



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

**2004**  
**D-20ES**

**2004**

**D-20ES**

**Declaration of Estimated  
Franchise Tax for Corporations**

DCE001C

**Secure - Accurate - Convenient ...**

**File Electronically Today!**

**[www.cfo.dc.gov/etsc](http://www.cfo.dc.gov/etsc)**



D-20ES (REV. 10/03)

## Who must file?

A corporation must file a declaration of estimated franchise tax if it expects its DC franchise tax liability to exceed \$1,000 for the taxable year.

## When do you file the declaration vouchers?

*Calendar year taxpayers*, file your declaration vouchers on or before the following dates:

- Voucher 1 — April 15
- Voucher 2 — June 15
- Voucher 3 — September 15
- Voucher 4 — December 15

*Fiscal year taxpayers*, file your declaration vouchers on or before the following dates:

- Voucher 1 — the fifteenth day of the fourth month of your taxable year
- Voucher 2 — the fifteenth day of the sixth month of your taxable year
- Voucher 3 — the fifteenth day of the ninth month of your taxable year
- Voucher 4 — the fifteenth day of the twelfth month of your taxable year

If any due date falls on a Saturday, Sunday, or a legal holiday, the voucher is due on the next business day.

## Where do you make payments?

You may choose to pay your estimated tax and file your voucher electronically. You can do this free of charge through the DC Government web site. To register to do this, go to [www.cfo.dc.gov](http://www.cfo.dc.gov), select Taxpayer Service Center, then

select Business Tax Service Center, and then select Registration for New Users. Complete the application and return it to us. After you receive your password, you can file and pay online.

If you choose to file by paper, mail the voucher and payment to:

Office of Tax and Revenue  
Corporation Estimated Tax  
PO Box 96019, Washington, DC 20090-6019

Make your check or money order payable to the *DC Treasurer*. Please write “D-20ES”, the voucher number, your Federal Employer Identification Number (FEIN) and the tax year on your payment.

### **What if your estimated tax changes?**

If initially you are not required to file a declaration but later in the taxable year your estimated franchise tax liability increases to an amount greater than \$1,000, begin filing with the first available voucher due. See “**When do you file the declaration vouchers?**” on page 3 for the due dates. If your estimated tax liability substantially changes, adjust the next vouchers accordingly.

### **Could you be charged a penalty or fee?**

*If you underestimate your taxes:*

You will be charged an underpayment rate of 10 percent per year compounded daily if your withholdings, credits and estimated tax payments do not equal:

- at least 90% of the amount of tax you will owe on your 2004 DC return, or

- 100% of the amount of tax you owed on your 2003 DC return.

*If you falsely state your estimated taxes:*

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

### What is the charge for each dishonored check?

We charge \$65 for each dishonored check you send to us.

### Where do you call if you have questions?

Call the Office of Tax and Revenue at 202 727-4TAX (4829).

Using black ink print in capital letters.

ROBERTS

Leave a space between words and between numbers and words.

8 ELM

Yes

No

Write 3s with rounded tops, not flat tops.

3 7 ~~3 7~~

Write 7s without middle bars.

Round all cents to the nearest dollar. **Do not enter cents.**

\$ 57204.00

## Record of payments

Use this record to plan how much of any overpayment credit you will apply to each installment and to record the date you paid.

**KEEP FOR YOUR RECORDS**  
**Estimated Tax Payments**

Total estimated tax for 2004

Credits from any 2003 D-20 overpayment

DCE004C

<i>Voucher number</i>	<i>Installment amount</i>	<i>−</i>	<i>Portion of 2003 overpayment applied</i>	<i>=</i>	<i>Payment amount</i>	<i>Date paid</i>	<i>Payment Information</i>
1	<input type="text"/>	−	<input type="text"/>	=	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	<input type="text"/>	−	<input type="text"/>	=	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	<input type="text"/>	−	<input type="text"/>	=	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	<input type="text"/>	−	<input type="text"/>	=	<input type="text"/>	<input type="text"/>	<input type="text"/>

## CHANGE OF ADDRESS/PERSON TO CONTACT

**Please Fill-in One:**  
 Unincorporated Business  
 Corporation

If you have moved, please complete this form and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

FEIN <input type="text"/>	SSN <input type="text"/>	BUSINESS NAME
PREVIOUS MAILING ADDRESS	NEW MAILING ADDRESS	
PREVIOUS BUSINESS ADDRESS	NEW BUSINESS ADDRESS	
PERSON TO CONTACT AND PHONE NUMBER	DATE MOVED	

DCE005C

For all other changes, call Customer Service Administration (202) 727-4829.





OFFICE OF TAX AND REVENUE  
CORPORATION ESTIMATED FRANCHISE TAX  
PO BOX 96019  
WASHINGTON DC 20090-6019



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