL USE ONLY

Important: Print in CAPITAL letters using black ink. Attach to your Form D-20 or D-30. See instructions below.

Taxpayer Identification Number

Fill in if FEIN

Fill in if for a D-20 Return

USE

Fill in if SSN

Fill in if for a D-30 Return

Enter your business name

D-20

1. Economic Development Zone Incentives Credit *from page 12 worksheet*
2. Qualified High Technology Company Credit *from Part F, DC Form D-20CR*
3. Qualified High Technology Company Retraining Costs Credit *from Part G, Form D-20CR*
Do not include amounts from Line 2 above
4. Organ and Bone Marrow Donor Credit
5. RESERVED
6. RESERVED
7. Total the D-20 credits, enter here and on Form D-20, Line 39. *These credits may not be applied against the \$100 minimum tax.*

1	\$	<input type="text"/>	00							
2	\$	<input type="text"/>	00							
3	\$	<input type="text"/>	00							
4	\$	<input type="text"/>	00							
5										
6										
7	\$	<input type="text"/>	00							

D-30

8. Economic Development Zone Incentives Credit *from page 12 worksheet*
9. Qualified High Technology Company Retraining Costs Credit *from Line 6, DC Form D-30CR*
10. Organ and Bone Marrow Donor Credit
11. RESERVED
12. RESERVED
13. Total the D-30 credits, enter here and on Form D-30, Line 39. *These credits may not be applied against the \$100 minimum tax.*

8	\$	<input type="text"/>	00							
9	\$	<input type="text"/>	00							
10	\$	<input type="text"/>	00							
11										
12										
13	\$	<input type="text"/>	00							

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Line 2 or 3 above, be sure to attach a copy of your DC Form D-20CR to the D-20. If you claim a credit on line 9 above, attach a copy of your DC Form D-30CR to the D-30.

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible for a credit against franchise tax. You can take a credit equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid for that period.

D-2030P

Instructions

The D-2030P Payment Voucher is used when making any payment due on your D-20 or D-30 return.

- Fill in the ovals indicating the return you are filing, D-20 or D-30 and whether you are entering a FEIN or SSN;
- Enter the amount of your payment;
- Enter the name and address as they appear on your return;
- Make your check or money order payable to the DC Treasurer;
- Write your FEIN/SSN, tax period and the return filed (D-20 or D-30) on your payment;
- Staple your payment only to the D-2030P;
- Mail the D-2030P with, but not attached to, your tax return in the envelope provided in this booklet; and
- Use the correct mail label from the back flap of the return envelope.
- If you do not have the return envelope and you are filing a **D-20 return**, mail your return and Form D-2030P, with the payment attached, to the Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.
- If you do not have the return envelope and you are filing a **D-30 return**, mail your return and Form D-2030P, with the payment attached, to the Office of Tax and Revenue, PO Box 7572, Washington, DC 20044-7572.

Note: If you are filing a refund or no payment due return do not use the D-2030P; use the mail label (PO Box 221 for the D-20 or PO Box 234 for the D-30) from the back flap of the return envelope.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.



2007 D-2030P Payment Voucher



Important: Print in all CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE ▲

Taxpayer Identification Number												Fill in <input type="radio"/> if FEIN		Fill in <input type="radio"/> if for a D-20 Return		OFFICIAL USE			
Business name												Fill in <input type="radio"/> if SSN		Fill in <input type="radio"/> if for a D-30 Return		Taxable year beginning MM/YY		Taxable year ending MM/YY	
Mailing address																			
City										State		Zip Code + 4							
Amount of payment \$												00		Do not enter cents, enter dollars only. To avoid penalties and interest, your return envelope must be postmarked no later than the due date of your return.					

D-2030P

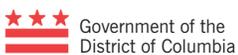
Instructions

The D-2030P Payment Voucher is used when making any payment due on your D-20 or D-30 return.

- Fill in the ovals indicating the return you are filing, D-20 or D-30 and whether you are entering a FEIN or SSN;
- Enter the amount of your payment;
- Enter the name and address as they appear on your return;
- Make your check or money order payable to the DC Treasurer;
- Write your FEIN/SSN, tax period and the return filed (D-20 or D-30) on your payment;
- Staple your payment only to the D-2030P;
- Mail the D-2030P with, but not attached to, your tax return in the envelope provided in this booklet; and
- Use the correct mail label from the back flap of the return envelope.
- If you do not have the return envelope and you are filing a **D-20 return**, mail your return and Form D-2030P, with the payment attached, to the Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.
- If you do not have the return envelope and you are filing a **D-30 return**, mail your return and Form D-2030P, with the payment attached, to the Office of Tax and Revenue, PO Box 7572, Washington, DC 20044-7572.

Note: If you are filing a refund or no payment due return do not use the D-2030P; use the mail label (PO Box 221 for the D-20 or PO Box 234 for the D-30) from the back flap of the return envelope.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.



2007 D-2030P Payment Voucher



Important: Print in all CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE ▲

Taxpayer Identification Number												Fill in <input type="radio"/> if FEIN		Fill in <input type="radio"/> if for a D-20 Return		OFFICIAL USE			
Business name												Fill in <input type="radio"/> if SSN		Fill in <input type="radio"/> if for a D-30 Return		Taxable year beginning MM/YY		Taxable year ending MM/YY	
Mailing address																			
City												State			Zip Code + 4				
Amount of payment \$												00		Do not enter cents, enter dollars only. To avoid penalties and interest, your return envelope must be postmarked no later than the due date of your return.					

FR-128

ENTER DOLLAR AMOUNTS ONLY

- 1 Total Tax Liability estimated for the tax period.
- 2 Estimated Franchise Tax Payments *(include any overpayment credit)*.
- 3 Other payments.
- 4 Total payments and credits *(Add Lines 2 and 3)*.
- 5 Balance due *(Line 1 minus Line 4)*. Payment in full must be submitted with this form or your request will be denied. *(Note: you will be subject to the failure-to-pay penalty and interest on any tax due and not paid with this form.)*

1	\$.00
2	\$.00
3	\$.00
4	\$.00
5	\$.00

▶ **Sign on the back of the FR-128 payment voucher.** ◀

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.



2007 FR-128 Extension of Time to File DC Franchise or Partnership Return



OFFICIAL USE

Federal Employer I.D. Number	Social Security Number (if self-employed)		
Business Name	Taxable year beginning MM/YY	Taxable year ending MM/YY	
Business mailing address			
City	State	Zip Code +4	
A 6-month extension of time to file until _____ 15, 2008, for calendar year 2007, or until _____, _____, for fiscal year ending _____, _____, is requested for the following return:			
(fill in one): <input type="radio"/> D-20 <input type="radio"/> D-30 <input type="radio"/> D-65			Amount submitted with this form \$ _____ .00

FR-128

ENTER DOLLAR AMOUNTS ONLY

- 1 Total Tax Liability estimated for the tax period.
- 2 Estimated Franchise Tax Payments *(include any overpayment credit)*.
- 3 Other payments.
- 4 Total payments and credits *(Add Lines 2 and 3)*.
- 5 Balance due *(Line 1 minus Line 4)*. Payment in full must be submitted with this form or your request will be denied. *(Note: you will be subject to the failure-to-pay penalty and interest on any tax due and not paid with this form.)*

1	\$.00
2	\$.00
3	\$.00
4	\$.00
5	\$.00

▶ **Sign on the back of the FR-128 payment voucher.** ◀

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.



2007

FR-128 Extension of Time to File DC Franchise or Partnership Return



Federal Employer I.D. Number	Social Security Number (if self-employed)	OFFICIAL USE	
Business Name	Taxable year beginning MM/YY	Taxable year ending MM/YY	
Business mailing address			
City	State	Zip Code +4	
A 6-month extension of time to file until _____ 15, 2008, for calendar year 2007, or until _____, _____, for fiscal year ending _____, _____, is requested for the following return:			
(fill in one): <input type="radio"/> D-20 <input type="radio"/> D-30 <input type="radio"/> D-65			Amount submitted with this form \$ _____ .00

INSTRUCTIONS

Purpose

Use Form FR-128 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20), an Unincorporated Business Franchise Tax Return (Form D-30), or a Partnership Return of Income (Form D-65).

When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

Where to submit your request

Mail the completed FR-128 with your payment in full of any tax due to: Office of Tax and Revenue, PO Box 7792, Washington, DC 20044-7792. Be sure to sign and date the FR-128. Make your payment out to the DC Treasurer. On the payment include your FEIN or SSN, FR-128 and the tax year.

Note: If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

Extension of time to file

A 6-month extension of time to file will be allowed if you complete this form properly, file it on time and **PAY** the full amount of tax due shown on Line 5. When you file your return (D-20/D-30/D-65), attach a copy of the FR-128 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-128.**

Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In this case, an additional extension of 6 months may be granted.

Signature

The request must be signed by:

- Corporations — any designated or authorized officer;
- Unincorporated businesses — any owner or member;
- Partnerships — any member;
- Paid preparers — must also provide your identification number.

Note: Receivers, trustees in bankruptcy, or assignees that are in control of the property, business or organization must sign the request for extension.

Detach and Mail

PLEASE SIGN HERE	Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.	
	Taxpayer(s) signature(s) (See instructions) Title Date	Telephone Number of Person to Contact [] [] [] - [] [] [] - [] [] [] []
PAID PREPARER ONLY	Paid preparer's signature (If other than taxpayer) Date	Paid Preparer's FEIN, SSN or PTIN []
	Firm name	Telephone Number of Paid Preparer [] [] [] - [] [] [] - [] [] [] []
	Firm address	

Make check or money order payable to the DC Treasurer. Include your FEIN (or SSN), "FR-128" and tax year on your payment. Mail voucher with payment attached to: Office of Tax and Revenue, PO Box 7792, Washington, DC 20044-7792.



D-20 C Election to File a DC Consolidated Corporation Franchise Tax Return

Taxable year: Beginning		Ending
Federal Employer I.D. Number	MMDDYYYY	MMDDYYYY
<input type="text"/>	<input type="text"/>	<input type="text"/>
Name of affiliated group		Telephone number
<input type="text"/>		<input type="text"/>
DC business address line #1		
<input type="text"/>		
DC business address line #2		
<input type="text"/>		
City	State	Zip Code +4
<input type="text"/>	<input type="text"/>	<input type="text"/> - <input type="text"/>

The above named affiliated group hereby elects to file a DC consolidated corporation franchise tax return. All members of the affiliated group understand and consent to the following as conditions of this election:

- The affiliated group must file a federal consolidated corporation return pursuant to IRC §1501;
- Each member of the DC affiliated group must have gross income derived from sources in DC;
- The election to file a DC consolidated return is binding as long as the affiliated group remains in existence unless the Office of Tax and Revenue consents to a discontinuance;
- The election must be made by the due date (including any extension) for filing the DC Corporation Franchise Tax Return; and
- The affiliated group may not include any DC corporation claiming Qualified High Technology Company tax credits/benefits.

Under penalties of perjury, I declare that the common parent corporation has authorized me to sign this form on behalf of all members of the affiliated group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.

PRINT NAME HERE AND SIGN BELOW

SIGNATURE

TITLE

DATE



D-20 CS Authorization and Consent of Subsidiary Corporation to be Included in a DC Consolidated Corporation Franchise Tax Return

Each subsidiary must complete this form the first taxable year a consolidated return is filed. *Attach it to the consolidated return.*

Taxable year: Beginning		Ending
MMDDYYYY		MMDDYYYY
FEIN (Subsidiary)		
Name (Subsidiary)		Telephone number
DC business address line #1		
DC business address line #2		
City	State	Zip Code + 4
FEIN of common parent corporation		
Name of common parent corporation		

The subsidiary corporation named above authorizes its common parent corporation to include it in a consolidated return for the taxable year shown. The authorization also applies to each following taxable year, unless the Office of Tax and Revenue consents to a discontinuance.

Under penalties of perjury, I declare that the subsidiary named above has authorized me to sign this form on its behalf, that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.

Signature of corporate officer	Title	Date
Name of corporate officer (print or type)	Telephone number	

Purpose of Form

The common parent of an affiliated group that files a federal consolidated corporation return may elect to file a DC consolidated corporation return. The election by the common parent is effective only if accompanied by written consents to the election signed by each member of the affiliated group. This form is to be used by each of the subsidiary corporations included in the affiliated group to consent to the election made by the common parent.

Elections for Taxable Years Beginning on January 1, 2001 or thereafter

The election must be made by the common parent by the due date, including any extensions, for filing the original return.

How to Make an Election to File a DC Consolidated Corporation Franchise Tax Return

- Complete this form for each subsidiary included in the DC affiliated group for the taxable year for which the election is made.
- File the completed forms AND the tax return by the due date, including any extensions, for filing the original return.
- In taxable years after the election, any new member joining a DC affiliated group is required to complete this authorization. The completed form must be attached to the DC Form D-20 for the first taxable year in which the new member joins the DC affiliated group.
- The subsidiary consent form must be signed by an officer of the subsidiary.

AFFILIATED GROUP SCHEDULE INSTRUCTIONS

We are requesting information needed to identify each member of the DC Affiliated Group subject to the DC corporation franchise tax.

Attach a copy of federal Form 851, Affiliations Schedule, to your Form D-20.

File this schedule each year that a DC consolidated corporation franchise tax return is filed.

Column A – List the parent and subsidiary corporations included in the DC Consolidated Corporation Franchise Tax Return.

Column B – Give the Federal Employer Identification Number (FEIN) for each corporation listed.

Column C – Indicate if each company listed filed a separate DC corporate franchise tax return in the prior tax period.

Column D – Indicate if this company is new to the Federal Consolidated Group.

Column E – Indicate if the company received gross income from DC sources.

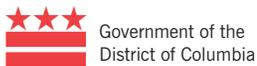


D-20 NOL Net Operating Loss Deduction for Years Before 2000

Complete a separate D-20 NOL for each business carrying forward a NOL.
Please attach to your D-20.

Name of corporation		FEIN	
<input type="text"/>		<input type="text"/> - <input type="text"/>	
Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed \$	Total losses remaining (to be carried forward) \$

- Enter loss on D-20, Line 27



D-20 NOL Net Operating Loss Deduction for Year 2000 and Later

Complete a separate D-20 NOL for each business carrying forward a NOL.
Please attach to your D-20.

Name of corporation		FEIN	
Year	DC net income/loss	Losses claimed	Losses remaining
Oldest loss year	\$	\$	\$
Subsequent year 1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
Summary:		Total losses claimed \$	Total losses remaining (to be carried forward) \$

- Enter loss on D-20, Line 35

2007 D-2030C Change of Name or Address



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Grid for Taxpayer Identification Number

Fill in if FEIN

Fill in if SSN

Large empty box for additional information

Taxable year beginning MM/YYYY

Grid for Taxable year beginning

Taxable year ending MM/YYYY

Grid for Taxable year ending

Old Business Name

Grid for Old Business Name

Old Mailing address line #1

Grid for Old Mailing address line #1

Old Mailing address line #2

Grid for Old Mailing address line #2

City

Grid for City

State

Grid for State

Zip Code + 4

Grid for Zip Code + 4

DATE OF CHANGE MMDDYYYY

Grid for DATE OF CHANGE

New Taxpayer Identification Number (if applicable)

Grid for New Taxpayer Identification Number

New Business Name

Grid for New Business Name

New Mailing address line #1

Grid for New Mailing address line #1

New Mailing address line #2

Grid for New Mailing address line #2

City

Grid for City

State

Grid for State

Zip Code + 4

Grid for Zip Code + 4

Contact person

Grid for Contact person

Contact telephone number

Grid for Contact telephone number

Instructions

The D-2030C "Change of Name or Address" form may be used to make a name or address change for your Corporation or Unincorporated Business.

- Fill in your taxpayer identification number.
• Fill in the appropriate oval to indicate whether the number is a Federal Employer Identification Number (FEIN) or a Social Security Number (SSN).
• Complete all lines affected by your change.
• Fill in the contact person and telephone number fields.
• Mail this form to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

