

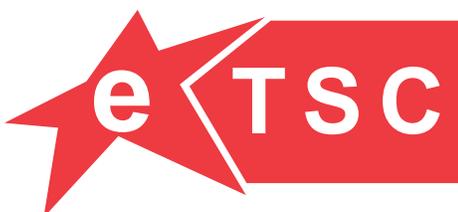
2014

D-30

**District of Columbia (DC)
Unincorporated Business Franchise
Tax Forms and Instructions**

Secure - Accurate - Convenient ...

DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

- **Any payment that exceeds \$5,000 or more per period must be paid electronically.**
- **Make tax payments electronically with e-check, ACH Credit, ACH Debit and Credit Card. Visit www.taxpayerservicecenter.com**
- **When making a payment with your D-30 please use the voucher (D-2030P) provided.**

What's New:

- **Alternative Fuel Infrastructure Installation and Alternative Fuel Vehicle Conversion Credits**
There are two non-refundable business credits added to the Schedule UB for alternative infrastructure installation and alternative fuel vehicle conversion. See instructions pages 13, 14, and DC Code §47-1808.10 and §47-1808.11 for details.
- The “Fill in oval if Certified QHTC” has been removed from page 1 of the D-30 form because Unincorporated Businesses that are Qualified High Technology Companies (QHTCs) are no longer required to file a D-30 Unincorporated Business Franchise Tax Return. Unincorporated QHTCs are now required to file a D-65 Partnership Return, or a D-40 Individual Income Tax Return with a copy of Federal Schedule C attached.
- Line 41(c) “refundable credits” has been removed from the D-30 form because refundable credits are only available to QHTCs and unincorporated businesses that are QHTCs are no longer required to file the D-30 return.
- Lines 37, 38, and 39 on page 2 of the D-30 form have been re-arranged to better present the calculation for underpayment of estimated tax.
- Line 47 of the D-30 form has been changed. The FAS 109 Deduction has been removed. Line 47 is now “Underestimated penalty (Fill in oval if D-2220 attached)”.
- Schedule F on page 4 of the D-30 form has been modified to include sum of factor lines for Columns 1 and 2 of Schedule F.
- Supplemental Information - “Did you file an annual ballpark fee return?” question has been added to the Supplemental Information section of the D-30 form. (Page 6)

Clarification:

- Line 30 Clarification - Add the post-apportioned distributive share of the UB salary allowance attributable to the partner under DC Code §47-1803.03(a)(11) and the UB exemption amount attributable to the partner under DC Code §47-1808.04 on Line 30 of the D-30. If filing a combined report, this amount will be reflected as an addition under the partner's column on Line 33 of Schedule 1 of the combined report.

Also you must include a statement to reflect the specific amounts for each of the items listed below:

- Portion of line 26(c) attributable to DC
- Portion of UB salary allowance attributable to DC
- Portion of UB exemption attributable to DC

Contents

Who must file Form D-30?	4
Who does not have to file Form D-30?	5
Which other DC forms or schedules may unincorporated businesses need to file?	5
When are your taxes due?	6
Filing your return	6
Payment options	6
Penalties and interest	6
Explanation of terms	8
Specific instructions for the 2014 Form D-30	8
Form D-30 Unincorporated Business Franchise Tax Return	17
Worldwide Combined Reporting Election Form	23
Schedule UB Business Credits	25
D-2220 Underpayment of Estimated Franchise Tax by Businesses	37
Form D-2030P Payment Voucher	39
Form FR-128 Extension of Time to File a DC Franchise or Partnership Return	41
Form D-30 NOL Net Operating Loss Deduction for Tax Years before 2000	43
Form D-30 NOL Net Operating Loss Deduction for Tax Year 2000 and Later	45
Need assistance?	Back Cover

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

General Instructions for the D-30

Who must file Form D-30?

Generally, an unincorporated business, with gross income (Line 10) more than \$12,000 from District sources, must file a D-30 (whether or not it has net income). This includes any business carrying on and/or engaging in any trade, business, or commercial activity in DC with income from DC sources.

- To determine if you need to file, please note that gross income includes revenue from all DC sources after deducting the cost of goods sold, but before taking expenses and other deductions allowed when calculating net income.
- The act of carrying on or engaging in a trade or business in DC is determined by the nature and extent of the unincorporated business' activities in DC conducted by: its owners; members; or through employees, consultants, agents or other representatives.

An unincorporated business with gross income in DC of over \$12,000 from any of (but not limited to) the activities listed below, must also file a D-30 return.

- Rental of real or tangible personal property; or
- Leasing of real or tangible personal property; or
- Any other similar arrangement.

If a business is terminated as the result of the sale of its assets, even if there is no tax due, the business is required to file a final D-30.

If the sale of a business' assets results in termination of the business – the owner(s) must report gain/loss on their individual return. (There may also be depreciation recapture to report on a D-30.)

NOTE: An unincorporated business with gross income of \$12,000 or less is not required to file a D-30 return nor pay the \$250 minimum franchise tax.

You may have to file other DC returns if you have other business activities with gross income of \$12,000 or less and you operated as:

- A partnership, you must file a Form D-65;
- A DC resident sole proprietor, you must file a Form D-40; or
- A DC resident trust, you must file a Form D-41.

Multiple businesses

If an individual or group of individuals carries on two or more distinct unincorporated businesses in DC (none of which are exempt), they must be reported on one return. Include all income and expenses on that one return. You may provide separate computations to show the net income or loss of each business.

Taxicab/Limo Drivers

Any non-resident taxicab/limo driver who operates a motor vehicle for hire in the District must file a Form D-30. The filing of the D-30 is a requirement for operating or continuing to operate a motor vehicle for hire in the District by a non-resident.

Minimum Tax

The minimum tax is \$250 if DC gross receipts are \$1M or less. Minimum tax is \$1,000 if DC gross receipts are greater than \$1M. DC Gross receipts for purposes of minimum tax includes District gross receipts that are derived from any activity such as sales, rents, services, commissions, etc., from any source within the District. Gross receipts are determined without deduction of any expenses.

Use Minimum Tax Liability Gross Receipts Worksheet (MTLGR) below. You must complete Schedule F even if your operation is 100% in the District.

Minimum Tax Liability Gross Receipts (MTLGR) Worksheet

DC gross receipts for minimum tax due and only for minimum tax due is computed as follows:

1	Amount from numerator of DC sales apportionment factor from Schedule F, Line 3, Column 2 of D-20 or D-30	1 \$	
2	Add the adjusted basis of any property sold for which the gain is included in Line 1	2 \$	
3	Add Non-Business income allocated to DC reported per D-20 Line 33 or D-30, Line 30	3 \$	
4	Total DC Gross Receipts (Add Lines 1, 2 and 3)	4 \$	

Minimum Tax

The minimum tax is \$250.00 if the amount on Line 4 above is \$1,000,000 or less

The minimum tax is \$1,000.00 if the amount on Line 4 above is greater than \$1,000,000

Who does not have to file Form D-30?

You do not have to file if –

- Total gross income (Line 10) is \$12,000 or less; or
- The trade or business is by law, custom or ethics, unable to incorporate; or
- The trade or business is licensed by DC to a blind person, for operating a stand in a federal building; or
- It is a trade, business or professional organization where:
 - 80 percent or more of its gross income comes from personal services actually rendered by owners **and** members of the business; and
 - Capital is not a material income-producing factor; or
- You are:
 - An organization recognized as exempt from DC taxes and has unrelated business taxable income, as defined in Internal Revenue Code (IRC) §512, is subject to the DC franchise tax and a Form D-20, Corporation Franchise Tax Return, must be filed; or
 - A professional corporation, incorporated under the DC Professional Corporation Act and, therefore, file a Form D-20.
 - A Qualified High Technology Company (QHTC) business that is not incorporated. A QHTC business that is not a corporation is exempt from the unincorporated business franchise tax. However, you must file a D-65 Partnership Return, or a D-40 Individual Income Tax Return with a copy of Federal Schedule C attached.

NOTE: The 80 percent requirement is met if the activities of your employees, consultants and agents have or are presumed to have produced gross income for the business in an amount at least equal to the gross amount paid them. The 80 percent test is not satisfied if the amount paid these persons exceeded 20 percent of the business' gross income. If this test is not met, the business is not exempt from DC tax and must file a D-30 return.

NOTE: If an individual or group of individuals is engaged in two or more separate and distinct businesses during the tax year, each business is separate when determining tax-exempt status.

Which other DC forms or schedules may unincorporated franchise businesses need to file?

To download DC tax forms, visit www.taxpayerservicecenter.com and click on Tax Forms/Publications.

Business Non-Refundable Credits, Schedule UB

The various non-refundable credits available to unincorporated businesses have been consolidated on Schedule UB. The total non-refundable credits from Schedule UB, Line 18 are reported on Line 38 of the D-30.

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

You may request an extension of time to file your return by filing DC Form FR-128 (copy included in this booklet) 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. For combined report filers, the designated agent shall file.

D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Business

An unincorporated business must file a declaration of estimated franchise tax if it expects its DC unincorporated business franchise tax liability to exceed \$1000 for the taxable year. See the Form D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Businesses booklet for payment vouchers and details. You will automatically be assessed a penalty for any underpayment of DC estimated tax.

Note: Electronic payment required. If your payment exceeds \$5,000 within a period, you must pay electronically. Visit www.taxpayerservicecenter.com.

D-2220, Underpayment of Estimated Tax Installments

You will be charged a penalty of 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 assessed automatically by OTR's integrated tax system. For additional information, see Form D-2220, Underpayment of Estimated Franchise Tax by Businesses. Attach a completed Form D-2220 with your D-30.

FR-1500 Ballpark Fee

If you have \$5 million or more in annual DC Gross Receipts, you must file and pay the ballpark fee, with Form FR-1500, electronically. For additional details, visit www.taxpayerservicecenter.com, click on 'Business Tax Service Center', and then click on 'Ballpark-Related Fees and Taxes'. Note: Each member of a combined group is responsible for filing and paying its own ballpark fee.

Combined Reporting

The District of Columbia no longer permits consolidated filing for tax years beginning on and after January 1, 2011. For tax years beginning on and after January 1, 2011, a corporation or unincorporated business entity subject to tax in the District of Columbia, engaged in a unitary business with one or more corporations or unincorporated business entities, is required to file a combined report pursuant to D.C. Official Code §47-1805.02a.

Combined reporting is a tax reporting method where all of the members of unitary group are required to determine their net income based on the activities of the unitary group as a whole. Unitary group members will calculate their taxable net income derived from the unitary business as its apportioned share of the income or loss of the combined group engaged in the unitary business.

A "Unitary business" means a single economic enterprise that is made up either of separate parts of a single business entity or of a commonly owned or controlled group of business entities that are sufficiently interdependent, integrated, and interrelated through their activities so as to provide synergy and mutual benefit that produces a sharing or exchange of value among them and significant flow of value to the separate parts.

The combined reporting regulations are contained in DC Municipal Regulations (DCMR) Title 9, Taxation and Assessments, §§156 through 176. Examples and Schedules for combined reporting are located on our website at www.taxpayerservicecenter.com under the "Combined Reporting for Business Entities" tab.

When are your taxes due?

If you are a calendar year filer, file your return and pay any tax due by April 15th. If you are a fiscal year filer, file your return and pay by the fifteenth day of the fourth month after your tax year closes. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

Taxable year

Enter your taxable year ending date on page 1 of the D-30. It may be either a calendar year or fiscal year. You must receive OTR approval to change your taxable year. Combined report filers shall use the designated agent's tax year.

NOTE: The District has decoupled from the section of the American Recovery and Reinvestment Act of 2009 which allows an exclusion and deferral from gross income of a discharge of indebtedness. For District tax purposes, a discharge of indebtedness results in income that is includible in gross income.

Filing your return

By mail

- If mailing a return with a payment, make the check or money order payable to the DC Treasurer. Write your FEIN, D-30, and the tax year on the payment. Staple your payment to the voucher Form D-2030P and fill in the oval for D-30 return. Do not attach the D-2030P and payment to the D-30 return. Send your return and payment to:

Office of Tax and Revenue
PO Box 96165
Washington, DC 20090-6165
- If mailing a no payment due or refund return, send the return to:

Office of Tax and Revenue
PO Box 96193
Washington, DC 20090-6193

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

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

By accessing the DC Electronic Taxpayer Service Center (eTSC)

Unincorporated business taxpayers may file the D-30ES, Declaration of Estimated Franchise Tax for Unincorporated Businesses, or the FR-128, Extension of Time to File a DC Franchise or Partnership Return by accessing the DC eTSC website. There is pre-registration required. Allow 5-7 days for processing. Visit www.taxpayerservicecenter.com for information on completing an eTSC application.

Payment Options

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at www.taxpayerservicecenter.com for instructions for electronic payments.

Payment options are as follows:

- **Electronic check (e-check).** E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of stor-

ing the information. There is no fee for business e-check payments. eTSC does not allow the use of foreign bank accounts for business e-check.

- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be eTSC registered to use this payment type, and does not need access to the website.

Note: When making ACH Credit payments through your bank, please use the correct tax type code (00260) and tax period ending date (YYMMDD).

- **ACH Debit.** ACH debit is for registered eTSC business taxpayers only. There is no fee. Taxpayers' bank routing and account numbers are stored within their online eTSC account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account. eTSC does not allow use of foreign bank accounts for business ACH Debit.
- **Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee equal to 2.5% of the tax payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.
- **Check or money order.** Include a check or money order, payable to the DC Treasurer, with your completed return. Write your Federal Identification Number (FEIN), daytime telephone number, '2014', and 'D-30' on the check or money order. Attach your payment to the Form D-2030P Payment Voucher provided in this booklet. Mail the D-2030P **with**, but not attached to the D-30 tax return to:

Office of Tax and Revenue
PO Box 96165
Washington, DC 20090-6165

Note: Dishonored payments. Make sure your check will clear. You will be charged a \$65 fee if your check is not honored by your financial institution and returned to OTR.

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. Pay by money order (US dollars) or credit card instead. If you request your refund to be direct deposited into an account outside of the United States, you will receive a paper check.

Penalties and interest

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance

due after 90 days. Payments received by OTR on accounts subject to the collection fee are first applied to the collection fee, then to penalty, interest and tax owed;

- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Special circumstances

Special rules on depreciation and §179 property

For federal tax purposes, businesses are allowed to deduct additional bonus depreciation and additional Internal Revenue Code (IRC) §179 expenses. However, for DC tax purposes, you may not claim the 30 or 50 percent federal bonus depreciation or additional expenses allowed under IRC §179. Similarly, DC does not allow the acceleration of depreciation deductions currently allowed under the 2008 Economic Stimulus Act.

Office of Tax and Revenue (OTR) rulings

All rulings issued prior to December 31, 2002 were revoked. Taxpayers cannot rely on these rulings unless they were re-submitted to the OTR for review, and if approved, reissued. *Direct any ruling questions to OTR, General Counsel at (202) 442-6500.*

Amended returns

You must use the D-30 tax form of the year you are amending. If the return is for tax year 2001 or later, fill in the "Amended Return" oval on Page 1 of the D-30 and complete the "Tax Year Ending" box. Attach a detailed statement of the adjustment(s) and the amount of any refund received.

If the Internal Revenue Service (IRS) adjusts your federal return or if you file an amended federal return, you must file an amended DC return within 90 days of the date of the IRS notice. If the federal adjustment makes you eligible for a DC tax refund, you must file for the DC refund within 180 days of notice of the adjustment.

Mail the amended return with payment and any additional attachments to the

Office of Tax and Revenue
PO Box 96165
Washington, DC 20090-6165

Mail the amended return if no payment due or refund and any additional attachments to the

Office of Tax and Revenue
PO Box 96193
Washington, DC 20090-6193

Final return

If you are not required to continue filing a return due to the ending of business operations, shade the 'fill in if final return' oval on the return. We will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

All entries on the return, combined schedules, and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar. Examples:

\$10,500.50 rounds to \$10,501
\$10,500.49 rounds to \$10,500

Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Preparer Tax Identification Number (PTIN).

- A FEIN is a number issued by the IRS. To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676);
- A SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for a SSN, get form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213;

Franchise tax rate and minimum tax

The tax rate is 9.975 percent on your "Total District taxable income" on Line 36. The minimum tax is \$250, even if you have a loss. If your DC gross receipts are more than \$1,000,000, the minimum tax is \$1,000.

Incomplete forms will delay processing

Complete all items on the D-30 and all applicable schedules including combined schedules, otherwise OTR will send the return back to you for completion and resubmission.

Help us identify your forms and attachments

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

For members filing under combined reporting, please ensure you place your EIN in the 'Federal Employer I.D. Number' field and the designated agent's FEIN in the 'Designated Agent FEIN' field. Members must also complete the "Fill in if Combined Return" and the "Fill in if Final Return" ovals.

Note: The District will allow submission of the D-30 return using a CD. D-30 filers must print and submit pages 1-6, Schedule UB, Worldwide Combined Reporting Election Form and combined schedules, if applicable. All other attachments must be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/SSN. Images on the CD should be submitted in PDF format.

Getting started

To complete the paper Form D-30, in general you will need:

- A pen with black ink
- A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

Filling out the form

To aid us in processing your return, please follow these rules:

Do not print outside the boxes.

Use black ink.

Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3.7 ~~3.7~~

Write 7s without a middle bar.

● ~~7~~

Fill in ovals completely.

Do not "✓" or "x" ovals.

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

57204.00

Note: Your social security number is used for tax purposes only.

Personal Information

Complete the personal information as instructed, using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, otherwise, processing may be delayed.

Assembling your D-30 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached;
- Do not cross out the tax year on the 2014 return. If you are not filing a 2014 D-30 Unincorporated Business Franchise Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Administration at 1101 4th Street, SW, 2nd Floor, Washington, DC 20024. You also may visit our website at www.taxpayerservicecenter.com for prior year unincorporated business franchise tax returns.
- Attach any other supporting forms or schedules as applicable:
 - o Worldwide Combined Reporting Election form
 - o Other Combined Reporting Schedules as required
 - o Federal Schedule M-3
 - o Federal UTP
 - o Any other forms or schedules
- Staple your check or money order to the D-2030P, Payment Voucher, completing the oval for the D-30.
- Use the appropriate mailing label on the back flap of the return envelope.

Signature and verification

An authorized officer or designated agent of the corporation must sign and date 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, date 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. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Preparer Tax Identification Number (PTIN)

If you are a paid preparer, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

Explanation of terms

Business income

Income from transactions and activities in the regular course of the taxpayer's trade or business is business income. This 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 arises 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 which are 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.

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, considered to be business income which are not required to be allocated.

Taxable in another state

For purposes of allocating and apportioning income among DC and another jurisdiction, 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,
- a corporate stock tax in that state, or
- that state has the jurisdiction to subject the taxpayer to an income tax regardless of whether, in fact, the state does or does not.

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 or parenthesis.**

Allocation and apportionment of income

You must complete Schedule F even if your operation is 100% in the District. Any unincorporated business carrying on a trade or business in DC and other jurisdictions must apportion its business income among DC and the other jurisdictions. Apportion the net income from trade or business activities using the appropriate apportionment factor. See Schedule F, page 4 of the D-30. You must allocate your non-business income.

Non-business income allocation

Allocate items of non-business income to DC. The following gains and losses from sales or other dispositions of property 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 other disposition; or
 - Your principal place of business is in DC and you are not taxable in the situs state.
- 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 your principal place of business is in DC.

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

Allocate to DC interest and dividends from sources in DC unless specifically excluded from taxation and/or subject to apportionment as business income.

Allocate to DC income from rents and royalties, patents, copyrights, trademarks, service marks, secret processes and formulas, franchises and similar property (if not used in the trade or business). These royalties are allocated according to the patent's location or place of use, or where the copyrighted material is published or used. If DC is the principal place of business of a business 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 business 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 from DC sources is allocable to DC.

Where income is allocable among DC and other jurisdictions, you must 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 if any profit from the transaction would have been taxable.

Gross Income

Note: When OTR requests that a statement be attached, the statement should show the source of the items making up the entries.

D-30, 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-30, Schedule A, Line 8. If the production, manufacture, purchase, or sale of merchandise is an income-determining factor in the trade or business, you must inventory merchandise at the start and end of the tax year. You may value it at cost or market value, whichever is lower; or by another IRS-approved

method. You must continue to use the method chosen until you get permission from the Office of Tax and Revenue to change. If the inventories do not agree with the balance sheet figures, attach an explanation.

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

Line 3 Gross profit

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

Line 4 Dividends

Enter the total of all taxable dividends. You may deduct Subpart F income (as defined in IRC §952). Attach a detailed statement showing the calculation of the taxable amount.

Line 5 Interest

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

Exclude interest income on obligations or securities issued by the United States or its instrumentalities which is included in federal gross income.

Expenses incurred in the purchase or production of income from U.S. Treasury securities are included on Line 26(b). (Attach a detailed statement.)

Line 6 Gross rental income

Enter the amount received from the rental of real or personal property.

NOTE: DC does not allow the additional federal bonus depreciation. If you claimed this additional depreciation on your federal return, you must adjust depreciation for DC tax purposes without claiming the bonus depreciation. Attach a computation showing that your DC claimed depreciation does not include the federal bonus depreciation and that the basis of the property, for DC tax purposes, has not been reduced by any bonus depreciation amount claimed on your federal return. DC also does not allow the additional IRC §179 expenses above \$25,000. If you claimed these additional expenses on your federal return, reduce such expenses claimed on your D-30 by that amount.

Line 7 Gross royalties

Report royalty income in the same manner and detail as rental income. Royalties from patents you developed, from the licensing of processes or a trade name and sales of know-how are business income. Enter royalty income from line 4 of federal Form 1040, Schedule E, Supplemental Income and Loss. Please attach Schedule E.

Line 8(a) Net capital gain

Capital gains or losses are treated in the same manner as they are for federal corporation income tax purposes. (See detailed instructions on Federal Schedule D, Form 1120, Corporation Income Tax Return.) Report IRC §1231, Property Used in the Trade or Business and Involuntary Conversions, gains as business income on Line 8(a).

NOTE: Since the 30 and 50 percent federal bonus depreciation are not allowed for DC tax purposes, recalculate the capital gain/loss reported on your federal return without taking into account the federal bonus depreciation amount. Attach a statement showing the adjustments.

Line 8(b) Ordinary gain (loss)

From Part II, Federal Form 4797. Enter the total ordinary gain (or loss) from your federal Form 4797, Sales of Business Property. Attach a copy of your Form 4797.

Line 9 Other income

Enter the total income (loss) not reported elsewhere on the return; attach a detailed statement. Do not enter on Line 26(a) other income related to a trade or business. Enter it on line 9. Attach a statement.

Line 10 Total gross income

Enter the total of lines 3 through 9.

Deductions

Deductions are allowed if they are ordinary and necessary and directly related to business income as explained in these instructions. Do not take deductions on this return for interest, taxes, contributions and other itemized deductions normally deductible on individual income tax returns filed by the owners or members of the business.

Line 11 Salaries and wages

Enter all salaries and wages not deducted elsewhere on the return.

- Do not include compensation of the owners/members of the unincorporated business.
- Do not include wages incurred in computing the Economic Development Zone Incentives credit, QHTC wage credits, and Bone Marrow Credit.

Line 12 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 13 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.

Payments to related parties

(Lines 14 and 17). Recent DC legislation allows the deduction of certain interest and intangible expenses, including royalty expenses paid directly or indirectly to related parties if:

- the principal purpose of the payment was not the avoidance of tax;
- the payments were made at arm's length; and
- the related party paid income tax equal to or greater than 4.5 percent of the amount of interest or intangible expense in another jurisdiction.

Line 14 (a) Royalty payments

Royalty payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803.03(d)(7)(B). If you are the recipient of a related entity's royalty payments and you are filing a return and paying tax on these payments in the District, see the instructions for Schedule G to determine whether you can deduct any of the payment amount from your income.

Line 14 (b) Minus nondeductible payments to related entities

Subtract the nondeductible payments to related entities.

Line 15 Rent

Enter the amount of rent paid or accrued for business property in which the unincorporated business has no equity.

Line 16 Taxes

Enter taxes imposed on taxpayers as reported in Schedule C, page 3, Form D-30. Do not deduct these taxes:

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

Line 17 (a) Interest expense

Enter interest paid or accrued on business debt (Form D-30 Schedule E, page 3). Interest payments to related entities are not an allowable deduction. Exceptions to the disallowance of such payments may be found in DC Code §47-1803.03(d)(7)(B). If any interest income is not subject to the DC unincorporated business franchise tax, then the related expense is not deductible. If you are the recipient of a related entity's interest or other intangible payments and you are filing a return and paying tax on these payments in the District, see the instructions for Schedule G to determine whether you can deduct any of the payment amount from your income.

Line 17 (b) Minus nondeductible payments to related entities

Subtract the non deductible payments made to related parties. Refer to **Payments to Related Parties** instructions.

Line 18 Contributions and/or gifts

Enter from Schedule B, page 3, Form D-30, contributions and/or gifts made to qualified organizations in the tax year. This deduction may not exceed 15 percent of the net income, (Line 23), of the business before the contributions and gifts are deducted. Attach a separate statement with detailed information about the contributions and gifts. Contribution and gift carry-overs are not allowed.

Note: a charitable expense incurred by a member of a combined group shall, to the extent allowable as a deduction pursuant to section 170 of the Internal Revenue Code of 1986, be subtracted first from the business income of the combined group, subject to the income limitations of that section applied to the entire business income of the group, and any remaining amount shall then be treated as a nonbusiness expense allocable to the member that incurred the expense, subject to the income limitations of that section applied to the nonbusiness income of that specific member.

Line 19 Amortization

Enter the amortization amount from your federal Form 4562 (or 4562FY), Depreciation and Amortization. Attach a completed copy of Form 4562 (or Form 4562FY) to your D-30 return.

Line 20 Depreciation

Enter the depreciation amount claimed on your federal Form 4562 subject to limits described. Do not include amounts deducted elsewhere on the D-30. Use on your DC return, the same depreciation method used on your federal return. Attach a copy of your Form 4562.

You must recapture depreciation on your D-30 from the sale of an asset.

***NOTE:** If you claimed the federal bonus depreciation amount or additional IRC §179 expenses above \$25,000 on your federal return, do not claim these amounts on your D-30. Recompute the depreciation taken for DC tax purposes without the federal bonus depreciation. Attach a statement showing the recomputation.

D-30 page 2, line-by-line

Line 21 Other allowable deductions

Enter the amount from Schedule G, page 4, Form D-30.

Line 22 Total deductions

Add Lines 11–21 and enter on Line 22.

Line 23 Net income

Subtract Line 22 from Line 10; enter the amount on Line 23

Line 24 Net operating loss deduction

Enter any DC net operating loss carried forward from a year before 2000. DC does not allow a net operating loss carryback. A form, D-30 NOL, for claiming the NOL is provided. Complete D-30 NOL and attach with this return.

Line 25 Net income after NOL deduction

Line 23 minus Line 24. Enter this amount on Line 31 if the income is entirely business income from a DC trade or business and, therefore, not subject to apportionment. Fill in the oval if the amount entered is a minus.

Line 26(a), (b) and (c)

Report on Lines 26(a) and 26(b) non-business income and related expenses. Include expenses connected with the production of income from U.S. Treasury securities on line 26(b). Enter the net difference on Line 26(c). Submit a detailed statement explaining the allocation of income and expenses. Do not enter rental income related to a trade or business.

Line 27 Net Income from trade or business subject to apportionment

Subtract Line 26(c) from Line 25. Enter the amount on Line 27.

Line 28 DC apportionment factor

Enter the factor from Line 6 of Schedule F, page 4, Form D-30.

Line 29 Net income from trade or business apportioned to DC

Multiply the amount on Line 27 by the DC apportionment factor on Line 28. Enter the result on Line 29.

Line 30 Other Income/deductions attributable to DC

Enter the Line 26(c) income/deduction attributable to the District.

Line 31 Total District net income (loss)

Add Lines 29 and 30. Enter the result on Line 31.

Line 32 Salary for owner(s)/member(s) services

See Schedule J, column 4, page 5, Form D-30. You may deduct a reasonable amount for salaries or other compensation for personal services actually rendered by the owner(s) or member(s) of the business in the active conduct of the business.

- The reasonable amount of compensation for owner(s) and members(s) is reduced by any fees paid to an independent management or collection entity for management services performed for the business.
- Do not claim an amount accrued to an owner(s) or member(s) as a drawing account unless it is for services actually rendered.
- The aggregate deduction allowed for salaries or other compensation may not exceed 30 percent of the Line 31 amount of District total net income.

Line 33 Exemption

An exemption of up to \$5000 is allowed. This exemption is not allowable if Line 29 is a minus which results in a net operating loss.

- Enter in the boxes on Line 33(a), the number of days this return covers. If it is a full year enter 365 days and enter \$5000 on Line 33.
- Prorate the exemption if the return is for less than a full year because either the business started after the beginning of the tax year or it ceased before the end of the year. Prorate the exemption by dividing the number of days entered on line 33(a) by 365 to arrive at a percent. Multiply \$5000 by that percent. Include a statement showing your calculation of the exemption amount. Also enter for each member a portion of this amount in Schedule J, column 5, page 5, Form D-30.

Line 34 Total taxable income before apportioned NOL deduction

Add Lines 32 and 33 and subtract the result from Line 31. Enter the result on Line 34.

Line 35 Apportioned NOL deduction

Enter on this line the amount of any DC apportioned net operating loss carry forward for year 2000 and later. A form for claiming the NOL is provided. Complete the NOL deductions form and submit with this return.

Line 36 Total District taxable income

Enter the result of subtracting Line 35 from Line 34.

Line 37 Tax

Calculate the tax by multiplying any positive amount on Line 36 (Total District taxable income) by .09975. Enter the result on Line 37.

Line 38 Minus nonrefundable Credits

Subtract the nonrefundable credits entered from Schedule UB, Line 18. Employers who hired at least 10 DC residents after January 1, 2010, and continue to employ such DC employees for at least one year for any business project that encourages, promotes and stimulates economic development in key economic sectors, may qualify for an annual job growth tax credit.

Note: The credits cannot be shared among combined group members.

Line 39 Total DC gross receipts

From Line 4 of (MTLGR) worksheet.

Line 40 Net tax

Subtract Line 38 from Line 37. Enter the result on Line 40, except:

1. If Line 39 is less than or equal to \$1M and Line 40 is less than \$250, enter \$250
2. If Line 39 is greater than \$1M and Line 40 is less than \$1,000, enter \$1,000

Line 41 Payments:

Enter the amount paid with:

- Your request for an extension of time to file or with your original return if filing an amended return;
- Your estimated franchise tax payments (Form D-30ES);

Lines 42 to 45

Follow the instructions on the form.

Line 46 Amount to be refunded

Subtract the Line 45 amount from the Line 44 amount and enter the result on Line 46.

Lines 47 Underestimated penalty

If you are filing the D-2220, Underpayment of Estimated Franchise Tax by Business, with your D-30 return, include the penalty and any interest on the penalty in the amount you owe, enter the amount on Line 43, and pay the total amount with the return. Fill in the oval on Line 47 and attach the D-2220 to the return.

Other Form D-30 schedules**Schedule F – DC apportionment factor**

An unincorporated business engaging in a trade or business both in and outside DC must use the property, payroll and sales factor formula to apportion its business income. The sales factor shall be double weighted.

Unincorporated businesses domiciled in DC and not subject to tax elsewhere must report 100 percent of their net business income and allocate 100 percent of their non-business income to DC.

Unincorporated businesses 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 double weighted sales factor. The denominator is four, reduced by the number of factors without a denominator.

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

Transportation companies – the numerator also includes the portion of the average value of their 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 their equipment traveled in DC compared to the total mileage traveled everywhere by each class of its property.

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

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

Property you own is valued at its original cost to you plus the cost of any additions and improvements. 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. (The annual rental you paid is decreased by any annual rental you receive from sub-rentals, provided the rental and sub-rental rates are reasonable.) Include in the annual rental,

amounts paid or accrued for the use or rental of property or facilities of another. This net annual rate includes amounts 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. You may only include in this factor payments for leased property capitalized for federal tax purposes 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 rental rate that reasonably reflects the property's rental value.

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

- **Payroll factor**

The payroll factor is a fraction; the numerator is the total compensation you paid to or accrued for persons performing services for you in DC during the tax year. The denominator is the total compensation you paid or accrued everywhere during the tax year. Do not include in the numerator or denominator, compensation paid or accrued to employees for personal services in the production of non-business income. Compensation other than in cash, is valued at its fair market value on the date of payment or accrual. Do not include payments to independent contractors in this factor.

Transportation companies. The numerator also includes that portion of 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 factor, apply the percentage computed (as in the property factor) to the total compensation.

If you pay or accrue compensation for services, which generate income that can be allocated or apportioned, you may use any method that will properly reflect the average value used to calculate 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 performed in DC; or
- some of the individual's services are performed in DC and:
 - (1) the base of operations or, if there is no base of operations, 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.

- **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 (using UDITPA rules).

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 revenue units the company discharged or unloaded at a point in DC, at the termination of the transportation movement or for 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 transportation of passengers, you may use the number of passengers loaded and discharged, in place of originating and terminating tonnage.

Tangible personal property sales, including sales to the United States Government, are considered to occur in DC, no matter where title is transferred, F.O.B. 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 any by the purchaser) is completed; or
- Is delivered or shipped from an office, store, warehouse, factory, or other storage place in DC to a destination outside DC – and is not taxable in the state to which the property is shipped or delivered.

Except for transportation companies – non-tangible personal property sales are considered as occurring 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.

General

If using the income allocation and apportionment rules results in a tax that does not fairly represent the tax liability arising from your trade or business in DC 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 additional factors that fairly reflect the extent of your trade or business in DC; or
- use of any other method to effect a fair allocation and apportionment of your income.

New Markets Tax Credit

DC taxable income does not include the gross income of a qualified community development entity as defined in IRC section 45D(c)(1) that has received an allocation or suballocation of new markets tax credits from the federal government under IRC section 45D(f). This exclusion applies to the extent the gross income is derived from one or more qualified low-income community investments as defined in IRC section 45D(d)(1). Complete Schedule G and enter on line 21, Other allowable deductions.

Schedule G – Other allowable deductions

If you are the recipient of royalty, interest or other intangible payments from a related entity that has not deducted the payment amounts on their return and you are filing a return and paying tax on these payments in the District, enter, on Schedule G, the amount of income

you are reporting on this return to the extent it was included: on lines 14(b) and 17(b) of the related entity's District of Columbia D-30 tax return; on lines 17(b) and 22(b) of the related entity's District of Columbia D-20 tax return; or on a related entity's return filed in another state where a similar adjustment was made.

Schedule H – Income not reported (claimed as nontaxable) –(page 4 of Form D-30)

List all income of the unincorporated business that you consider not subject to the DC unincorporated business franchise tax. State why the income should be considered nontaxable.

Schedule I – Balance sheets (page 5 of Form D-30)

Submit balance sheets for the start and end of the tax year. Conform them to the unincorporated business' books and records and your federal return. Attach to your D-30 an explanation of any variation.

Schedule J – Distribution and reconciliation of net income (or loss) (Page 5 of Form D-30)

Under provisions of DC Code §47-1805.01(a), you must enter the SSN of each of the owners. The SSN is necessary for the proper identification of an owner's tax account with DC and will be used only for tax administration purposes. Any additional names, SSNs, etc. may be listed on an attachment filed with the return.

Note: If you filed a federal Schedule M-3, net income (loss) reconciliation with total assets of \$10M or more, attach a copy of it with your DC return.

Supplemental information (page 6 of Form D-30)

Please provide all the information requested in this schedule.

Worldwide Combined Reporting Election Form

If the Worldwide Combined Reporting Election Form is completed and submitted, ensure the "Fill in if Worldwide" oval is shaded. Submit this form with the initial year of election.

Schedule UB, Business credits

Use this schedule to claim: the Economic Development Zone Incentives Credit (see instructions); QHTC credits (see instructions); the Organ and Bone Marrow donor credit (see below); the Job Growth Incentive Act credit (see below); the Alternative Fuel Infrastructure Installation Credit; and the Alternative Fuel Vehicle Conversion Credit (see below).

The Organ and Bone Marrow Donor Act of 2006 provides a credit to an employer who allows up to 30 days paid leave to an employee who donates an organ and up to 7 days paid leave for donating 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 \$250 or \$1,000 minimum tax. An employer claiming this credit may not also deduct the salary paid the donor-employee for the same leave period.

This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

The 2011 Budget Support Act of 2010 authorized funds for the **Job Growth Incentive Act** tax credits. The credit must be approved by the Mayor in advance of starting the project. The process for applying for the credit is found in DC Official Code §47-1807.54. The approval will provide the amount of the allowable credit and the

periods for which the credit can be claimed if the employer continues to qualify. The allowable approved amount of the credit can be claimed on Schedule UB, Business Credits, Line 4 for D-20 filers or Line 14 for D-30 filers.

In order to apply for the credit, the employer must be planning a project that will:

- Will bring a net job growth to DC of at least 10 new jobs with an average yearly wage of at least 120% of the average yearly wage of DC residents;
- Will increase income tax and payroll revenue for the DC;
- Will result in a retention of any new positions for at least one year; and
- Would not have occurred but for the job growth tax credit.

Beginning in 2014, through the taxable year ending December 31, 2026, there are 2 non-refundable credits allowed against DC Unincorporated Business Franchise Tax for: (1) alternative fuel infrastructure installation; and, (2) alternative fuel vehicle conversion. (See DC Code §47-1808.10 and §47-1808.11)

The alternative fuel infrastructure credit is a credit in the amount of 50% of the equipment and labor costs attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property. The credit is limited to \$10,000 per qualified alternative fuel vehicle refueling property or per vehicle-charging station. The equipment and labor costs for which this tax credit may be claimed may not include costs associated with the purchase of land, access to land, the purchase of an existing qualified alternative fuel vehicle refueling property, or construction or purchase of any structure.

If the amount of this tax credit exceeds the tax otherwise due, the amount of the credit not used may be carried forward for up to 2 tax years. If the alternative fuel storage and dispensing equipment or charging equipment on a qualified alternative fuel vehicle refueling property is no longer used to dispense or sell alternative fuel to the public, any unused tax credit is forfeited and the taxpayer may not claim a tax credit for the portion of the tax year after the date on which the alternative fuel storage and dispensing equipment was no longer used to dispense or sell alternative fuel to the public.

The alternative fuel vehicle conversion credit is a credit in the amount of 50% of the equipment and labor costs attributable to the cost of converting a motor vehicle licensed in the District that operates on petroleum diesel or petroleum derived gasoline to a motor vehicle that operates on an alternative fuel.

The term "Alternative fuel" means a fuel used to power a motor vehicle that consists of one or more of the following:

- a. At least 85% ethanol;
- b. Natural gas;
- c. Compressed natural gas;
- d. Liquefied natural gas;
- e. Liquefied petroleum gas;
- f. Biodiesel, excluding kerosene;
- g. Electricity provided by a vehicle-charging station; or
- h. Hydrogen.

The term "Qualified alternative fuel vehicle refueling property" means a property in the District that contains equipment available for use by the public for storing and dispensing alternative fuel, including charging electrically.

If you are claiming one of these credits complete the Commercial Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits, available online at www.taxpayerservicecenter.com by clicking on 'Forms', '2014 Business Tax Forms and Publications'. Attach it to the D-30, Schedule UB.

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.

If you do not have items 1 and 2, you do not qualify for this credit.

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 being qualified under Section 5 of EDZI by the DC Office of Economic Development. You **MUST** complete the worksheet below and include the necessary attachments with your return. The following credits are available 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 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 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 allowable 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 Schedule UB, Line 12) (maximum \$7500).		\$

Key Website Resources

DC Official Code

<http://www.lexisnexis.com/hottopics/dccode/>

DC Regulations

<http://www.dcregs.dc.gov/>

US Department of State Tax Exemption Cards

www.state.gov/ofm/tax/

DC Tax Forms/Publications

<http://otr.cfo.dc.gov/page/tax-forms-and-publications>

Mailing Address for Returns

<http://otr.cfo.dc.gov/node/392882>

Electronic Funds Transfer (EFT) Guide

<http://otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft>

NACHA Guidelines

<http://www.nacha.org/>

Social Security Administration

<http://ssa.gov/>

Internal Revenue Service

<http://www.irs.gov>

Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).	\$
2. Purchases \$ _____	
Minus cost of items withdrawn for personal use \$ _____	Enter result here →
3. Cost of Labor.	
4. Material and supplies.	
5. Other costs (attach statement) – (Additional 30% and 50% federal bonus depreciation and additional IRC §179 expenses are not allowed.)	
6. Total of lines 1 through 5.	\$
7. Inventory at end of year.	\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.	\$
Method of inventory valuation used _____	

Schedule B - CONTRIBUTIONS AND/OR GIFTS (See specific instructions for Line 18.)

	\$		\$
TOTAL (Limited to 15% of net income – also enter on D-30, Line 18.)			\$

Schedule C - TAXES (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
TOTAL			\$

* _____

Schedule E - INTEREST EXPENSE (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL			\$

* Schedule D has been deleted.



Schedule F - DC apportionment factor (See instructions.)

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Carry all factors to six decimal places

	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 unincorporated business.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
2. PAYROLL FACTOR: Total compensation paid or accrued by the unincorporated business.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
3. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
4. SALES FACTOR: Enter factor from Column 3, Line 3	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
5. SUM OF FACTORS: (Lines 1 through 4.)	\$ <input type="text"/> 00	\$ <input type="text"/> 00	. <input type="text"/>
6. DC APPORTIONMENT FACTOR: Line 5, Col. 3 divided by 4 if there are 4 denominators. If 3 entries or less in Col. 1, divide Line 5, Col. 3 by the actual number of factors in Col. 1. Enter on D-30, Line 28.			. <input type="text"/>

Schedule 1 - Combined Report Tax Due

Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

Schedule G - Other allowable deductions

Nature of Deduction	Amount
<input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
TOTAL (Also enter on D-30, Line 21.)	\$ <input type="text"/>

Schedule H - Income not reported (claimed as nontaxable)
(See instructions.)

Nature of Income	Amount
<input type="text"/>	\$ <input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
TOTAL	\$ <input type="text"/>

Schedule I - BALANCE SHEETS (See Instructions.)		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. Mortgage and real estate loans				
	7. Other investments (attach statement)				
	8. Buildings and other fixed depreciable assets				
	(a) MINUS: Accumulated depreciation				
	9. Depletable assets				
	(a) MINUS: Accumulated depletion				
10. Land (net of any amortization)					
11. Intangible assets (amortizable only)					
(a) MINUS: Accumulated amortization					
12. Other assets (attach statement)					
13. TOTAL ASSETS					
LIABILITIES AND CAPITAL	14. Accounts payable				
	15. Mortgages, notes, bonds payable in less than 1 year				
	16. Other current liabilities (attach statement)				
	17. Mortgages, notes, bonds payable in 1 year or more				
	18. Other liabilities (attach statement)				
	19. Capital stock				
	20. TOTAL LIABILITIES AND CAPITAL				

Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)		Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$

Col. 4 - See Instructions.
 Col. 5 - See Instructions.
 Col. 6 - Any loss amount from Line 31 of D-30.
 Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Enter total taxable income as shown on Line 34 of D-30.	\$
Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)	\$

SUPPLEMENTAL INFORMATION																																	
1. During 2014, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, See instructions for address.	2. PRINCIPAL BUSINESS ACTIVITY <input style="width: 95%; height: 20px;" type="text"/>	3. DATE BUSINESS BEGAN <input style="width: 95%; height: 20px;" type="text"/>																															
4. IF BUSINESS HAS TERMINATED, STATE REASON <input style="width: 95%; height: 20px;" type="text"/>	5. TERMINATION DATE <input style="width: 95%; height: 20px;" type="text"/>																																
6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.) <input style="width: 95%; height: 20px;" type="text"/>																																	
7. Place where federal income tax return for period covered by this return was filed: <input style="width: 95%; height: 20px;" type="text"/>																																	
8. Name(s) under which federal return for period covered by this return was filed: <input style="width: 95%; height: 20px;" type="text"/>																																	
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2014? <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%; text-align: center;">If no, please state reason:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> </table>					Yes	No		If no, please state reason:		<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>																					
	Yes	No		If no, please state reason:																													
	<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>																														
10. Is this return reported on the accrual basis? <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%; text-align: center;">If no, fill in the method used:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td></td> <td style="text-align: center;"> <input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 80%; height: 20px;" type="text"/> </td> </tr> </table>					Yes	No		If no, fill in the method used:		<input type="radio"/>	<input type="radio"/>		<input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 80%; height: 20px;" type="text"/>																				
	Yes	No		If no, fill in the method used:																													
	<input type="radio"/>	<input type="radio"/>		<input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 80%; height: 20px;" type="text"/>																													
11. Did you withhold DC income tax from the wages of your DC employees during 2014? <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%; text-align: center;">If no, state reason:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> </table>					Yes	No		If no, state reason:		<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>																
	Yes	No		If no, state reason:																													
	<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2013? If yes, enter name under which return was filed: <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%; text-align: center;">If no, state reason:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> </table>					Yes	No		If no, state reason:		<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>											
	Yes	No		If no, state reason:																													
	<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
13. Does this return include income from more than one business conducted by the taxpayer? (If yes, list businesses and net income (loss) of each.) <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> </table>					Yes	No				<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>											
	Yes	No																															
	<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? (If yes, list names and addresses of the other businesses.) <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> </table>					Yes	No				<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>											
	Yes	No																															
	<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
15. (a) Is this business unitary with a partnership or another corporation? <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%; text-align: center;">If yes, explain:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> </table> (b) Is this business unitary with a combined group? <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%; text-align: center;">If yes, explain:</td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> <tr> <td></td> <td></td> <td></td> <td><input style="width: 95%; height: 20px;" type="text"/></td> <td></td> </tr> </table>					Yes	No		If yes, explain:		<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>			Yes	No		If yes, explain:		<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>					<input style="width: 95%; height: 20px;" type="text"/>	
	Yes	No		If yes, explain:																													
	<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
	Yes	No		If yes, explain:																													
	<input type="radio"/>	<input type="radio"/>	<input style="width: 95%; height: 20px;" type="text"/>																														
			<input style="width: 95%; height: 20px;" type="text"/>																														
16. Did you file an annual ballpark fee return? <table style="width: 100%; border: none;"> <tr> <td style="width: 40%;"></td> <td style="width: 10%; text-align: center;">Yes</td> <td style="width: 10%; text-align: center;">No</td> <td style="width: 30%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td></td> <td style="text-align: center;"><input type="radio"/></td> <td style="text-align: center;"><input type="radio"/></td> <td></td> <td></td> </tr> </table>					Yes	No				<input type="radio"/>	<input type="radio"/>																						
	Yes	No																															
	<input type="radio"/>	<input type="radio"/>																															

Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in if FEIN

Taxable Year YYYY

Worldwide

Input boxes for FEIN/SSN

Fill in if SSN

Input boxes for Taxable Year

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

State

Zip code +4

Input boxes for City

Input boxes for State

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

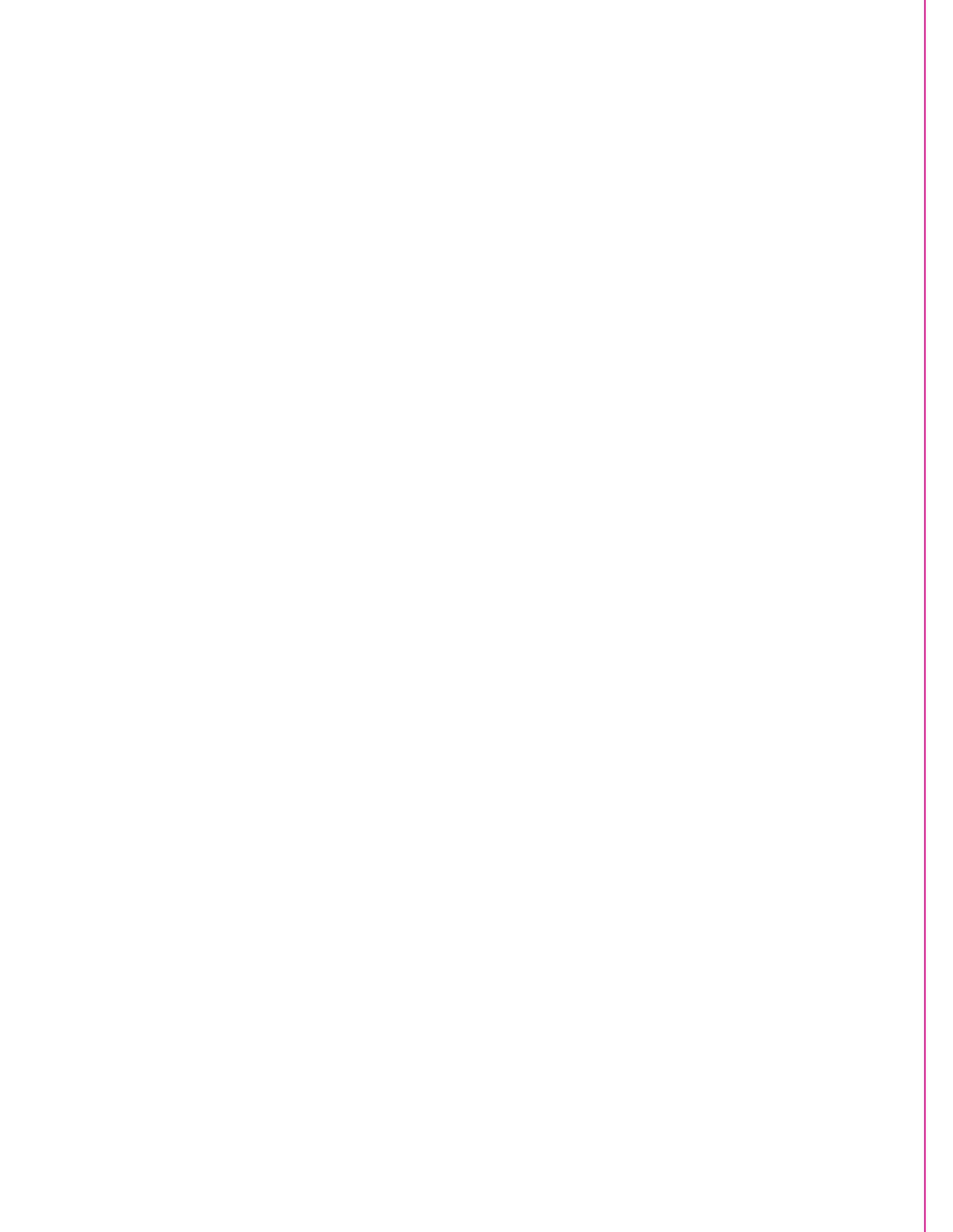
Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined 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.



Organ and Bone Marrow Donor Credit
— Computation —

Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
Bone Marrow Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
		Total of Col. 4. Enter here and on Schedule UB.*	

*Line 3 of Schedule UB for D-20 filers
Line 13 of Schedule UB for D-30 filers

Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).	\$
2. Purchases \$ _____	
Minus cost of items withdrawn for personal use \$ _____	Enter result here →
3. Cost of Labor.	
4. Material and supplies.	
5. Other costs (attach statement) – (Additional 30% and 50% federal bonus depreciation and additional IRC §179 expenses are not allowed.)	
6. Total of lines 1 through 5.	\$
7. Inventory at end of year.	\$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.	\$
Method of inventory valuation used _____	

Schedule B - CONTRIBUTIONS AND/OR GIFTS (See specific instructions for Line 18.)

	\$		\$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 18.)	\$

Schedule C - TAXES (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
	\$		\$
TOTAL			\$

*

Schedule E - INTEREST EXPENSE (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	\$		\$
TOTAL			\$

* Schedule D has been deleted.



Schedule F - DC apportionment factor (See instructions.)

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Carry all factors to six decimal places

	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 unincorporated business.	\$ [] 00	\$ [] 00	[]
2. PAYROLL FACTOR: Total compensation paid or accrued by the unincorporated business.	\$ [] 00	\$ [] 00	[]
3. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	\$ [] 00	\$ [] 00	[]
4. SALES FACTOR: Enter factor from Column 3, Line 3	\$ [] 00	\$ [] 00	[]
5. SUM OF FACTORS: (Lines 1 through 4.)	\$ [] 00	\$ [] 00	[]
6. DC APPORTIONMENT FACTOR: Line 5, Col. 3 divided by 4 if there are 4 denominators. If 3 entries or less in Col. 1, divide Line 5, Col. 3 by the actual number of factors in Col. 1. Enter on D-30, Line 28.			[]

Schedule 1 - Combined Report Tax Due

Tax Due Combined Group Report	Tax Due Intercompany Eliminations	Tax Due Total Before Eliminations	Tax Due Designated Agent	Tax Due Member 1
Tax Due Member 2	Tax Due Member 3	Tax Due Member 4	Tax Due Member 5	

Schedule G - Other allowable deductions

Nature of Deduction	Amount
	\$
TOTAL (Also enter on D-30, Line 21.)	\$

Schedule H - Income not reported (claimed as nontaxable)
(See instructions.)

Nature of Income	Amount
	\$
TOTAL	\$

Schedule I - BALANCE SHEETS (See Instructions.) 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. Mortgage and real estate loans				
7. Other investments (attach statement)				
8. Buildings and other fixed depreciable assets				
(a) MINUS: Accumulated depreciation				
9. Depletable assets				
(a) MINUS: Accumulated depletion				
10. Land (net of any amortization)				
11. Intangible assets (amortizable only)				
(a) MINUS: Accumulated amortization				
12. Other assets (attach statement)				
13. TOTAL ASSETS				
LIABILITIES AND CAPITAL				
14. Accounts payable				
15. Mortgages, notes, bonds payable in less than 1 year				
16. Other current liabilities (attach statement)				
17. Mortgages, notes, bonds payable in 1 year or more				
18. Other liabilities (attach statement)				
19. Capital stock				
20. TOTAL LIABILITIES AND CAPITAL				

Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
Name and Address of Owner(s)/ Member(s)	Social Security Number	Percentage of Time Devoted to this Business	Percentage of Ownership	Salary Claimed	Exemption Claimed	Net Loss DC Sources	Net Income (or Loss) from Outside DC	Total Income (or Loss) Not Taxable to the Unincorporated Business (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$

Col. 4 - See Instructions.
 Col. 5 - See Instructions.
 Col. 6 - Any loss amount from Line 31 of D-30.
 Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Enter total taxable income as shown on Line 34 of D-30.	\$
Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)	\$

SUPPLEMENTAL INFORMATION			
1. During 2013, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/> If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue, See instructions for address.	2. PRINCIPAL BUSINESS ACTIVITY <input style="width: 95%;" type="text"/>	3. DATE BUSINESS BEGAN <input style="width: 95%;" type="text"/>	
4. IF BUSINESS HAS TERMINATED. STATE REASON <input style="width: 95%;" type="text"/>	5. TERMINATION DATE <input style="width: 95%;" type="text"/>		
6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.) <input style="width: 95%;" type="text"/>			
7. Place where federal income tax return for period covered by this return was filed: <input style="width: 95%;" type="text"/>			
8. Name(s) under which federal return for period covered by this return was filed: <input style="width: 95%;" type="text"/>			
9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2013? Yes <input type="radio"/> No <input type="radio"/> If no, please state reason: <input style="width: 95%;" type="text"/>			
10. Is this return reported on the accrual basis? Yes <input type="radio"/> No <input type="radio"/> If no, fill in the method used: <input type="radio"/> Cash basis <input type="radio"/> Other (specify) <input style="width: 100px;" type="text"/>			
11. Did you withhold DC income tax from the wages of your DC employees during 2013? Yes <input type="radio"/> No <input type="radio"/> If no, state reason: <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			
12. Did you file a franchise tax return for the business with the District of Columbia for the year 2012? Yes <input type="radio"/> No <input type="radio"/> If no, state reason: If yes, enter name under which return was filed: <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			
13. Does this return include income from more than one business conducted by the taxpayer? Yes <input type="radio"/> No <input type="radio"/> (If yes, list businesses and net income (loss) of each.) <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			
14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? Yes <input type="radio"/> No <input type="radio"/> (If yes, list names and addresses of the other businesses.) <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			
15. Is this business an adjunct of a corporation, or affiliated with any corporation? Yes <input type="radio"/> No <input type="radio"/> (If yes, explain affiliation to stockholders and proprietors.) <input style="width: 95%;" type="text"/> <input style="width: 95%;" type="text"/>			

Worldwide Combined Reporting Election Form



FEIN/SSN of Designated Agent

Fill in if FEIN

Taxable Year YYYY

Worldwide

Input boxes for FEIN/SSN

Fill in if SSN

Input boxes for Taxable Year

Name of Designated Agent

Telephone number

Input boxes for Name of Designated Agent

Input boxes for Telephone number

Business address line #1

Input boxes for Business address line #1

Business address line #2

Input boxes for Business address line #2

City

State

Zip code +4

Input boxes for City

Input boxes for State

Input boxes for Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
• A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
• It may be withdrawn or reinstated after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
• Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
• Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Input boxes for Date Beginning Tax Period

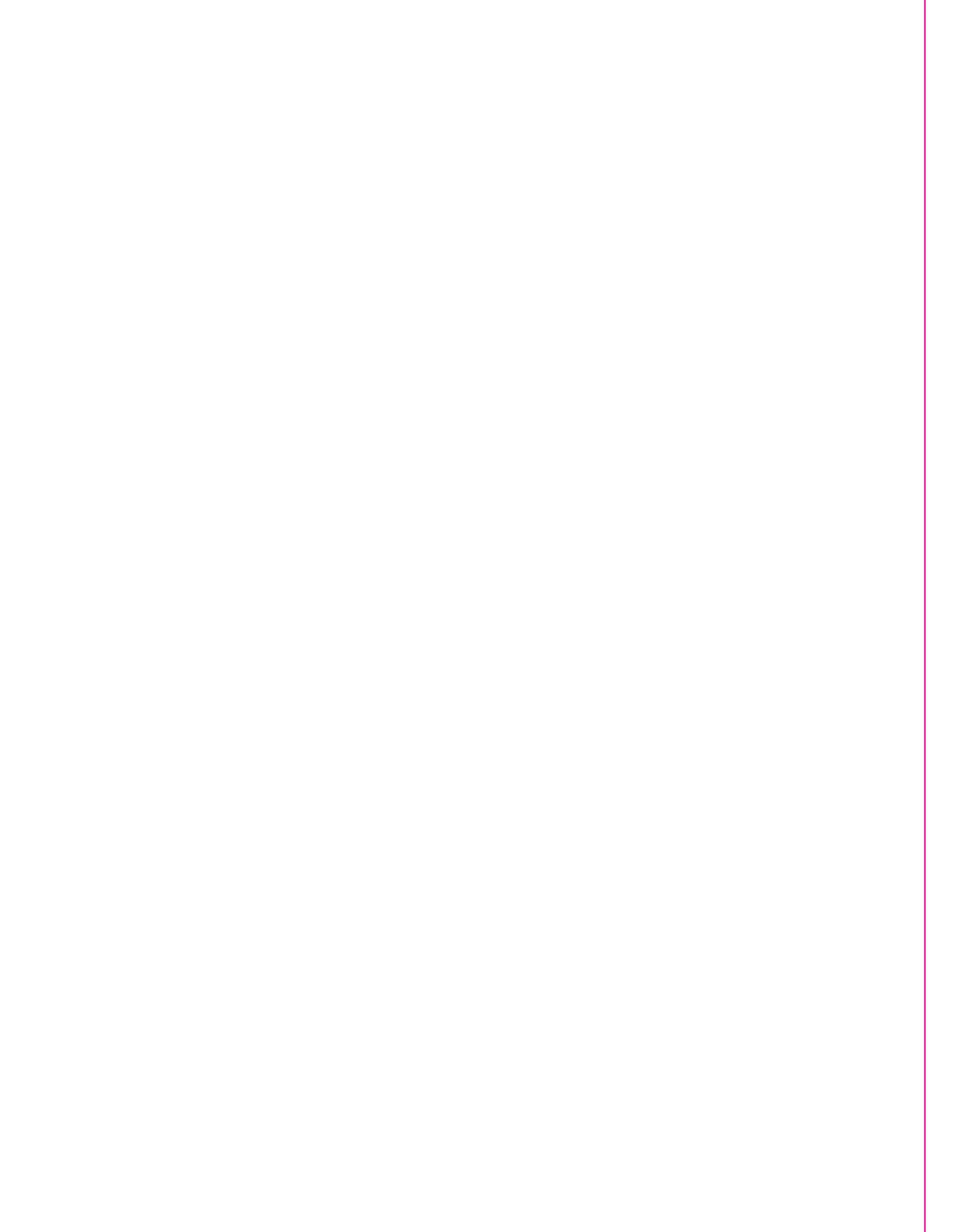
Input boxes for Date Ending Tax Period

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined 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.



Organ and Bone Marrow Donor Credit
— Computation —

Column 1 Credit Category	Column 2 Total Paid Leave	Column 3 Leave Credit Calculation	Column 4 Total Credit
Organ Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
Bone Marrow Donor(s)	Total Paid Leave Wages \$ _____	Col 2 _____ amt. × 25% _____ \$ _____	\$ _____
		Total of Col. 4. Enter here and on Schedule UB.*	

*Line 3 of Schedule UB for D-20 filers
 Line 13 of Schedule UB for D-30 filers



IMPORTANT: Please read the instructions on the reverse before completing this form

Business Name (from your D-20 or D-30 return)	Federal Employer Identification Number (FEIN)
<input type="text"/>	<input type="text"/> or
Person to contact if there are questions	Social Security Number (SSN)
<input type="text"/>	<input type="text"/>
	Daytime telephone number
	<input type="text"/>

No penalty is due and this form should not be filed if:

- A. Your tax liability on taxable income after deducting DC applicable credits and estimated tax payments is less than \$1001, or
- B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

Computation of Underpayment

1	2014 DC franchise tax liability from Forms D-20, or D-30.	\$	<input type="text"/>
2	Multiply the amount on Line 1 by 90% (.90).	\$	<input type="text"/>
3	2013 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	<input type="text"/>
4	Minimum estimated tax requirement for tax year 2014 (lesser of Lines 2 and 3).	\$	<input type="text"/>
5	Multiply the amount on Line 4 by 25% (.25). <i>Note: If your income was not evenly received over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.</i>	\$	<input type="text"/>

Due dates shown are for calendar year; for fiscal year, use the 15th day of the 4th, 6th, 9th and 12th months after the end of the fiscal year.

Due date of Payments

1 st Period	2 nd Period	3 rd Period	4 th Period
04/15/14	06/15/14	09/15/14	12/15/14

6 Enter the amount from Line 5 or the annualized amount in each period (the 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).

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

Check here if you are using the "Annualized Income" method.

7 DC estimated taxes paid each period (the 2nd period includes the 1st period amount, 3rd period includes 1st and 2nd period amounts, the 4th period includes all period amounts).

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

8 Underpayment each period (Line 6 minus Line 7).

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

9 Penalty Factors.

.0175 .0265 .0262 .0348

10 Line 8 multiplied by Line 9.

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

11 Penalty - Total of amounts from Line 10. Pay this amount. (See D-2220 instructions).

\$

Instructions for Underpayment of Estimated Tax by D-20 or D-30 Filers

Estimated Tax Penalty

DC law requires any business that expects its DC franchise tax liability to exceed \$1000 for the tax year to file a declaration of estimated franchise tax using the payment vouchers in:

- D-20ES – Declaration of Estimated Franchise Tax for Corporations; or
- D-30ES – Declaration of Estimated Franchise Tax for Unincorporated Businesses.

The law states that any business required to file and pay estimated tax that fails to pay the amount required by the due date is subject to an underpayment of estimated franchise tax penalty and interest.

When is a penalty assessed for Underpayment of Estimated Franchise Tax?

A 10% penalty, compounded daily, is assessed if your total DC estimated franchise tax payments compared to your DC franchise tax liability do not equal at least the smaller of:

- 90% of the tax due (Line 37) on your 2014 DC franchise tax return; or
- 110% of the tax due (Line 38) on your 2013 DC franchise tax return (consisting of 12 months).

You must have filed a 2013 DC franchise tax return to use the 110% exception.

A penalty will be assessed if any statement made on an estimated tax payment voucher is not true and accurate to the best of the signatory's knowledge.

Are there any exceptions?

You are not subject to the penalty for underpayment of estimated franchise tax if:

- You had no DC franchise tax liability for the tax year 2013 and in that year, you did business in DC for the entire 12 months;
- The franchise tax due for 2014, minus any estimated tax payments, is less than \$1001;
- Your total DC estimated franchise tax payments are equal to or greater than 110% of your 2013 DC franchise tax liability for the entire year; or
- Your remaining tax due after totaling all credits and estimated tax payments is less than 10% of your total DC franchise tax liability (Line 43 of the D-20 and D-30) for the year.

When do you use this form?

- You may use this form to calculate your penalty. If you do, attach it to your tax return and add any penalty and interest you calculate to the amount on Line 47 of Forms D-20 or D-30. Fill-in the oval if the D-2220 is attached. If you do not wish to calculate the penalty and interest, OTR will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the penalty amount assessed by OTR for underpayment of estimated franchise tax is incorrect.

How do you file this form?

Attach it to your return if you complete the form before filing your tax return. If you complete the D-2220 after filing and receiving a notice of penalty assessment, send it to:

Office of Tax and Revenue
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1

Enter the amount from your 2014 D-20 or D-30 (Line 37).

Line 2

Multiply the amount on Line 1 by 90% (.90). Your estimated franchise tax payments must be equal to or greater than this amount.

Line 3

Enter 110% of the amount from your 2013 DC Forms D-20 or D-30, Line 38. If your 2013 return was amended or corrected, multiply 110% times the corrected amount.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC franchise tax return for 2013, you may only use Line 2. This is your minimum estimated franchise tax payment for 2014.

Line 5

Multiply the amount on Line 4 by 25% (.25). This gives you an even distribution of your tax liability over the four periods of the tax year.

Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is \$2000, you would enter \$2000 for the 1st period, \$4000 for the 2nd period, \$6,000 for the 3rd period and \$8,000 for the 4th period.

Annualized income method: If your income was different for each period, determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts earned by period on Line 6. Accumulate the periodic amounts as shown above. Check the "Annualized Income" box.

Line 7

Enter the amount of estimated franchise tax payments made in each period. Include the amounts from the previous period with the 2nd, 3rd and 4th periods. For example, if your estimated payment amount is \$1,000 in each period, you would enter \$1,000 in the 1st period, \$2,000 in the 2nd period, \$3,000 in the 3rd period and \$4,000 in the 4th period.

Line 8 Underpayment each period

For each column, subtract Line 7 from Line 6. If Line 7 exceeds Line 6, you have no penalty. If there is an amount remaining, this is your periodic underpayment amount.

Line 9 Penalty Factors

These are the penalty factors by period.

Line 10

For each period, multiply the amount on Line 8 by the factor on Line 9. This is your penalty by period.

Line 11 Penalty

Add the amounts on Line 10 for each period. This is your total underpayment of estimated franchise tax penalty.

- If you are filing the D-2220 with your D-20 or D-30 return, include the penalty and any interest on the penalty in the amount you owe, enter the amount on Line 43 and pay the total amount with the return. Fill in the oval on Line 47 and attach the D-2220 to the return.
- If you are filing the D-2220 form separately, pay the amount you owe and attach to the D-2030P Payment Voucher, using the applicable mailing address.

Make the check or money order payable to the **DC Treasurer.**

D-2030P PAYMENT VOUCHER
See instructions on back

Detach at perforation and mail the voucher, with payment attached. See mailing address on back.



2014 D-2030P Payment Voucher



Important: Print in 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 ONLY			
										Fill in <input type="radio"/> if SSN		Fill in <input type="radio"/> if for a D-30 Return		Vendor ID# 0000			
Business name or Designated Agent name										Tax period ending MMY							
Business mailing address line #1																	
Business mailing address line #2																	
City						State		Zip Code + 4									
Amount of payment \$										00		Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.					

Revised 09/14

2014 D-2030P
Payment Voucher



2014 D-2030P Payment Voucher



Important: Print in 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 ONLY			
										Fill in <input type="radio"/> if SSN		Fill in <input type="radio"/> if for a D-30 Return		Vendor ID# 0000			
Business name or Designated Agent name										Tax period ending MMY							
Business mailing address line #1																	
Business mailing address line #2																	
City						State		Zip Code + 4									
Amount of payment \$										00		Do not enter cents, enter dollars only. To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.					

Revised 09/14

2014 D-2030P P1
Payment Voucher

Instructions for D-2030P PAYMENT VOUCHER – please print clearly

Use the D-2030P Payment Voucher to make any payment due on your **D-20** or **D-30** return.

- Do not use this voucher to make estimated tax payments.
- Enter your Taxpayer Identification Number. Fill in the oval indicating if this is your FEIN or SSN.
- Enter name and address exactly as they appear on your return.
- Enter the amount of your payment.
- Make the check or money order payable to the DC Treasurer.
- Write your FEIN/SSN, tax period and type of return filed (D-20 or D-30) on the payment.
- **Staple your check or money order to the D-2030P voucher only.** Do not attach your payment to your D-20 or D-30 return.
- Mail the D-2030P **with**, but not attached to, your D-20 or D-30 tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to: for D-20, Office of Tax and Revenue PO Box 96166, Washington DC 20090-6166, for the D-30 to: Office of Tax and Revenue PO Box 96165 Washington, DC 20090-6165.

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit www.taxpayerservicecenter.com.
- **For electronic filers**, in order to comply with banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

Instructions for Form FR-128

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), a Partnership Return of Income (Form D-65), or a 7-month extension of time to file if you are a Combined Reporting filer.

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 for D-20 to: Office of Tax and Revenue, PO Box 96019 Washington, DC 20090-6019. For D-30 to: Office of Tax and Revenue, PO Box 96020 Washington, DC 20090-6020. For D-65 to: Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024. Make your payment out to the DC Treasurer. Include your FEIN or SSN, FR-128 and the tax year on the payment.

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 (7-month extension for Combined Reporting filers) will be allowed if you complete this form properly, file it on time and **PAY** the full amount of any tax due shown on Line 5 of the Worksheet. When you file your return (D-20/D-30/D-65/Combined Report), attach a copy of the FR-128 which you filed. A separate extension request must be filed for each return. Blanket requests 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

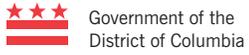
No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension up to 6 months may be granted, but in no case shall such extension be granted for more than one year.

Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically**. Visit www.taxpayerservicecenter.com
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.



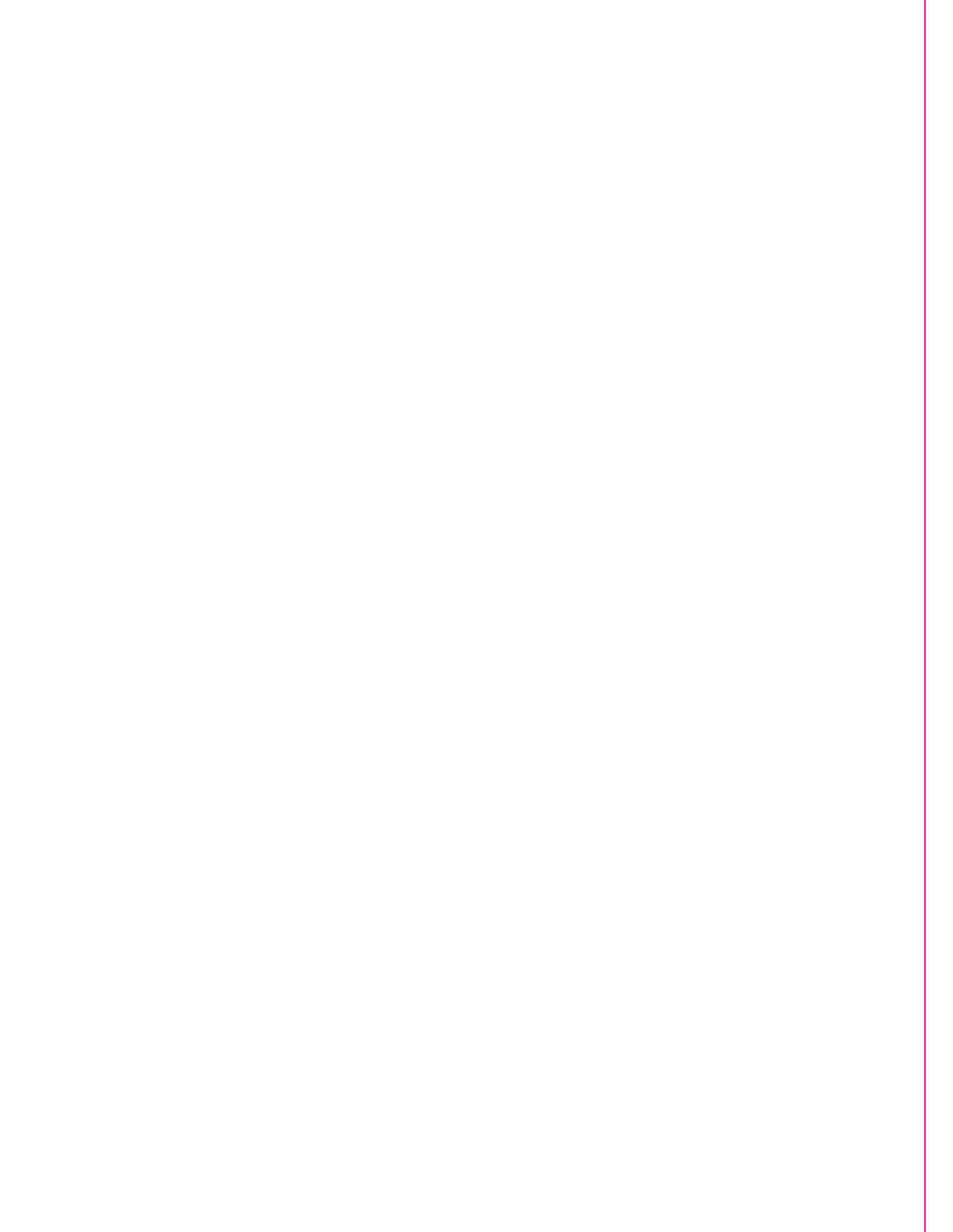
D-30 NOL Net Operating Loss Deduction for Tax Years Before 2000

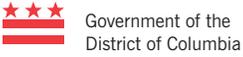
Complete a separate D-30 NOL for each business carrying forward a NOL.

Please attach this form to your D-30.

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

- Enter loss on D-30, Line 24.



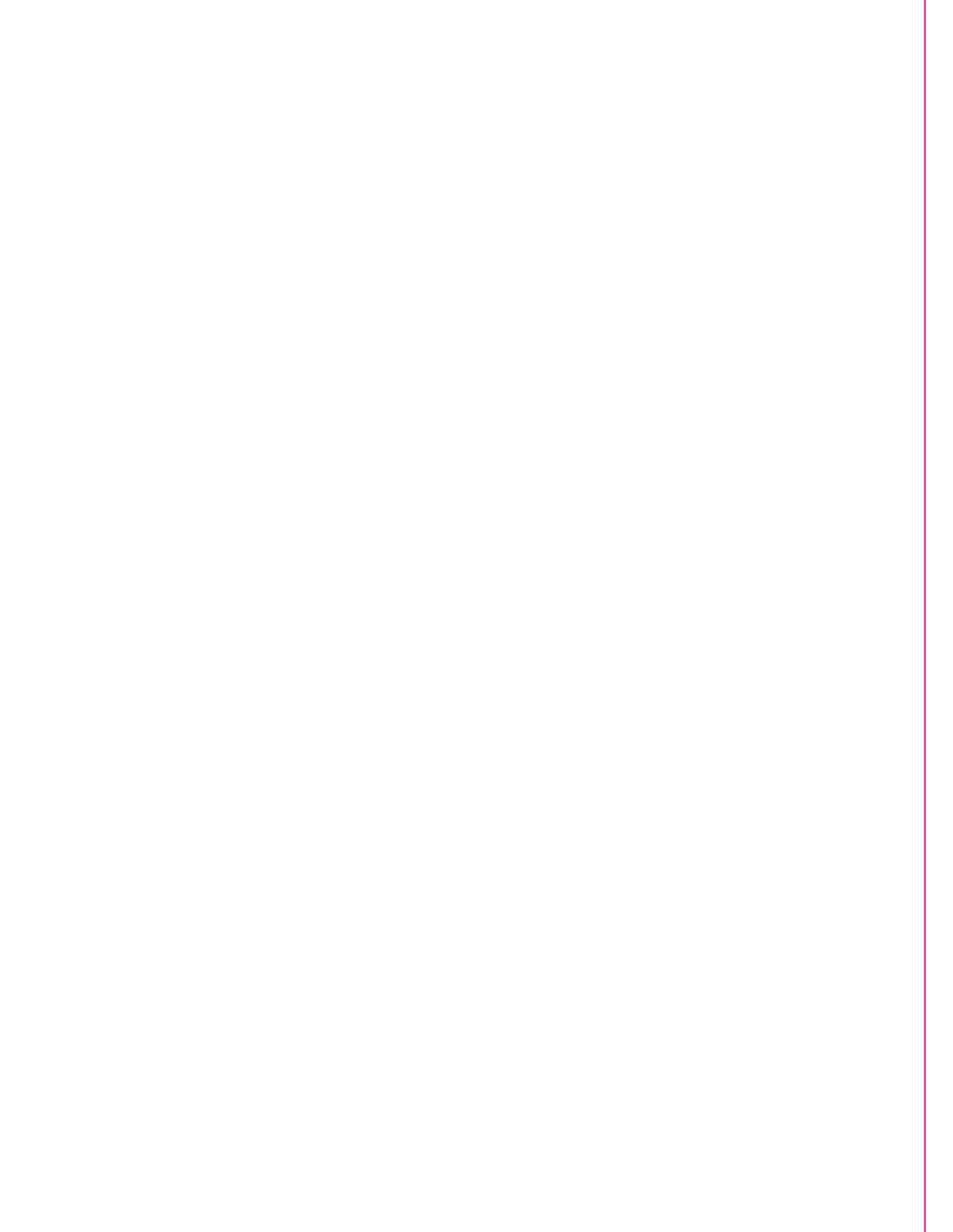


D-30 NOL Net Operating Loss Deduction for Tax Year 2000 and Later

Complete a separate D-30 NOL for each business carrying forward a NOL.
Please attach this form to your D-30.

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

- Enter loss on D-30, Line 35.



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
by email: taxhelp@dc.gov

Pick up forms:

Office of Tax and Revenue
1101 4th St SW 2nd Floor
8:15 am–5:30 pm

Reeves Center
2000 14th St NW Lobby
7 am–7 pm

Municipal Center
300 Indiana Av NW Lobby
6:30 am–8 pm

Wilson Building
1350 Pennsylvania Av NW Lobby
7 am–7 pm

One Judiciary Square
441 4th St NW Lobby
7 am–7 pm

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or
Contact our Customer Service Administration: 202-727-4TAX(4829)

Regular hours
8:15 am–5:30 pm
Monday–Friday

Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

Are you unable to hear or speak?

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:2027274829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:2027274829) để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le [\(202\) 727-4829](tel:2027274829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:2027274829) ይደውሉ። የነገ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:2027274829) 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 [\(202\) 727-4829](tel:2027274829) 將**免費**向您提供口譯員服務。