2025 District of Columbia (DC) Individual Income Tax Forms and Instructions

D-40 All Individual Income Tax Filers





Simpler. Faster. Safer.

- **You may use MyTax.DC.gov to file and pay online for Forms D-40 (individual income tax return), D-40ES (estimated tax) and FR-127 (extension of time to file).**
- **Payments can be made by ACH debit, credit/debit card, check or money order (US dollars).**
- **Direct deposit, U.S. Bank ReliaCard® or paper check refund options are available.**

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At the time of printing, all forms and line references were correct. Any language changes will be announced on the DC website, MyTax.DC.gov.

Revised 05/2025

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER

Glen M. Lee
Chief Financial Officer

Dear District of Columbia Taxpayer:

Welcome to the 2026 tax season! The Office of Tax and Revenue (OTR) is here to assist you. OTR works hard each year to make filing your taxes as easy as possible and to keep you informed of changes in filing requirements. This year, there are several important changes that you should know about.

Federal Tax Changes and the District

In July 2025, the U.S. Congress passed the One Big Beautiful Bill Act (OBBBA) which made significant changes to federal tax laws. In November 2025, the D.C. Council passed a new law limiting the number of OBBBA tax changes that will affect District taxpayers. As a result, several federal tax changes will *not* apply when filing District taxes, and some taxpayers may need to file a District return even if they don't need to file a federal return.

The District **will not** recognize the following federal tax changes from the OBBBA legislation:

- Higher federal basic standard deduction
- Deductions for tips, overtime pay, or car loan interest
- A larger tax deduction for seniors
- Full expensing of research and experimental costs
- Changes to the calculation of the business interest limitation deduction
- Special depreciation for certain business production property
- A small charitable deduction for people who don't itemize (starts federally in 2026)
- Excluding capital gains from the sale of small business stock

Tax Year 2025 Changes

In addition to OBBBA-related adjustments, several other changes to the District's tax law are effective for tax year 2025.

- **DC Earned Income Tax Credit (EITC):** The District EITC is now **100% of the federal EITC amount**, giving more support to eligible workers.
- **Child Tax Credit:** This credit is **repealed** for 2025.
- **Out-of-State Municipal Bonds:** Interest earned from bonds issued by other states is now **taxable** in the District.
- **FAS 109 Deduction:** This deduction is delayed until tax years beginning after Dec. 31, 2029.
- **D-40 Filing Requirement:** You must file a D-40 return if your **gross income is equal to or exceeds the District's basic standard deduction**, even if you do not have to file a federal individual income tax return.
- **Schedule H Property Tax Credit:** The maximum credit increases to **$1,425**. The income limits increase to **$66,000** for people under 70 and **$90,000** for people 70 or older.

Updates to MyTax.DC.gov

This year, the **D-40B Nonresident Request for Refund** form is now available on MyTax.DC.gov. This makes it easier for nonresidents to request a refund online.

We encourage all taxpayers to create a MyTax account and choose digital letters and notices. This helps you get information faster and keeps your tax records in one secure place.

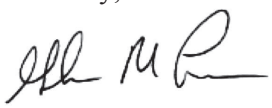
OTR's New Website

In October 2025, OTR launched a redesigned website to make it easier for everyone to find what they need. This new platform makes the site user friendly and easier to navigate. You will now find forms, deadlines, and important information more quickly and with fewer clicks on MyTax.DC.gov.

If you have questions or need help, please call OTR at (202) 727-4TAX (4829) or visit us at 1101 4th Street SW, Suite W270, Washington, DC 20024.

We look forward to serving you this tax season!

Sincerely,



Glen M. Lee
Chief Financial Officer

New for 2025 Income Tax Returns

- **Filing Deadline.** For Tax Year 2025 the filing deadline is April 15, 2026.
- **Filing Threshold.** The District has established its own filing threshold requirements for the D-40 Individual Income Tax Return beginning with tax year 2025. This means DC taxpayers may be required to file a D-40 return even if they are not required to file a Form 1040 federal income tax return. Please refer to the "2025 Filing Requirements Chart for Most Taxpayers" on page 7 of this booklet.
- **New Filing Requirement - OTR Tax Notice 2025-01.** Beginning with tax year 2025, the following persons must submit an electronic copy of their federal income tax return (including any schedules or other information provided to the IRS) for the corresponding tax year or period:
    - Any individual with gross income exceeding $500,000 with the filing status of single, head of household, qualifying widow(er) with dependent child, or married filing separately; or
    - Individuals with gross income exceeding $1,000,000 with the filing status of married/registered domestic partner filing jointly or married/registered domestic partner filing separately on a combined return.
- **DC Basic Standard Deduction -** The District has established its own basic standard deduction amounts. For tax year 2025, those amounts are:
    - $15,000 for single filers, dependent filers and married/registered domestic partner filers filing separately;
    - $22,500 for head of household filers; and
    - $30,000 for married/registered domestic partners filing jointly and qualifying widow(er) with dependent child filers.
- **Additional Standard Deduction.** If you or your spouse/registered domestic partner were born before January 2, 1961, or blind, an additional standard deduction of $1,600 ($2000 if single, head of household, or dependent claimed by someone else and are not married) is allowed. The Schedule S, Calculation G-1 computing any additional standard deductions must be submitted with your return. (When married filing separately, you may take an additional standard deduction for your spouse/registered domestic partner **only** if your spouse/registered domestic partner had no gross income, is not filing a return, and cannot be claimed as a dependent by another taxpayer.)
- **Schedule I - Additions to and Subtractions from Federal Adjusted Gross Income.** The District does not allow certain exclusions and/or deductions allowed under federal law on your federal return. If you claimed those items on your federal return (or you have income from a pass-through entity that claimed these items) you must add them to your federal adjusted gross income. For tax year 2025, those items should be reported on Schedule I, Calculation A, Line 7 "Other" and include:
    - **Municipal bonds -** Interest on the obligations of other states and their political subdivisions will be included in District gross income. Interest earned on obligations of the District or a territory of the United States as well as obligations issued by DC Water, the Washington Metropolitan Area Transit Authority (WMATA), and the District of Columbia Housing Finance Agency (DCHFA) remain exempt.
    - **Capital gains on qualified small business stocks.** The capital gains from the sale or exchange of "qualified small business stock", as defined under Internal Revenue Code (IRC) § 1202, will be included in District gross income. The gross income exclusion under IRC § 1202 does not apply.
    - **Calculation of limitation of business interest expenses.** When computing the limitation of business interest expenses under IRC § 163, the "adjusted taxable income" shall not include any subtractions for depreciation, amortization, or depletions of property. Additionally, the "floor plan financing interest expense as defined under IRC § 163(j) shall not apply.
- **State and Local Taxes (SALT).** DC does not allow a deduction for state and local income taxes. However, you can deduct your entire state and local real estate taxes on your DC Individual D-40 Income Tax return, and the federal limitation (increased to $40,000) does not apply. Refer to Calculation D if a part-year resident, or Calculation F if a full-year resident.
- **Federal Schedule 1-A Additional Deductions.** The District does not allow the following federal schedule 1-A Additional Deductions: No Tax on Tips; No Tax on Overtime; No Tax on Car Loan Interest; and the Enhanced Deduction for Seniors. This means you cannot claim these deductions on your DC Individual D-40 Income Tax return even if you claimed them on your federal return.
- **DC Earned Income Tax Credit (EITC).**
    - For tax year 2025 DC EITC is increased to 100% of the federal credit.
    - The limit on investment income is increased from $11,600 to $11,950.
    - For EITC Without Qualifying Children the maximum credit amount has increased from $632 to $649.

New for 2025 Income Tax Returns, Continued

- **Schedule HSR - DC Health Care Shared Responsibility.**
  - The Percentage Income Calculation (Worksheet B-1) has changes based on the new filing thresholds for D-40 returns.
  - The District Average Bronze Plan Premium Calculation (Worksheet C-1) amounts have been updated.
- **Schedule H - Homeowner and Renter Property Tax Credit.**
  - The maximum property tax credit limit is increased from $1,375 to $1,425.
  - Schedule H federal Adjusted Gross Income (AGI) eligibility threshold has increased to $66,000 for claimants under age 70, and $90,000 for claimants age 70 and older.
- **Schedule ELC – Keep Child Care Affordable Tax Credit.** The District taxable income thresholds have changed and the maximum credit amount has been increased to $1,200 per eligible child.
- **D-40B Nonresident Request for Refund -** Starting with tax year 2025, the D-40B Nonresident Request for Refund form can be filed electronically through MyTax.DC.gov.
- **Other Miscellaneous Exclusions**. Unless otherwise prohibited by federal law, lump-sum payments an individual receives from the Early Childhood Educator Equity Fund is excluded from DC income or assets. Also, for tax year 2025, forgiveness of River East at Grandview Condominium Loans are excluded from DC income. If these items are included in your federal adjusted gross income, use Schedule I, Calculation B, Line 13, "Other" to subtract them from District gross income.

Reminders

- **Income Tax Rate Table -** For taxable years beginning January 1, 2022, the DC income tax rate table is:

Not over $10,000	4% of the taxable income
Over $10,000 but not over $40,000	$400, plus 6% of the excess over $10,000
Over $40,000 but not over $60,000	$2,200, plus 6.5% of the excess over $40,000
Over $60,000 but not over $250,000	$3,500, plus 8.5% of the excess over $60,000
Over $250,000 but not over $500,000	$19,650, plus 9.25% of the excess over $250,000
Over $500,000 but not over $1,000,000	$42,775, plus 9.75% of the excess over $500,000
Over $1,000,000	$91,525, plus 10.75% of the excess over $1,000,000

- **Individual Taxpayer Identification Number (ITIN) -** As of January 1, 2023, an individual who is a resident of the District but is not a citizen or resident alien of the United States, who would otherwise be allowed a federal earned income credit but for possessing a social security number, may claim the DC EITC by filing a DC return with an ITIN issued by the IRS to the individual, individual's spouse, and any qualified child claimed on the return.
- **DC Low-Income Housing Tax Credit (LIHTC)** - Taxpayers transferring or receiving DC LIHTC must be registered online at MyTax.DC.gov. See Instructions for Low-Income Housing Tax Credit Allocation and Certification on MyTax.DC.gov.
- **Verify your Tax Preparer. Visit https://irs.treasury.gov/rpo/rpo.jsf. You are responsible for the submission of your DC Tax Return. Also, if you file electronically, you must receive a copy of your D-40E form for your records in addition to a copy of your DC return.**
- **Unemployment Insurance -** For taxable years beginning January 1, 2021, unemployment insurance benefits provided by the federal government, District of Columbia, and any other state, are excluded from the computation of District gross income.
- **DC is collecting sales tax for online purchases.** Use the online FR-329, Consumer Use Tax Return to report the sales tax for online purchases on which sales tax was not paid.
- **1099-G -** The Office of Tax and Revenue (OTR) offers a paperless option for receiving the 1099-G income tax refund statement. You will continue to receive your paper statement unless you choose the paperless option. See instructions.
- **Schedule HSR -** DC Health Care Shared Responsibility. If you and your health care shared responsibility family had full coverage the entire year, do not complete this schedule. Complete the oval on Line 3 of the D40 and enter zero ($0) on Line 25.
- **Receiving your refund via the US Bank ReliaCard: Pre-Acquisition Disclosures**
  The Consumer Financial Protection Board (CFPB) has published its final Prepaid Account Rule, creating detailed consumer protections for prepaid accounts. For tax year 2025, if you elect to receive a refund using the ReliaCard, you are required to review and acknowledge the Pre-Acquisition Disclosures (Short and Long Forms) prior to selecting the ReliaCard option as a method for receiving a refund. Copies of the ReliaCard Pre-Acquisition Disclosure and the ReliaCard Fee Schedule can be found on pages 28-39.

Reminders, Continued

The Office of Tax and Revenue Will No Longer Prepare Individual Income Tax Returns

The Office of Tax and Revenue (OTR) no longer prepares District of Columbia individual income tax returns at its Walk-In Center located at 1101 4th Street, SW, Washington, DC 20024. OTR recommends the following free tax preparation services available throughout the District of Columbia and online:

- VITA – By appointment only.

The Internal Revenue Service (IRS) Volunteer Income Tax Assistance (VITA) program offers free tax preparation to low-moderate income taxpayers. IRS-certified volunteers help eligible taxpayers e-file their federal and District tax returns. During the filing season, taxpayers can locate the VITA site nearest them by visiting http://irs.treasury.gov/freetaxprep/ or by calling 1-800-906-9887.

- AARP (Tax-Aide Locator) – By appointment only.

The Tax-Aide Program offers free tax help for everyone, with priority assistance to taxpayers who are 60 years of age and older, specializing in questions about pensions, and retirement issues unique to seniors. During the filing season, taxpayers can locate a site nearest them at https://secure.aarp.org/applications/VMISLocator/searchTaxAideLocations.action or by calling 1-888-227-7669.

- MyTax.DC.gov – The OTR web portal offers the ability to file online the D-40/Schedules with certain limitations.

Should you have additional questions, please call OTR's Customer Service Center at (202) 727-4TAX (4829).

- DO NOT STAPLE OR DESTROY THE BARCODE PRINTED AT THE TOP OF THE RETURN.
- DO NOT USE THE 2025 RETURN IF YOU ARE FILING FOR A PREVIOUS YEAR. REFER TO THE BOOKLET AND INSTRUCTIONS ON THE DC TAX FORMS/INSTRUCTIONS PAGE.

Instructions

Who must file a DC Income tax return?

Effective for tax years beginning January 1, 2025, the District of Columbia has decoupled from the federal standard deduction amounts and has established its own filing requirements for the D-40 Individual Income Tax return. This means some taxpayers will have to file a DC D-40 Individual Income Tax return even when they are not required to file the federal 1040 Individual Income tax return. You must refer to the "2025 DC Individual Income Tax Filing Requirements Chart" below to determine if you need to file a D-40 return. If your gross income for the year was at least the amount shown on the appropriate line in the chart below, you must file a D-40 Individual Income Tax return. The filing requirements apply even if you owe no tax. You may have to pay a penalty if you are required to file a return but fail to do so.

You must file a 2025 DC Individual Income Tax Return if:

- You were a District of Columbia (DC) resident in 2025 and you meet the filing requirements in the chart below according to your filing status and age;
- You maintained a place of abode in DC for a total of 183 days or more during 2025 even if your permanent home was outside DC;
- You were a part-year resident of DC during 2025 (see instructions for part-year residents, page 18);
- You were a member of the United States (US) armed forces and DC was your legal residence for tax purposes for all or part of 2025.
- If you want to receive a refund of DC taxes withheld or estimated payments made during the year, or if you qualify for and want to receive the following refundable credits:
  - o DC Earned Income Credit;
  - o Schedule N, Non-Custodial Parent Earned Income Credit;
  - o Schedule H, Homeowner and Renter Property Tax Credit; or
  - o Schedule ELC, Keep Child Care Affordable Tax Credit.

You do not need to file a 2025 DC Individual Income tax return if:

- You do not meet the filing requirements in the chart below according to your filing status and age;
- You were not considered a resident of DC during 2025;
- You were an elected member of the US government who was not domiciled in DC;
- You were an employee on the personal staff of an elected member of the US Congress and you and the elected member were bona fide residents of the same state;
- You were a member of the US Executive Branch appointed by the President, subject to US Senate confirmation, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2025; or
- You were a justice of the US Supreme Court and were not domiciled in DC during any part of 2025.

Note: If you are the spouse/registered domestic partner of someone not required to file, such as a nonresident Congressional appointee, and you meet any of the requirements, you yourself must file.

2025 DC Individual Income Tax Filing Requirements Chart	
IF your filing status is…	**THEN file a D-40 return if your gross income was at least…**
Single	$ 15,000
Married/registered domestic partner filing jointly or filing separately on the same return	$ 30,000
Qualifying widow(er) with dependent child	$ 30,000
Head of household	$ 22,500
Married filing separately	$ 15,000
Dependent filer	$ 15,000

Note: You must file a D-40 Individual Income Tax return if your gross income for the year was at least the amount shown on the appropriate line in the above chart. *If you are not required to file a federal individual income tax return, you should prepare a mock-up of the applicable federal return (Form 1040, 1040-SR, 1040-NR or 1040-NR-EZ), including any additional forms or worksheets related to the return, as if you are filing the return with the IRS. This will help you determine the federal adjusted gross income amount, and other applicable amounts to include in your D-40 Individual Income Tax return.*

Other forms you may have to file

D-40B Nonresident Request for Refund
If you were not a DC resident and you had DC taxes withheld or you are requesting a refund for erroneous estimated taxes paid, file Form D-40B, Nonresident Request for Refund, along with your W2's or 1099s attached. Military Spouses must include DD FORM 2058, JAN 2018 to honor your request for refund, including your W-2s and/or 1099s. Schedule K-1's are not a substitute for W2/1099's. Failure to provide this information will delay processing your request. Starting with tax year 2025, the D-40B can be filed electronically through MyTax.DC.gov.

D-40ES Estimated Payment for Individual Income Tax
You must file these vouchers if you are required to file a District of Columbia (DC) income tax return and you expect to owe $100 or more in taxes. See Worksheet to Estimate DC Tax Payments. You will automatically be assessed interest for any underpayment of DC estimated tax.

Note: Electronic payment required. If the amount of the payment due for a period exceeds $5,000, you must pay electronically via MyTax.DC.gov or through Modernized e-File (MeF).

D-41 Fiduciary Income Tax Return
Use the D-41 if you are the fiduciary of a DC estate or trust and the gross income for the trust is $100 or more for the year.

FR-329 Consumer Use Tax on Purchases and Rentals
You should file this form electronically via MyTax.DC.gov and pay if during the tax year you paid a total of more than $400 for merchandise, services, or rentals subject to DC use tax on which you did not pay sales tax.

When are your taxes due?

April 15, 2026 is the deadline for filing your return and paying any taxes due. If the due date falls on a Saturday, Sunday, or legal holiday, the return should be filed no later than the next business day.

Extension of Time to File

FR-127 Extension of Time to File a DC Income Tax Return
An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127 Extension of Time to File form is due by April 15, 2026. If the due date falls on a Saturday, Sunday, or legal holiday, the request for extension of time should be filed no later than the next business day. The submission of the extension of time to file is subject to the following considerations:

1. If you expect to have a balance due when you file your D-40, you must pay your taxes owed when submitting your timely filed extension. Penalty and interest charges are imposed on any tax owed that is not paid on time with the extension request.
2. If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127 provided you have reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payments.
3. If you do not expect to have a balance due but wish to request an extension for your DC income tax return anyway, you should submit a Form FR-127.

Additional extensions
In addition to the 6-month extension, you may receive an additional 6-month extension if you are living or traveling outside the U.S. You must file Form FR-127 for the first 6-month extension by the April 15, 2026 deadline before applying for the additional extension of time to file.

Extensions for Members of the US Armed Forces Deployed in a Combat Zone or Contingency Operation.
Deadlines for filing your return, paying your tax, claiming a refund, and taking other actions with OTR are extended for persons in the Armed Forces serving in a Combat Zone or a Contingency Operation. The extension also applies to spouses/registered domestic partners, whether they file jointly or separately on the same return. See IRS Pub. 3, Armed Forces Tax Guide for further information.

Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

- **Modernized e-File (MeF)**
  MeF offers most DC individual income taxpayers a full federal/state electronic filing program. There are three ways for taxpayers to file their federal and District returns together electronically:
  1. Through an authorized software provider listed on the IRS website or the OTR website;
  2. Through a tax practitioner who is an authorized e-File provider; or
  3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their computer for a fee.

If you use the e-File options to file your DC return, you also have three options to receive your refund:

1. Direct Deposit;
2. U.S. Bank ReliaCard; or
3. Paper Check.

Be sure to make a selection on the return for the refund option that you want. If you do not select an option, you will receive a paper check. Please review the information about the refund card at the front of this book. Instructions for direct deposit can be found on page 15.

Electronic Filing Instructions
The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the "on screen" instructions. If you need further explanations, review the instructions in this booklet.

- **Substitute forms**
  You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if their form is an OTR-approved form.

By mail

- If mailing a return with a payment, send it to:
  Office of Tax and Revenue
  PO Box 96169
  Washington, DC 20090-6169

- If mailing a refund request return or a no money due return, send it to:
  Office of Tax and Revenue
  PO Box 96145
  Washington, DC 20090-6145

There are two adhesive mailing labels on the back flap of your return envelope. If you are sending a payment with your return, use the PO Box 96169 mailing label on your return envelope.

If you are filing a no money due or a refund request return, use the PO Box 96145 mailing label on your return envelope.

Do not include more than one return per envelope.

Requirement to Submit an Electronic Copy of Federal Tax Return
Starting January 1, 2025, the following persons are required to submit an electronic copy of their federal income tax return, including any schedules or other information provided to the IRS for the corresponding tax year or period:

- individuals who are single, head of household, qualifying widow(er) with dependent child, or married filing separately, with gross income exceeding $500,000 for the taxable year;
- individuals who are married filing jointly, registered domestic partners filing jointly, married filing separately on a combined return or registered domestic partners filing separately on a combined return with gross income exceeding $1,000,000.

Note: If filing your DC return by paper, do not submit paper copies of your federal return. You will receive a letter with instructions on how to upload your federal return information electronically on MyTax.DC.gov.

Payment Options

ACH Debit
ACH debit is available for taxpayers who have signed up for a MyTax.DC.gov account. There is no fee. Bank account information is stored within the online account. MyTax.DC.gov can store multiple bank accounts across multiple tax types. Taxpayers give OTR the right to debit the money from their bank account. Ensure you allow 1-3 business days for processing if entering change of banking information.

Direct Debit
Electronic filers have the ability to pay their tax due or estimated payment by direct debit. Enter your banking information, including the routing and account numbers of the checking or savings account and the date of withdrawal. The date of withdrawal cannot be greater than 30 days after the due date of the return.

Credit/Debit Card
The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. They will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged. Visit MyTax.DC.gov for more information.

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead.

Check or money order (US dollars)
Include a check or money order (US dollars), payable to the DC Treasurer, with your completed return. Write your Taxpayer Identification Number (TIN), daytime telephone number, tax year 2025 and "Form D-40" on your payment. **Attach your payment to the Form D-40P voucher provided in this booklet. Do not attach either your payment or the Form D-40P to your return.**

Form D-40P, Payment Voucher - by mail
Use this form when sending a check or money order. Do not staple the voucher to the D-40. If you pay at the same time that you file your return, include the D-40P with your D-40 in the return envelope provided. Use the PO Box 96169 mailing label from the back flap of the return envelope.

Dishonored Payments
Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

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 the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

For Estimated Tax Underpayment Interest, Form D-2210, use D-40 Line 40. The form can also be located at DC Tax Forms/Instructions. File the Form D-2210 with your return.

Criminal Penalties
You will be penalized under the criminal provisions of DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; or willfully make fraudulent and false statements or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties).

Enforcement Actions

OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 10 days after receiving a Notice of Enforcement and a demand for payment.

Special filing circumstances

Amended return
File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years from date of filing) has changed on the D-40 return **for the tax year** you are amending. To file an amended return for the current year, complete another 2025 DC Individual Income Tax Return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the original and any amended returns filed for that tax year. You can download forms from DC Tax Forms/Instructions or call 202-727-4829 to request forms by mail.

If the IRS adjusts your individual federal income tax return, you must file an amended DC return within 90 days of receiving a final determination of the federal adjustment. Attach a copy of the adjusted federal return and/or determination letter.

Filing for a deceased taxpayer. Fill in the oval for a deceased taxpayer at the top of the page of the D-40.

If a taxpayer died in 2024 or 2025 before filing a return, a return must be filed for that person. Complete a D-40 on the correct year's tax return and provide the deceased person's information, not your own. Do not adjust the deceased's income, exemptions or deductions to reflect the date of death, unless a D-41 is being filed for the remainder of the year after the date of death. Tax preparers, other than the surviving spouse/ registered domestic partner, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, all tax preparers must attach a completed Form FR-147, Statement of Persons Claiming Refund Due a Deceased Taxpayer, found on the DC Tax Forms/Instructions page and a copy of the death certificate. Do not use the federal form to request a DC refund. Refunds will be issued by paper check only.

Joint Returns After Separate Returns
You can change your filing status from a separate return to a joint return by filing an amended return. You generally can change a joint return anytime within 3 years from the due date of the separate return or returns. This does not include any extensions. A separate return includes a return filed by you or your spouse/registered domestic partner claiming married filing separately, registered domestic partners filing separately, single, or head of household filing status.

Separate Returns After Joint Return
Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return. **Exception:** A personal representative for a deceased person can change from a joint return elected by the surviving spouse to a separate return for the deceased. The personal representative has 1 year from the due date of the return (including extensions) to make this change.

Exclusion of Certain Grants From District Gross Income
Pursuant to DC Code § 47-1803.02, the following grants are excluded from District gross income:

- Small business loans awarded and subsequently forgiven under § 7A of the Small Business Act (15 U.S.C. § 636m);
- Public health emergency grants authorized pursuant to section 16(m)(1) of the Advisory Neighborhood Commissions Act of 1975, effective March 26, 1976 (D.C. Law 1-58; DC Official Code § 1-309.13(m)(1);
- Lump-sum payments received by individuals from the Early Educator Pay Parity Program pursuant to DC Code § 1-325.431;
- Rebates issued by the Mayor pursuant to the Automated External Defibrillator Incentive Program;
- Grants awarded by the Mayor under the COVID-19 Hotel Recovery Grant Program of 2021;
- The following grants awarded by the Office of the Deputy Mayor for Planning and Economic Development (DMPED);
  - I- Grants awarded to Check It Enterprises under §1-328.4(h)(1)(A);
  - II- Small business grants awarded under § 1-328.04(l);
  - III- Grants to DC Center for LGBT Community awarded under § 1-328.04(m);
  - IV- Large company grants awarded under § 1-328.04(n);
  - V- Local food access grants awarded under § 1-328.04(o);
  - VI- Guaranteed income pilot program grants awarded under § 1-328.04(p);
  - VII- Grants awarded to Community Development Financial Institutions or Minority Depository Institutions awarded under § 1-328.04(q);
  - VIII- Equity growth impact grants awarded under § 1-328.04(r);
  - IX- Great Streets program grants awarded under § 1-328.04(s);
  - X- Bridge fund recovery and special event support grants awarded under § 1-328.04(t);
  - XI- Small and medium business recovery and growth program grants awarded under § 1-328.04(u);
  - XII- Equity impact enterprise commercial property acquisition grants awarded under § 1-328.04(v);
  - XIII- Grants awarded to housing providers under DC Code § 1-328.04(w); and
  - XIV- Central Business District grants awarded under DC Code § 1-328.04(x);
- The following grants awarded by the Department of Energy Environment;
  - I- Funding received pursuant to the Solar for All Program established by DC Code § 8-1774.16; and
  - II- Sustainable Energy Trust Fund grants awarded pursuant to DC Code § 8-1774.10(c)(22).

The amount received by businesses and individuals pursuant to these grants may be subject to federal income tax and included in federal gross income. For Form D-40 Individual Income Tax Return: the amount of the grant should be included in the federal Adjusted Gross Income that is reported on the federal Form 1040 to Line 4 of Form D-40. Therefore, complete and submit Schedule I which is a Schedule for Additions to and Subtractions from federal Adjusted Gross Income. Use Line 13 of Schedule I to report the amount of the grant. The total additions to and subtractions from federal Adjusted Gross Income captured by Schedule I are carried over to Form D-40. Submit the 1099-G showing the amount of the grant.

Other Exclusion
In addition to the grants listed above, and the exclusions enumerated in D.C. Code § 47-1803.02, for tax year 2025, forgiveness of River East at Grandview Condominium Loans are also excluded from DC income. If this item is included in your federal adjusted gross income, use Schedule I, Calculation B, Line 13, "Other" to subtract it from District gross income. Attach a statement identifying the item, including an explanation and/or computation for the amount.

Getting Started

To complete the paper Form D-40, in general you will need:

- A copy of your completed 2025 federal return, as applicable (Form 1040, 1040-SR, 1040-NR, or 1040-NR-EZ) and any additional forms or worksheets related to the return. If you are not required to file the 2025 federal return, you should prepare a mock-up of the applicable form as if you are required to file it with the IRS. You can copy many entries directly from federal forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ. Please be careful since the line numbers may differ from the District Form D-40 line numbers;
- A copy of your completed state return if you filed an income tax return with another state;
- Your 2025 W-2 and applicable 1099 forms with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

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

Do not enter cents. Round to the nearest dollar.
Examples:
$10,500.50 rounds to $10,501
$10,500.49 rounds to $10,500

Taxpayer Identification Number(s) (TIN)
You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).

- **An FEIN is a valid number issued by the Internal Revenue Service.** To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

- **An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.

- **An ITIN is a valid number issued by the IRS.** The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain an SSN from the SSA. ITINs do not serve any purpose other than federal and state tax reporting.

Preparer Tax Identification Number (PTIN)

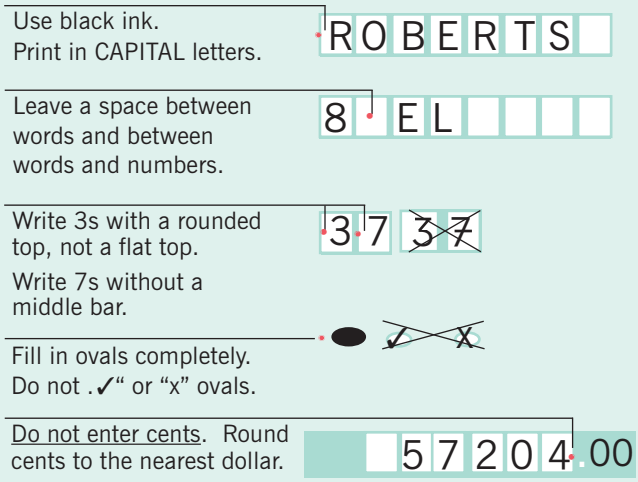
- **A PTIN is an identification number issued by the IRS.** All paid tax preparers must use their PTIN on tax returns or claims for refund.

You must wait until you receive either one of these numbers before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits if your dependent's or other qualifying person's TINs are missing, incorrect or invalid.

Filling out the form

To aid us in processing your return please follow these rules.

Do not print outside the boxes.



Note: Your taxpayer identification 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 using a space between address fields. Please write clearly, as writing that is hard to read can delay processing your return.

Wages, tips and salaries
Enter the amount from your federal 1040, 1040-SR, 1040-NR, or 1040-NR-EZ, plus any unemployment compensation received on Line a.

DC income tax withheld (paper filers)
Add the DC income tax withheld as shown on your 2025 federal Forms W-2 and applicable Forms 1099. Attach all copies of your Forms W-2 and 1099 that show DC tax withheld to Form D-40 and submit with Form D-40.

Filing Status

More than one filing status may apply to you. Use the one that will give you the lowest tax. Please ensure the oval to the left of the filing status is filled in.

Generally, you will use the same filing status on your DC return as the one you used on your federal return. However, if you used married filing jointly on your federal return, it may be better for you to file your DC return using either *married/registered domestic partners filing separately or married/registered domestic partners filing separately on the same return.* If both have income, figure the tax both ways to determine which status will give you the lowest tax.

Single
You were unmarried, divorced or legally separated as of December 31, 2025, or were widowed prior to January 1, 2026, and did not remarry before January 1, 2026.

Filing Jointly
You were married or have a registered domestic partner and both spouses/registered domestic partners were DC residents as of December 31, 2025, or your spouse/registered domestic partner died in 2025 and you did not remarry/register in 2025. If legally separated, do not file jointly. If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse.

If claiming injured spouse allocation, complete Form DC-8379 and attach it to your D-40 return.

If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your previous year return, then enter the name and TIN shown second on your previous year return.

Registered domestic partners
To be considered as a registered domestic partner for DC tax purposes, the parties must be registered with the Vital Records Division of the DC Department of Health. If you have registered your relationship you may either file a joint return or file separately on the same return. You may also file separately using the married filing separately status.

Domestic partners or other similar relationship registered in other jurisdictions. If you have registered your relationship in another jurisdiction, you may file a joint return, or file separately on the same return, or file a separate return using the single status.

- If filing jointly is chosen, enter the total federal adjusted gross income of both registered domestic partners on Line 4 of the Form D-40.
- If you are married or registered domestic partners, you may file either a joint return or file separately on the same return. If filing jointly is chosen, enter the total federal adjusted gross income of both spouses/partners on Line 4, Form D-40.
- If filing separately on the same return is chosen, follow the instructions under Married or Registered Domestic Partners filing separately on the same return.

Married or registered domestic partner filing separately
If you are married or have a registered domestic partner and both spouses/partners had income, you can use this filing status. Include your spouse/registered domestic partner's name and Taxpayer Identification Number (TIN) in the Personal Information section.

You will each report only your own income, deductions, and credits. You will each report one-half of the income from any securities, bank accounts, real estate, etc., that are registered or titled in both names.

Registered domestic partners who choose to file as married and married individuals must use this filing status if:

- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2025;
- You were a DC resident and your spouse/registered domestic partner was one of the following:
  - A member of the US armed forces and not considered a DC resident, but you are required to report income in DC;
  - A member of the US Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
  - An officer of the US Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the US Senate and serves at the pleasure of the President; or
  - A justice of the US Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else
If you are claimed as a dependent on someone else's return, fill in the dependent claimed by someone else' oval on the D-40 return. If you are a married dependent, and you are claiming the standard deduction, fill in the oval on Schedule S, Calculation G-1.

Married or registered domestic partner filing separately on the same return
You and your spouse/registered domestic partner must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You may also claim a credit for child and dependent care expenses. Using this filing status may reduce the amount of tax you owe by allowing each spouse/registered domestic partner to take advantage of lower tax brackets.

Before completing Calculation J, and the Form D-40, you will need to figure the following for you and your spouse/registered domestic partner:

- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income; and
- Each person's deductions.

NOTE: If you and your spouse/registered domestic partner were part-year residents of DC during different periods of 2025, you cannot file separately on the same return. You must file separate returns.

Injured Spouse Allocation
If either spouse/registered domestic partner has an outstanding liability for prior federal tax, DC income tax, DC unemployment compensation debt, child support, a federal non-tax debt, such as a student loan or DC ticket and traffic penalties, the non-liable party may request that their portion of the refund, if any, not be offset to satisfy the other spouse's/registered domestic partner's debt by requesting "injured spouse" allocation. You must file Form DC-8379 before an offset occurs. Once the offset has been applied to a debt, you must contact the agency to which the offset was directed. After an offset has occurred, OTR cannot refund offset amounts. If not filing electronically, fill in the oval on the D-40 form, attach Form DC-8379 (Injured Spouse Allocation) to your return and mail to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

Head of Household
You may claim this status if you were unmarried or legally separated as of December 31, 2025, and paid over half of the costs of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from the spouse/domestic partner for the last six (6) months of 2025 may also be able to use this filing status. Use the appropriate section of Schedule S to enter the full name, TIN, relationship and Date of Birth (DOB) of the qualifying person whether that person is a dependent or the qualifying non-dependent. Failure to provide a Schedule S can delay processing. All the information must be complete, i.e., name, TIN, relationship and DOB.

Qualifying Widow(er) with Dependent Child
If your spouse/registered domestic partner died in 2025, you can use married filing jointly as your filing status for 2025 if you otherwise qualify to use this status. The year of death is the last year for which you can file jointly with your deceased spouse. You may be eligible to use qualifying widow(er) with dependent child as your filing status for 2 years following the year your spouse/registered domestic partner died. For example, if your spouse/registered domestic partner died in 2023, and you have not remarried, you may be able to use this filing status for 2025.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions) but it does not entitle you to file a joint return.

Eligibility rules. You are eligible to file your 2025 return as a qualifying widow(er) with dependent child if you meet all of the following tests:

- You were entitled to file a joint return with your spouse/registered domestic partner for the year your spouse/registered domestic partner died. It does not matter whether you actually filed a joint return.
- Your spouse/registered domestic partner died in 2023 or 2024 and you did not remarry by the end of 2025.
- You have a child or stepchild whom you can claim as a dependent. This does not include a foster child.
- Your child lived in your home all year, except for temporary absences. There are exceptions for a child who was born or died during the year and for a kidnapped child.
- You paid more than half the cost of keeping up your home for the year.

Standard Deduction

Starting with tax year 2025, the District has established its own standard deduction amounts which are different from the federal standard deduction amounts. Refer to the "2025 DC Individual Income Tax Filing Requirements Chart" on page 7 of this booklet.

Single individuals, dependents and married/registered domestic partners filing separately are allowed a standard deduction amount of $15,000. Head of household filers are allowed a standard deduction of $22,500.

Married/registered domestic partners filing jointly, qualifying widow(ers) with dependent children, and married/registered domestic partners filing separately on the same return are allowed a standard deduction of $30,000.

An additional standard deduction amount of $1,600 ($2,000 if single, head of household, or dependent claimed by someone else and are not married) is allowed if you were born before January 2, 1961, or are blind. You must attach the Schedule S with a completed Calculation G-1 to claim the additional standard deduction.

You are not entitled to the standard deduction if you itemize on your federal return. You are entitled to the itemized deductions excluding the state and local taxes and subject to the DC 5% limitation.

District Code § 47-1803.04(b) states "If an individual elects to claim the standard deduction on the individual's federal income tax return, the individual must claim the standard deduction as defined in § 47-1801.04(44) and no itemized deductions and other additions to the standard deduction are allowed, except as otherwise provided in this chapter. If an individual elects to claim any itemized deductions on the individual's federal return, the individual must claim the itemized deduction as allowed under this section and the standard deduction is not allowed. For married individuals or domestic partners, if the net income of one of the spouses or registered domestic partners is determined by itemizing deductions on a separate return, neither of the spouses or registered domestic partners is allowed the standard deduction."

DC Earned Income Tax Credit (EITC)

The DC EITC is a credit for certain District residents who work. The credit may give you a refund even if you don't owe any tax or didn't have any tax withheld. You cannot claim the DC EITC, however, if your filing status is Dependent claimed by someone else.

The DC EITC has now been expanded to include DC residents who are not citizens or resident aliens of the United States. Starting January 1, 2023, an individual taxpayer identification number (ITIN) issued by the IRS shall be permitted for the individual, the individual's spouse, or any qualifying child claimed on a D-40 individual income tax return that claims the DC EITC. This means taxpayers not eligible for the federal earned income credit (EIC) because they do not have social security numbers may claim the DC EITC by calculating the federal earned income credit amount, ignoring the SSN requirement. You must meet all other requirements and have a valid ITIN(s) issued by the IRS.

Payment of the credit amount allowed will be made differently than in previous years. For taxable years starting January 1, 2024, the DC EITC will be distributed as follows: if the amount of the DC EITC allowed is at least $1,200, you may choose to receive the DC EITC portion of your refund in 12 equal monthly payments instead of one total payment. To choose 12 equal monthly payments, fill in the oval on Line 27 of your D-40 return. If you do not fill in the oval, you will receive your refund, including the DC EITC portion of your refund, in one total payment. **Please note: Choosing to receive this credit in monthly payments may cause you to lose your Supplemental Nutrition Assistance Program (SNAP) or other federal benefits.** For more information about SNAP, contact the the Department of Human Services at (202) 807-0405 or dhs.dc.gov.

If you choose to receive monthly DC EITC payments, OTR will calculate the distribution of your net refund amount for you. Your initial payment will be different from the D-40, Line 43 Net Refund amount. OTR will send a notice to every individual who chooses to receive their DC EITC in 12 equal monthly payments. The notice will tell you the amount of your monthly DC EITC payment.

Taxpayers with a Qualifying Child

The DC EITC is equal to 100% of federal EIC, or 100% of the federal EIC amount you would be eligible for if you met all other requirements for federal EIC but do not have an SSN. If married filing jointly, you, your spouse and your qualifying child(ren) must have an SSN or an ITIN issued by the IRS. If you and your spouse have SSNs or ITINs but your child(ren) do not, you need to claim the DC EITC for filers **without** a qualifying child.

Enter the number of qualifying children on Line 27a of the D-40. Enter your calculated federal EIC amount on Line 27c. Enter the same amount on Line 27d.

Qualifying Child for EITC Purposes

A qualifying child as defined by the IRS for the EIC is a child who is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew) and was:

- At the end of the filing year, younger than you (or your spouse, if you file a joint return), and younger than 19;
- At the end of the filing year, younger than you (or your spouse, if you file a joint return), younger than 24 and a full-time student; and,
- At the end of the filing year, any age and permanently and totally disabled.

In addition, the qualifying child must have lived with you in the US for more than half of 2025, **unless you are claiming** the DC EITC as a non-custodial parent (see instructions for Schedule N).

If your child was married at the end of the year, the child is not a qualifying child, unless you can claim the child as a dependent or you have been given the right to claim the child as a dependent in an agreement signed by the child's custodial parent releasing the dependency exemption.

Schedule N, DC Non-Custodial Parent EITC Claim
DC Law also allows the same 100% of federal EIC to those who are not allowed to claim the EIC at the federal level but who meet other DC requirements, such as a non-custodial parent who is a District resident between the ages of 18 and 30, and is paying child support under a court order for a minor child. The taxpayer must have paid the child support of at least the amount due for the year through a government sponsored support collection unit and the order must have been in effect for at least one-half of the year. **You must file a D-40 form to use this exception.** Complete Schedule N, DC Non-Custodial Parent EITC Claim and attach to the D-40. Also enter the amount to be claimed on Schedule U, Part 1B, Line 1.

Taxpayers without a Qualifying Child
Taxpayers without a qualifying child must use the DC Earned Income Tax Credit (DC EITC) Worksheet For Filers Without a Qualifying Child on page 24 to determine the DC EITC. You may need information from the federal instruction booklet concerning the Earned Income Credit to determine your eligibility for the DC Earned Income Tax Credit. If you do not have a qualifying child for the EITC and did not qualify for the federal credit due to your income, or your lack of an SSN, you may still qualify for the DC EITC.

Contributions
There are 3 optional DC contributions. Contributions will be deducted from the refund due or added to the tax due. You can contribute as much as you would like. However your contribution cannot exceed your amount to be overpaid and the smallest contribution you can make to any one fund is $1.00.

DC Statehood Delegation Fund
Enter on Part II Contributions, Line 1 of the Schedule U, and attach to the D-40.

Taxpayer Support for Afterschool Programs for At-Risk Students
Enter on Part II Contributions, Line 2 of the Schedule U, and attach to the D-40.

Anacostia River Cleanup and Protection Fund
Enter on Part II Contributions, Line 3 of the Schedule U, and attach to the D-40.

Tax tables
If your taxable income is $100,000 or less, use the tax tables on pages 93-102 to find the tax for Line 20 of the D-40.

If your taxable income is greater than $100,000, use Calculation I on page 20 to determine your tax.

Tax paid with extensions
Report tax paid with extension of time to file on Line 33 of the D-40.

Tax paid with original return
If this is an amended return, report tax paid with original return on Line 34 of the D-40.

Refund Options
There are 3 refund options offered for individual income tax returns. All individual income tax returns require that one of these refund options be selected.

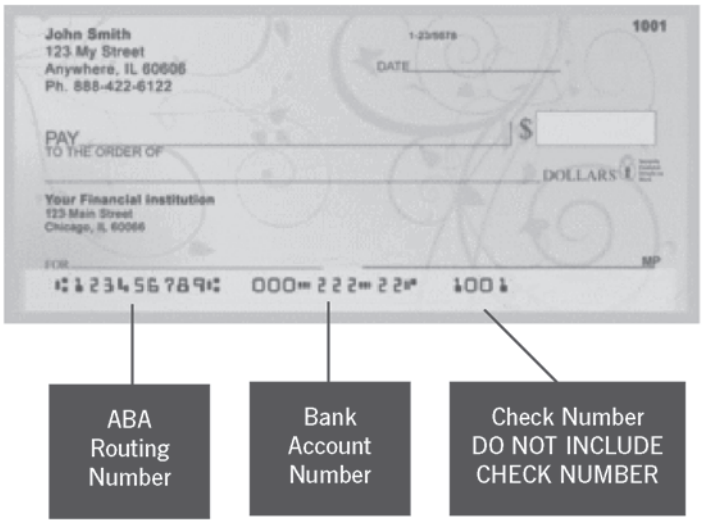
1. Direct deposit of refund
Direct Deposit Facts:

1. It's simple. You don't have to cash a check.
2. It's safe. No more lost, stolen or misplaced checks.
3. It's fast. Your money will be available the morning of the payment.

All new direct deposit requests (taxpayers requesting a direct deposit for the first time) will receive a paper check.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information on the D-40. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



NOTE: Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:

- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:

- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 17 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.

If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.

In the event of a rejection of direct deposit, refunds will be reissued on a paper check.

Note: Identity theft and fraud using direct deposit has grown significantly nationally and locally in recent years. To minimize direct deposit/identity theft refund fraud, OTR is converting new direct deposit refund requests to paper checks mailed to the taxpayer's address of record. Also see number 3, Paper Check section below for when paper checks will be issued.

Refund direct deposit to a foreign account – International ACH Transaction (IAT)
If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

2. U.S. Bank ReliaCard
If you want your refund on a **ReliaCard**, select "ReliaCard" under the Refund Options on the D-40 form. Refunds under $2 or greater than $4,000 do not qualify for the ReliaCard. Non-qualified refunds will receive a paper check if direct deposit is not selected. To obtain more information, visit https://www.usbankreliacard.com.

Note: If you selected the ReliaCard as your refund choice and are eligible to receive monthly EITC refund payments, please retain your ReliaCard. Monthly payments will be reloaded onto the initial card that you received containing your initial lump sum refund payment.

3. Paper Check
A paper check will be issued if:

- no refund option is selected;
- the taxpayer selects this option, or direct deposit is not selected or if the taxpayer selects ReliaCard and it is beyond the threshold for a ReliaCard;
- the taxpayer is a first time filer, even if they select direct deposit;
- there is a gap between filing i.e., filed in 2022 and 2023, but did not file in 2024; or
- the bank account changes from one year to the next; or
- the taxpayer requests a refund on behalf of a deceased taxpayer.

Refund status inquiry
To check the status of your refund visit MyTax.DC.gov. You will need to enter your taxpayer identification number (TIN) and the refund amount you requested on your return.

Third Party Designee
If you want to authorize another person to discuss your 2025 tax return with OTR, fill-in the oval in the Third Party Designee block on page 3 of the D-40, and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block. If you are filing a joint return, filling in the third party designee block oval constitutes authorization by both filers. Filling in the oval also gives the designee authorization to:

- Give OTR any information missing from your return;
- Contact OTR for information about processing your return and the status of any refund or payment; and
- Request, receive and/or respond to OTR notices related to your return.

The authorization does not:

- Give the designee the right to receive your refund;
- Bind you to any additional tax liability related to your return; or
- Otherwise give them the right to represent you before OTR.

This authorization automatically ends on April 15, 2027 (without regard to extensions).

Signature
Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses/registered domestic partners must sign. If the return is not signed, it will be sent back to you. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide their identification (PTIN) and telephone number. You, the taxpayer(s) are responsible for the information prepared and submitted by a paid preparer.

Email address
Enter the email address of the person authorized to discuss your 2025 tax return with OTR. This can be the taxpayer, the third party designee, or the paid preparer if you have filled in the oval authorizing the paid preparer to discuss this return with OTR.

Send in your original return and attachments, if applicable; please keep a copy for your records.

Do not understate your taxes
There may be a penalty if an understatement of the tax required to be shown on your return exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- $2,000

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

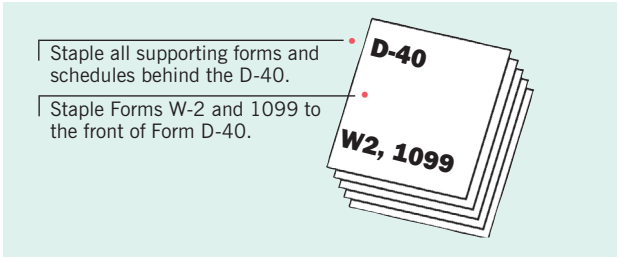
Using a Paid Preparer
Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Preparers must pay a penalty for understating taxes where:

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed. Penalties range from $250 to $10,000.

Assembling your D-40 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of the form or schedule being attached;
- Do not cross out the tax year on the 2025 return. If you are not filing an Individual Income Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Customer Service Center at (202) 727-4829, or visit our Customer Service Administration (CSA) at 1101 4th Street, SW, Washington, DC 20024. Visit DC Tax Forms/Instructions for prior year(s) individual income tax booklets/returns;
- Staple check or money order to the D-40P, Payment Voucher;
- Staple Forms W-2 and applicable 1099 to the front of your return;
- Staple any of the other required documents listed on this page in the upper left corner behind the return;
- Send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return once and use the return envelope provided;



- There are two adhesive mail labels on the back flap of the return envelope. If you are sending a payment by mail with your return, use the PO Box 96169 label on the return envelope. If you are filing a return with no payment due or refund return, use the PO Box 96145 label.
- Copies of the federal return and schedules are not required to be filed with DC and should not be attached unless:

  - your filing status is single, qualifying widow(er) with dependent child, or married/registered domestic partners filing separately with gross income exceeding $500,000; or

  - your filing status is individuals who are married/registered domestic partners filing jointly or separately on a combined return with gross income exceeding $1,000,000.

  *(See Requirement to Submit an Electronic Copy of Federal Tax Return, page 9. **Do not submit paper copies of your federal return.**)*

List of other documents for D-40 filers

Staple these behind the D-40 return in file order.

- Schedule S, Supplemental Information and Dependents;
- Schedule H, Homeowner and Renter Property Tax Credit;
- Schedule U, Additional Miscellaneous Credits and Contributions;
- D-8609, District of Columbia Low-Income Housing Tax Credit Allocation and Certification;
- Schedule I, Additions to and Subtractions from Federal Adjusted Gross Income;
- Schedule N, DC Non-Custodial Parent EITC Claim;
- Schedule ELC, Keep Child Care Affordable Tax Credit;
- Schedule HSR, DC Health Care Shared Responsibility;
- DC-8379, Injured Spouse Allocation;
- D-2210, Underpayment of Estimated Income Tax by Individuals;
- D-40P, Payment Voucher;
- FR-127, Extension of Time to File a DC Income Tax Return;
- DC Form FR-147, Refund Claim for Deceased Taxpayer, with letters of administration and a copy of the death certificate;
- DC Form D-2440, Disability Income Exclusion (and any certification);
- DC Form D-2441, Child and Dependent Care Credit for Part-Year Residents;
- DC Residential Form, Alternative Fuel Vehicle Conversion and Infrastructure Credits.

If any of the above-referenced forms are needed, visit DC Tax Forms/Instructions and select forms needed.

You may also contact our Customer Service Center at (202) 727- 4829.

To complete your D-40 return, you will need to do a series of calculations contained in these instructions and copy many of the line items and totals onto your D-40. You may also need to attach DC schedules or forms to your D-40. Unless instructed otherwise, if you complete any part of any Schedules S, H, U, I, N, ELC, HSR, DC-8379, D-8609, D-2210, D-40P, FR-127, attach it to your return.

DC-8379, Injured Spouse Allocation.
You may be an injured spouse if you file a joint return and all or part of your portion of the overpayment is expected to be offset to your spouse/registered domestic partner's legally enforceable past-due federal tax, state income tax, state unemployment compensation debts, child support, or a federal nontax debt, such as a student loan. You must file the DC-8379 with your return. **In order to be eligible for this relief, you must submit your completed DC-8379 prior to the offset occurring and filed with the return. Once funds have been offset, this relief may be unavailable.**

Schedule ELC, Keep Child Care Affordable Tax Credit.
This schedule allows eligible taxpayers to claim an early learning tax credit for an eligible child under the age of 4 as of 9/30/25 and payments made during the taxable year after August 31st if the eligible child meets age requirements for enrollment in Pre-K according to DC Code § 38-273.02(a).

Schedule H, Homeowners and Renter Property Tax Credit.
This schedule allows eligible residents to claim a property tax credit against their DC income tax liability. The total 2025 federal Adjusted Gross Income (AGI) of your "tax filing unit" cannot exceed $66,000 (under age 70) or $90,000 (age 70 or older). **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization. See Schedule H in this booklet.**

Note: File the Schedule H with your D-40 return. If you are not required to file a D-40 because you are below the filing threshold, you may file the Schedule H by itself. It can be filed online via MyTax.DC.gov (if you are not a first time Schedule H filer and registered to use the web portal), or mailed to:

Office of Tax and Revenue
1101 4th St SW, FL4
Washington DC 20024

Schedule HSR, DC Health Care Shared Responsibility.
DC law requires all residents to have health care coverage, have an exemption or pay a tax penalty on their DC tax return. See instructions for Schedule HSR, DC Health Care Shared Responsibility.

Schedule I, Additions to and Subtractions from Federal AGI.
Use Schedule I to report income or adjustments to federal adjusted gross income.

Additions to income are entered on Schedule I, Calculation A. The amount on Calculation A, Line 9 is entered on Form D-40, Line 6.

Subtractions from federal adjusted gross income are entered on Schedule I, Calculation B. The amount on Calculation B, Line 16 is entered on Form D-40, Line 14. See instructions for Schedule I in this booklet.

Schedule N, DC Non-Custodial Parent EITC Claim.
Use this schedule to determine whether a non-custodial parent making court-ordered child support payments may claim the DC EITC. See Schedule N in this booklet.

Schedule S, Supplemental Information and Dependents.
If claiming dependents, use Schedule S to list each dependent's name, taxpayer identification number (TIN), relationship and date of birth (DOB). If filing head of household/qualifying widow(er) use Schedule S to report dependents or other qualifying non-dependent person.

Calculation G-1 is used to determine the computation of the standard deduction. You must also use Calculation G-1 to claim the additional standard deduction for yourself or your spouse/registered domestic partner for being blind and/or age 65 or older.

Calculation J is used to determine the DC tax amount for married or registered domestic partners filing separately on the same return.

List any TINs (EIN) in the applicable space(s) if there is an amount on D-40, Line 11.

Calculation K Out-of-state individual income tax credit - a separate Calculation K must be completed for each state claimed.		
a Amount of individual income tax paid to other state. Enter from the other state's return.	a	
b Income subject to individual income tax in the other state (without deductions/exemptions/ credits that is included in DC adjusted gross income and received while a resident of DC.	b	
c DC adjusted gross income from D-40, Line 16.	c	
d *Divide Line b by Line c. (Enter the result.)*	d	
e DC Tax from D-40, Line 20.	e	
f Maximum out-of-state credit. *Multiply Line e by Line d.*	f	
g *Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a.*	g	

Schedule U, Additional Miscellaneous Credits and Contributions. This schedule lists certain additional non-refundable and refundable credits you may be able to claim. It also lists several contributions funds to which you may wish to contribute. See Schedule U in this booklet.

Non-refundable credits include:

1. Out of State tax credit. The amount taxpayers domiciled in DC may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state. The tax paid to a State is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your Form W-2.) The credit is limited to the rate of tax charged in the District. If you are a statutory resident, the state in which you are domiciled gives you a credit for the taxes paid to DC.

Complete Calculation K on the previous page to determine your out of state credit. If you paid tax to more than one state, the credit for each state must be calculated separately on the Calculation K worksheet. Enter the respective amounts and other state codes in the spaces provided. Enter the total credit amount on Schedule U, Part 1a, Line 2.

For information regarding credits for income taxes paid by pass-through entities (PTE taxes) to other states, see OTR Notice 2022-03, District Treatment of Pass-through Entities Taxes Paid to Other Jurisdictions. No DC credit is allowed for any other tax imposed by a state, including the following:

- Corporate franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

(**Note:** Calculations A and B are on Schedule I)

Calculation C Standard deduction for part-year DC residents		
a Your standard deduction. *See instructions, page 13.*	a	
b Number of days you lived in DC *from D-40, Line 2.*	b	
c *Divide Line b by the number 365 (366 if leap year).*	c	
d Part-year DC standard deduction. *Multiply Line a by Line c, enter result here and on D-40, Line 18.*	d	

Calculation D DC Itemized deductions for part-year DC residents.		
a Total Itemized Deductions from Form 1040 or 1040-SR, Schedule A, Line 17, or Form 1040-NR, Schedule A, Line 8.	a	
b Portion of Line a that applies to the time you were a DC resident.	b	
c Portion of your state and local tax deduction reported on Form 1040 or 1040-SR, Schedule A, Line 7, or Form 1040-NR, Schedule A, Line 1b that was paid to DC.	c	
d Subtract Line c from Line b.	d	
e Portion of your state and local real estate tax deduction from Form 1040 or 1040-SR, Schedule A, Line 5b that was paid to DC.	e	
f Portion of your other taxes deduction from Form 1040 or 1040-SR, Schedule A, Line 6 that was paid to DC.	f	
g DC itemized deductions. Add Lines d, e, and f. If your District Adjusted Gross Income (AGI) is equal to or less than $200,000 ($100,000 if married filing separately) **stop here and enter this amount on Line 18 of the D-40.**	g	
Note: If your District AGI is greater than $200,000 ($100,000 if married filing separately) continue below to determine the allowable itemized deductions.		
h Enter the sum of Form 1040 or 1040-SR, Schedule A, Lines 4, 9, and 15 allocable to the time you were a DC resident.	h	
i Subtract amount on Line h from Line g.	i	
j Enter the amount of DC adjusted gross income.	j	
k Enter $200,000 (or $100,000 if married filing separately).	k	
l Subtract amount on Line k from Line j.	l	
m Multiply amount on Line l by 5%.	m	
n Subtract amount on Line m from amount on Line i (if<0, enter 0).	n	
o Add the amounts on Line h and Line n (enter the result on Line 18 of the D-40).	o	

2. **Alternative Fuel Vehicle Conversion and Infrastructure Credits.** There are 2 credits related to Alternative Fuel Vehicle Conversion and Infrastructure:

   (1) A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed $1,000 per vehicle charging station for a private residence and $10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two years.

   (2) A credit not to exceed $19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum-derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of acceptable operating fuels: 85% ethanol; natural gas; compressed natural gas; liquefied natural gas; liquefied petroleum gas; biodiesel (excluding kerosene); electricity from a vehicle charging station; or hydrogen. Any unused credit for vehicle conversion cannot be carried forward. See D.C. Code Sections 47-1806.12 and 47-1806.13.

   If you are claiming one of these credits, complete the residential form, Alternative Fuel Vehicle Conversion and Infrastructure Credits available online only at DC Tax Forms/Instructions under Individual Income Tax Forms: attach it to the D-40, Schedule U.

   If gross income derived from the operation of an alternative fuel dispensing or charging station exceeds $12,000, you must file a DC Form D-30 Unincorporated Business Franchise Tax Return.

3. **DC Low-Income Housing Tax Credit (DC LIHTC)**
   The DC LIHTC is a non-refundable credit for taxpayers who invest in the construction and rehabilitation of housing for low and moderate-income individuals and families in the District of Columbia. The credit can be taken against income tax, franchise tax and insurance premium tax. For more information, see the "Instructions for Low-Income Housing Tax Credit Allocation and Certification" on DC Tax Forms/Instructions.

4. **Department of Housing and Community Development (DHCD) Rental Accommodations Division (RAD) Housing Provider Credit**
   The DHCD RAD Housing Provider Credit is a non-refundable tax credit against income or franchise taxes that is available to certain housing providers as a result of a hardship petition filed with RAD. See DC Code § 42-3502.24 (g). To claim this credit on the D-40 return you must have a certification of income tax credit from RAD. Enter the amount of the certified income tax credit on Schedule U, Line 6. Attach a copy of the certification.

Refundable credits include:
1. **DC Non-custodial parent EITC.** See Schedule N.
2. **Keep Child Care Affordable Tax Credit.** See Schedule ELC.

Contributions include:
1. **DC Statehood Delegation Fund;**
2. **Taxpayer Support for Afterschool Programs For At-Risk Students; and**
3. **Anacostia River Cleanup and Protection Fund.**

Who is a Resident?

You are a resident of DC if:
1. You are an individual domiciled in DC at any time during the taxable year, or
2. You are an individual who maintains a place of abode within DC for an aggregate of 183 days or more during the taxable year, this is also known as a statutory resident.

Domiciliary
An individual is domiciled in DC if their permanent home is in DC. Domicile, once established, is presumed to continue until it is shown to have been changed. To establish a change of domicile from DC to a new jurisdiction, a person must demonstrate (1) physical presence in the new jurisdiction, (2) an intent to abandon their domicile in DC, and (3) an intent to remain in the new jurisdiction for an indefinite period of time. An individual can only have one domicile at a time. An individual domiciled in DC is a full-year resident under DC law and must file a full-year individual income tax return, except, if you establish or abandon your DC domicile during the year, then you are a part-year resident and will file a part-year return.

Statutory Resident
An individual is a DC statutory resident, even though not domiciled in DC, if they maintained a place of abode in DC for an aggregate of 183 or more days during the taxable year. The period of residency does not have to be consecutive days. In determining whether an individual has maintained a place of abode in DC for 183 or more days, temporary absences from the DC residence i.e. vacations, hospitalization, business trips, and the like, shall be considered as periods of District residency. A statutory resident is a full-year resident under DC law and therefore must file a tax return reporting their entire income for the taxable year even if they maintained a place of abode for less than the full year. A statutory resident may seek credits for individual income taxes paid to other state(s), while concurrently a resident of DC. However, they must provide satisfactory proof of payment, including an individual income tax return filed with the other state(s), in order to be eligible for a credit.

Part-Year Resident
An individual is a part-year resident if they move into or out of DC during the year with the intent to establish or abandon their domicile in DC. The calculation of tax liability for a part-year resident is prorated based on the income earned in DC during the period of residency. An individual filing a part-year return must indicate the period of domicile on Line 2 of Form D-40. All credits, exemptions and deductions must be prorated according to the time domiciled in DC.

Part-Year Instructions
If you are a part-year resident for the 2025 tax year, fill in the oval on Line 2 of the D-40, complete the applicable month, day and year in the "from" and "to" boxes. Divide the number of days lived in DC by 365 (366 if leap year). Use that number (standard rounding to four decimal places) and multiply by your credit, additions or subtractions amounts not previously prorated. Complete Calculation C for standard deduction and Calculation D for DC itemized deductions showing the type and amount of income received:

- During the time you were domiciled in DC;
- During the time you were not domiciled in DC; and
- The total income reported on your federal return as adjusted for DC purposes.

Before completing the D-40, calculate the following:

- Income received when you were domiciled in DC;
- Income received when you were domiciled outside of DC; and
- Allowable expenses paid or incurred when you were domiciled in DC;
- Allowable expenses paid or incurred when you were domiciled outside of DC.

The same allocation is required for credits and other deductions.

If you claimed itemized deductions on your federal income tax return, include for DC purposes only those relating to the time you were domiciled in DC. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculation D (if applicable). Keep a copy of your worksheet, a copy of your tax return and all calculations. If you were domiciled in DC for only part of the 2025 tax year, allocate your DC income and deductions attributable to the time you were domiciled in DC. Also prorate your standard deduction and credits by dividing the number of days you were domiciled in DC by 365 (366 if leap year) and multiplying the result by the standard deduction/credit amount.

Example: *71 days of residency domiciled in DC divided by 365 (366 for leap year) equals 0.1945. For a taxpayer who is eligible to claim the maximum EITC For Filers Without a Qualifying Child, the credit amount is $649. Multiply $649 by 0.1945. The result $126 is the prorated amount of the credit.

January		February		March		
31	+	28	+	12	=	71 Days*

Standard deduction for part-year DC residents. Adjust your standard deduction to reflect the number of days you were domiciled in DC. Complete Calculation C on page 17.

Itemized deductions for part-year DC residents. Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over $200,000 of DC AGI ($100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of the DC AGI in excess of $200,000 ($100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest, and casualty or theft loss deduction.

If your DC deductions are limited and you were a part-year DC resident, complete Calculation D on page 17.

Credit for child and dependent care expenses for part-year DC residents. Complete the DC Form D-2441 and enter the amount from Line 5 on Line 21 of the D-40. Attach a copy of your DC Form D-2441.

Do not include income tax withheld for other states in the DC tax withheld, Line 31, D-40.

Income Information Section

- Copy Line a through d from the appropriate lines on the federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 4, 7, 16, or 19, fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets within the boxes.

Line a Wages, salaries, unemployment compensation, and/or tips
Enter the amount from your federal 1040, 1040-SR, 1040-NR or 1040-NR-EZ plus any unemployment compensation received.

All unemployment compensation received in 2025 is taxable by the federal government. However, DC has enacted legislation that excludes all unemployment insurance benefits provided by the District, any other state, or the federal government, from District gross income. If any such unemployment insurance benefits are included in your D-40, Line 4 federal adjusted gross income, use Line 13 of the D-40 return to subtract all unemployment insurance benefits from District gross income.

Line b Business income or loss
If you had gross business/self-employment income from DC sources of more than $12,000 from an unincorporated business or business activity, see the instructions for D-30, Unincorporated Franchise Tax Return, to see if you are required to file that return. If you are, do not include the income here, but report it on your D-30 return instead.

Line c Capital gain or loss
Enter the amount from your 1040, 1040-SR or 1040-NR. The maximum allowable annual capital loss claim is $3000 ($1500 if married or registered domestic partner filing separately).

If you have farm income or loss listed on federal form 1040 or 1040SR or 1040 NR, Schedule 1, Part 1, Line 6, include the amount in the amount entered on Line c and attach a copy of Schedule 1. If a loss, fill in the oval.

For DC tax purposes, upon disposing of an asset not fully depreciated, compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

Line d Rental real estate, royalties, S corporations, trusts, etc
Enter the amount from your 1040, 1040-SR or 1040-NR. If you had gross income, from DC sources, of more than $12,000 from a unincorporated business or business activity, including rents and royalties, do not include on D-40. You are required to file a D-30 return. File a DC Form D-30, Unincorporated Franchise Tax Return if capital is a material income producing factor. An S Corporation must file a D-20, Corporation Franchise Tax Return.

Computation of DC Gross and Adjusted Gross Income

Line 4 Federal adjusted gross income
Enter the amount from 1040, 1040-SR, 1040-NR, or 1040-NR-EZ. Include your taxable portion of pension/annuity in your federal adjusted gross income.

NOTE: Any grants and stipends received by certain DC public or charter school teachers under the Housing Support for Teachers Act of 2007 are subject to both federal and DC income tax.

Additions to DC Income

Line 5 Franchise Tax
Enter any franchise tax deducted on a federal business tax return, from federal Forms 1065 or 1120S.

Line 6 Other additions from DC Schedule I
Enter the amount from Line 9 of Calculation A, Schedule I.

Line 7 Add Lines 4, 5 and 6
Add federal adjusted gross income, franchise tax deducted and additions to DC income. Fill in oval if loss.

Subtractions from DC Income

Line 8 Income received by a part-year resident during period domiciled outside DC
For each type of income reported on your federal 1040 or 1040-SR, determine the amount you received when you were domiciled in DC. Subtract that amount from your total income and enter the results on Line 8.

NOTE: Do not include any unemployment insurance benefits as a part of income received during the period domiciled outside DC on Line 8. Enter the total amount of all unemployment insurance benefits on Line 13, provided this amount is also included on Line 4 of the D-40 return.

Calculation F DC Itemized deductions for full-year DC residents		
a Total itemized deductions from Form 1040 or 1040-SR, Schedule A, Line 17, or Form 1040-NR, Schedule A, Line 8.	a	
b Total state and local tax deductions. Enter the amount from your Form 1040 or 1040-SR, Schedule A, Line 7, or Form 1040-NR, Schedule A, Line 1b.	b	
c *Subtract Line b from Line a.*	c	
d State and local real estate tax from Form 1040 or 1040-SR, Schedule A, Line 5b.	d	
e Other taxes from Form 1040 or 1040-SR, Schedule A, Line 6.	e	
f DC itemized deductions. Add Lines c, d, and e. If your District Adjusted Gross Income (AGI) is equal to or less than $200,000 ($100,000 if married filing separately) **stop here and enter this amount on Line 18 of the D-40 form.**	f	
Note: If your District AGI is greater than $200,000 ($100,000 if Married filing separately) continue below to determine the allowable itemized deductions		
g Enter the sum of Form 1040 or 1040-SR, Schedule A, Lines 4, 9 and 15	g	
h Subtract amount on Line g from Line f.	h	
i Enter the amount of DC adjusted gross income.	i	
j Enter $200,000 ($100,000 if married filing separately).	j	
k Subtract amount on Line j from Line i.	k	
l Multiply amount on Line k by 5%.	l	
m Subtract amount on Line l from amount on Line h (if less than 0, enter 0).	m	
n Add the amounts on Lines g and m (enter the result on Line 18 of the D-40).	n	

Calculation I/Tax Rate Schedule

If your taxable income from D-40, Line 19 is:	*Then your tax rate is:*
Not over $10,000	4% of the taxable income
Over $10,000 but not over $40,000	$400, plus 6% of the excess over $10,000
Over $40,000 but not over $60,000	$2,200, plus 6.5% of the excess over $40,000
Over $60,000 but not over $250,000	$3,500, plus 8.5% of the excess over $60,000
Over $250,000 but not over $500,000	$19,650, plus 9.25% of the excess over $250,000
Over $500,000 but not over $1,000,000	$42,775, plus 9.75% of the excess over $500,000
Over $1,000,000	$91,525, plus 10.75% of the excess over $1,000,000

Line 9 Taxable refunds, credits or offset of state and local income tax
Enter the amount from your 1040, 1040-SR or 1040-NR.

Line 10 Taxable amount of social security and tier 1 railroad retirement
Enter the amount from 1040 or 1040-SR.

Line 11 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)
If the income reported on your 1040 or 1040-SR included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Provide the taxpayer identification number (TIN) and your share of the income reported. Refer to Instructions, page 11 regarding TINs. Include the TIN on page 2 of the Schedule S.

Line 12 DC and federal government survivor benefits
If you are an annuitant's survivor and 62 years of age or older as of December 31, 2025, enter the total survivor benefits (do not include Social Security survivor benefits).

Line 13 Unemployment Insurance Benefits
Unemployment insurance benefits provided by the District or any other state are excluded in the computation of District gross income.

Line 14 Other subtractions from DC Schedule I

Line 15 Total subtractions from DC Income
Add Lines 8-14.

DC Adjusted Gross Income

Line 16 DC adjusted gross income
Subtract Line 15 from Line 7 and enter the result on Line 16.

DC Taxable Income

Line 17 Deduction type
Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return.

Line 18 DC deduction amount

Standard deduction. Reference page 13 of the Instructions. Part-year DC residents, reference page 18.

Itemized deductions. Do not copy the amount from your federal return. Use Calculation D if you are a part-year DC resident, or Calculation F if you are a full-year or statutory DC resident. DC does not allow a deduction for state and local income taxes. You can deduct your entire state and local real estate taxes.

If your DC Adjusted Gross Income (AGI) is $200,000 or less, complete Calculation F on page 20. DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes before entering the total on your DC return.

Certain DC itemized deductions of DC taxpayers with over $200,000 of DC adjusted gross income ($100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of the DC AGI in excess of $200,000 ($100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest, and casualty or theft loss deduction.

If your DC deductions are limited, complete Calculation F on page 20.

Line 19 DC taxable income
Subtract Line 18 from Line 16. Enter the result; if a loss, fill in the oval.

Line 20 Tax
If Line 19 is $100,000 or less, use the tax tables on pages 93-102 to determine your tax. If Line 19 is more than $100,000, use Calculation I on page 20.

Married or registered domestic partners filing separately on the same return - Before completing Calculation J, the tax computation, on Schedule S, you must determine each person's separate federal AGI, additions to income, subtractions from income, and deductions. You must combine the separate amounts for each person before making entries on Lines 21-35 of the D-40.

DC tax, credits, and payments

The credits claimed on Lines 21 and 22 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 27d or 27e, 28 and 29 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 21 Credit for child and dependent care expenses
If your status is married or registered domestic partner filing separately on the same return, you may claim the credit and divide it between spouses/ registered domestic partners any way you wish.

If you were a full-year or statutory DC resident, to figure your DC credit, multiply the amount from federal Form 2441, Line 9c by .32. Enter the result on Line 21 of the D-40. (Do not use the DC Form D-2441.)

If you were a part-year resident, see the instructions on page 18.

If you were eligible for the Child and Dependent Care Credit but did not claim it for federal purposes, complete the federal Form 2441, multiply the result by .32 and claim the DC credit for child and dependent care expenses.

Generally, married persons must file a joint return to claim the credit. If you claim the credit and your filing status is married filing separately, you are required to show you meet the special requirements listed in the IRS Form 2441 instructions.

Line 22 Non-refundable credits from DC Schedule U
This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 7.

Line 23 Total non-refundable credits
Add Lines 21 and 22.

Line 24 Subtract Line 23 from Line 20
Subtract Line 23 from Line 20 and enter the result on Line 24. If Line 20 is less than Line 23, enter zero.

Line 25 DC Health Care Shared Responsibility
If you, your spouse/registered domestic partner (If filing jointly or separately on the same return), and anyone you or your spouse/ registered domestic partner can claim as a dependent, had qualifying health coverage or an exemption for every month of 2025, enter zero. Otherwise complete Schedule HSR and accompanying worksheets to determine the amount of your Health Care Shared Responsibility Payment. From Schedule HSR, Part IV, Line 17.

Line 26 Total tax and DC Health Care Shared Responsibility Add Lines 24 and 25.

DC EITC
Refer to Instructions, page 13. Filers with qualifying children must complete Lines 27a, 27b, 27c and 27d or the credit will be denied. Filers without qualifying children must complete Line 27e or the credit will be denied. Schedule N Non-Custodian Parent EITC filers must complete Schedule N and Schedule U and attach them to the D-40.

Line 27a Qualified EITC children
Refer to Instructions, page 13 If you have a qualifying child or children, enter the number of EITC children on Line 27a. Each qualifying child must have a valid social security number (SSN) or individual tax identification number (ITIN) issued by the IRS. If you have no children who qualify, you must claim the DC EITC **without** qualifying children.

Line 27b Enter your earned income amount. If you filed a 2025 federal return, enter the earned income amount reported on your federal return. If you did not file a federal return because you are below the federal filing threshold and/or lack a social security number, you may still claim the DC EITC by filing a D-40 return with an ITIN. To calculate the amount of your earned income refer to IRS Publication 596, Earned Income Credit (EIC) and the EIC Worksheet in the instructions for IRS Form 1040 and 1040-SR.

Line 27c (For taxpayers with qualifying children only). Enter the amount of federal earned income credit reported on your 2025 federal return. If you did not file a federal return because you are below the federal filing threshold and/or lacked a social security number, you may still claim the DC EITC by filing a D-40 return with an ITIN. To calculate the amount of your earned income refer to IRS Publication 596, Earned Income Credit (EIC) and the EIC Worksheet in the instructions for IRS Form 1040 and 1040-SR.

Line 27d Multiply the calculated federal EIC amount x 1.00 and enter result (for taxpayers with qualifying children only). This will be the same amount as your calculated federal EIC amount on Line 27c.

Line 27e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child to determine your DC EITC and enter the result.

Line 28 Property tax credit
If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (3 or 7). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H by paper, attach Schedule H to your D-40.

Line 29 Refundable credits from DC Schedule U
Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

Line 30 Total Refundable Credits
Add line 27d or 27e through Line 29.

Line 31 DC income tax withheld
Add the amount of DC income tax withheld as shown on your applicable 2025 federal Forms W-2 and 1099 that show DC tax withheld.

Line 32 2025 Estimated income tax payments and amount applied from 2024 return
Enter the total of your 2025 DC estimated income tax payments and any amount applied from your 2024 return as a carryforward. If you are filing separate returns and paid estimated income tax payments, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate the estimated payments between yourselves.

Line 33 Tax paid with extension of time to file
If you filed Form FR-127, Extension of Time to file a DC Income Tax Return, enter the amount you paid with the FR-127.

Line 34 If this is an amended 2025 return, enter payments made with original 2025 D-40 return.

Line 35 If this is an amended 2025 return, enter refunds requested with original 2025 D-40 return.

Line 36 Total payments and refundable credits
Add Lines 30 through Line 34. Do not include Line 35.

Line 37 Tax due
Subtract Line 36 from Line 26 and enter the result on Line 37.

Line 38 Amount overpaid
Subtract Line 26 from Line 36 and enter the result on Line 38.

Line 39 Amount to be applied to your 2026 estimated tax

Line 40 Underpayment interest
Fill in the oval if Form D-2210 is attached.

D-2210 Underpayment of Estimated Income Tax By Individuals
You may use this form to calculate your underpayment interest when submitting your D-40 form. If you do, fill in the oval, attach the form to your tax return and enter the interest amount on Line 40 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (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 interest assessed by OTR for underpayment of estimated income tax is incorrect.

Line 41 Contribution amount from Schedule U, Part II, Line 5
(Cannot exceed refund amount on Line 38) Reference Instructions, page 14.

If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 41. Make your payment payable to the DC Treasurer and include it with your return.

Line 42 Total amount due
Add Lines 37, 40 and 41. You must pay this amount in full with your return. See page 9 for payment options under Instructions.

Line 43 Net Refund
Subtract the total of Lines 39, 40 and 41 from Line 38. Be sure to use the PO Box 96145 mail label from the back flap of the return envelope when mailing your return if requesting a refund.

If you answer yes to the question, "Will this refund go to an account outside the U.S?," you will be issued a paper check in lieu of direct deposit. See page 14 of the Instructions.

Line 44 Injured spouse allocation
Fill in the oval if either spouse is claiming injured spouse allocation, and attach Form DC-8379 (Injured Spouse Allocation). Your DC-8379 must be attached to your return at the time of filing or the offsets cannot be recoverable by OTR.

Electronic 1099-G
The Office of Tax and Revenue (OTR) offers a paperless option for receiving the Form 1099-G income tax refund statement. If you agree to receive your statement electronically, fill in the oval. We will notify you in January 2026 that your statement is available to be viewed and printed from our web portal if you are a registered user. Otherwise, you will continue to receive your paper statement unless you choose the paperless option.

District of Columbia Earned Income Tax Credit (EITC) Worksheet For Filers Without A Qualifying Child

This worksheet is for taxpayers who do not have a qualifying child for the Earned Income Credit. If you have a qualifying child DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than $30,941



YOU CANNOT CLAIM THIS CREDIT

Section A: General Eligibility for the DC Childless Worker EITC.

If you qualified for the federal Earned Income Credit, go directly to Section B, below. If you did not qualify for the federal Earned Income Credit, answer these questions:

1. Were you, or your spouse/registered domestic partner if married filing jointly, or married filing separately on the same return, at least age 25, but not age 65 at the end of 2025? (born after December 31, 1960, and before January 2, 2001). If your spouse died in 2025 or if you are preparing a return for someone who died in 2025, see IRS Pub. 596 before you answer. If YES continue. **If NO, STOP, you cannot claim the EITC.**

2. Do you, and your spouse/registered domestic partner (if filing on the same tax return) have a social security number or individual taxpayer identification number that allows you to work, or is valid for DC EITC purposes? (See p. 13 herein and the federal tax return instruction booklet for more information). If YES, continue.

3. **If you answer YES to any of the following questions, STOP, you are not eligible for the EITC.** If you can answer NO to all the questions, go to step 4.

   a. If you are unmarried, can you be claimed as a dependent on someone else's 2025 tax return, or are you someone else's qualifying child?

   b. If you are married, and you are not filing with your spouse, can you be claimed as a dependent on someone else's 2025 tax return, or are you someone else's qualifying child?

   c. On your federal return are you filing form 2555?

   d. Is your investment income more than $11,950? (Investment income includes: taxable interest, tax-exempt interest, ordinary dividends and capital gains more than $0)

   e. Did you file form 4797 with your federal return?

   f. Did you file Schedule E with your federal return?

   g. Did you have income from the rental of personal property not used in trade or business on your federal return?

   h. Did you elect to report child's interest and dividends on your federal return?

   i. Are you a qualifying child of another person for the Earned Income Credit?

4. If you had income or loss from a passive activity, see IRS Pub. 596 to see if you can claim the EITC.

SECTION B: Calculating Your Earned Income

(For Individuals without federal Schedule SE, Schedule C, and who were not members of the clergy or statutory employees)

If you were self-employed at any time in 2025, or are filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C as a statutory employee, DO NOT USE THIS WORKSHEET to figure out your earned income. See special instructions below.

This worksheet is for taxpayers without a qualifying child only. If you claimed the federal EITC on a 1040 or a 1040-SR, DO NOT USE THIS WORKSHEET to figure out your earned income. Report the earned income amount derived from the federal worksheet used to make your federal EITC claim on your 1040 or 1040-SR.

1. Enter the amount of your wages, salaries, tips, etc.,
   (from federal Form 1040 or 1040-SR).....1. _____

2. Enter any amount included on Line 1, that is a Medicaid waiver
   payment you exclude from income.....2. _____

3. Subtract Line 2 from Line 1 and enter the result here.....3. _____

4. Enter all of your nontaxable combat pay if you elect to include it in
   earned income.....4 _____

5. Add Lines 3 and 4. This is your earned income.....5. _____

Special instructions for Members of the Clergy, Statutory employees and those filing Schedule SE, Schedule C. See IRS 1040 instruction, Worksheet B. Use the amount on line 4b as your earned income. (Ignore line 5). Clergy and Church employees take note of special instructions.

SECTION C: Figuring your DC Earned Income Credit

Note: This Earned Income Credit Worksheet is for filers without a qualifying child only. If you are a filer with a qualifying child, DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than $30,941, STOP, you cannot claim this credit.

1. Enter your earned income from Line 5 of the Earned Income worksheet on the previous page, or from Line 4b of Worksheet B from the IRS instructions.....1. _____

2. If earned income is less than $8,484, multiply the amount by 0.0765. Otherwise enter $649. $649 is the maximum amount that can be claimed. This is your tentative EITC amount based on your earned income. Complete the Lines below to determine the actual EITC amount.....2. _____

3. Enter your federal adjusted gross income (from Form 1040 or 1040-SR).....3. _____

4. Enter the higher of Line 1 or Line 3.....4. _____

5. If Line 4 is less than $23,288, enter the amount from Line 2. This is your actual EITC. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. Enter this amount on Form D-40, Line 27e.....5. _____

6. If Line 4 is between $23,288 and $30,941 subtract $23,288 from the amount on Line 4 and enter the result here.....6. _____

7. Multiply the amount on Line 6 by 0.0848 and enter the result here.....7. _____

8. Subtract Line 7 from Line 2 and enter the result here. If less than zero, enter zero. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. This is your actual EITC. Enter this amount on Form D-40, Line 27e.....8. _____

U.S. Bank ReliaCard® Pre-Acquisition Disclosure
Program Name: District of Columbia Personal Income Tax

Monthly fee	Per purchase	ATM withdrawal	Cash reload
$0	**$0**	**$0** in-network **$2.00** out-of-network	**N/A**

ATM Balance Inquiry (in-network or out-of-network)	$0
Customer Service (automated or live agent)	$0 per call
Inactivity (after 365 days with no transactions)	$2.00 per month

We charge 3 other types of fees.

No overdraft/credit feature.
Your funds are eligible for FDIC insurance.

For general information about prepaid accounts, visit *cfpb.gov/prepaid.*
Find details and conditions for all fees and services inside the card package or call **1-877-528-6408** or visit **usbankreliacard.com**.

U.S. Bank ReliaCard® Fee Schedule
Program Name: District of Columbia Personal Income Tax

All fees	Amount	Details
Get cash		
ATM Withdrawal (in-network)	$0	This is our fee per withdrawal. "In-network" refers to the U.S. Bank or MoneyPass® or Allpoint® ATM networks. Locations can be found at *usbank.com/locations* or *moneypass.com/atm-locator.html* or *allpointnetwork.com*.
ATM Withdrawal (out-of-network)	$2.00	This is our fee per withdrawal. "Out-of-network" refers to all the ATMs outside of the U.S. Bank or MoneyPass or Allpoint ATM networks. You may also be charged a fee by the ATM operator even if you do not complete a transaction.
Teller Cash Withdrawal	$0	This is our fee for when you withdraw cash off your card from a teller at a bank or credit union that accepts Visa®.
Using your card outside the U.S.		
International Transaction	3%	This is our fee which applies when you use your card for purchases at foreign merchants and for cash withdrawals from foreign ATMs and is a percentage of the transaction dollar amount, after any currency conversion. Some transactions, even if you and/or the merchant or ATM are located in the United States, are considered foreign transactions under the applicable network rules, and we do not control how these merchants, ATMs and transactions are classified for this purpose.
International ATM Withdrawal	$2.00	This is our fee per withdrawal. You may also be charged a fee by the ATM operator even if you do not complete a transaction.
Other		
Card Replacement	$5.00	This is our fee per replacement of a lost card mailed to you with standard delivery (up to 10 business days).
Card Replacement Expedited Delivery	$15.00	This is our fee for expedited delivery (up to 3 business days) charged in addition to any Card Replacement fee.
Inactivity	$2.00	This is our fee charged each month after you have not completed a transaction using your card or received a load for 365 consecutive days. This fee is not charged where prohibited by law.

Your funds are eligible for FDIC insurance. Your funds will be held at U.S. Bank National Association, an FDIC-insured institution, and are insured up to $250,000 by the FDIC in the event U.S. Bank fails. See *fdic.gov/deposit/deposits/prepaid.html* for details.

No overdraft/credit feature.
Contact Cardholder Services by calling **1-877-528-6408**, by mail at P.O. Box 551617, Jacksonville, FL 32255 or visit ***usbankreliacard.com***.

For general information about prepaid accounts, visit *cfpb.gov/prepaid*. If you have a complaint

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about a prepaid account, call the Consumer Financial Protection Bureau at 1-855-411-2372 or visit *cfpb.gov/complaint*.

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Divulgación Previa a la Adquisición de la Tarjeta U.S. Bank ReliaCard®
Nombre del Programa: District of Columbia Personal Income Tax

Algunos materiales y servicios podrían estar disponibles solamente en inglés.
Los enlaces incluidos en esta comunicación podrían dirigirlo a sitios web en inglés.

Cargo mensual	Por compra	Retiro de fondos en ATM	Recarga de efectivo
$0	**$0**	**$0** dentro de la red **$2.00** fuera de la red	**N/A**

Consulta de Saldo en ATM (dentro o fuera de la red)	$0
Servicio de Atención al Cliente (automatizado o representante en vivo)	$0 por llamada
Inactividad (después de 365 días sin transacciones)	$2.00 por mes

Cobramos otros 3 tipos de cargos.

Sin prestación de sobregiro/crédito.
Sus fondos son elegibles para el seguro FDIC.

Para obtener información general sobre cuentas prepagadas, visite *cfpb.gov/prepaid*.
Encuentre detalles y condiciones de todos los cargos y servicios consultando el paquete de la tarjeta, llamando al **1-877-528-6408** o visitando **usbankreliacard.com**.

Lista de Cargos de la Tarjeta U.S. Bank ReliaCard®
Nombre del Programa: District of Columbia Personal Income Tax

Todos los cargos	Monto	Detalles
Retiros de efectivo		
Retiro de Fondos en ATM (dentro de la red)	$0	Este es nuestro cargo por cada retiro de fondos. "Dentro de la red" se refiere a las redes de ATM de U.S. Bank, MoneyPass® y Allpoint®. Puede encontrar ubicaciones en *usbank.com/locations*, *moneypass.com/atm-locator.html* y *allpointnetwork.com*.
Retiro de Fondos en ATM (fuera de la red)	$2.00	Este es nuestro cargo por cada retiro de fondos. "Fuera de la red" se refiere a todos los ATM que se encuentran fuera de las redes de ATM de U.S. Bank, MoneyPass y Allpoint. El operador del ATM también puede cobrarle un cargo, incluso si no termina de realizar la transacción.
Retiro de Efectivo con Personal de Ventanilla	$0	Este es nuestro cargo por realizar un retiro de efectivo desde su tarjeta con la ayuda del personal de ventanilla en un banco o cooperativa de crédito que acepte Visa®.
Uso de su tarjeta fuera de los EE. UU.		
Transacción Internacional	3%	Este es el cargo que cobramos y que se aplica al uso de su tarjeta para compras en comercios extranjeros y por retiros de efectivo en ATM extranjeros y es un porcentaje del monto en dólares de la transacción después de cualquier conversión de moneda. Algunas transacciones, aunque usted y/o el comercio o ATM estén ubicados en los Estados Unidos, se consideran transacciones en el extranjero conforme a las reglas correspondientes de la red, y nosotros no tenemos control sobre cómo se clasifican estos comercios, ATM y transacciones para este fin.
Retiro de Fondos en ATM Internacional	$2.00	Este es nuestro cargo por cada retiro de fondos. El operador del ATM también puede cobrarle un cargo, incluso si no termina de realizar la transacción.
Otros		
Reemplazo de Tarjeta	$5.00	Este es nuestro cargo por reemplazo de una tarjeta extraviada con servicio de entrega estándar (hasta 10 días hábiles).
Reemplazo de Tarjeta con Entrega Urgente	$15.00	Este es nuestro cargo por entrega urgente (hasta 3 días hábiles), adicional a cualquier cargo por Reemplazo de Tarjeta.
Inactividad	$2.00	Este es nuestro cargo por mes después de que no haya realizado una transacción utilizando su tarjeta o recibido un depósito durante 365 días consecutivos. Este cargo no se cobra donde lo prohíba la ley.

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Korean - 다른 언어로 접근성을 높이기 위해 이 문서를 디지털 방식으로 읽어야 하는 경우, 뒷면에 있는 번호로 카드소지자 서비스에 문의하여 번역 서비스를 이용하시기 바랍니다.

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計劃名稱：District of Columbia Personal Income Tax（哥倫比亞特區個人所得稅）

某些資料與服務可能僅提供英文版本。本通訊中包含的連結可能會將您引導至英語網站。

月費	每次購物	ATM 提款	現金儲值
$0	**$0**	**$0** 網絡內 **$2.00** 網絡外	**不適用**

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客戶服務（自動語音或線上客服人員）	每通電話 $0
閒置 （未進行交易逾 365 天後）	每月 $2.00

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計畫名稱：District of Columbia Personal Income Tax（哥倫比亞特區個人所得稅）

所有費用	金額	詳情
提領現金		
ATM 提款（網絡內）	0 美元	這是我們按次收取的提款費用。「網絡內」是指 U.S. Bank 全美銀行、MoneyPass® 或 Allpoint® ATM 網絡。如需查詢 ATM 地點，請瀏覽 *usbank.com/locations* 或 *moneypass.com/atm-locator.html*，*或 allpointnetwork.com*。
ATM 提款（網絡外）	2 美元	這是我們按次收取的提款費用。「網絡外」是指 U.S. Bank 全美銀行、MoneyPass 或 Allpoint ATM 網絡外的所有 ATM。即使未完成交易，ATM 營運商仍可能向您收取費用。
臨櫃提款	0 美元	這是當您在受理 Visa® 的銀行或信用合作社，透過臨櫃方式以卡片提取現金時，我們所收取的費用。
在美國境外使用您的卡		
國際交易	3%	這是您在境外向商家購物，以及從境外 ATM 提領現金時我們向您收取的費用，且是經匯率換算後依照美元交易金額所計算的百分比。即使您及／或商家或 ATM 位於美國境內，部分交易仍會根據適用的網絡規則視為國際交易；而且我們無法控制這些商家、ATM 和交易如何為此目的進行分類。
國際 ATM 提款	2 美元	這是我們按次收取的提款費用。即使未完成交易，ATM 營運商仍可能向您收取費用。
其他		
補發新卡	5 美元	這是在您遺失卡片後，我們以郵寄方式在 10 個工作日內寄送新卡給您的補發新卡費用。
補發新卡急件寄送費用	15 美元	這是我們在任何補發新卡費用以外加收的急件寄送費用（最多 3 個工作日）。
帳戶閒置狀態	2 美元	這是您連續 365 天未使用卡片完成任何交易或未收到儲值時，我們每月所收取的費用。若法律禁止收取，則不收取此費用。

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要聯絡持卡人服務部，請致電 **1-877-528-6408**，或郵寄函件至 PO Box 551617, Jacksonville, FL 32255，也可造訪 ***usbankreliacard.com***。

如欲瞭解預付帳戶的一般資訊，請造訪 ***cfpb.gov/prepaid***。如您欲就預付帳戶提出申訴，請致電 Consumer Financial Protection Bureau（消費者金融保護局），電話 1-855-411-2372，或造訪 ***cfpb.gov/complaint***。

CR-68221148 - Chinese

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프로그램명: District of Columbia Personal Income Tax

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월 수수료	구매 건당	ATM 인출	현금 충전
$0	**$0**	**$0** 네트워크 내 **$2.00** 네트워크 외	**해당 없음**

ATM 잔액 조회(네트워크 내 또는 네트워크 외)	$0
고객 서비스(자동 음성 서비스 또는 상담원)	$0 통화당
휴면 상태(거래 없이 365일 경과 후)	$2.00 매월

3가지 유형의 기타 수수료가 부과됩니다.

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고객의 자금은 FDIC 보험으로 보호받습니다.

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모든 수수료와 서비스에 대한 상세내역과 조건은 본 카드 패키지에서 찾아보거나, **1-877-528-6408**번으로 전화하거나 **usbankreliacard.com**에서 확인하십시오.

U.S. Bank ReliaCard® 요율표
프로그램명: District of Columbia Personal Income Tax

모든 수수료	금액	세부 내용
출금		
ATM 인출 (네트워크 내)	$0	이는 인출 건당 수수료입니다. '네트워크 내'는 U.S. Bank, MoneyPass® 또는 Allpoint® ATM 네트워크를 의미합니다. 위치 정보는 ***usbank.com/locations*** 또는 ***moneypass.com/atm-locator.html*** 또는 ***allpointnetwork.com***에서 확인할 수 있습니다.
ATM 인출(네트워크 외)	$2.00	이는 인출 건당 수수료입니다. '네트워크 외'는 U.S. Bank, MoneyPass 또는 Allpoint ATM 네트워크 외의 기타 모든 ATM을 의미합니다. 거래를 완료하지 않은 경우에도 ATM 운영자가 수수료를 부과할 수 있습니다.
창구 현금 인출	$0	이 수수료는 은행이나 신용협동조합의 창구 직원으로부터 Visa® 카드로 현금을 인출할 때 적용됩니다.
미국 외에서의 카드 사용		
해외 거래	3%	고객이 해외 상점에서 카드로 구매하거나 해외 ATM에서 현금을 인출한 경우에 적용되는 수수료이며, 환전 후 달러 기준 거래 금액에 대한 백분율입니다. 일부 거래는 고객 및/또는 상점 또는 ATM이 미국에 있어도 해당 네트워크 규칙에 따라 해외 거래로 간주되며, 당사는 해당 상점, ATM 및 거래가 해당 목적으로 분류되는 방식을 통제하지 않습니다.
해외 ATM 인출	$2.00	이는 인출 건당 수수료입니다. 거래를 완료하지 않은 경우에도 ATM 운영자가 수수료를 부과할 수 있습니다.
기타		
카드 재발급	$5.00	이 수수료는 카드 분실 시 재발급 카드를 표준 배송(최대 10영업일 소요)으로 우송할 때 부과되는 카드 교체 건당 수수료입니다.
카드 교체 빠른 배송	$15.00	이 수수료는 카드 교체 수수료 외에 별도로 부과되는 빠른 배송(최대 3영업일 소요) 수수료입니다.
장기 미거래	$2.00	이 수수료는 365일 연속으로 카드를 한 번도 사용하지 않거나 카드에 금액을 충전하지 않을 경우 매월 부과되는 수수료입니다. 법으로 금지된 곳에서는 이 수수료가 부과되지 않습니다.

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당좌차월/신용 기능은 없습니다.
카드 소지자 서비스에 문의하려면 **1-877-528-6408**번으로 전화하거나, P.O. Box 551617, Jacksonville, FL 32255로 우편물을 보내거나, ***usbankreliacard.com***에서 문의해 주시기 바랍니다.

선불 계좌에 대한 일반적인 정보는 ***cfpb.gov/prepaid***에서 확인할 수 있습니다. 선불 계좌에 대해 불만 사항이 있는 경우, 1-855-411-2372번으로 Consumer Financial Protection Bureau에 전화하거나 ***cfpb.gov/complaint***를 방문하십시오.

CR-68221148 - Korean

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Government of the District of Columbia

2025 D-40 Individual Income Tax Return

2 5 0 4 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

Your telephone number

Fill in ◯ *if:* Filing an **amended return**. *See instructions.*

OFFICIAL USE ONLY
Vendor ID#0000

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name | M.I. | Last name | *Fill in if Deceased* ◯

Spouse's/registered domestic partner's first name | M.I. | Last name | *Fill in if Deceased* ◯

Home address (number, street and suite/apartment number if applicable)

City | State | Zip Code +4

Email Address

Filing status

1 *Fill in only one:*

◯ Single, ◯ Married filing jointly, ◯ Married filing separately, ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 5–43. See instructions.*

◯ Registered domestic partners filing jointly for Lines 5-43. See instructions. ◯ filing separately on same return Enter combined amounts

◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

◯ Qualifying widow(er) with dependent child *Enter qualifying dependent and/or non-dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC *from* (MMDDYYYY) *to* (MMDDYYYY) *See instructions.*

3 *Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year?* Yes ◯ No ◯
If no, or if claiming an exemption, complete Schedule HSR (see instructions).

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a $ .00
b	Business income or loss, *see instructions.*	**Fill in if loss** ◯	b $ .00
c	Capital gain or loss.	**Fill in if loss** ◯	c $ .00
d	Rental real estate, royalties, partnerships, etc.	**Fill in if loss** ◯	d $ .00

Computation of DC Gross and Adjusted Gross Income

4 Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040-SR, 1040-NR or 1040-NR-EZ. **Fill in if loss** ◯ 4 $ .00

Revised 11/2025

Enter your last name.

Enter your TIN

2 5 0 4 0 0 1 2 0 0 0 0

Additions to DC Income

5	Franchise tax deducted on federal forms, *see instructions.*		5 $ .00
6	Other additions from DC Schedule I, Calculation A, Line 9.		6 $ .00
7	Add Lines 4, 5 and 6.	Fill in if loss ◯	7 $ .00

Subtractions from DC Income

8	Part year residents, enter income received during period of nonresidence, *see instructions.*		8 $ .00
9	Taxable refunds, credits or offsets of state and local income tax.		9 $ .00
10	Taxable amount of social security and tier 1 railroad retirement		10 $ .00
11	Income reported and taxed this year on a DC franchise or fiduciary return.		11 $ .00
12	DC and federal government survivor benefits, *see instructions.*		12 $ .00
13	Unemployment Insurance Benefits, *see instructions.*		13 $ .00
14	Other subtractions from DC Schedule I, Calculation B, Line 16.		14 $ .00
15	Total subtractions from DC income, Lines 8-14.		15 $ .00
16	DC adjusted gross income, Line 7 minus Line 15.	Fill in if loss ◯	16 $ .00

17 Deduction type. *Take the same type as you took on your federal return. Fill in which type:* Standard ◯ or Itemized ◯

See instructions for amount to enter on Line 18.

18	DC deduction amount.		18 $ .00
19	DC taxable income. *Subtract Line 18 from Line 16.*	Fill in if loss ◯	19 $ .00

20	Tax. *If Line 19 is $100,000 or less, use tax tables to find the tax, if more, use Calculation I instructions.* Fill in ◯ if filing separately on same return. *Complete Calculation J on Schedule S.*		20 $ .00
21	Credit for child and dependent care expenses $ .00 X .32 *From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441*		21 $ .00
22	Non-refundable credits from DC Schedule U, Part 1a, Line 7. *Attach Schedule U.*		22 $ .00
23	Total non-refundable credits. *Add Line 21 and Line 22.*		23 $ .00
24	Subtract Line 23 from Line 20. *If less than zero, enter zero.*		24 $ .00
25	DC Health Care Shared Responsibility *See instructions. If fully covered or fully exempt, enter zero.*		25 $ .00
26	Total tax and DC Health Care Shared Responsibility. *Add Line 24 and Line 25.*		26 $ .00

27 DC Earned Income Tax Credit * Do you choose to receive your DC EITC refund in 12 monthly payments instead of one total payment? ◯ If so, see instructions for eligibility.

27a	Enter the number of qualified EITC children.	27b Enter earned income amount	27b $ .00
27c	For filers **with** qualifying children. Enter calculated federal EIC amount > $ .00 X 1.00	Enter result >	27d $ .00
27e	For filers **without** qualifying children. *See instructions for special calculations.*	Enter result >	27e $ .00
28	Property Tax Credit. *From your DC Schedule H; attach a copy.*		28 $ .00

* **Caution: Choosing to receive this credit in monthly payments may cause you to lose your Supplemental Nutrition Assistance Program (SNAP) or other federal benefits (For more information about SNAP, contact the Department of Human Services at (202) 807-0405 or dhs@dc.gov.)** Taxpayers receiving DC EITC amounts of $1,200 or more may choose to receive the DC EITC portion of their refund in 12 equal monthly payments instead of one total payment. If you choose to receive monthly DC EITC payments, OTR will calculate the distribution of your net refund amount for you. Your initial payment will be different from the Line 43 Net Refund amount.

Enter your last name.

Enter your TIN

2 5 0 4 0 0 1 3 0 0 0 0

DC tax, credit and payments

29	Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.*	29 $ .00
30	Total refundable credits. *Add Line 27d or 27e through Line 29.*	30 $ .00
31	DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.*	31 $ .00
32	2025 estimated income tax payments and amount applied from 2024 return.	32 $ .00
33	Tax paid with Form FR-127 Extension of Time to File.	33 $ .00
34	If this is an amended 2025 return, enter payments made with original 2025 D-40 return.	34 $ .00
35	If this is an amended 2025 return, enter refunds requested with original 2025 D-40 return.	35 $ .00
36	Total payments and refundable credits. *Add Line 30 through Line 34. (Do not include Line 35).*	36 $ .00
37	Tax Due. *Subtract Line 36 from Line 26.*	37 $ .00
38	Amount overpaid. *Subtract Line 26 from Line 36.*	38 $ .00
39	Amount to be applied to your 2026 estimated tax.	39 $ .00
40	Underpayment Interest. **Fill in the oval and attach Form D-2210.** ◯	40 $ .00
41	Contribution amount from Schedule U, Part II, Line 5. (Cannot exceed amount on Line 38)	41 $ .00
42	Total Amount Due. *Add Lines 37, 40 and 41.*	42 $ .00
43	Net Refund.* *Subtract total of Lines 39, 40 and 41 from Line 38.*	43 $ .00

Will this refund go to an account outside the U.S.? *Yes* ◯ *No* ◯ *See instructions.*

44 Fill in ◯ if either spouse is claiming injured spouse protection. You **must** attach Form DC-8379.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark **one** refund choice: ◯ Direct deposit ***or*** ◯ Reliacard (See instructions) ***or*** ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking or*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Fill in ◯ if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third party designee *To authorize another person to discuss this return with OTR, fill in here* ◯ *and enter the name and phone number of that person. See instructions.*

Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature | Date | Preparer's signature | Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return | Date | Preparer's Tax Identification Number (PTIN) | PTIN telephone number

Government of the District of Columbia

2025 D-40 Individual Income Tax Return

2 5 0 4 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

Your telephone number

Fill in ◯ *if:* Filing an **amended return**. *See instructions.*

OFFICIAL USE ONLY
Vendor ID#0000

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name | M.I. | Last name | *Fill in if Deceased* ◯

Spouse's/registered domestic partner's first name | M.I. | Last name | *Fill in if Deceased* ◯

Home address (number, street and suite/apartment number if applicable)

City | State | Zip Code +4

Email Address

Filing status

1 *Fill in only one:*

◯ Single, ◯ Married filing jointly, ◯ Married filing separately, ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 5–43. See instructions.*

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◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

◯ Qualifying widow(er) with dependent child *Enter qualifying dependent and/or non-dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC *from* (MMDDYYYY) *to* (MMDDYYYY) *See instructions.*

3 *Did you have qualifying health care coverage for all members of your shared responsibility family for the entire year?* Yes ◯ No ◯
If no, or if claiming an exemption, complete Schedule HSR (see instructions).

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

Income Information

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Revised 11/2025

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* **Caution: Choosing to receive this credit in monthly payments may cause you to lose your Supplemental Nutrition Assistance Program (SNAP) or other federal benefits (For more information about SNAP, contact the Department of Human Services at (202) 807-0405 or dhs@dc.gov.)** Taxpayers receiving DC EITC amounts of $1,200 or more may choose to receive the DC EITC portion of their refund in 12 equal monthly payments instead of one total payment. If you choose to receive monthly DC EITC payments, OTR will calculate the distribution of your net refund amount for you. Your initial payment will be different from the Line 43 Net Refund amount.

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DC tax, credit and payments

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Will this refund go to an account outside the U.S.? *Yes* ◯ *No* ◯ *See instructions.*

44 Fill in ◯ if either spouse is claiming injured spouse protection. You **must** attach Form DC-8379.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark **one** refund choice: ◯ Direct deposit ***or*** ◯ Reliacard (See instructions) ***or*** ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking or*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Fill in ◯ if you agree to receive your 1099-G Income Tax refund statement electronically (see instructions).

Third party designee *To authorize another person to discuss this return with OTR, fill in here* ◯ *and enter the name and phone number of that person. See instructions.*

Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Government of the District of Columbia

2025 SCHEDULE S Supplemental Information and Dependents

2 5 0 4 0 0 2 3 0 0 0 0

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name *Enter your TIN*

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers or qualifying widow(er)

Do not enter information

TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name

SCHEDULE S PAGE 2

Last name and TIN

2 5 0 4 0 0 2 4 0 0 0 0

Calculation G-1 Computation of Standard Deduction

Calculation G-1 must be completed and submitted with the return.

* If you were born before January 2, 1961, you are considered to be age 65 at the end of 2025

Fill in ◯ if you are married and your filing status is dependent claimed by someone else

a	Basic standard deduction amount. See instructions.	a $ .00
b	Enter 1 if you are age 65 or over *	b
c	Enter 1 if you are blind	c
d	Enter 1 if you are married or are a registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over *	d
e	Enter 1 if you are married or are a registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	e
f	Total number of additions to standard deductions. *Add Lines b through e.*	f
g	Additional standard deduction amount. Multiply $1,600 ($2,000 if your filing status is single, head of household, or dependent claimed by someone else and are not married) *by the number on Line f.* *See instructions.*	g $ .00
h	Total standard deduction. *Add Lines a and g, enter here and on D-40, Line 18.*	h $ .00
i	Total number of dependents	i

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line i.

		You	Your spouse/registered domestic partner
a	Federal adjusted gross income (AGI). **Fill in if loss** ◯ *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	a $ .00	$ .00
b	Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 5 and 6.*	b $ .00	$ .00
c	Add Lines a and b. **Fill in if loss** ◯	c $ .00	$ .00
d	Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 15.*	d $ .00	$ .00
e	DC adjusted gross income. *Subtract Line d from Line c.* **Fill in if loss** ◯	e $ .00	$ .00
f	Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 18. (You may allocate this amount as you wish.)*	f $ .00	$ .00
g	Taxable income. *Subtract Line f from Line e.* **Fill in if loss** ◯	g $ .00	$ .00
h	Tax. *If Line g is $100,000 or less, use tax tables. If more than $100,000, use Calculation i in instructions.*	h $ .00	$ .00
i	*Add the amounts on Line h, enter here and on D-40, Line 20.*	i $ .00 *Total tax*	

List TINs associated with Income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 11.**

a	b	c
d	e	f
g	h	i

Revised 11/2025

Government of the District of Columbia

2025 SCHEDULE S Supplemental Information and Dependents

2 5 0 4 0 0 2 3 0 0 0 0

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name *Enter your TIN*

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name

Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers or qualifying widow(er)

Do not enter information

TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name

SCHEDULE S PAGE 2

Last name and TIN

2 5 0 4 0 0 2 4 0 0 0 0

Calculation G-1 Computation of Standard Deduction

Calculation G-1 must be completed and submitted with the return.

* If you were born before January 2, 1961, you are considered to be age 65 at the end of 2025

Fill in ◯ if you are married and your filing status is dependent claimed by someone else

a	Basic standard deduction amount. See instructions.	a $ .00
b	Enter 1 if you are age 65 or over *	b
c	Enter 1 if you are blind	c
d	Enter 1 if you are married or are a registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over *	d
e	Enter 1 if you are married or are a registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	e
f	Total number of additions to standard deductions. *Add Lines b through e.*	f
g	Additional standard deduction amount. Multiply $1,600 ($2,000 if your filing status is single, head of household, or dependent claimed by someone else and are not married) *by the number on Line f.* *See instructions.*	g $ .00
h	Total standard deduction. *Add Lines a and g, enter here and on D-40, Line 18.*	h $ .00
i	Total number of dependents	i

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line i.

		You	Your spouse/registered domestic partner
a	Federal adjusted gross income (AGI). **Fill in if loss** ◯ *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	a $ .00	$ .00
b	Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 5 and 6.*	b $ .00	$ .00
c	Add Lines a and b. **Fill in if loss** ◯	c $ .00	$ .00
d	Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 15.*	d $ .00	$ .00
e	DC adjusted gross income. *Subtract Line d from Line c.* **Fill in if loss** ◯	e $ .00	$ .00
f	Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 18. (You may allocate this amount as you wish.)*	f $ .00	$ .00
g	Taxable income. *Subtract Line f from Line e.* **Fill in if loss** ◯	g $ .00	$ .00
h	Tax. *If Line g is $100,000 or less, use tax tables. If more than $100,000, use Calculation i in instructions.*	h $ .00	$ .00
i	*Add the amounts on Line h, enter here and on D-40, Line 20.*	i $ .00 *Total tax*	

List TINs associated with Income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 11.**

a	b	c
d	e	f
g	h	i

Revised 11/2025

Government of the District of Columbia

2025 SCHEDULE H Homeowner and Renter Property Tax Credit

2 5 9 9 8 0 1 1 0 0 0 0

Important: Read eligibility requirements before completing.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID#0000

Personal information

Your daytime telephone number

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY) Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Mailing address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Email Address

Address of **DC** property (number, street and suite/apartment number if applicable) for which you are claiming the credit (if different from above)

Type of property for which you are claiming the credit. Fill in only one: ◯ House ◯ Apartment ◯ Rooming house ◯ Condominium ◯ Cooperative

◆ **Complete Section A or Section B, whichever applies.** ◆ **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization.**

Round cents to nearest dollar.

Section A Credit claim based on rent paid

1 Federal adjusted gross income of the tax filing unit (see instructions). *If less than zero, enter zero.* 1 $ .00

2 Rent paid by you on the property in 2025 $ .00 x.20 = 2 $ .00

3 Property tax credit. *Use the "Worksheet to Compute Your Property Tax Credit."* 3 $ .00

4 Landlord's name

Landlord's address (number, street and suite/apartment number if applicable) Apartment number

Landlord's telephone number

City State Zip Code +4

Section B Credit claim based on real property tax owed

Round cents to nearest dollar.

5 Federal adjusted gross income of the tax filing unit (see instructions). *If less than zero, enter zero.* 5 $ .00

6 DC real property tax bill for tax year 2025. *Do not include special assessments, interest, penalties and service charges.* 6 $ .00

7 Property tax credit *Use the "Worksheet to Compute Your Property Tax Credit."* 7 $ .00

8 *Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.*

Square number Suffix number Lot number

2 5 9 9 8 0 1 2 0 0 0 0

For STANDALONE FILERS only, please complete the following "Refund Options" information ***Will this refund go to an account outside of the U.S.?*** ◯ ***Yes*** ◯ ***No***

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark one refund choice: ◯ Direct deposit ***or*** ◯ ReliaCard (See instructions) ***or*** ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking*** ***or*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Under penalty of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature	Date	Preparer's signature	Date
Spouse's/domestic partner's signature if filing jointly or separately on same return.	Date	Preparer's Tax Identification Number (PTIN)	Preparer's telephone number

FOR STANDALONE FILERS ONLY - WORKSHEET TO DETERMINE FEDERAL ADJUSTED GROSS INCOME

This Worksheet is for use by standalone filers only. If you are filing a D-40 Return, do not complete this worksheet.

			COLUMN A (YOU)	COLUMN B (SPOUSE/DOMESTIC PARTNER)
INCOME	1	Wages, salaries, tips, etc.	1 $	$
	2	Taxable interest	2	
	3	Ordinary Dividends	3	
	4	Taxable refunds, credits, or offsets of state and local income taxes	4	
	5	Alimony received (only if divorce or separation agreement on or before 12/31/18)	5	
	6	Business Income Fill in if minus ◯	6	Fill in if minus ◯
	7	Capital gains Fill in if minus ◯	7	Fill in if minus ◯
	8	Other gains Fill in if minus ◯	8	Fill in if minus ◯
	9	IRA distributions: Taxable amount	9	
	10	Pensions and annuities: Taxable amount	10	
	11	Rental real estate, royalties, partnerships, S-Corp., trusts, etc. Fill in if minus ◯	11	Fill in if minus ◯
	12	Farm income Fill in if minus ◯	12	Fill in if minus ◯
	13	Unemployment compensation	13	
	14	Social security benefits: Taxable amount	14	
	15	Other taxable income. Attach separate sheet(s) Fill in if minus ◯	15	Fill in if minus ◯
	16	**Add Lines 1 through 15 in each column.** Fill in if minus ◯	**16**	Fill in if minus ◯
ADJUSTMENTS	17	Educator expenses	17	
	18	Certain business expenses of reservists, performing artists, and fee-basis government officials	18	
	19	Health savings account deduction	19	
	20	Moving expenses for members of the armed forces. Attach fed. Form 3903	20	
	21	Deductible part of self-employment tax	21	
	22	Self-employed SEP, SIMPLE, and qualified plans	22	
	23	Self-employed health insurance deduction	23	
	24	Penalty on early withdrawal of savings	24	
	25	Alimony paid (only if divorce or separation agreement on or before 12/31/18)	25	
	26	IRA deduction	26	
	27	Student loan interest deduction	27	
	28	Tuition and fees per federal Form 8917	28	
	29	**Add Lines 17 through 28 in each column**	29	
	30	Subtract Line 29 from Line 16 Fill in if minus ◯	30	Fill in if minus ◯
	31	Total federal adjusted gross income. **Add amounts entered on Line 30, Columns A - B** and enter total here on Line 31 ***and*** on Section A, Line 1 or Section B, Line 5. If less than zero, enter zero.		31 $

WORKSHEET TO COMPUTE YOUR PROPERTY TAX CREDIT

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid or accrued, *or* the portion of the rent paid that is equivalent to property taxes (20% of rent paid) *in excess* of the applicable percentage of the total federal adjusted gross income. The maximum credit amount is $1425.

If you are under age 70 and the Federal AGI of your tax filing unit is:	Percentage -
$0 - $24,999	The amount of property tax that exceeds 3.0% of the adjusted gross income
$25,000 - $51,999	The amount of property tax that exceeds 4.0% of the adjusted gross income
$52,000 - $66,000	The amount of property tax that exceeds 5.0% of the adjusted gross income

If you are age 70 or older and the Federal AGI of your tax filing unit is:	Percentage -
$0 - $90,000	The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

1. Enter federal AGI (Line 1, Section A, Schedule H or Line 5, Section B, Schedule H). 1. _____

2. Enter real property tax bill for 2025 or 20% of rent paid in 2025. *(Do not include special assessments, interest, penalties and service charges).* 2. _____

3. Multiply Line 1 by the applicable percentage (.03), (.04) or (.05). 3. _____

4. Balance (Subtract Line 3 from Line 2). 4. _____

5. Property Tax Credit Limit. 5. $1,425.00

6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 3 of Schedule H, Section A for credit based on rent paid, or Line 7 of Schedule H, Section B for credit based on real property tax owed. Round to the nearest whole dollar. 6. _____

Instructions for Schedule H

Homeowner and Renter Property Tax Credit

Home Defined

The term "home" refers to houses, apartments, rooming houses, condominiums, and cooperatives.

Eligibility

You must meet the following requirements to claim this credit:

- You were a District of Columbia (DC) resident from Jan 1. through Dec. 31, 2025;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in a home, apartment, rooming house, or condominium in DC during all of 2025;
- Your 2025 federal adjusted gross income (AGI), was $66,000 or less ($90,000 or less if you are age 70 or older);
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- You must not be claimed as a dependent on someone else's federal, state, or DC income tax return unless you reached age 65 on or before December 31, 2025.

Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2025.
- Only one claimant per "tax filing unit" can claim the property tax credit.
- An individual who is claimed as a dependent on someone else's individual income tax return is only eligible to file the claim for their tax filing unit if they are 65 years of age or older.

Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would — if their income is above the DC filing threshold — file an individual income tax return. A married couple/ registered domestic partners residing in the same household are part of the same tax filing unit whether filing jointly, separately on the same return, or separately on separate returns.

D-40 Filers

If you are required to file a DC individual income tax return (D-40), attach Schedule H to your D-40 return. Use the federal adjusted gross income amount from Line 4 of your D-40 (and the AGI of your spouse/registered domestic partner if filing separately on separate returns). You have three years from the due date to claim the credit. If you have already submitted your tax return for a previous year without the Schedule H form, you may file an amended return to include Schedule H.

Standalone Filers

If you are not required to file a DC individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return. You may use the "Worksheet To Determine Federal Adjusted Gross Income" on page 2 of Schedule H to calculate the total federal adjusted gross income for yourself, and, if applicable, your spouse or registered domestic partner.

You can now electronically file the standalone Schedule H by accessing the MyTax.DC.gov web portal. For more information, visit MyTax.DC.gov or call e-Services at (202) 759-1946.

When is Schedule H due?

The Schedule H is due by April 15, 2026. You have three years from the due date to claim the credit.

Where to Mail Schedule H

If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Send it to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

If you file Schedule H by mail as a standalone return, send it to:

Office of Tax and Revenue
1101 4th Street, SW, FL 4
Washington, DC 20024

Do I Use Section A or Section B?

If you **rent** your home, apartment, rooming house, condominium, or cooperative, use Section A.

If you **own** your home, apartment, rooming house, condominium or cooperative, use Section B.

Section A—Credit claim based on rent paid

Line 1 Total federal AGI of the tax filing unit

If you filed a D-40, enter the amount that you and, if applicable, your spouse or registered domestic partner reported on Line 4 of your D-40. If you are a standalone filer, you must compute your federal adjusted gross income (AGI) and enter that amount on Line 1 of Schedule H. For assistance in computing your federal adjusted gross income you can complete the "Worksheet To Determine Federal Adjusted Gross Income."

If the sum of your federal AGI is more than $66,000, ($90,000 if you are age 70 or older) you are not eligible to claim the poperty tax credit.

If you are a standalone filer it is important that you list the name, taxpayer identification number, and date of birth on page 1 of Schedule H of the person whose income is included in the total federal AGI of your tax filing unit.

Line 2 Rent paid on the property in 2025

Enter the total rent you paid for the property during the year and multiply it by .20. If you sublet part of your home to another person, the rent that you received is gross income and must be reported on your D-40, or D-30 if gross rental income is greater than $12,000.

Note: If you rent more than one home in the District in the same calendar year, rent you paid during the year is determined by dividing the rent paid pursuant to the last rental agreement in force during the year by the number of months during the year for which this rent was paid and then multiplying the result by 12. Enter this number for "Rent paid by you on the property in 2025." Multiply the rent entered by .20.

Line 3 Property tax credit

Using the amounts entered in Lines 1 and 3, calculate your property tax credit amount using the "Worksheet to Compute Your Property Tax Credit."

Section B—Credit claim based on real property tax paid or accrued

Line 5 Total federal AGI of the tax filing unit

If you filed a D-40, enter the amount that you and, if applicable, your spouse or registered domestic partner reported on Line 4 of your D-40. If you are a standalone filer, you must compute your federal adjusted gross income (AGI) and enter that amount on Line 5 of Schedule H. For assistance in computing your federal adjusted gross income you may complete the "Worksheet To Determine Federal Adjusted Gross Income."

If the sum of your federal AGI is more than $66,000, ($90,000 if you are age 70 or older) you are not eligible to claim the property tax credit.

If you are a standalone filer, it is important that you list the name, taxpayer identification number, and date of birth on Page 1 of the person whose income is included in the total federal AGI of your tax filing unit.

Line 6 DC real property tax bill for tax year 2025

Refer to your real property tax bill. Enter the amount of DC real property tax for tax year 2025 as reflected on the District real estate tax bill ordinarily sent out in September each year. The credit is based upon the amount of real property taxes owed, whether paid or unpaid. Do not include interest, penalties, special assessments or service charges, and do not include taxes paid for earlier tax periods.

If a home is an integral part of a larger unit such as a multi-purpose building or a multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

REMINDER: If you rent out part of your residence to another person, the rent you receive is gross income and needs to be reported on your federal and DC tax returns. If gross rental income is greater than $12,000, you will need to file a DC Form D-30.

Line 7 Property tax credit

Using the amounts entered on Lines 8 and 9, calculate your property tax credit amount using the "Worksheet to Compute Your Property Tax Credit."

Government of the District of Columbia

2025 SCHEDULE U Additional Miscellaneous Credits and Contributions

2 5 0 4 0 0 1 7 0 0 0 0

Important: *Print in CAPITAL letters using black ink. Attach to D-40.*
NOTE: *Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).*

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name

Taxpayer Identification Number (TIN)

Part I Credits

a. Non-refundable Credits

1 Enter state individual income tax credit. *List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state individual income tax credits, each computed separately on Calculation K, on Line 2 below.)*

State **(a)** $ .00 **(b)** $ .00

State **(c)** $ .00 **(d)** $ .00

2 Total of Line 1 state tax credits and any additional tax credits from the attachments. 2 $ .00

3 Enter alternative fuel credits, see instructions. $ .00

3(a) Alternative fuel infrastructure - private residence. # of stations $ .00

3(b) Alternative fuel infrastructure - public use. # of stations $ .00

3(c) Alternative fuel vehicle conversion. # of vehicles $ .00

4 Total of Line 3 alternative fuel credits. Add Lines 3(a) through 3(c) only and enter here. 4 $ .00

5 DC Low-Income Housing Tax Credit. See DC LIHTC instructions on MyTax.DC.gov. 5 $ .00

6 DHCD Rental Accommodations Division Housing Provider Credit. *See instructions.* 6 $ .00

7 Total your non-refundable credits, enter here and on Form D-40, Line 22. 7 $ .00

b. Refundable Credits

1 DC Non-custodial parent EITC. See Schedule N. 1 $ .00

2 Keep Child Care Affordable Tax Credit. See Schedule ELC. 2 $ .00

3 Total your refundable credits, enter here and on Form D-40, Line 29. 3 $ .00

Part II Contributions (The minimum contribution is $1.00.)

1 DC Statehood Delegation Fund. 1 $ .00

2 Taxpayer Support for Afterschool Programs for At-Risk Students. 2 $ .00

3 Anacostia River Cleanup and Protection Fund. 3 $ .00

4 RESERVED 4 $ .00

5 **Total your contributions, enter here and on Form D-40, Line 41.** 5 $ .00

If you are not due a refund and do not owe tax, you may still make contributions. Total your contributions and enter on Form D-40, Line 41
If you owe tax, make the payment plus any contributions, payable to the DC Treasurer and mail it with your return.

Attach this schedule to your D-40 Return.

Government of the District of Columbia

2025 D-8609 District of Columbia Low-Income Housing Tax Credit Allocation and Certification

25LIH01100000

Important: Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

This Section to be completed by DHCD

Part IA. Credit

1. Building Address _____

2a. Building Owner Name _____
b. Building Owner Address _____

3. Building Owner TIN _____

4. Federal Building Identification Number DC-_____

5. Maximum Allowable DC LIHTC Amount* _____

6. Date of Allocation _____

7. Date Building Placed in Service _____

8. Fill in ⬭ if election to begin credit period the first year after the building is placed in service was made on Federal Form 8609, Line 10a.

_____ _____
Signature of Authorized DHCD Official Date

*The amount for each year of the 10-year credit period

Ownership Entity

Part IB. Owner Certification

Under penalties of perjury, I declare that: (1) the above building continues to qualify as a part of a qualified low-income housing development and meets the requirements of Internal Revenue Code Section 42(g) and DC Code §47-4801 and (2) the qualified basis of the building (check one) ___has ___has not decreased for this tax year. I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete.

_____
Signature Taxpayer ID Number Date

_____
Name (please type or print)

DISTRICT OF COLUMBIA LOW-INCOME HOUSING TAX CREDIT

The federal Low-Income Housing Tax Credit (LIHTC) was established by the Tax Reform Act of 1986 and is a dollar-for-dollar tax credit for federal taxpayers who invest in the construction and rehabilitation of housing for low and moderate-income individuals and families in the United States.

Pursuant to the District of Columbia Low-Income Housing Tax Credit Clarification Amendment Act of 2020, (D.C. Law 23-149, § 7201), and the District of Columbia Low-Income Housing Tax Credit Amendment Act of 2024 (D.C. Law 25-550 §2161) the District of Columbia has established a low-income housing tax credit for eligible projects located in the District of Columbia. An "eligible project" means a rental housing development in the District that includes more than 5 housing units; and units that will be affordable to tenants at an income level no greater than 80% of the median famiy income in the Washington Metropolitan Statistical Area.

The District of Columbia low-income housing tax credit (DC LIHTC) can be taken against income tax, franchise tax, and insurance premium tax. The credit can be claimed equally for 10 years or 120 months and subtracted from the amount of DIstrict tax otherwise due for each taxable period. The tax cannot be taken against any tax that is dedicated in whole or in part to the Healthy DC and Health Care Expansion Fund established by by DC Code §31-3514.02.

The credit is not refundable, but any amount of the credit that exceeds the tax due for a taxable year can be carried forward to any of the 10 remaining subsequent taxable years. The owner of an eligible project that qualifies for the DC LIHTC must obtain an eligibility statement issued by the Department of Housing and Community Development (DHCD) with respect to the project and submit an executed Form D-8609, District of Columbia Low-Income Housing Tax Credit Allocation and Certification.

All or any portion of District low-income housing tax credits may be transferred, sold, assigned, or allocated to parties who are eligible pursuant to Chapter 48 of Title 47 of the District of Columbia Official Code. There is no limit on the total number of allocations of all or part of the total credit authorized. Collectively, all transfers, sales, assignments, and allocations are subject to the maximum credit allowable to a particular qualified project.

A tax credit earned or purchased by, or transferred or assigned to, a partnership, limited liability company, S corporation, or other pass-through entity may be allocated to the partners, members, or shareholders in accordance with the provisions of any agreement among the partners, members, or shareholders and without regard to the ownership interest of the partners, members, or shareholders in the project. A partner, member, or shareholder to whom a tax credit is allocated may further allocate all or part of the allocated credit or may transfer, sell, or assign the allocated credit. Collectively all transfers, sales, assignments, and allocations are subject to the maximum credit allowable to a particular qualified project.

An owner, transferee, purchaser, assignee, or taxpayer to whom a credit is allocated desiring to make a transfer, sale assignment or allocation to another transferee, purchaser, assignee or taxpayer, must submit appropriate information to the Office of Tax and Revenue (OTR) and report the amount of DC LIHTC transferred, sold, assigned, or allocated, and the recipient of the credit. Follow the steps described in the Instructions for Low-Income Housing Tax Credit (LIHTC) Allocation and Certification booklet on MyTax.DC.gov.

The District low-income housing tax credit can be recaptured if the owner fails to submit a copy of the eligibility statement issued by the Department with respect to the eligible project at the time of filing the return, or, if under IRC §42, a portion of any federal low-income housing tax credits taken on a low-income qualified project is required to be recaptured. If a recapture is required, any statement submitted to OTR as required by DC Code §47-4806(b) must include the proportion of the credit required to be captured, the identity of each transferee subject to recapture, and the amount of credit previously transferred, sold, assigned, or allocated to such transferee, purchaser, assignee, or taxpayer to whom a credit is allocated.

Except for unused credits carried forward and for credits claimed under regulations promulgated by the Department consistent with the special rule set forth in IRC §42, an eligible District of Columbia project is not eligible for any District tax credits for more than 11 taxable years.

Sign-Up for MyTax.DC.gov

MyTax.DC.gov is the web portal where you can view your available DC LIHTC amount and report credit transfers, sales, assignments and allocations to other credit recipients. All credit owners, transferors and recipients must complete a one-time registration to sign up for an online account. Credit transferors must report any credit transfers, sales, assignments and allocations on their MyTax.DC account before the credit recipients can view their portion of available DC LIHTC credit. For further information on how to view your DC LIHTC information and report transactions, please see Instructions for DC Low-Income Housing Tax Credit Allocation and Certification.

Claiming the Credit

The building owners of an eligible project must complete Form D-8609, District of Columbia Low-Income Housing Tax Credit Allocation and Certification, and have it signed by an authorized official from the District of Columbia Department of Housing and Community Development (DHCD). Provide the following documents to OTR by email OTRLIHTCTeam@dc.gov:

- A copy of the executed D-8609,
- A copy of your eligibility letter issued by DHCD,
- A copy of your federal Form 8609A, Annual Statement for Low-Income Housing Credit, and
- A copy of your DC credit schedule for the building project.

A District tax return must be filed with the credit amount on the appropriate line of the return or schedule to receive the credit. The lines to claim this credit are:

D-40 Schedule U Line 5
D-41 Line 16a
D-20 Schedule UB Line 8
D-30 Schedule UB Line 19

This is a non-refundable credit. The total amount of the credit being claimed should not exceed the amount of tax due.

Government of the District of Columbia

2025 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

2 5 0 4 0 0 1 8 0 0 0 0

Important: Print in CAPITAL letters using black ink. Attach to your D-40.

Last name	Taxpayer Identification Number (TIN)	OFFICIAL USE ONLY Vendor ID#0000

Calculation A Additions to federal adjusted gross income. Fill in only those that apply. **Dollars only, do not enter cents**

1	Part-year DC resident – enter the portion of adjustments (from Federal Form 1040, 1040-SR or 1040-NR) that relate to the time you resided outside DC. *For Lines 2 – 7 below include only the amounts related to the time you resided **in** DC.*	1 $	.00
2	Income distributions eligible for income averaging on your federal tax return (from federal Form 4972).	2 $	.00
3	IRC §168 additional depreciation and/or extra IRC §179 expenses claimed on federal return.	3 $	.00
4	Any part of a discrimination award subject to income averaging.	4 $	.00
5	Deductions for S Corporations from Schedule K-I, Form 1120-S.	5 $	.00
6	Pass-through losses from DC unincorporated businesses that exceed the $12,000 threshold (reported as a loss on federal 1040 or 1040-SR return).	6 $	.00
7	Other. *Attach a "Calculation A, Line 7 Statement". See instructions.*	7 $	.00
8	Capital gains deferred on federal return due to investment in Qualified Opportunity Fund	8 $	.00
9	Total additions. *Add entries on Lines 1-8. Enter the total here and on D-40, Line 6.*	9 $	.00

Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.

1	Taxable interest and dividends from US Treasury bonds and other obligations. *See instructions*	1 $	.00
2	Disability income exclusion from DC Form D-2440, Line 10. *See instructions on other side.*	2 $	.00
3	Interest and dividend income of a child from Federal Form 8814.*	3 $	.00
4	Awards, other than front and back pay, received due to unlawful employment discrimination.	4 $	.00
5	Excess of DC allowable depreciation over federal allowable depreciation. *See instructions.*	5 $	.00
6	Amount paid (or carried over) to DC College Savings plan in 2025 (maximum $4,000 per person, $8,000 for joint filers if each is an account owner). *Part-year residents see instructions.*	6 $	.00
7a	Exclusion of up to $10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than $100,000. *See instructions.*	7a $	.00
7b	Annual household adjusted gross income.	7b $	.00
8	Expenditures by DC teachers for necessary classroom teaching materials, $500 annual limit per person. *See instructions on other side.*	8 $	.00
9	Expenditures by DC teachers for certain tuition and fees, $1500 annual limit per person. *See instructions on other side.*	9 $	.00
10	Loan repayment awards received by health-care professionals from DC government. *See instructions on other side.*	10 $	.00
11	Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. *Make no entry if the premium was deducted on your federal return. See instructions on other side.*	11 $	.00
12	DC Poverty Lawyer Loan Assistance. *See instructions on other side.*	12 $	.00
13	Other. *Attach a "Calculation B, Line 13 Statement". See instructions.*	13 $	.00
14	Military Spouse Residency Relief Act. *See instructions on other side.*	14 $	.00
15	Capital gains deferred due to DC approved investment in DC Qualified Opportunity Fund	15 $	.00
16	Total subtractions. *Add entries on Lines 1–7a and 8-15. Enter the total here and on D-40, Line 14.*	16 $	.00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

General Instructions

Use Schedule I to report income or adjustments to federal adjusted gross income.

Additions to federal adjusted gross income are entered on Schedule I, Calculation A. The amount on Calculation A, Line 9 is entered on Form D-40, Line 6.

Subtractions from federal adjusted gross income are entered on Schedule I, Calculation B. The amount on Calculation B, Line 16 is entered on Form D-40, Line 14.

Note: In December 2025, the District enacted the DC Income and Franchise Tax Conformity Emergency Act of 2025 identifying which provisions of the federal One Big Beautiful Bill Act (OBBBA) the District will not adopt and incorporating additional tax changes. Some federal changes will not apply in the District. The District does not allow certain exclusions and/or deductions allowed under federal law on your federal return. If you excluded or deducted those items in computing your federal adjusted gross income (or you have income from a pass-through entity that claimed those items) you must add them back to your federal adjusted gross income.

Calculation A, Line 7 - "Other". Use Calculation A, Line 7 to report income for items that are no longer subject to federal tax but remain taxable in the District. Refer to the instructions for Calculation A, Line 7 below, for which items of income need to be added on Line 7, and how to report them. Also include other miscellaneous items of income that have no dedicated line for them on Schedule I. Attach a "Calculation A, Line 7 Statement" to Schedule I in which you identify each item included in the Line 7 total amount, including an explanation and/or computation for each amount.

Calculation A Instructions

Additions to federal adjusted gross income (AGI)

Line 1 Part-year DC residents - If you were not a resident of DC for the full year, enter all exclusions or deductions from your federal adjusted gross income that relate to the time period during the year when you were not a resident of DC.

Line 2 Income distributions eligible for income averaging on your federal tax return (from federal Form 4972).

Line 3 If you claimed, or were allocated portions of, the 100% IRC 168(k) bonus depreciation, the 100% IRC 168(n) depreciation deduction for qualified production property, and/or the additional IRC 179 expense deduction, those deductions are disallowed. You must add-back the excess of the 100% IRC 168(k) bonus depreciation and the 100% IRC 168(n) additional deduction over the depreciation amount calculated using regular depreciation methods for the qualifying property. You must also add-back the excess of the IRC 179 additional expense over the lesser of $25,000 or the actual cost of the property in the year the property was placed in service.

Line 4 Any part of a discrimination award subject to income averaging.

Line 5 Any deductions distributed from S-Corporations and included in the Schedule K-1, Form 1120-S that are disallowed in the District must be added-back. See DC Code § 47-1803.03 for disallowed deductions.

Line 6 Pass-through losses from DC unincorporated businesses that exceed the $12,000 threshold (reported as a loss on federal 1040 or 1040-SR return).

Line 7 Other - Enter items of income excluded from federal adjusted gross income but subject to DC tax, including, but not limited to:

a. **Out-of-State Municipal bonds -** Interest on the obligations of other states, and their political subdivisions must be included in District gross income. If you excluded such income on your federal return, you must add-back that income on Calculation A, Line 7. Interest earned on obligations of the District or a territory of the United States, as well as obligations issued by DC Water, the Washington Metropolitan Area Transit Authority (WMATA), and the District of Columbia Housing Finance Agency (DCHFA) remain exempt.

b. **Capital gains on qualified small business stocks -** If you claimed the exclusion of capital gains from the sale or exchange of "qualified small business stock" as provided under IRC § 1202 you must add-back the gain on Calculation A, Line 7.The gross income exclusion under IRC § 1202 does not apply.

c. **Capitalization amortization of domestic research and experimental expenditures -** If your federal adjusted gross income includes claimed and/or passed-through deduction of the immediate expensing of research and experimental (R&E) expenditures under IRC § 174A, the immediate expensing is disallowed. R&E expenditures must be amortized and capitalized over a period of 5 years. You must add-back that amount on Calculation A, Line 7.

d. **Calculation of limitation of business interest expenses -** If your federal adjusted gross income includes claimed and/or passed-through business interest deductions as provided under IRC § 163(j), the business interest deduction must be computed by adding back depreciation, amortization,and depletion to adjusted taxable income. In addition, the "floor-plan" financing interest as defined under IRC § 163(j)(9) does not apply.

e. **Miscellaneous items of income that must be added back to District gross income -** If you have other items of income that you deducted on your federal return, but are taxable in the District, you must be add back those items of income to District gross income.

Attach a "Calculation A, Line 7 Statement" to Schedule I in which you identify each item in the Line 7 total amount, including an explanation and/or computation for each amount.

Line 8 If you reported deferred capital gains on your federal return due to an investment in a Qualified Opportunity Fund, you must add-back the amount of the deferment here.

Line 9 Add the entries on Lines 1 through 8. Enter the total on Line 9 and on Form D-40, Line 6.

Calculation B Instructions

Subtractions from federal adjusted gross income

Line 1 Interest and dividend income on obligations or securities of the United States, or its agencies or instrumentalities, to the extent that this income is included in federal gross income. Attach a detailed statement including an explanation of the amount of exempt interest and/or dividends and the name of the payor(s).

Line 2 Disability income exclusion from DC Form D-2440. Enter the amount from Form D-2440, Line 10. Attach a completed D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

Line 3 Interest and dividend income of a child from Federal Form 8814. You may subtract this income from your adjusted gross income ony if the child filed a separate Form D-40 reporting this income.

Line 4 Awards, other than front and back pay, received due to unlawful employment discrimination.

Line 5 Excess of DC allowable depreciation over federal allowable depreciation. If you claimed the federal bonus depreciation (100%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use this line to subtract the excess depreciation from the federal AGI to show the proper DC depreciation allowable.

Line 6 DC College Savings Plan payments. Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to $4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/registered domestic partner may deduct up to $4,000 for contributions made to all accounts for which that spouse/registered domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable $4,000 ($8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

Line 7a and 7b Exclusions for DC residents. Income not to exceed $10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than $100,000.

Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income.

Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value.

Lines 8 and 9 Expenditures by DC teachers. An individual who:

1) has been approved by the DC public schools; and
2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct:

   - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to $500 per person whether filing individually or jointly.
   - the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to $1,500 per person whether filing individually or jointly.

Interaction between DC deductions and similar federal deductions. To prevent a "double deduction" situation – if a DC classroom teacher claims a deduction on their federal return for personal expenses, the federal tax deduction claimed **reduces** the amount that may be claimed for those same expenses on the DC return. **For example:** a DC classroom teacher who claims $1,500 or more for tuition and fees on the federal return (Form 1040 or 1040-SR) **may not** take any deduction for these same expenses on the DC return.

Line 10 Loan repayment awards. "Loan repayment awards" of up to $120,000 paid over four years by DC to healthcare professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)

Line 11 Healthcare insurance premiums. Any healthcare insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) or an employee's spouse is deductible, unless on your federal return the employee's registered domestic partner or spouse is considered a dependent pursuant to IRC §152 and a deduction from income was taken for the premium on the employee's federal tax return.

Line 12 DC Poverty Lawyer Loan Assistance. Attach a copy of your Form 1099C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

Line 13 Other. Other items not subject to DC tax subtracted from federal adjusted gross income. See D-40 instruction booklet page 10 and DC Code § 47-1803.02(a)(2).

Attach a "Calculation B, Line 13 Statement" in which you identify each item in the Line 13 total amount, including an explanation and/or computation for each amount.

Line 14 Military Spouse Residency Relief Act. If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

1) If a servicemember's legal residence for taxes is not in DC but the service member and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 14. If this applies to you, a copy of the Department of Defense form providing the service member's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes should be kept with your tax records in case it is subsequently needed.
2) If a servicemember's legal residence for taxes is in DC and the service member and spouse reside in DC in compliance with the servicemember's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.

Line 15 DC Opportunity Fund Investment. If you have deferred capital gains due to an investment in a DC approved Qualified Opportunity Fund, subtract the amount of the deferment here, provided this amount is also included in Calculation A, Line 8 of Schedule I.

Line 16 Total Subtractions. Add entries on Lines 1 though 7a and 8 through 15. Enter the total here and on Form D-40, Line 14.

Government of the District of Columbia

2025 SCHEDULE N DC Non-Custodial Parent EITC Claim

2 5 0 4 0 0 1 5 0 0 0 0

Important: Print in CAPITAL letters using black ink.
Attach to Schedule U. File Schedules N and U with your D-40.

OFFICIAL USE ONLY
Vendor ID#0000

First name of non-custodial parent | M.I. | Last name

Address (number, street and suite/apartment number if applicable)

City | State | Zip Code + 4

Taxpayer Identification Number (TIN) | Date of birth (MMDDYYYY)

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit.

DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N. You may claim the DC Non-Custodial Parent EITC only if you can answer "Yes" to the following questions.

	YES	NO
1 Is your Federal Adjusted Gross Income for 2025 less than: $50,434 ($57,554 married filing jointly) with one qualifying child $57,310 ($64,430 married filing jointly) with two qualifying children $61,555 ($68,675 married filing jointly) with three or more qualifying children	○	○
2 Were you a DC resident taxpayer during the year?	○	○
3 Were you between the ages of 18 and 30 as of December 31, 2025?	○	○
4 Are you a parent of a minor child(ren) with whom you do not reside?	○	○
5 Are you under a court order requiring you to make child support payments?	○	○
6 Was the child support payment order in effect for at least 183 days in 2025?	○	○
7 Did you make child support payment(s) through a government sponsored support collection unit?	○	○
8 Did you pay all of the court ordered child support due for 2025 by December 31, 2025?	○	○

If you answered "Yes" to the above questions, you may claim the DC Non-Custodial Parent EITC.
Complete Schedule N and attach it, and Schedule U, to your D-40.

2 5 0 4 0 0 1 6 0 0 0 0

Last name and TIN

Qualifying Child Information

First Name M.I. Last Name

1. Child's name, #1

Child's name, #2

Child's name, #3

If you have more than three qualifying children, you only need to list three to get the maximum credit.

2. Child's TIN — #1 #2 #3

3. Child's date of birth — #1 #2 #3

4. Custodian's name — First Name M.I. Last Name

5. Custodian's address — Number, street and suite/apartment number

City State Zip Code + 4

6. Custodian's TIN

7. Location of the court that ordered support payments for: #1 #2 #3

8. Case or Docket number for:

#1

#2

#3

9. Name of government agency to which you make payments for:

#1

#2

#3

10. Address of the government agency for:

#1

#2

#3

11. Amount of court ordered payment

#1 $ .00 per month

#2 $ .00 per month

#3 $ .00 per month

12. Date payments were ordered to start — #1 (MMDDYYYY) #2 (MMDDYYYY) #3 (MMDDYYYY)

13. Total payments made during 2025 — #1 $ .00 #2 $ .00 #3 $ .00

14. Computation: Using the amount on Line 4 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by 1.00 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer, see part-year resident instructions in the D-40 booklet on prorating the credit to be claimed.

Government of the District of Columbia **2025**

Schedule ELC
Keep Child Care Affordable Tax Credit

2 5 E L C 0 0 1 0 0 0 0

▶ Complete and attach to Form D-40 only if you have an eligible child.

OFFICIAL USE ONLY Vendor ID# 0000

Name shown on return

Your first name | M.I | Last name | Taxpayer Identification Number (TIN)

Before you begin:

∝See instructions on the back of this form to make sure that **1)** you can take the Keep Child Care Affordable Tax Credit and **2)** you have an eligible child.

∝ Be sure the child's name on Line 2 and the tax identification number (TIN) on Line 3 match with the eligible child's social security card. Otherwise, at the time we process your return, we may reduce or disallow your ELC if the name or TIN do not match the social security card. Call the Social Security Administration at 1-800-772-1213

Eligible Child Information	Child 1	Child 2	Child 3
1a Is this child a recipient of the District's subsidized child care program?	☐ **Yes. STOP,** your child is not eligible for this credit.	☐ **Yes. STOP,** your child is not eligible for this credit.	☐ **Yes. STOP,** your child is not eligible for this credit.
	☐ **No.** Go to Line 1b.	☐ **No.** Go to Line 1b.	☐ **No.** Go to Line 1b.
1b Was the child under age 4 as of 09/30/2025?	☐ **Yes.** Go to Line 2.	☐ **Yes.** Go to Line 2.	☐ **Yes.** Go to Line 2.
	☐ **No. STOP, your child is not eligible for this credit.**	☐ **No. STOP, your child is not eligible for this credit.**	☐ **No. STOP, your child is not eligible for this credit.**
2 Child's name	First name Last name	First name Last name	First name Last name
3 Child's taxpayer identification number			
4 Child's Date of Birth	(MMDDYYYY)	(MMDDYYYY)	(MMDDYYYY)
5 Child's relationship to you			
6 Name of Child Development Facility			
7a Child Development Facility License Number			
7b Is the child development facility operated by the federal government or by a private provider on federal property?	☐ **Yes.** ☐ **No.**	☐ **Yes.** ☐ **No.**	☐ **Yes.** ☐ **No.**
8 Child Development Facility taxpayer identification number			
9 For payment purposes, was the child under age 3 as of 09/30/2025?	☐ **Yes.** Include payments made for care from 01/01/2025 through 12/31/2025	☐ **Yes.** Include payments made for care from 01/01/2025 through 12/31/2025	☐ **Yes.** Include payments made for care from 01/01/2025 through 12/31/2025
	☐ **No.** Include payments made for care from 01/01/2025 through 8/31/2025	☐ **No.** Include payments made for care from 01/01/2025 through 8/31/2025	☐ **No.** Include payments made for care from 01/01/2025 through 8/31/2025
10 Amount paid. See instructions	$ .00	$ .00	$ .00
11 The maximum credit you can receive for each eligible child is $1,200	$ 1200.00	$ 1200.00	$ 1200.00
12 Enter the lesser of Line 10 or Line 11 for each eligible child here and on Schedule U, Part 1b, Line 2.	$ .00	$ .00	$ .00

Instructions for Keep Child Care Affordable Tax Credit (Schedule ELC)

You are not eligible to receive this credit if:

1. You do not claim the eligible child as a dependent on your federal or District income tax return for the relevant taxable year;

2. A person other than you claimed the eligible child as a dependent on their federal and District income tax returns for the taxable year;

3. The child was eligible for and received subsidized child care services pursuant to Chapter 4, Title 4 of the D.C. Code, during the taxable year;

4. A person other than the taxpayer received a credit under DC Code 47-1806.15 for the same taxable year for the same eligible child;

5. The payments for child care services for which you seek a tax credit were paid to an entity not licensed by the District to operate a child development facility (unless operated by the federal government or by a private provider on federal property); or

6. Your District taxable income for the taxable year exceeds the amounts for taxable year 2025:

   a. Single and head of household: $180,100;
   b. Married/Registered Domestic Partners Filing Jointly: $180,100;
   c. Married/Registered Domestic Partners Filing Separately on the same return: $180,100;
   d. Married/Registered Domestic Partners Filing Separately: $90,000

Definitions

1. "Eligible child" means a dependent who is claimed by a taxpayer and who has not reached the age of 4 years by September 30th of the taxable year.

2. "Eligible child care expenses" means payments made by a taxpayer to a licensed child development facility for child care services of an eligible child during the taxable year. It does not include any payments for child care services provided after August 31st of the taxable year of an eligible child who meets the age requirements for enrollment for Pre-K.

3. "Child development facility" means a center, home, or other structure that provides care and other services, supervision, and guidance for children, infants, and toddlers on a regular basis. It must be licensed to operate as a childcare development facility in the District unless operated by the federal government or by a private provider on federal property. "Child development facility" does not include a public or private elementary or secondary school engaged in legally required educational and related functions or a pre-kindergarten education program licensed pursuant to the Pre-K Act of 2008.

4. Taxpayer Identification Number (TIN) means a valid federal employer identification number (FEIN), an individual taxpayer identification number (ITIN) issued by the IRS; or a valid social security number issued by the Social Security Administration.

Eligible Expenses

1. Eligible expenses are limited to the amounts paid to a licensed child development facility for child care services of the eligible child.

2. Child support payments are not qualified expenses, even if intended to be used to pay for child care services.

3. Child care expenses that are paid for upfront by a taxpayer but then reimbursed by a state social service agency are not eligible expenses.

4. Expenses do not include food, lodging, clothing or entertainment, even if provided for eligible child.

Line by Line Instructions for Child 1, 2 and 3:

Line 1a: Is the eligible child a recipient of the District's subsidized child care program? If yes, your child does not qualify for the credit. If no, continue to Line 1b.

Line 1b: The child must be under the age of 4 as of 9/30/25. If under age 4, continue to Line 2. If age 4 or over, your child does not qualify for this credit.

Line 2: Enter your eligible child's first and last name.

Line 3: Enter your eligible child's tax identification number. Ensure the name and tax identification number entered match the eligible child's social security card.

Line 4: Enter your eligible child's date of birth in MMDDYYYY format.

Line 5: Enter the eligible child's relationship to you. For example: son, daughter, grandchild, niece, nephew, eligible foster child.

Line 6: Enter the name of the Child Development Facility.

Line 7a: Enter the Child Development Facility License Number.

Line 7b: Check the applicable box.

Line 8: Enter the TIN of the Child Development Facility.

Line 9: Enter the date range of the payments made during the taxable year. This date cannot be a date after August 31st of the taxable year if eligible child meets age requirements for enrollment in Pre-K according to DC Code § 38-273.02(a). For more information visit dcps.dc.gov/ece.

Line 10: Enter the total amount actually paid in 2025 but do not include any payments for child care services provided after August 31, 2025 of the taxable year if your eligible child meets the age requirements for enrollment in Pre-K according to DC Code § 38-273.02(a).

Line 11: The maximum credit amount that can be claimed per child is $1,200.

Line 12: Enter the lesser of Line 10 or Line 11 and enter here and on Schedule U, Part 1B, Line 2.

Government of the District of Columbia

2025 SCHEDULE HSR
DC Health Care
Shared Responsibility

2 5 0 4 0 0 2 1 0 0 0 0

Important: Print in CAPITAL letters using black ink. File with your D-40.

OFFICIAL USE ONLY Vendor ID#0000

Personal information

Your daytime telephone number

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Mailing address (number, street and suite/apartment number if applicable)

City State Zip Code +4

PART I Do you have qualifying health coverage?

1 Did you and, if applicable, all members of your health care shared responsibility family have qualifying health coverage for every month in **2025**?

- ◯ **Yes. STOP. You do not owe a health care shared responsibility payment and do not need to complete a Schedule HSR.** (***Enter zero on Line 25 of your D-40***)
- ◯ **No. If you answered No, complete Part II.**

PART II Do you have an exemption?

2 Can someone else claim you as a dependent on their federal income tax return for 2025?

- ◯ **Yes. Proceed to Part IV.** ***See instructions.***
- ◯ **No.**

3 Was your federal adjusted gross income below the applicable filing threshold for your D-40 filing status for 2025? *See instructions.*

- ◯ **Yes. Proceed to Part IV.** ***See instructions.***
- ◯ **No.**

4 Was your federal adjusted gross income reported on your D-40, Line 4 for 2025 equal to or less than $34,743?

- ◯ **Yes. Proceed to Part IV.** ***See instructions.***
- ◯ **No.**

If you answered Yes to any of questions 2 - 4, enter zero on Line 25 of your D-40. If not, continue by answering questions 5 - 6.

5 Do you affirm under the penalties of perjury that you or any member of your health care shared responsibility family lacked qualifying health coverage in 2025 on the basis of a sincerely held religious belief during the entire taxable year?

- ◯ **Yes. You must complete Part III before completing Part IV.**
- ◯ **No.**

6 Are you claiming an exemption (other than a sincerely held religious belief) for at least one month for 2025 for yourself or any member of your health care shared responsibility family?

- ◯ **Yes. You must complete Part III before completing Part IV.**
- ◯ **No.**

After answering questions 5 - 6, complete Part IV to determine the amount to enter on Line 25 of your D-40. If you answered yes to question 5 or 6, you must also complete Part III.

2 5 0 4 0 0 2 2 0 0 0 0

Enter your last name

Enter your taxpayer identification number (TIN)

PART III What coverage exemptions are you claiming for members of your shared responsibility family and for how many months? See instructions for exemption type(s).

	Name of Individual	Taxpayer Identification Number (TIN)	Exemption Type	Number of Exempt Months Claimed
7	First name and M.I. Last name			
8	First name and M.I. Last name			
9	First name and M.I. Last name			
10	First name and M.I. Last name			
11	First name and M.I. Last name			
12	First name and M.I. Last name			

PART IV Complete the applicable worksheets before completing Part IV.

Round cents to nearest dollar.

13	Enter flat dollar amount (see Worksheet A-1, Line 5 or Worksheet A-2, Line 7)	13	$ .00
14	Enter the percentage income amount (see Worksheet B-1, Line 4 or Worksheet B-2, Line 14)	14	$ .00
15	Enter the larger of Line 13 or Line 14 (If Lines 13 and 14 are the same, enter that number.)	15	$ .00
16	Enter the District Average Bronze Plan Premium (see Worksheet C-1, Line 2 or Worksheet C-2, Line 2)	16	$ .00
17	Enter the smaller of Line 15 or Line 16 here and on D-40, Line 25	17	$ .00

Government of the District of Columbia **2025** DC Health Care Shared Responsibility Worksheets

Important:
KEEP FOR YOUR RECORDS.
DO NOT FILE.

A. Flat Dollar Amount Calculation

Worksheet A-1 (No exemptions claimed)

Worksheet A-1 - Complete this worksheet if you are **not** claiming any exemptions for any month for any member of your health care shared responsibility family. **(See instructions for available exemptions and who is included in your health care shared responsibility family.)**

		Round cents to nearest dollar. If amount is zero, leave line blank.
1. Multiply $795 for each member in your health care shared responsibility family who was at least 18 years old as of December 31, 2025.	1.	.00
2. Multiply $397.50 for each member in your health care shared responsibility family who was under the age of 18 years old as of December 31, 2025.	2.	.00
3. Add Lines 1 and 2.	3.	.00
4. Maximum flat dollar amount for 2025.	4.	$2,385.00
5. Enter the smaller of Lines 3 or 4 here and on Schedule HSR, Part IV, Line 13. *(Proceed to Worksheet B-1)*	5.	.00

Worksheet A-2 (Exemptions claimed for at least one month for at least one member in your health care shared responsibility family)

Worksheet A-2 - Complete the monthly columns by placing an "X" in each month to represent any member of your health care shared responsibility family that did not have minimum essential coverage or a coverage exemption. If you are claiming an exemption for the entire year for yourself and every member of your shared responsibility family, you do not complete this section. Only complete this worksheet if you are claiming an exemption for any month for any member in your health care shared responsibility family or if you or a member of your family had only partial year minimum essential coverage, even if no other exemption is claimed.

Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
1a. Total number of X's in a month. If 5 or more, enter 5.												
1b. Add the total number reported in Line 1a here and on Worksheet C-2, Line 1.												
2. Total number of X's in a month for members age 18 or older as of December 31, 2025.												
3. One-half the number of X's in a month for members under the age of 18 years old as of December 31, 2025.												
4. Add Lines 2 and 3 for each month.												
5. Multiply Line 4 by $795 for each month. **If $2385 or more, enter $2385.**												

6. Total the amounts for each month on Line 5.	$ .00
7. Divide Line 6 by 12.0. This is your flat dollar amount. **Enter this amount on Schedule HSR, Part IV, Line 13.** *(Proceed to Worksheet B-1)*	$ .00

Important:
KEEP FOR YOUR RECORDS. DO NOT FILE.

B. Percentage Income Calculation

Worksheet B-1

Worksheet B-1 - Complete this worksheet if you completed either Worksheet A-1 or Worksheet A-2. If you completed Worksheet A-2, you must also complete Worksheet B-2.

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

1. Enter your federal adjusted gross income reported on your D-40, Line 4 for 2025.	1.	.00
2. Enter the DC filing threshold amount that corresponds to the filing status that you claimed on your D-40. (See HSR instructions for amounts).	2.	.00
3. Subtract Line 2 from Line 1.	3.	.00
4. Multiply Line 3 by 2.5% (0.025). This is your percentage of income amount. **Enter this amount on Schedule HSR, Part IV, Line 14 If you completed Worksheet A-1, and proceed to Worksheet C-1.** (If you were required to complete Worksheet A-2, you must proceed to Worksheet B-2 to calculate your percentage of income amount. Do not enter this amount on Schedule HSR, Part IV, Line 14.	4.	.00

Worksheet B-2 (Exemptions claimed for at least one month for at least one member in your health care shared responsibility family)

Worksheet B-2 - Complete this worksheet only if you were required to complete Worksheet A-2. Do not complete this worksheet if you completed Worksheet A-1. *** If the amount on Line 1a of Worksheet A-2 is zero for any month, leave all columns of this worksheet blank for that month.**

For each month, you must determine if the amount on Line 5 of Worksheet A-2 is less than the amount on Line 4 of Worksheet B-1.	(a) Enter the amount from **Worksheet A-2, Line 5**	(b) Enter the amount from **Worksheet B-1, Line 4**	(c) Enter the larger of column (a) or column (b)
1. January			.00
2. February			.00
3. March			.00
4. April			.00
5. May			.00
6. June			.00
7. July			.00
8. August			.00
9. September			.00
10. October			.00
11. November			.00
12. December			.00
13. Add the amounts in column (c)			.00
14. Divide Line 13 by 12.0 **Enter this amount on Schedule HSR, Part IV, Line 14.** *(Proceed to Worksheet C-2.)*			.00

Important:
KEEP FOR YOUR RECORDS.
DO NOT FILE.

C. District Average Bronze Plan Premium Calculation

Worksheet C-1 (No exemptions claimed)

Worksheet C-1 - Complete this worksheet if you completed Worksheet A-1. If you were required to complete Worksheet A-2, you must complete Worksheet C-2. **(See instructions on who is included in your health care shared responsibility family.)**

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

1. Enter the number of members in your health care shared responsibility family. 1.

2. Enter the amount that corresponds to the number of members in your health care shared responsibility family.

- 1 person - $4,494
- 2 persons - $8,987
- 3 persons - $13,481
- 4 persons - $17,975
- 5 or more persons - $22,468

Enter this amount on Schedule HSR, Part IV, Line 16. 2. .00

Worksheet C-2 (Exemptions claimed for at least one month for at least one member in your health care shared responsibility family)

Worksheet C-2 - Complete this worksheet only if you were required to complete Worksheet A-2. If **you were not** required to complete Worksheet A-2, complete Worksheet C-1. Do not complete this worksheet if you completed Worksheet A-1. **(See instructions on who is included in your health care shared responsibility family.)**

1. Enter the total number reported on Worksheet A-2, Line 1b. 1.

2. Multiply Line 1 by **$375**. **Enter this amount on Schedule HSR, Part IV, Line 16.** 2. .00

INSTRUCTIONS FOR SCHEDULE HSR
DC HEALTH CARE SHARED RESPONSIBILITY PAYMENT
STOP: If you answered 'yes' to Part I, Line 1. DO NOT complete this schedule. Mark the oval on Line 3 of the D-40 and enter zero (0) on Line 25 of the D-40

DC law requires all residents to have health coverage, have an exemption, or pay a tax penalty on their D-40. DC enacted the law in response to the reduction of the federal individual responsibility payment and modeled it after the federal requirement. Beginning in 2020, all District residents must either:

1) Have qualifying health care coverage (see definition below) for yourself, your spouse/registered domestic partner (if filing jointly or separate on the same return), and anyone you or your married/ registered domestic partner claim (or can claim) as a dependent;

2) Have a coverage exemption for yourself, your spouse/registered domestic partner (if filing jointly or separate on the same return), and anyone you or your married/ registered domestic partner claim (or can claim) as a dependent; or

3) Make a health care shared responsibility payment.

D-40

If you and, if applicable, all members of your shared responsibility family (see definition below) had qualifying health care coverage for every month in 2025, fill in the oval on Page 1 of your D-40 and enter zero on Line 25 of your D-40. You do not need to complete Schedule HSR or make a shared responsibility payment. If you (and, if applicable, all members of your shared responsibility family) did not have qualifying health care coverage for every month in 2025, you must complete Schedule HSR to calculate your shared responsibility payment and/or to claim an exemption.

Schedule HSR

Part I - Complete Part I of the Schedule HSR. If you answer "yes" to question 1, mark the oval on Line 3 of your D-40 and enter zero on Line 25. If you answer "no" to question 1, you must complete Part II.

Part II - If you answer " yes" to question 2, 3 or 4, skip Part III and continue to complete Part IV. Enter zero on Lines 13-17 of Part IV and on Line 25 of the D-40. If you answer "no" to questions 2-4, you must answer question 5-6 and complete Part III.

Part III - Enter the name and taxpayer identification number (TIN) for each member of your shared responsibility family, the code for the exemption claimed and the number of exempt months claimed for each exemption type claimed. For a list of exemption codes, see the Exemption Chart.

- If you are claiming one exemption type for the entire year, enter the applicable exemption code and "12" for the number of exempt months claimed for that member.
- If you are claiming an exemption for less than 12 months, enter the applicable exemption code and the total number of months claimed for that exemption type for that member.
- If you are claiming multiple exemption types for one member, list that member more than once and enter the exemption code and number of months claimed for each exemption type for that member.

Part IV - Complete Part IV of the Schedule HSR to compute your shared responsibility payment. You must complete the worksheets to compute your shared responsibility payment. (If you claimed an exemption for all members of your shared responsibility family for every month of 2025, enter zero on Lines 13-17 of your Schedule HSR.) The worksheets contain the following:

A. Flat Dollar Amount Calculation (Line 13)

1. Complete Worksheet A-1 if no exemptions are claimed by anyone in your shared responsibility family.
2. Complete Worksheet A-2 if exemptions are claimed for at least one month for at least one member of your shared responsibility family.

B. Percentage Income Amount Calculation (Line 14)

1. Complete Worksheet B-1. (If you completed worksheet A-2, you must also complete Worksheet B-2.)
2. Complete Worksheet B-2 if you claimed exemptions for at least one month for at least one member of your shared responsibility family.

C. District Average Bronze Plan Premium Calculation (Line 16)

1. Complete Worksheet C-1 if no exemptions were claimed.
2. Complete Worksheet C-2 if you claimed exemptions for at least one month for at least one member in your shared responsibility family.

A. Flat Dollar Amount Calculation Worksheets

Worksheet A-1

Complete this worksheet if you are not claiming any exemptions for any month for any member of your shared responsibility family.

Follow the line-by-line directions provided on the form. Enter the amount from Line 5 on Schedule HSR, Part IV, Line 13. Proceed to Worksheet B-1.

Worksheet A-2

Complete this worksheet only if you are claiming an exemption, including maintaining partial-year minimum essential coverage, for any month for any member of your shared responsibility family.

List the name of each member of your shared responsibility family in the provided row. Then, for each month, mark an "X" in the appropriate column listed for the member(s) of your shared responsibility family who did not have minimum essential coverage or a coverage exemption. For example, if your dependent "John" had a health care coverage only for the month of January and had no coverage exemptions for the remainder of the year, mark an "X" in each of the month columns February through December on the row associated with John's name.

Line 1a: For each month, add the total number of "X's" in the column. The maximum number entered in any month's column is 5, even if that column includes more than 5 "X's". For example, if each of the 6 members of your shared responsibility family did not have health care coverage or a coverage exemption for January, you should enter "5" on Line 1 in the January column.

Line 1b: After you have completed the step above for each month, add together the totals calculated for each month. Enter this sum on the provided space in the "Line 1b" box. For example, if you entered "5" in the January column for Line 1a, "4" in the April column, and "0" in all other columns, enter "9" in the space provided in the "Line 1b" box.

Line 2: Enter the total number of "X's"` in each month that correspond to members age 18 or older as of December 31, 2025.

Line 3: Enter one-half the total number of "X's"` in each month that correspond to members under the age of 18 as of December 31, 2025.

Line 4: Add Lines 2 and 3 for each month.

Line 5: Multiply Line 4 by $795 for each month. If $2,385 or more, enter $2,385.

Line 6: Total the amounts reported in each month's column on Line 5 and enter the result here.

Line 7: Divide the amount reported on Line 6 by 12. This is your flat dollar amount. Enter this amount on Schedule HSR, Part IV, Line 13 and proceed to Worksheet B-1.

B. Percentage Interest Calculation Worksheets

Worksheet B-1

Complete this worksheet if you completed either Worksheet A-1 or Worksheet A-2. If you completed Worksheet A-2, you must also complete Worksheet B-2.

Follow the line-by-line directions provided on the form.

The applicable D-40 filing threshold amounts for 2025 are:

Single	$15,000
Married/ Registered Domestic Partner filing jointly or separately on the same return	$30,000
Qualifying Widow(er)	$30,000
Head of Household	$22,500
Married filing separately	$15,000

NOTE: The IRS does not consider "blind" as an additional standard deduction.

If you completed Worksheet A-1, enter the amount from Line 4 on Schedule HSR, Part IV, Line 14 and proceed to Worksheet C-1. If you completed Worksheet A-2, proceed to Worksheet B-2 to calculate your percentage of income amount.

Worksheet B-2

Complete this worksheet only if you completed Worksheet A-2 (if you claimed exemptions for at least one month for at least one member of your shared responsibility family).

Lines 1-12: For each month enter the amount from Worksheet A-2, Line 5 in column (a) and the amount from Worksheet B-1, Line 4 in column (b). In column (c), enter the larger of column (a) or (b).

Line 13: Add together the amounts in column (c) and enter the result here.

Line 14: Divide the total on Line 13 by 12. Enter this amount on Schedule HSR, Part IV, Line 14. Proceed to Worksheet C-2.

C. District Average Bronze Plan Premium Calculation Worksheets

Worksheet C-1

Complete this worksheet if you completed Worksheet A-1. Do not complete this worksheet if you completed Worksheet A-2 (if you claimed no exemptions for any member of your shared responsibility family).

Follow the line-by-line directions provided on the form. Enter the amount from Line 2 on Schedule HSR, Part IV, Line 16.

Worksheet C-2

Complete this worksheet if you completed Worksheet A-2. Do not complete this worksheet if you completed Worksheet A-1 (if you claimed exemptions for at least one month for at least one member of your shared responsibility family).

Follow the line-by-line directions provided on the form. Enter the amount from Line 2 on Schedule HSR, Part IV, Line 16.

Definitions

- **DC resident.** For purposes of Schedule HSR, DC resident has the same meaning as "resident" defined on page 18 of the D-40 instruction booklet. See DC Official Code § 47-1801.04(42). (Part-year residents should claim an exemption as a nonresident of the District for the month(s) during the tax year that they were not a DC resident.)
- **Shared responsibility family.** For purposes of Schedule HSR, shared responsibility family includes the following individuals:
    - The taxpayer;
    - The taxpayer's spouse or registered domestic partner if they file a D-40 jointly or separately on the same return; and
    - Any dependents that the taxpayer (or the taxpayer's spouse/registered domestic partner) claimed or could have claimed on their D-40.
- **Qualifying health coverage.** For purposes of Schedule HSR, qualifying health coverage means:
    - Minimum essential coverage as defined by section 5000A of the Internal Revenue Code of 1986 (26 U.S.C. § 5000A) and its implementing regulations, as that section and its implementing regulations were in effect on December 15, 2017;
    - The immigrant Children's Program; and
    - Health coverage provided under a multiple employer welfare arrangement; provided that the multiple employer welfare arrangement provided coverage in the District on December 15, 2017, or complies with federal law and regulations applicable to multiple employer welfare arrangements that were in place as of December 15, 2017.
- **Adjusted Gross Income (AGI).** For purposes of Schedule HSR AGI is the federal AGI reported on Line 4 of your D-40 return. If you are filing a joint return or filing separately on the same return with your spouse or registered domestic partner, use the combined federal AGI reported on Line 4 of your D-40 return. If a member of your shared responsibility family (spouse or dependent) filed a separate return, the federal AGI reported by that member on their separate return does not need to be added to the federal AGI reported on your D-40 for the purposes of calculating the shared responsibility payment on your return.

For additional information regarding qualifying coverage, contact DC Health Link at www.dchealthlink.com or at (855) 532-5465.

Exemptions Chart

Exemption Type	Exemption Code
Affordability—You received an affordability exemption certificate from the Health Benefits Exchange Authority. For information regarding the affordability exemption contact DC Health Link at www.dchealthlink.com or (855) 532-5465.	A
Short coverage gap—You went without coverage for less than 3 consecutive months during the year.	B
Citizens living abroad and certain noncitizens—You were: • A U.S. citizen or a resident alien who was physically present in a foreign country or countries for at least 330 full days during any period of 12 consecutive months; • A U.S. citizen who was a bona fide resident of a foreign country or countries for an uninterrupted period that includes the entire tax year; • A bona fide resident of a U.S. territory; • A resident alien who was a citizen or national of a foreign country with which the U.S. has an income tax treaty with a nondiscrimination clause, and you were a bona fide resident of a foreign country for an uninterrupted period that includes the entire tax year; • Not lawfully present in the U.S. and not a U.S. citizen or U.S. national. For more information about who is treated as lawfully present in the U.S. for purposes of this coverage exemption, visit www.HealthCare.gov; or • A nonresident alien, including (1) a dual-status alien in the first year of U.S. residency and (2) a nonresident alien or dual-status alien who elects to file a joint return with a U.S. spouse. This exemption doesn't apply if you are a nonresident alien for 2018, but met certain presence requirements and elected to be treated as a resident alien. For more information, see IRS Pub. 519.	C
Members of a health care sharing ministry—You were a member of a health care sharing ministry.	D
Members of Indian tribes—You were either a member of a federally recognized Indian tribe including an Alaska Native Claims Settlement Act (ANCSA) Corporation Shareholder (regional or village), or you were otherwise eligible for services through an Indian health care provider or the Indian Health Service.	E
Incarceration—You were in a jail, prison, or similar penal institution or correctional facility after the disposition of charges.	F
General hardship— You received a hardship exemption certificate from the Health Benefits Exchange Authority. For information regarding the hardship exemption contact DC Health Link at www.dchealthlink.com or (855) 532-5465.	G
Member of shared responsibility family born or adopted during the year—The months before and including the month that an individual was added to your shared responsibility family by birth or adoption. *You should claim this exemption only if you also are claiming another exemption in Part III.*	H
Member of shared responsibility family died during the year—The months after the month that a member of your shared responsibility family died during the year. *You should claim this exemption only if you also are claiming another exemption in Part III.*	H
Nonresident of the District – You were not a resident of the District of Columbia.	I
Sincerely Held Religious Belief —You lacked qualifying health coverage on the basis of a sincerely held religious belief during the entire taxable year.	J
DC Health Alliance – You were enrolled in the DC Health Alliance Program.	K

Low income – Your federal adjusted gross income reported on your D-40, Line 4 is equal to or below the amounts that correspond to the number of members in your shared responsibility family and the age of the individual for which the exemption is claimed. **(If you qualify for this exemption, you may be eligible for Medicaid. Contact DC Health Link at (855) 532-5465 or www.dchealthlink.com or the Department of Health Care Finance at (202) 442-9533 or https://dhcf.dc.gov/service/medicaid or for more information.)**

Number of Shared Responsibility Family Members:	If your AGI is equal to or below the following amounts, members age 21 or older as of 12/31/2025 are exempt:	If your AGI is equal to or below the following amounts, members under age 21 as of 12/31/2025 are exempt:
1	$34,743.00	$50,706.00
2	$46,953.00	$68,526.00
3	$59,163.00	$86,346.00
4	$71,373.00	$104,166.00
5	$83,583.00	$121,986.00
6	$95,793.00	$139,806.00
7	$108,003.00	$157,626.00
8	$120,213.00	$175,446.00
For Each Additional Member, add:	$12,210.00	$17,820.00

L

A Religious Sect that is Conscientiously Opposed - If you are a member of a religious sect that is conscientiously opposed to accepting health benefits, including Social Security and Medicare, and need to claim an exemption from the Shared Responsibility Payment.

M

Maintained Minimum Essential Coverage

Z

Government of the District of Columbia

DC-8379 Injured Spouse Allocation

0 0 8 3 7 9 0 1 0 0 0 0

OFFICIAL USE ONLY Vendor ID# 0000

Information About the Tax Return for Which This Form Is Filed

Enter the following information exactly as it is shown on the tax return for which you are filing this form.
The spouse's name and taxpayer identification number shown first on that tax return must also be shown first below.

First name, initial, and last name shown first on the return	Taxpayer identification number shown first	If Injured Spouse, check here ▸ ☐
First name, initial, and last name shown second on the return	Taxpayer identification number shown second	If Injured Spouse, check here ▸ ☐

Mailing address (number, street, and suite/apartment number if applicable)

City	State	Zip Code +4

Part I Should You File This Form? You must complete this part.

1 Enter the tax year for which you are filing this form. _____ Answer the following questions for that year.

2 Did you (or will you) file a joint return or are you married/registered domestic partners filing separately on the same return?

☐ **Yes.** Go to Line 3.
☐ **No. Stop here.** Do not file this form. You are not an injured spouse.

3 Did (or will) DC use the joint overpayment to pay any of the following legally enforceable past-due debt(s) owed only by your spouse?
* DC income tax * DC unemployment compensation * Child support *DC tickets and traffic penalties *federal income tax * federal student loans

☐ **Yes.** Go to Line 4.
☐ **No. Stop here.** Do not file this form. You are not an injured spouse.

4 Are you legally obligated to pay this past-due amount?

☐ **Yes. Stop here.** Do not file this form. You are not an injured spouse.
☐ **No.**

5 Did you make and report payments, such as DC income tax withholding or estimated tax payments?

☐ **Yes.** Skip Line 6 and **go to Part II** and complete the rest of this form.
☐ **No.** Go to Line 6.

6 Did you have earned income, such as wages, salaries, or self-employment income?

☐ **Yes.** Go to Part II and complete the rest of the form.
☐ **No.** Stop here. Do not file this form. You are not an injured spouse.

0 0 8 3 7 9 0 2 0 0 0 0

Enter your last name

Enter your TIN

Part II Allocation Between Spouses of Items on the Tax Return (See the separate DC Form 8379 instructions for Part II).

Allocated Items (Column **(a)** must equal columns **(b)** + **(c)**)	Fill in if loss	**(a)** Amount shown on joint return	Fill in if loss	**(b)** Allocated to injured spouse	Fill in if loss	**(c)** Allocated to other spouse
7 Federal adjusted gross income	○	$	○	$	○	$
8 Total additions to federal adjusted gross income		$		$		$
9 Add Line 7 and Line 8	○	$	○	$	○	$
10 Total subtractions from federal adjusted gross income		$		$		$
11 DC adjusted gross income (subtract Line 10 from Line 9)	○	$	○	$	○	$
12 Deduction amount		$		$		$
13 DC taxable income. Subtract Line 12 from Line 11	○	$	○	$	○	$
14 Tax		$		$		$
15 Total refundable and/or non-refundable credits, excluding earned income		$		$		$
16 DC estimated tax payments		$		$		$
17 DC withholding tax paid		$		$		$

Part III Signature.

Under penalties of perjury, I declare that I have examined this form and any accompanying schedules or statements and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Keep a copy of this form for your records.	Injured spouse's signature		Date	Phone number
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed / PTIN
	Firm's name ▸			Firm's EIN ▸
	Firm's address ▸			Phone no.

Instructions for DC-8379
Injured Spouse Allocation

Purpose of form
DC-8379 is filed by one spouse/registered domestic partner (the injured spouse/registered domestic partner) on a jointly filed tax return when the joint overpayment was (or is expected to be) applied (offset) to a past-due obligation of the other spouse/registered domestic partner. By filing DC-8379, the injured spouse/registered domestic partner may be able to get back their share of the joint refund.

Are you an injured spouse?
You may be an injured spouse if you file a joint return and all or part of your portion of the overpayment is expected to be offset to your spouse's legally enforceable past-due federal income tax, state income tax, state unemployment compensation debts, child support, or a federal nontax debt, such as a student loan.

A Notice of Offset for federal tax debts is issued by the Internal Revenue Service (IRS). All other Notice of Offsets are issued by the DC Office of Tax and Revenue (OTR) on behalf of the affected agency.

Complete Part I to determine if you are an injured spouse/registered domestic partner.

When to file
You **must** file the DC-8379 with your return in order to be eligible for this relief. You must submit your completed D-8379 prior to the offset occurring. Once funds have been offset, this relief may be unavailable.

How to file
You can file DC-8379 with your joint tax return. If you file DC-8379 with your joint return, attach it to your return. The processing of DC-8379 may be delayed if the form is incomplete when filed.

Specific Instructions
Part I
Complete Lines 1-6 to determine if you are an injured spouse.

Part II
Line 7. Enter your federal adjusted gross income. (From your D-40, Line 4).

Line 8 . Enter total additions to federal adjusted gross income. (From your D-40, Line 7).

Line 10. Enter total subtractions from federal adjusted gross income. (From your D-40, Line 15).

Lines 11 – 17. Amounts come from your DC D-40 return.

Part III Signature
Make sure to sign and date your DC-8379 Form

Government of the District of Columbia

2025 D-2210 Underpayment of Estimated Income Tax By Individuals

2 5 2 2 1 0 1 1 0 0 0 0

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

Your First name, M.I., Last name

Taxpayer Identification Number (TIN)

Spouse's/registered domestic partner's First name, M.I., Last name

Spouse's/registered domestic partner's TIN

Daytime telephone number

No underpayment Interest Is due and this form should not be filed If:

A. Your tax liability on taxable income after deducting your District of Columbia (DC) withholding tax and applicable credits is less than $100, or

B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

Computation of Underpayment Interest

1	2025 DC Tax Liability - Line 24 from your 2025 DC Individual Income Tax Return minus Line 30.	$
2	Multiply the amount on Line 1 by 90% (.90).	$
3	2024 DC Tax Liability - Line 24 from your 2024 DC Individual Income Tax Return Minus Line 30.	$
4	Multiply Line 3 amount by 110% (1.10).	$
5	Minimum withholding and estimated tax payment required for tax year 2025. *(lesser of Line 2 and 4).*	$
6	Multiply Line 5 amount by 25% (.25) for the amount required for each periodic payment.	$

Note: If your income was not evenly divided over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.

	Due date of Payments			
	1st Period	2nd Period	3rd Period	4th Period
	04/15/25	06/15/25	09/15/25	01/15/26
7 Enter Line 6 amount or the annualized income 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).*				
Check here ☐ if you are using the "Annualized Income" method.				
8 DC withholding and estimated tax paid 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).*				
9 Underpayment each period *(Line 7 minus Line 8)*				
10 Underpayment interest factors	.0175	.0265	.0351	.0259
11 Line 9 multiplied by Line 10				
12 Underpayment interest – Total of amounts from Line 11. *(See instructions on reverse)*				

Pay this amount $

Make check or money order payable to: DC Treasurer

Revised 05/2025

Instructions for Underpayment of Estimated Income Tax by Individuals

Estimated Tax Interest

DC law requires every individual or couple filing jointly to pay estimated tax if they:

- receive taxable income which is not subject to DC withholding; or
- receive wages with insufficient withholding; or
- the tax on this taxable income is expected to be more than $100.

The law states that anyone required to file and pay estimated tax who fails to pay the amount required by the periodic payment due date is subject to interest on the underpayment of estimated income tax.

When is interest assessed for underpayment of estimated income tax?

Underpayment interest is assessed if your total DC estimated income tax payments (and withheld amounts) compared to your DC tax liability do not equal at least the smaller of:

- 90% of the tax due shown on your 2025 DC return; or
- 110% of the tax due shown on your 2024 DC tax return. You must have been a DC resident during all of 2024 to use the 110% exception.

Are there any exceptions to imposition of interest?

You are not subject to interest for underpayment of estimated tax if:

- You had no DC income tax liability for the tax year 2024 and in that year, you lived in DC the entire 12 months;
- The tax due for 2025 minus income tax withheld and/or estimated tax payments is less than $100;
- Your DC estimated tax payments plus any DC income tax withheld equals at least 110% of your 2024 DC income tax liability; or
- Your remaining tax due after totaling all credits, estimated tax payments and withholding, is less than 10% of your total DC tax liability for the year.

When may you use this form?

- You may use this form to calculate your underpayment interest when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the underpayment interest amount on Line 40 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will calculate it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the underpayment interest assessed by OTR for an underpayment of estimated income tax is incorrect.

How do you file this form?

Attach this form D-2210 to your D-40 return, if you complete it before filing your D-40 return. If you complete this form after filing and/or receiving a notice of an underpayment interest assessment, send it to:

Office of Tax and Revenue
Attn: Customer Service Administration
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1
Enter the amount from your 2025 D-40, Line 24 minus Line 30.

Line 2
Multiply the amount on Line 1 by 90% (.90). Your withheld taxes and/or estimated tax payments must be equal to or greater than this amount.

Line 3
Enter the amount from your 2024 D-40, Line 24 minus Line 30.

Line 4
Enter 110% of the amount from Line 3. If your 2024 return was amended or corrected, multiply 110% (1.10) times the corrected amount. You must have been a DC resident during all of 2024 to use this exception.

Line 5
Enter the lesser of the amounts on Line 2 and Line 4. If you did not file a DC return for 2024, use only the Line 2 amount.

Line 6
Multiply the amount on Line 5 by 25% (.25). This gives you an even distribution of your liability, payable over four periods.

Line 7
Enter the amount required from Line 6 under each of the payment columns. Include the amounts from the previous period in with the 2nd, 3rd and 4th periods. For example, if Line 6 is $2000, you would enter $2000 for the 1st period, $4000 for the 2nd period, $6000 for the 3rd period and $8000 for the 4th period.

Annualized Income method: If your income was different for each period, you may want to determine the percentage for each period (divide the period income by the full year's income). Multiply Line 5 by each period's percentage and enter the amounts as shown above. Check the "Annualized Income" method box.

Line 8
Enter the amounts withheld and estimated tax payments made for each period. Include the amounts from the previous period in with the 2nd, 3rd and 4th periods. For example, if your withheld and estimated tax payment amount is $1000 in each period, you would enter $1000 in the 1st period, $2000 in the 2nd period, $3000 in the 3rd period and $4000 in the 4th period.

Line 9 Underpayment each period
For each column, subtract Line 8 from Line 7. If Line 8 exceeds Line 7, you have no underpayment interest. If there is an amount remaining, this is your periodic underpayment amount.

Line 10 Underpayment interest factors
These are the underpayment interest factors by period.

Line 11
For each column, multiply the amount on Line 9 by the penalty factor on Line 10. This is your underpayment interest amount by period.

Line 12 Underpayment interest
Add the amounts from each period on Line 11. This is your total underpayment interest for your estimated income tax underpayment.

- If you are filing the D-2210 with your D-40 return, enter the amount of underpayment interest on Line 40, page 3 of the D-40.
- If you are filing the D-2210 separately, pay the amount you owe. Attach payment to Form D-40P, Payment Voucher.

Make the check or money order (in U.S. dollars) payable to the **DC Treasurer** and mail the D-2210 and D-40P with payment to:

Office of Tax and Revenue
PO Box 96169
Washington DC 20090-6169

Revised 05/2025

D-40P PAYMENT VOUCHER

See instructions on back

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.

Government of the District of Columbia

2025 D-40P Payment Voucher for Individual Income Tax

2 5 0 4 0 P 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment $ 00 *To avoid penalties and interest, your payment must be postmarked no later than April 15, 2026.*

Your first name | M.I. | Last name

Spouse's/registered domestic partner's first name | M.I. | Last name

Your taxpayer identification number (TIN) | Spouse's/registered domestic partner's TIN | Taxpayer daytime telephone number

Home address (number, street and suite/apartment number if applicable)

City | State | Zip Code + 4

Revised 05/2025

Government of the District of Columbia

2025 D-40P Payment Voucher for Individual Income Tax

2 5 0 4 0 P 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment $ 00 *To avoid penalties and interest, your payment must be post marked no later than April 15, 2026.*

Your first name | M.I. | Last name

Spouse's/registered domestic partner's first name | M.I. | Last name

Your taxpayer identification number (TIN) | Spouse's/registered domestic partner's TIN | Taxpayer daytime telephone number

Home address (number, street and suite/apartment number if applicable)

City | State | Zip Code + 4

Revised 05/2025

Instructions for D-40P PAYMENT VOUCHER - Please print clearly.

Use the D-40P Payment Voucher to make any payment due on your **D-40** return.

- Do not use this voucher to make estimated tax payments.
- Enter your name, taxpayer identification number (TIN) and address. If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your return, then enter the name and TIN shown second on your return.
- Enter the amount of your payment.
- Make check or money order (US dollars) payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Write your TIN and "2025 D-40" on your payment.
- To avoid penalties and interest, pay in full by April 15, 2026.
- Staple your payment to the D-40P voucher. Do not attach your payment to your D-40 return.
- Mail the D-40P **with**, but not attached to, your D-40 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:

Office of Tax and Revenue
PO Box 96169
Washington, DC 20090-6169

Dishonored Payments

Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

FR-127 Extension of Time to File a DC Income Tax Return Worksheet

Extension of time to file until October 15, 2026 Leave lines blank that do not apply.

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

1	Total estimated income tax liability for 2025.	1 $ .00
2	DC Income tax withheld.	2 $ .00
3	2025 estimated tax payments.	3 $ .00
4	Total payments Add Lines 2 and 3.	4 $ .00
5	Amount due with this request. If Line 1 is more than Line 4, subtract Line 4 from Line 1. Pay this amount and send it with the voucher below. See instructions on back.	5 $ .00

Payment and mailing Instructions.
Make check or money order (do not send cash) payable to: DC Treasurer. Write your taxpayer identification number (TIN) and "2025 FR-127" on your payment. Detach and mail the voucher portion of this form with full payment of any tax due by April 15, 2026 to the Office of Tax and Revenue, PO Box 96018, Washington, DC 20090-6018.

NOTE: You may also ile and pay electronically. Visit MyTax.DC.gov.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96018, Washington, DC 20090-6018.

Government of the District of Columbia **2025** FR-127 Extension of Time to File a DC Income Tax Return

2 5 1 2 7 0 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ 00

Fill in ◯ if Living or Traveling Outside the U.S.
Fill in ◯ if in Military Combat Zone

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Revised 05/2025

Government of the District of Columbia **2025** FR-127 Extension of Time to File a DC Income Tax Return

2 5 1 2 7 0 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ 00

Fill in ◯ if Living or Traveling Outside the U.S.
Fill in ◯ if in Military Combat Zone

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Revised 05/2025

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your DC individual income tax return by the April 15, 2026 deadline. By filing this form, you can receive an extension of time to file until October 15, 2026. You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount that is not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2026.

If filing jointly, or filing separately on the same return, enter the taxpayer identification number (TIN) and name shown first on your D-40 return, then enter the TIN and name shown second on your return.

Additional extension.
In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must file the first 6-month extension by the April 15, 2026 deadline before applying for the additional extension of time to file by October 15, 2026.

Extensions for Members of US Armed Forces Deployed in a Combat Zone or Contingency Operation.

Deadlines for filing your return, paying your tax, claiming a refund, and taking other actions with the DC Office of Tax and Revenue (OTR) is extended for persons in the Armed Forces serving in a Combat Zone or Contingency Operation. The extension also applies to spouses/registered domestic partners, whether they file jointly or separately on the same return. See IRS Pub.3, Armed Forces' Tax Guide for detailed information. Fill in the 'if in Military Combat Zone' oval if it applies to you.

How to avoid penalties and interest.
You will be charged interest of 10% per year, compounded daily, for any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

You will be charged a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

To avoid penalties and interest, do not underestimate your estimated income tax liability. Complete the worksheet above and pay the amount due with this request

Dishonored Payments
Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

If more than $100,000, use Calculation I instructions on page 20.

Tax tables for income of $100,000 or less

Taxable income			Amount of tax	Taxable income			Amount of tax	Taxable income			Amount of tax	Taxable income			Amount of tax
$0 - 2,499				**$2,500 - 4,999**				**$5,000 - 7,499**				**$7,500 - 9,999**			
$0	-	49	$0	$2,500	-	2,549	$101	**$5,000**	-	5,049	$201	$7,500	-	7,549	$301
50	-	99	3	2,550	-	2,599	103	5,050		5,099	203	7,550	-	7,599	303
100	-	149	5	2,600	-	2,649	105	5,100	-	5,149	205	7,600	-	7,649	305
150	-	199	7	2,650	-	2,699	107	5,150	-	5,199	207	7,650	-	7,699	307
200	-	249	9	2,700	-	2,749	109	5,200	-	5,249	209	7,700	-	7,749	309
250	-	299	11	2,750	-	2,799	111	5,250	-	5,299	211	7,750	-	7,799	311
300	-	349	13	2,800	-	2,849	113	5,300	-	5,349	213	7,800	-	7,849	313
350	-	399	15	2,850	-	2,899	115	5,350	-	5,399	215	7,850	-	7,899	315
400	-	449	17	2,900	-	2,949	117	5,400	-	5,449	217	7,900	-	7,949	317
450	-	499	19	2,950	-	2,999	119	5,450	-	5,499	219	7,950	-	7,999	319
500	-	549	21	**$3,000**	-	3,049	$121	5,500	-	5,549	221	**$8,000**	-	8,049	$321
550	-	599	23	3,050	-	3,099	123	5,550	-	5,599	223	8,050	-	8,099	323
600	-	649	25	3,100	-	3,149	125	5,600	-	5,649	225	8,100	-	8,149	325
650	-	699	27	3,150	-	3,199	127	5,650	-	5,699	227	8,150	-	8,199	327
700	-	749	29	3,200	-	3,249	129	5,700	-	5,749	229	8,200	-	8,249	329
750	-	799	31	3,250	-	3,299	131	5,750	-	5,799	231	8,250	-	8,299	331
800	-	849	33	3,300	-	3,349	133	5,800	-	5,849	233	8,300	-	8,349	333
850	-	899	35	3,350	-	3,399	135	5,850	-	5,899	235	8,350	-	8,399	335
900	-	949	37	3,400	-	3,449	137	5,900	-	5,949	237	8,400	-	8,449	337
950	-	999	39	3,450	-	3,499	139	5,950	-	5,999	239	8,450	-	8,499	339
$1,000	-	1,049	$41	3,500	-	3,549	141	**$6,000**	-	6,049	$241	8,500	-	8,549	341
1,050	-	1,099	43	3,550	-	3,599	143	6,050	-	6,099	243	8,550	-	8,599	343
1,100	-	1,149	45	3,600	-	3,649	145	6,100	-	6,149	245	8,600	-	8,649	345
1,150	-	1,199	47	3,650	-	3,699	147	6,150	-	6,199	247	8,650	-	8,699	347
1,200	-	1,249	49	3,700	-	3,749	149	6,200	-	6,249	249	8,700	-	8,749	349
1,250	-	1,299	51	3,750	-	3,799	151	6,250	-	6,299	251	8,750	-	8,799	351
1,300	-	1,349	53	3,800	-	3,849	153	6,300	-	6,349	253	8,800	-	8,849	353
1,350	-	1,399	55	3,850	-	3,899	155	6,350	-	6,399	255	8,850	-	8,899	355
1,400	-	1,449	57	3,900	-	3,949	157	6,400	-	6,449	257	8,900	-	8,949	357
1,450	-	1,499	59	3,950	-	3,999	159	6,450	-	6,499	259	8,950	-	8,999	359
1,500	-	1,549	61	**$4,000**	-	4,049	$161	6,500	-	6,549	261	**$9,000**	-	9,049	$361
1,550	-	1,599	63	4,050	-	4,099	163	6,550	-	6,599	263	9,050	-	9,099	363
1,600	-	1,649	65	4,100	-	4,149	165	6,600	-	6,649	265	9,100	-	9,149	365
1,650	-	1,699	67	4,150	-	4,199	167	6,650	-	6,699	267	9,150	-	9,199	367
1,700	-	1,749	69	4,200	-	4,249	169	6,700	-	6,749	269	9,200	-	9,249	369
1,750	-	1,799	71	4,250	-	4,299	171	6,750	-	6,799	271	9,250	-	9,299	371
1,800	-	1,849	73	4,300	-	4,349	173	6,800	-	6,849	273	9,300	-	9,349	373
1,850	-	1,899	75	4,350	-	4,399	175	6,850	-	6,899	275	9,350	-	9,399	375
1,900	-	1,949	77	4,400	-	4,449	177	6,900	-	6,949	277	9,400	-	9,449	377
1,950	-	1,999	79	4,450	-	4,499	179	6,950	-	6,999	279	9,450	-	9,499	379
$2,000	-	2,049	$81	4,500	-	4,549	181	**$7,000**	-	7,049	$281	9,500	-	9,549	381
2,050	-	2,099	83	4,550	-	4,599	183	7,050	-	7,099	283	9,550	-	9,599	383
2,100	-	2,149	85	4,600	-	4,649	185	7,100	-	7,149	285	9,600	-	9,649	385
2,150	-	2,199	87	4,650	-	4,699	187	7,150	-	7,199	287	9,650	-	9,699	387
2,200	-	2,249	89	4,700	-	4,749	189	7,200	-	7,249	289	9,700	-	9,749	389
2,250	-	2,299	91	4,750	-	4,799	191	7,250	-	7,299	291	9,750	-	9,799	391
2,300	-	2,349	93	4,800	-	4,849	193	7,300	-	7,349	293	9,800	-	9,849	393
2,350	-	2,399	95	4,850	-	4,899	195	7,350	-	7,399	295	9,850	-	9,899	395
2,400	-	2,449	97	4,900	-	4,949	197	7,400	-	7,449	297	9,900	-	9,949	397
2,450	-	2,499	99	4,950	-	4,999	199	7,450	-	7,499	299	9,950	-	9,999	399

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
$10,000 - 12,499			**$12,500 - 14,999**			**$15,000 - 17,499**			**$17,500 - 19,999**		
$10,000 -	10,049	$402	$12,500 -	12,549	$552	**$15,000** -	15,049	$702	$17,500 -	17,549	$852
10,050 -	10,099	405	12,550 -	12,599	555	15,050 -	15,099	705	17,550 -	17,599	855
10,100 -	10,149	408	12,600 -	12,649	558	15,100 -	15,149	708	17,600 -	17,649	858
10,150 -	10,199	411	12,650 -	12,699	561	15,150 -	15,199	711	17,650 -	17,699	861
10,200 -	10,249	414	12,700 -	12,749	564	15,200 -	15,249	714	17,700 -	17,749	864
10,250 -	10,299	417	12,750 -	12,799	567	15,250 -	15,299	717	17,750 -	17,799	867
10,300 -	10,349	420	12,800 -	12,849	570	15,300 -	15,349	720	17,800 -	17,849	870
10,350 -	10,399	423	12,850 -	12,899	573	15,350 -	15,399	723	17,850 -	17,899	873
10,400 -	10,449	426	12,900 -	12,949	576	15,400 -	15,449	726	17,900 -	17,949	876
10,450 -	10,499	429	12,950 -	12,999	579	15,450 -	15,499	729	17,950 -	17,999	879
10,500 -	10,549	432	**$13,000** -	13,049	$582	15,500 -	15,549	732	**$18,000** -	18,049	$882
10,550 -	10,599	435	13,050 -	13,099	585	15,550 -	15,599	735	18,050 -	18,099	885
10,600 -	10,649	438	13,100 -	13,149	588	15,600 -	15,649	738	18,100 -	18,149	888
10,650 -	10,699	441	13,150 -	13,199	591	15,650 -	15,699	741	18,150 -	18,199	891
10,700 -	10,749	444	13,200 -	13,249	594	15,700 -	15,749	744	18,200 -	18,249	894
10,750 -	10,799	447	13,250 -	13,299	597	15,750 -	15,799	747	18,250 -	18,299	897
10,800 -	10,849	450	13,300 -	13,349	600	15,800 -	15,849	750	18,300 -	18,349	900
10,850 -	10,899	453	13,350 -	13,399	603	15,850 -	15,899	753	18,350 -	18,399	903
10,900 -	10,949	456	13,400 -	13,449	606	15,900 -	15,949	756	18,400 -	18,449	906
10,950 -	10,999	459	13,450 -	13,499	609	15,950 -	15,999	759	18,450 -	18,499	909
$11,000 -	11,049	$462	13,500 -	13,549	612	**$16,000** -	16,049	$762	18,500 -	18,549	912
11,050 -	11,099	465	13,550 -	13,599	615	16,050 -	16,099	765	18,550 -	18,599	915
11,100 -	11,149	468	13,600 -	13,649	618	16,100 -	16,149	768	18,600 -	18,649	918
11,150 -	11,199	471	13,650 -	13,699	621	16,150 -	16,199	771	18,650 -	18,699	921
11,200 -	11,249	474	13,700 -	13,749	624	16,200 -	16,249	774	18,700 -	18,749	924
11,250 -	11,299	477	13,750 -	13,799	627	16,250 -	16,299	777	18,750 -	18,799	927
11,300 -	11,349	480	13,800 -	13,849	630	16,300 -	16,349	780	18,800 -	18,849	930
11,350 -	11,399	483	13,850 -	13,899	633	16,350 -	16,399	783	18,850 -	18,899	933
11,400 -	11,449	486	13,900 -	13,949	636	16,400 -	16,449	786	18,900 -	18,949	936
11,450 -	11,499	489	13,950 -	13,999	639	16,450 -	16,499	789	18,950 -	18,999	939
11,500 -	11,549	492	**$14,000** -	14,049	$642	16,500 -	16,549	792	**$19,000** -	19,049	$942
11,550 -	11,599	495	14,050 -	14,099	645	16,550 -	16,599	795	19,050 -	19,099	945
11,600 -	11,649	498	14,100 -	14,149	648	16,600 -	16,649	798	19,100 -	19,149	948
11,650 -	11,699	501	14,150 -	14,199	651	16,650 -	16,699	801	19,150 -	19,199	951
11,700 -	11,749	504	14,200 -	14,249	654	16,700 -	16,749	804	19,200 -	19,249	954
11,750 -	11,799	507	14,250 -	14,299	657	16,750 -	16,799	807	19,250 -	19,299	957
11,800 -	11,849	510	14,300 -	14,349	660	16,800 -	16,849	810	19,300 -	19,349	960
11,850 -	11,899	513	14,350 -	14,399	663	16,850 -	16,899	813	19,350 -	19,399	963
11,900 -	11,949	516	14,400 -	14,449	666	16,900 -	16,949	816	19,400 -	19,449	966
11,950 -	11,999	519	14,450 -	14,499	669	16,950 -	16,999	819	19,450 -	19,499	969
$12,000 -	12,049	$522	14,500 -	14,549	672	**$17,000** -	17,049	$822	19,500 -	19,549	972
12,050 -	12,099	525	14,550 -	14,599	675	17,050 -	17,099	825	19,550 -	19,599	975
12,100 -	12,149	528	14,600 -	14,649	678	17,100 -	17,149	828	19,600 -	19,649	978
12,150 -	12,199	531	14,650 -	14,699	681	17,150 -	17,199	831	19,650 -	19,699	981
12,200 -	12,249	534	14,700 -	14,749	684	17,200 -	17,249	834	19,700 -	19,749	984
12,250 -	12,299	537	14,750 -	14,799	687	17,250 -	17,299	837	19,750 -	19,799	987
12,300 -	12,349	540	14,800 -	14,849	690	17,300 -	17,349	840	19,800 -	19,849	990
12,350 -	12,399	543	14,850 -	14,899	693	17,350 -	17,399	843	19,850 -	19,899	993
12,400 -	12,449	546	14,900 -	14,949	696	17,400 -	17,449	846	19,900 -	19,949	996
12,450 -	12,499	549	14,950 -	14,999	699	17,450 -	17,499	849	19,950 -	19,999	999

Taxable income			Amount of tax
$20,000 - 22,499			
$20,000	-	20,049	$1,002
20,050	-	20,099	1,005
20,100	-	20,149	1,008
20,150	-	20,199	1,011
20,200	-	20,249	1,014
20,250	-	20,299	1,017
20,300	-	20,349	1,020
20,350	-	20,399	1,023
20,400	-	20,449	1,026
20,450	-	20,499	1,029
20,500	-	20,549	1,032
20,550	-	20,599	1,035
20,600	-	20,649	1,038
20,650	-	20,699	1,041
20,700	-	20,749	1,044
20,750	-	20,799	1,047
20,800	-	20,849	1,050
20,850	-	20,899	1,053
20,900	-	20,949	1,056
20,950	-	20,999	1,059
$21,000	-	21,049	$1,062
21,050	-	21,099	1,065
21,100	-	21,149	1,068
21,150	-	21,199	1,071
21,200	-	21,249	1,074
21,250	-	21,299	1,077
21,300	-	21,349	1,080
21,350	-	21,399	1,083
21,400	-	21,449	1,086
21,450	-	21,499	1,089
21,500	-	21,549	1,092
21,550	-	21,599	1,095
21,600	-	21,649	1,098
21,650	-	21,699	1,101
21,700	-	21,749	1,104
21,750	-	21,799	1,107
21,800	-	21,849	1,110
21,850	-	21,899	1,113
21,900	-	21,949	1,116
21,950	-	21,999	1,119
$22,000	-	22,049	$1,122
22,050	-	22,099	1,125
22,100	-	22,149	1,128
22,150	-	22,199	1,131
22,200	-	22,249	1,134
22,250	-	22,299	1,137
22,300	-	22,349	1,140
22,350	-	22,399	1,143
22,400	-	22,449	1,146
22,450	-	22,499	1,149

Taxable income			Amount of tax
$22,500 - 24,999			
$22,500	-	22,549	$1,152
22,550	-	22,599	1,155
22,600	-	22,649	1,158
22,650	-	22,699	1,161
22,700	-	22,749	1,164
22,750	-	22,799	1,167
22,800	-	22,849	1,170
22,850	-	22,899	1,173
22,900	-	22,949	1,176
22,950	-	22,999	1,179
$23,000	-	23,049	$1,182
23,050	-	23,099	1,185
23,100	-	23,149	1,188
23,150	-	23,199	1,191
23,200	-	23,249	1,194
23,250	-	23,299	1,197
23,300	-	23,349	1,200
23,350	-	23,399	1,203
23,400	-	23,449	1,206
23,450	-	23,499	1,209
23,500	-	23,549	1,212
23,550	-	23,599	1,215
23,600	-	23,649	1,218
23,650	-	23,699	1,221
23,700	-	23,749	1,224
23,750	-	23,799	1,227
23,800	-	23,849	1,230
23,850	-	23,899	1,233
23,900	-	23,949	1,236
23,950	-	23,999	1,239
$24,000	-	24,049	$1,242
24,050	-	24,099	1,245
24,100	-	24,149	1,248
24,150	-	24,199	1,251
24,200	-	24,249	1,254
24,250	-	24,299	1,257
24,300	-	24,349	1,260
24,350	-	24,399	1,263
24,400	-	24,449	1,266
24,450	-	24,499	1,269
24,500	-	24,549	1,272
24,550	-	24,599	1,275
24,600	-	24,649	1,278
24,650	-	24,699	1,281
24,700	-	24,749	1,284
24,750	-	24,799	1,287
24,800	-	24,849	1,290
24,850	-	24,899	1,293
24,900	-	24,949	1,296
24,950	-	24,999	1,299

Taxable income			Amount of tax
$25,000 - 27,499			
$25,000	-	25,049	$1,302
25,050	-	25,099	1,305
25,100	-	25,149	1,308
25,150	-	25,199	1,311
25,200	-	25,249	1,314
25,250	-	25,299	1,317
25,300	-	25,349	1,320
25,350	-	25,399	1,323
25,400	-	25,449	1,326
25,450	-	25,499	1,329
25,500	-	25,549	1,332
25,550	-	25,599	1,335
25,600	-	25,649	1,338
25,650	-	25,699	1,341
25,700	-	25,749	1,344
25,750	-	25,799	1,347
25,800	-	25,849	1,350
25,850	-	25,899	1,353
25,900	-	25,949	1,356
25,950	-	25,999	1,359
$26,000	-	26,049	$1,362
26,050	-	26,099	1,365
26,100	-	26,149	1,368
26,150	-	26,199	1,371
26,200	-	26,249	1,374
26,250	-	26,299	1,377
26,300	-	26,349	1,380
26,350	-	26,399	1,383
26,400	-	26,449	1,386
26,450	-	26,499	1,389
26,500	-	26,549	1,392
26,550	-	26,599	1,395
26,600	-	26,649	1,398
26,650	-	26,699	1,401
26,700	-	26,749	1,404
26,750	-	26,799	1,407
26,800	-	26,849	1,410
26,850	-	26,899	1,413
26,900	-	26,949	1,416
26,950	-	26,999	1,419
$27,000	-	27,049	$1,422
27,050	-	27,099	1,425
27,100	-	27,149	1,428
27,150	-	27,199	1,431
27,200	-	27,249	1,434
27,250	-	27,299	1,437
27,300	-	27,349	1,440
27,350	-	27,399	1,443
27,400	-	27,449	1,446
27,450	-	27,499	1,449

Taxable income			Amount of tax
$27,500 - 29,999			
$27,500	-	27,549	$1,452
27,550	-	27,599	1,455
27,600	-	27,649	1,458
27,650	-	27,699	1,461
27,700	-	27,749	1,464
27,750	-	27,799	1,467
27,800	-	27,849	1,470
27,850	-	27,899	1,473
27,900	-	27,949	1,476
27,950	-	27,999	1,479
$28,000	-	28,049	$1,482
28,050	-	28,099	1,485
28,100	-	28,149	1,488
28,150	-	28,199	1,491
28,200	-	28,249	1,494
28,250	-	28,299	1,497
28,300	-	28,349	1,500
28,350	-	28,399	1,503
28,400	-	28,449	1,506
28,450	-	28,499	1,509
28,500	-	28,549	1,512
28,550	-	28,599	1,515
28,600	-	28,649	1,518
28,650	-	28,699	1,521
28,700	-	28,749	1,524
28,750	-	28,799	1,527
28,800	-	28,849	1,530
28,850	-	28,899	1,533
28,900	-	28,949	1,536
28,950	-	28,999	1,539
$29,000	-	29,049	$1,542
29,050	-	29,099	1,545
29,100	-	29,149	1,548
29,150	-	29,199	1,551
29,200	-	29,249	1,554
29,250	-	29,299	1,557
29,300	-	29,349	1,560
29,350	-	29,399	1,563
29,400	-	29,449	1,566
29,450	-	29,499	1,569
29,500	-	29,549	1,572
29,550	-	29,599	1,575
29,600	-	29,649	1,578
29,650	-	29,699	1,581
29,700	-	29,749	1,584
29,750	-	29,799	1,587
29,800	-	29,849	1,590
29,850	-	29,899	1,593
29,900	-	29,949	1,596
29,950	-	29,999	1,599

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
$30,000 - 32,499			**$32,500 - 34,999**			**$35,000 - 37,499**			**$37,500 - 39,999**		
$30,000 -	30,049	$1,602	$32,500 -	32,549	$1,752	**$35,000** -	35,049	$1,902	$37,500 -	37,549	$2,052
30,050 -	30,099	1,605	32,550 -	32,599	1,755	35,050 -	35,099	1,905	37,550 -	37,599	2,055
30,100 -	30,149	1,608	32,600 -	32,649	1,758	35,100 -	35,149	1,908	37,600 -	37,649	2,058
30,150 -	30,199	1,611	32,650 -	32,699	1,761	35,150 -	35,199	1,911	37,650 -	37,699	2,061
30,200 -	30,249	1,614	32,700 -	32,749	1,764	35,200 -	35,249	1,914	37,700 -	37,749	2,064
30,250 -	30,299	1,617	32,750 -	32,799	1,767	35,250 -	35,299	1,917	37,750 -	37,799	2,067
30,300 -	30,349	1,620	32,800 -	32,849	1,770	35,300 -	35,349	1,920	37,800 -	37,849	2,070
30,350 -	30,399	1,623	32,850 -	32,899	1,773	35,350 -	35,399	1,923	37,850 -	37,899	2,073
30,400 -	30,449	1,626	32,900 -	32,949	1,776	35,400 -	35,449	1,926	37,900 -	37,949	2,076
30,450 -	30,499	1,629	32,950 -	32,999	1,779	35,450 -	35,499	1,929	37,950 -	37,999	2,079
30,500 -	30,549	1,632	**$33,000** -	33,049	$1,782	35,500 -	35,549	1,932	**$38,000** -	38,049	$2,082
30,550 -	30,599	1,635	33,050 -	33,099	1,785	35,550 -	35,599	1,935	38,050 -	38,099	2,085
30,600 -	30,649	1,638	33,100 -	33,149	1,788	35,600 -	35,649	1,938	38,100 -	38,149	2,088
30,650 -	30,699	1,641	33,150 -	33,199	1,791	35,650 -	35,699	1,941	38,150 -	38,199	2,091
30,700 -	30,749	1,644	33,200 -	33,249	1,794	35,700 -	35,749	1,944	38,200 -	38,249	2,094
30,750 -	30,799	1,647	33,250 -	33,299	1,797	35,750 -	35,799	1,947	38,250 -	38,299	2,097
30,800 -	30,849	1,650	33,300 -	33,349	1,800	35,800 -	35,849	1,950	38,300 -	38,349	2,100
30,850 -	30,899	1,653	33,350 -	33,399	1,803	35,850 -	35,899	1,953	38,350 -	38,399	2,103
30,900 -	30,949	1,656	33,400 -	33,449	1,806	35,900 -	35,949	1,956	38,400 -	38,449	2,106
30,950 -	30,999	1,659	33,450 -	33,499	1,809	35,950 -	35,999	1,959	38,450 -	38,499	2,109
$31,000 -	31,049	$1,662	33,500 -	33,549	1,812	**$36,000** -	36,049	$1,962	38,500 -	38,549	2,112
31,050 -	31,099	1,665	33,550 -	33,599	1,815	36,050 -	36,099	1,965	38,550 -	38,599	2,115
31,100 -	31,149	1,668	33,600 -	33,649	1,818	36,100 -	36,149	1,968	38,600 -	38,649	2,118
31,150 -	31,199	1,671	33,650 -	33,699	1,821	36,150 -	36,199	1,971	38,650 -	38,699	2,121
31,200 -	31,249	1,674	33,700 -	33,749	1,824	36,200 -	36,249	1,974	38,700 -	38,749	2,124
31,250 -	31,299	1,677	33,750 -	33,799	1,827	36,250 -	36,299	1,977	38,750 -	38,799	2,127
31,300 -	31,349	1,680	33,800 -	33,849	1,830	36,300 -	36,349	1,980	38,800 -	38,849	2,130
31,350 -	31,399	1,683	33,850 -	33,899	1,833	36,350 -	36,399	1,983	38,850 -	38,899	2,133
31,400 -	31,449	1,686	33,900 -	33,949	1,836	36,400 -	36,449	1,986	38,900 -	38,949	2,136
31,450 -	31,499	1,689	33,950 -	33,999	1,839	36,450 -	36,499	1,989	38,950 -	38,999	2,139
31,500 -	31,549	1,692	**$34,000** -	34,049	$1,842	36,500 -	36,549	1,992	**$39,000** -	39,049	$2,142
31,550 -	31,599	1,695	34,050 -	34,099	1,845	36,550 -	36,599	1,995	39,050 -	39,099	2,145
31,600 -	31,649	1,698	34,100 -	34,149	1,848	36,600 -	36,649	1,998	39,100 -	39,149	2,148
31,650 -	31,699	1,701	34,150 -	34,199	1,851	36,650 -	36,699	2,001	39,150 -	39,199	2,151
31,700 -	31,749	1,704	34,200 -	34,249	1,854	36,700 -	36,749	2,004	39,200 -	39,249	2,154
31,750 -	31,799	1,707	34,250 -	34,299	1,857	36,750 -	36,799	2,007	39,250 -	39,299	2,157
31,800 -	31,849	1,710	34,300 -	34,349	1,860	36,800 -	36,849	2,010	39,300 -	39,349	2,160
31,850 -	31,899	1,713	34,350 -	34,399	1,863	36,850 -	36,899	2,013	39,350 -	39,399	2,163
31,900 -	31,949	1,716	34,400 -	34,449	1,866	36,900 -	36,949	2,016	39,400 -	39,449	2,166
31,950 -	31,999	1,719	34,450 -	34,499	1,869	36,950 -	36,999	2,019	39,450 -	39,499	2,169
$32,000 -	32,049	$1,722	34,500 -	34,549	1,872	**$37,000** -	37,049	$2,022	39,500 -	39,549	2,172
32,050 -	32,099	1,725	34,550 -	34,599	1,875	37,050 -	37,099	2,025	39,550 -	39,599	2,175
32,100 -	32,149	1,728	34,600 -	34,649	1,878	37,100 -	37,149	2,028	39,600 -	39,649	2,178
32,150 -	32,199	1,731	34,650 -	34,699	1,881	37,150 -	37,199	2,031	39,650 -	39,699	2,181
32,200 -	32,249	1,734	34,700 -	34,749	1,884	37,200 -	37,249	2,034	39,700 -	39,749	2,184
32,250 -	32,299	1,737	34,750 -	34,799	1,887	37,250 -	37,299	2,037	39,750 -	39,799	2,187
32,300 -	32,349	1,740	34,800 -	34,849	1,890	37,300 -	37,349	2,040	39,800 -	39,849	2,190
32,350 -	32,399	1,743	34,850 -	34,899	1,893	37,350 -	37,399	2,043	39,850 -	39,899	2,193
32,400 -	32,449	1,746	34,900 -	34,949	1,896	37,400 -	37,449	2,046	39,900 -	39,949	2,196
32,450 -	32,499	1,749	34,950 -	34,999	1,899	37,450 -	37,499	2,049	39,950 -	39,999	2,199

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
$40,000 - 42,499			**$42,500 - 44,999**			**$45,000 - 47,499**			**$47,500 - 49,999**		
$40,000 -	40,049	$2,202	$42,500 -	42,549	$2,364	**$45,000** -	45,049	$2,527	$47,500 -	47,549	$2,689
40,050 -	40,099	2,205	42,550 -	42,599	2,367	45,050 -	45,099	2,530	47,550 -	47,599	2,692
40,100 -	40,149	2,208	42,600 -	42,649	2,371	45,100 -	45,149	2,533	47,600 -	47,649	2,696
40,150 -	40,199	2,211	42,650 -	42,699	2,374	45,150 -	45,199	2,536	47,650 -	47,699	2,699
40,200 -	40,249	2,215	42,700 -	42,749	2,377	45,200 -	45,249	2,540	47,700 -	47,749	2,702
40,250 -	40,299	2,218	42,750 -	42,799	2,380	45,250 -	45,299	2,543	47,750 -	47,799	2,705
40,300 -	40,349	2,221	42,800 -	42,849	2,384	45,300 -	45,349	2,546	47,800 -	47,849	2,709
40,350 -	40,399	2,224	42,850 -	42,899	2,387	45,350 -	45,399	2,549	47,850 -	47,899	2,712
40,400 -	40,449	2,228	42,900 -	42,949	2,390	45,400 -	45,449	2,553	47,900 -	47,949	2,715
40,450 -	40,499	2,231	42,950 -	42,999	2,393	45,450 -	45,499	2,556	47,950 -	47,999	2,718
40,500 -	40,549	2,234	**$43,000** -	43,049	$2,397	45,500 -	45,549	2,559	**$48,000** -	48,049	$2,722
40,550 -	40,599	2,237	43,050 -	43,099	2,400	45,550 -	45,599	2,562	48,050 -	48,099	2,725
40,600 -	40,649	2,241	43,100 -	43,149	2,403	45,600 -	45,649	2,566	48,100 -	48,149	2,728
40,650 -	40,699	2,244	43,150 -	43,199	2,406	45,650 -	45,699	2,569	48,150 -	48,199	2,731
40,700 -	40,749	2,247	43,200 -	43,249	2,410	45,700 -	45,749	2,572	48,200 -	48,249	2,735
40,750 -	40,799	2,250	43,250 -	43,299	2,413	45,750 -	45,799	2,575	48,250 -	48,299	2,738
40,800 -	40,849	2,254	43,300 -	43,349	2,416	45,800 -	45,849	2,579	48,300 -	48,349	2,741
40,850 -	40,899	2,257	43,350 -	43,399	2,419	45,850 -	45,899	2,582	48,350 -	48,399	2,744
40,900 -	40,949	2,260	43,400 -	43,449	2,423	45,900 -	45,949	2,585	48,400 -	48,449	2,748
40,950 -	40,999	2,263	43,450 -	43,499	2,426	45,950 -	45,999	$2,588	48,450 -	48,499	2,751
$41,000 -	41,049	$2,267	43,500 -	43,549	2,429	**$46,000** -	46,049	$2,592	48,500 -	48,549	2,754
41,050 -	41,099	2,270	43,550 -	43,599	2,432	46,050 -	46,099	2,595	48,550 -	48,599	2,757
41,100 -	41,149	2,273	43,600 -	43,649	2,436	46,100 -	46,149	2,598	48,600 -	48,649	2,761
41,150 -	41,199	2,276	43,650 -	43,699	2,439	46,150 -	46,199	2,601	48,650 -	48,699	2,764
41,200 -	41,249	2,280	43,700 -	43,749	2,442	46,200 -	46,249	2,605	48,700 -	48,749	2,767
41,250 -	41,299	2,283	43,750 -	43,799	2,445	46,250 -	46,299	2,608	48,750 -	48,799	2,770
41,300 -	41,349	2,286	43,800 -	43,849	2,449	46,300 -	46,349	2,611	48,800 -	48,849	2,774
41,350 -	41,399	2,289	43,850 -	43,899	2,452	46,350 -	46,399	2,614	48,850 -	48,899	2,777
41,400 -	41,449	2,293	43,900 -	43,949	2,455	46,400 -	46,449	2,618	48,900 -	48,949	2,780
41,450 -	41,499	2,296	43,950 -	43,999	2,458	46,450 -	46,499	2,621	48,950 -	48,999	$2,783
41,500 -	41,549	2,299	**$44,000** -	44,049	$2,462	46,500 -	46,549	2,624	**$49,000** -	49,049	$2,787
41,550 -	41,599	2,302	44,050 -	44,099	2,465	46,550 -	46,599	2,627	49,050 -	49,099	2,790
41,600 -	41,649	2,306	44,100 -	44,149	2,468	46,600 -	46,649	2,631	49,100 -	49,149	2,793
41,650 -	41,699	2,309	44,150 -	44,199	2,471	46,650 -	46,699	2,634	49,150 -	49,199	2,796
41,700 -	41,749	2,312	44,200 -	44,249	2,475	46,700 -	46,749	2,637	49,200 -	49,249	2,800
41,750 -	41,799	2,315	44,250 -	44,299	2,478	46,750 -	46,799	2,640	49,250 -	49,299	2,803
41,800 -	41,849	2,319	44,300 -	44,349	2,481	46,800 -	46,849	2,644	49,300 -	49,349	2,806
41,850 -	41,899	2,322	44,350 -	44,399	2,484	46,850 -	46,899	2,647	49,350 -	49,399	2,809
41,900 -	41,949	2,325	44,400 -	44,449	2,488	46,900 -	46,949	2,650	49,400 -	49,449	2,813
41,950 -	41,999	2,328	44,450 -	44,499	2,491	46,950 -	46,999	2,653	49,450 -	49,499	2,816
$42,000 -	42,049	$2,332	44,500 -	44,549	2,494	**$47,000** -	47,049	$2,657	49,500 -	49,549	2,819
42,050 -	42,099	2,335	44,550 -	44,599	2,497	47,050 -	47,099	2,660	49,550 -	49,599	2,822
42,100 -	42,149	2,338	44,600 -	44,649	2,501	47,100 -	47,149	2,663	49,600 -	49,649	2,826
42,150 -	42,199	2,341	44,650 -	44,699	2,504	47,150 -	47,199	2,666	49,650 -	49,699	2,829
42,200 -	42,249	2,345	44,700 -	44,749	2,507	47,200 -	47,249	2,670	49,700 -	49,749	2,832
42,250 -	42,299	2,348	44,750 -	44,799	2,510	47,250 -	47,299	2,673	49,750 -	49,799	2,835
42,300 -	42,349	2,351	44,800 -	44,849	2,514	47,300 -	47,349	2,676	49,800 -	49,849	2,839
42,350 -	42,399	2,354	44,850 -	44,899	2,517	47,350 -	47,399	2,679	49,850 -	49,899	2,842
42,400 -	42,449	2,358	44,900 -	44,949	2,520	47,400 -	47,449	2,683	49,900 -	49,949	2,845
42,450 -	42,499	2,361	44,950 -	44,999	2,523	47,450 -	47,499	2,686	49,950 -	49,999	2,848

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
$50,000 - 52,499			**$52,500 - 54,999**			**$55,000 - 57,499**			**$57,500 - 59,999**		
$50,000 -	50,049	$2,852	$52,500 -	52,549	$3,014	**$55,000** -	55,049	$3,177	$57,500 -	57,549	$3,339
50,050 -	50,099	2,855	52,550 -	52,599	3,017	55,050 -	55,099	3,180	57,550 -	57,599	3,342
50,100 -	50,149	2,858	52,600 -	52,649	3,021	55,100 -	55,149	3,183	57,600 -	57,649	3,346
50,150 -	50,199	2,861	52,650 -	52,699	3,024	55,150 -	55,199	3,186	57,650 -	57,699	3,349
50,200 -	50,249	2,865	52,700 -	52,749	3,027	55,200 -	55,249	3,190	57,700 -	57,749	3,352
50,250 -	50,299	2,868	52,750 -	52,799	3,030	55,250 -	55,299	3,193	57,750 -	57,799	3,355
50,300 -	50,349	2,871	52,800 -	52,849	3,034	55,300 -	55,349	3,196	57,800 -	57,849	3,359
50,350 -	50,399	2,874	52,850 -	52,899	3,037	55,350 -	55,399	3,199	57,850 -	57,899	3,362
50,400 -	50,449	2,878	52,900 -	52,949	3,040	55,400 -	55,449	3,203	57,900 -	57,949	3,365
50,450 -	50,499	2,881	52,950 -	52,999	3,043	55,450 -	55,499	3,206	57,950 -	57,999	3,368
50,500 -	50,549	2,884	**$53,000** -	53,049	$3,047	55,500 -	55,549	3,209	**$58,000** -	58,049	$3,372
50,550 -	50,599	2,887	53,050 -	53,099	3,050	55,550 -	55,599	3,212	58,050 -	58,099	3,375
50,600 -	50,649	2,891	53,100 -	53,149	3,053	55,600 -	55,649	3,216	58,100 -	58,149	3,378
50,650 -	50,699	2,894	53,150 -	53,199	3,056	55,650 -	55,699	3,219	58,150 -	58,199	3,381
50,700 -	50,749	2,897	53,200 -	53,249	3,060	55,700 -	55,749	3,222	58,200 -	58,249	3,385
50,750 -	50,799	2,900	53,250 -	53,299	3,063	55,750 -	55,799	3,225	58,250 -	58,299	3,388
50,800 -	50,849	2,904	53,300 -	53,349	3,066	55,800 -	55,849	3,229	58,300 -	58,349	3,391
50,850 -	50,899	2,907	53,350 -	53,399	3,069	55,850 -	55,899	3,232	58,350 -	58,399	3,394
50,900 -	50,949	2,910	53,400 -	53,449	3,073	55,900 -	55,949	3,235	58,400 -	58,449	3,398
50,950 -	50,999	2,913	53,450 -	53,499	3,076	55,950 -	55,999	3,238	58,450 -	58,499	3,401
$51,000 -	51,049	$2,917	53,500 -	53,549	3,079	**$56,000** -	56,049	$3,242	58,500 -	58,549	3,404
51,050 -	51,099	2,920	53,550 -	53,599	3,082	56,050 -	56,099	3,245	58,550 -	58,599	3,407
51,100 -	51,149	2,923	53,600 -	53,649	3,086	56,100 -	56,149	3,248	58,600 -	58,649	3,411
51,150 -	51,199	2,926	53,650 -	53,699	3,089	56,150 -	56,199	3,251	58,650 -	58,699	3,414
51,200 -	51,249	2,930	53,700 -	53,749	3,092	56,200 -	56,249	3,255	58,700 -	58,749	3,417
51,250 -	51,299	2,933	53,750 -	53,799	3,095	56,250 -	56,299	3,258	58,750 -	58,799	3,420
51,300 -	51,349	2,936	53,800 -	53,849	3,099	56,300 -	56,349	3,261	58,800 -	58,849	3,424
51,350 -	51,399	2,939	53,850 -	53,899	3,102	56,350 -	56,399	3,264	58,850 -	58,899	3,427
51,400 -	51,449	2,943	53,900 -	53,949	3,105	56,400 -	56,449	3,268	58,900 -	58,949	3,430
51,450 -	51,499	2,946	53,950 -	53,999	3,108	56,450 -	56,499	3,271	58,950 -	58,999	3,433
51,500 -	51,549	2,949	**$54,000** -	54,049	$3,112	56,500 -	56,549	3,274	**$59,000** -	59,049	$3,437
51,550 -	51,599	2,952	54,050 -	54,099	3,115	56,550 -	56,599	3,277	59,050 -	59,099	3,440
51,600 -	51,649	2,956	54,100 -	54,149	3,118	56,600 -	56,649	3,281	59,100 -	59,149	3,443
51,650 -	51,699	2,959	54,150 -	54,199	3,121	56,650 -	56,699	3,284	59,150 -	59,199	3,446
51,700 -	51,749	2,962	54,200 -	54,249	3,125	56,700 -	56,749	3,287	59,200 -	59,249	3,450
51,750 -	51,799	2,965	54,250 -	54,299	3,128	56,750 -	56,799	3,290	59,250 -	59,299	3,453
51,800 -	51,849	2,969	54,300 -	54,349	3,131	56,800 -	56,849	3,294	59,300 -	59,349	3,456
51,850 -	51,899	2,972	54,350 -	54,399	3,134	56,850 -	56,899	3,297	59,350 -	59,399	3,459
51,900 -	51,949	2,975	54,400 -	54,449	3,138	56,900 -	56,949	3,300	59,400 -	59,449	3,463
51,950 -	51,999	2,978	54,450 -	54,499	3,141	56,950 -	56,999	3,303	59,450 -	59,499	3,466
$52,000 -	52,049	$2,982	54,500 -	54,549	3,144	**$57,000** -	57,049	$3,307	59,500 -	59,549	3,469
52,050 -	52,099	2,985	54,550 -	54,599	3,147	57,050 -	57,099	3,310	59,550 -	59,599	3,472
52,100 -	52,149	2,988	54,600 -	54,649	3,151	57,100 -	57,149	3,313	59,600 -	59,649	3,476
52,150 -	52,199	2,991	54,650 -	54,699	3,154	57,150 -	57,199	3,316	59,650 -	59,699	3,479
52,200 -	52,249	2,995	54,700 -	54,749	3,157	57,200 -	57,249	3,320	59,700 -	59,749	3,482
52,250 -	52,299	2,998	54,750 -	54,799	3,160	57,250 -	57,299	3,323	59,750 -	59,799	3,485
52,300 -	52,349	3,001	54,800 -	54,849	3,164	57,300 -	57,349	3,326	59,800 -	59,849	3,489
52,350 -	52,399	3,004	54,850 -	54,899	3,167	57,350 -	57,399	3,329	59,850 -	59,899	3,492
52,400 -	52,449	3,008	54,900 -	54,949	3,170	57,400 -	57,449	3,333	59,900 -	59,949	3,495
52,450 -	52,499	3,011	54,950 -	54,999	3,173	57,450 -	57,499	3,336	59,950 -	59,999	3,498

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
$60,000 - 62,499			**$62,500 - 64,999**			**$65,000 - 67,499**			**$67,500 - 69,999**		
$60,000 -	60,049	$3,501	$62,500 -	62,549	$3,714	**$65,000** -	65,049	$3,926	$67,500 -	67,549	$4,139
60,050 -	60,099	3,505	62,550 -	62,599	3,718	65,050 -	65,099	3,930	67,550 -	67,599	4,143
60,100 -	60,149	3,510	62,600 -	62,649	3,722	65,100 -	65,149	3,935	67,600 -	67,649	4,147
60,150 -	60,199	3,514	62,650 -	62,699	3,726	65,150 -	65,199	3,939	67,650 -	67,699	4,151
60,200 -	60,249	3,518	62,700 -	62,749	3,731	65,200 -	65,249	3,943	67,700 -	67,749	4,156
60,250 -	60,299	3,522	62,750 -	62,799	3,735	65,250 -	65,299	3,947	67,750 -	67,799	4,160
60,300 -	60,349	3,527	62,800 -	62,849	3,739	65,300 -	65,349	3,952	67,800 -	67,849	4,164
60,350 -	60,399	3,531	62,850 -	62,899	3,743	65,350 -	65,399	3,956	67,850 -	67,899	4,168
60,400 -	60,449	3,535	62,900 -	62,949	3,748	65,400 -	65,449	3,960	67,900 -	67,949	4,173
60,450 -	60,499	3,539	62,950 -	62,999	3,752	65,450 -	65,499	3,964	67,950 -	67,999	4,177
60,500 -	60,549	3,544	**$63,000** -	63,049	$3,756	65,500 -	65,549	3,969	**$68,000** -	68,049	$4,181
60,550 -	60,599	3,548	63,050 -	63,099	3,760	65,550 -	65,599	3,973	68,050 -	68,099	4,185
60,600 -	60,649	3,552	63,100 -	63,149	3,765	65,600 -	65,649	3,977	68,100 -	68,149	4,190
60,650 -	60,699	3,556	63,150 -	63,199	3,769	65,650 -	65,699	3,981	68,150 -	68,199	4,194
60,700 -	60,749	3,561	63,200 -	63,249	3,773	65,700 -	65,749	3,986	68,200 -	68,249	4,198
60,750 -	60,799	3,565	63,250 -	63,299	3,777	65,750 -	65,799	3,990	68,250 -	68,299	4,202
60,800 -	60,849	3,569	63,300 -	63,349	3,782	65,800 -	65,849	3,994	68,300 -	68,349	4,207
60,850 -	60,899	3,573	63,350 -	63,399	3,786	65,850 -	65,899	3,998	68,350 -	68,399	4,211
60,900 -	60,949	3,578	63,400 -	63,449	3,790	65,900 -	65,949	4,003	68,400 -	68,449	4,215
60,950 -	60,999	3,582	63,450 -	63,499	3,794	65,950 -	65,999	4,007	68,450 -	68,499	4,219
$61,000 -	61,049	$3,586	63,500 -	63,549	3,799	**$66,000** -	66,049	$4,011	68,500 -	68,549	4,224
61,050 -	61,099	3,590	63,550 -	63,599	3,803	66,050 -	66,099	4,015	68,550 -	68,599	4,228
61,100 -	61,149	3,595	63,600 -	63,649	3,807	66,100 -	66,149	4,020	68,600 -	68,649	4,232
61,150 -	61,199	3,599	63,650 -	63,699	3,811	66,150 -	66,199	4,024	68,650 -	68,699	4,236
61,200 -	61,249	3,603	63,700 -	63,749	3,816	66,200 -	66,249	4,028	68,700 -	68,749	4,241
61,250 -	61,299	3,607	63,750 -	63,799	3,820	66,250 -	66,299	4,032	68,750 -	68,799	4,245
61,300 -	61,349	3,612	63,800 -	63,849	3,824	66,300 -	66,349	4,037	68,800 -	68,849	4,249
61,350 -	61,399	3,616	63,850 -	63,899	3,828	66,350 -	66,399	4,041	68,850 -	68,899	4,253
61,400 -	61,449	3,620	63,900 -	63,949	3,833	66,400 -	66,449	4,045	68,900 -	68,949	4,258
61,450 -	61,499	3,624	63,950 -	63,999	3,837	66,450 -	66,499	4,049	68,950 -	68,999	4,262
61,500 -	61,549	3,629	**$64,000** -	64,049	$3,841	66,500 -	66,549	4,054	**$69,000** -	69,049	$4,266
61,550 -	61,599	3,633	64,050 -	64,099	3,845	66,550 -	66,599	4,058	69,050 -	69,099	4,270
61,600 -	61,649	3,637	64,100 -	64,149	3,850	66,600 -	66,649	4,062	69,100 -	69,149	4,275
61,650 -	61,699	3,641	64,150 -	64,199	3,854	66,650 -	66,699	4,066	69,150 -	69,199	4,279
61,700 -	61,749	3,646	64,200 -	64,249	3,858	66,700 -	66,749	4,071	69,200 -	69,249	4,283
61,750 -	61,799	3,650	64,250 -	64,299	3,862	66,750 -	66,799	4,075	69,250 -	69,299	4,287
61,800 -	61,849	3,654	64,300 -	64,349	3,867	66,800 -	66,849	4,079	69,300 -	69,349	4,292
61,850 -	61,899	3,658	64,350 -	64,399	3,871	66,850 -	66,899	4,083	69,350 -	69,399	4,296
61,900 -	61,949	3,663	64,400 -	64,449	3,875	66,900 -	66,949	4,088	69,400 -	69,449	4,300
61,950 -	61,999	3,667	64,450 -	64,499	3,879	66,950 -	66,999	4,092	69,450 -	69,499	4,304
$62,000 -	62,049	$3,671	64,500 -	64,549	3,884	**$67,000** -	67,049	$4,096	69,500 -	69,549	4,309
62,050 -	62,099	3,675	64,550 -	64,599	3,888	67,050 -	67,099	4,100	69,550 -	69,599	4,313
62,100 -	62,149	3,680	64,600 -	64,649	3,892	67,100 -	67,149	4,105	69,600 -	69,649	4,317
62,150 -	62,199	3,684	64,650 -	64,699	3,896	67,150 -	67,199	4,109	69,650 -	69,699	4,321
62,200 -	62,249	3,688	64,700 -	64,749	3,901	67,200 -	67,249	4,113	69,700 -	69,749	4,326
62,250 -	62,299	3,692	64,750 -	64,799	3,905	67,250 -	67,299	4,117	69,750 -	69,799	4,330
62,300 -	62,349	3,697	64,800 -	64,849	3,909	67,300 -	67,349	4,122	69,800 -	69,849	4,334
62,350 -	62,399	3,701	64,850 -	64,899	3,913	67,350 -	67,399	4,126	69,850 -	69,899	4,338
62,400 -	62,449	3,705	64,900 -	64,949	3,918	67,400 -	67,449	4,130	69,900 -	69,949	4,343
62,450 -	62,499	3,709	64,950 -	64,999	3,922	67,450 -	67,499	4,134	69,950 -	69,999	4,347

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
$70,000 - 72,499			**$72,500 - 74,999**			**$75,000 - 77,499**			**$77,500 - 79,999**		
$70,000 -	70,049	$4,351	$72,500 -	72,549	$4,564	**$75,000** -	75,049	$4,776	$77,500 -	77,549	$4,989
70,050 -	70,099	4,355	72,550 -	72,599	4,568	75,050 -	75,099	4,780	77,550 -	77,599	4,993
70,100 -	70,149	4,360	72,600 -	72,649	4,572	75,100 -	75,149	4,785	77,600 -	77,649	4,997
70,150 -	70,199	4,364	72,650 -	72,699	4,576	75,150 -	75,199	4,789	77,650 -	77,699	5,001
70,200 -	70,249	4,368	72,700 -	72,749	4,581	75,200 -	75,249	4,793	77,700 -	77,749	5,006
70,250 -	70,299	4,372	72,750 -	72,799	4,585	75,250 -	75,299	4,797	77,750 -	77,799	5,010
70,300 -	70,349	4,377	72,800 -	72,849	4,589	75,300 -	75,349	4,802	77,800 -	77,849	5,014
70,350 -	70,399	4,381	72,850 -	72,899	4,593	75,350 -	75,399	4,806	77,850 -	77,899	5,018
70,400 -	70,449	4,385	72,900 -	72,949	4,598	75,400 -	75,449	4,810	77,900 -	77,949	5,023
70,450 -	70,499	4,389	72,950 -	72,999	4,602	75,450 -	75,499	4,814	77,950 -	77,999	5,027
70,500 -	70,549	4,394	**$73,000** -	73,049	$4,606	75,500 -	75,549	4,819	**$78,000** -	78,049	$5,031
70,550 -	70,599	4,398	73,050 -	73,099	4,610	75,550 -	75,599	4,823	78,050 -	78,099	5,035
70,600 -	70,649	4,402	73,100 -	73,149	4,615	75,600 -	75,649	4,827	78,100 -	78,149	5,040
70,650 -	70,699	4,406	73,150 -	73,199	4,619	75,650 -	75,699	4,831	78,150 -	78,199	5,044
70,700 -	70,749	4,411	73,200 -	73,249	4,623	75,700 -	75,749	4,836	78,200 -	78,249	5,048
70,750 -	70,799	4,415	73,250 -	73,299	4,627	75,750 -	75,799	4,840	78,250 -	78,299	5,052
70,800 -	70,849	4,419	73,300 -	73,349	4,632	75,800 -	75,849	4,844	78,300 -	78,349	5,057
70,850 -	70,899	4,423	73,350 -	73,399	4,636	75,850 -	75,899	4,848	78,350 -	78,399	5,061
70,900 -	70,949	4,428	73,400 -	73,449	4,640	75,900 -	75,949	4,853	78,400 -	78,449	5,065
70,950 -	70,999	4,432	73,450 -	73,499	4,644	75,950 -	75,999	4,857	78,450 -	78,499	5,069
$71,000 -	71,049	$4,436	73,500 -	73,549	4,649	**$76,000** -	76,049	$4,861	78,500 -	78,549	5,074
71,050 -	71,099	4,440	73,550 -	73,599	4,653	76,050 -	76,099	4,865	78,550 -	78,599	5,078
71,100 -	71,149	4,445	73,600 -	73,649	4,657	76,100 -	76,149	4,870	78,600 -	78,649	5,082
71,150 -	71,199	4,449	73,650 -	73,699	4,661	76,150 -	76,199	4,874	78,650 -	78,699	5,086
71,200 -	71,249	4,453	73,700 -	73,749	4,666	76,200 -	76,249	4,878	78,700 -	78,749	5,091
71,250 -	71,299	4,457	73,750 -	73,799	4,670	76,250 -	76,299	4,882	78,750 -	78,799	5,095
71,300 -	71,349	4,462	73,800 -	73,849	4,674	76,300 -	76,349	4,887	78,800 -	78,849	5,099
71,350 -	71,399	4,466	73,850 -	73,899	4,678	76,350 -	76,399	4,891	78,850 -	78,899	5,103
71,400 -	71,449	4,470	73,900 -	73,949	4,683	76,400 -	76,449	4,895	78,900 -	78,949	5,108
71,450 -	71,499	4,474	73,950 -	73,999	4,687	76,450 -	76,499	4,899	78,950 -	78,999	5,112
71,500 -	71,549	4,479	**$74,000** -	74,049	$4,691	76,500 -	76,549	4,904	**$79,000** -	79,049	$5,116
71,550 -	71,599	4,483	74,050 -	74,099	4,695	76,550 -	76,599	4,908	79,050 -	79,099	5,120
71,600 -	71,649	4,487	74,100 -	74,149	4,700	76,600 -	76,649	4,912	79,100 -	79,149	5,125
71,650 -	71,699	4,491	74,150 -	74,199	4,704	76,650 -	76,699	4,916	79,150 -	79,199	5,129
71,700 -	71,749	4,496	74,200 -	74,249	4,708	76,700 -	76,749	4,921	79,200 -	79,249	5,133
71,750 -	71,799	4,500	74,250 -	74,299	4,712	76,750 -	76,799	4,925	79,250 -	79,299	5,137
71,800 -	71,849	4,504	74,300 -	74,349	4,717	76,800 -	76,849	4,929	79,300 -	79,349	5,142
71,850 -	71,899	4,508	74,350 -	74,399	4,721	76,850 -	76,899	4,933	79,350 -	79,399	5,146
71,900 -	71,949	4,513	74,400 -	74,449	4,725	76,900 -	76,949	4,938	79,400 -	79,449	5,150
71,950 -	71,999	4,517	74,450 -	74,499	4,729	76,950 -	76,999	4,942	79,450 -	79,499	5,154
$72,000 -	72,049	$4,521	74,500 -	74,549	4,734	**$77,000** -	77,049	$4,946	79,500 -	79,549	5,159
72,050 -	72,099	4,525	74,550 -	74,599	4,738	77,050 -	77,099	4,950	79,550 -	79,599	5,163
72,100 -	72,149	4,530	74,600 -	74,649	4,742	77,100 -	77,149	4,955	79,600 -	79,649	5,167
72,150 -	72,199	4,534	74,650 -	74,699	4,746	77,150 -	77,199	4,959	79,650 -	79,699	5,171
72,200 -	72,249	4,538	74,700 -	74,749	4,751	77,200 -	77,249	4,963	79,700 -	79,749	5,176
72,250 -	72,299	4,542	74,750 -	74,799	4,755	77,250 -	77,299	4,967	79,750 -	79,799	5,180
72,300 -	72,349	4,547	74,800 -	74,849	4,759	77,300 -	77,349	4,972	79,800 -	79,849	5,184
72,350 -	72,399	4,551	74,850 -	74,899	4,763	77,350 -	77,399	4,976	79,850 -	79,899	5,188
72,400 -	72,449	4,555	74,900 -	74,949	4,768	77,400 -	77,449	4,980	79,900 -	79,949	5,193
72,450 -	72,499	4,559	74,950 -	74,999	4,772	77,450 -	77,499	4,984	79,950 -	79,999	5,197

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
$80,000 - 82,499			**$82,500 - 84,999**			**$85,000 - 87,499**			**$87,500 - 89,999**		
$80,000 -	80,049	$5,201	$82,500 -	82,549	$5,414	**$85,000** -	85,049	$5,626	$87,500 -	87,549	$5,839
80,050 -	80,099	5,205	82,550 -	82,599	5,418	85,050 -	85,099	5,630	87,550 -	87,599	5,843
80,100 -	80,149	5,210	82,600 -	82,649	5,422	85,100 -	85,149	5,635	87,600 -	87,649	5,847
80,150 -	80,199	5,214	82,650 -	82,699	5,426	85,150 -	85,199	5,639	87,650 -	87,699	5,851
80,200 -	80,249	5,218	82,700 -	82,749	5,431	85,200 -	85,249	5,643	87,700 -	87,749	5,856
80,250 -	80,299	5,222	82,750 -	82,799	5,435	85,250 -	85,299	5,647	87,750 -	87,799	5,860
80,300 -	80,349	5,227	82,800 -	82,849	5,439	85,300 -	85,349	5,652	87,800 -	87,849	5,864
80,350 -	80,399	5,231	82,850 -	82,899	5,443	85,350 -	85,399	5,656	87,850 -	87,899	5,868
80,400 -	80,449	5,235	82,900 -	82,949	5,448	85,400 -	85,449	5,660	87,900 -	87,949	5,873
80,450 -	80,499	5,239	82,950 -	82,999	5,452	85,450 -	85,499	5,664	87,950 -	87,999	5,877
80,500 -	80,549	5,244	**$83,000** -	83,049	$5,456	85,500 -	85,549	5,669	**$88,000** -	88,049	$5,881
80,550 -	80,599	5,248	83,050 -	83,099	5,460	85,550 -	85,599	5,673	88,050 -	88,099	5,885
80,600 -	80,649	5,252	83,100 -	83,149	5,465	85,600 -	85,649	5,677	88,100 -	88,149	5,890
80,650 -	80,699	5,256	83,150 -	83,199	5,469	85,650 -	85,699	5,681	88,150 -	88,199	5,894
80,700 -	80,749	5,261	83,200 -	83,249	5,473	85,700 -	85,749	5,686	88,200 -	88,249	5,898
80,750 -	80,799	5,265	83,250 -	83,299	5,477	85,750 -	85,799	5,690	88,250 -	88,299	5,902
80,800 -	80,849	5,269	83,300 -	83,349	5,482	85,800 -	85,849	5,694	88,300 -	88,349	5,907
80,850 -	80,899	5,273	83,350 -	83,399	5,486	85,850 -	85,899	5,698	88,350 -	88,399	5,911
80,900 -	80,949	5,278	83,400 -	83,449	5,490	85,900 -	85,949	5,703	88,400 -	88,449	5,915
80,950 -	80,999	5,282	83,450 -	83,499	5,494	85,950 -	85,999	5,707	88,450 -	88,499	5,919
$81,000 -	81,049	$5,286	83,500 -	83,549	5,499	**86,000** -	86,049	$5,711	88,500 -	88,549	5,924
81,050 -	81,099	5,290	83,550 -	83,599	5,503	86,050 -	86,099	5,715	88,550 -	88,599	5,928
81,100 -	81,149	5,295	83,600 -	83,649	5,507	86,100 -	86,149	5,720	88,600 -	88,649	5,932
81,150 -	81,199	5,299	83,650 -	83,699	5,511	86,150 -	86,199	5,724	88,650 -	88,699	5,936
81,200 -	81,249	5,303	83,700 -	83,749	5,516	86,200 -	86,249	5,728	88,700 -	88,749	5,941
81,250 -	81,299	5,307	83,750 -	83,799	5,520	86,250 -	86,299	5,732	88,750 -	88,799	5,945
81,300 -	81,349	5,312	83,800 -	83,849	5,524	86,300 -	86,349	5,737	88,800 -	88,849	5,949
81,350 -	81,399	5,316	83,850 -	83,899	5,528	86,350 -	86,399	5,741	88,850 -	88,899	5,953
81,400 -	81,449	5,320	83,900 -	83,949	5,533	86,400 -	86,449	5,745	88,900 -	88,949	5,958
81,450 -	81,499	5,324	83,950 -	83,999	5,537	86,450 -	86,499	5,749	88,950 -	88,999	5,962
81,500 -	81,549	5,329	**$84,000** -	84,049	$5,541	86,500 -	86,549	5,754	**$89,000** -	89,049	$5,966
81,550 -	81,599	5,333	84,050 -	84,099	5,545	86,550 -	86,599	5,758	89,050 -	89,099	5,970
81,600 -	81,649	5,337	84,100 -	84,149	5,550	86,600 -	86,649	5,762	89,100 -	89,149	5,975
81,650 -	81,699	5,341	84,150 -	84,199	5,554	86,650 -	86,699	5,766	89,150 -	89,199	5,979
81,700 -	81,749	5,346	84,200 -	84,249	5,558	86,700 -	86,749	5,771	89,200 -	89,249	5,983
81,750 -	81,799	5,350	84,250 -	84,299	5,562	86,750 -	86,799	5,775	89,250 -	89,299	5,987
81,800 -	81,849	5,354	84,300 -	84,349	5,567	86,800 -	86,849	5,779	89,300 -	89,349	5,992
81,850 -	81,899	5,358	84,350 -	84,399	5,571	86,850 -	86,899	5,783	89,350 -	89,399	5,996
81,900 -	81,949	5,363	84,400 -	84,449	5,575	86,900 -	86,949	5,788	89,400 -	89,449	6,000
81,950 -	81,999	5,367	84,450 -	84,499	5,579	86,950 -	86,999	5,792	89,450 -	89,499	6,004
$82,000 -	82,049	$5,371	84,500 -	84,549	5,584	**$87,000** -	87,049	$5,796	89,500 -	89,549	6,009
82,050 -	82,099	5,375	84,550 -	84,599	5,588	87,050 -	87,099	5,800	89,550 -	89,599	6,013
82,100 -	82,149	5,380	84,600 -	84,649	5,592	87,100 -	87,149	5,805	89,600 -	89,649	6,017
82,150 -	82,199	5,384	84,650 -	84,699	5,596	87,150 -	87,199	5,809	89,650 -	89,699	6,021
82,200 -	82,249	5,388	84,700 -	84,749	5,601	87,200 -	87,249	5,813	89,700 -	89,749	6,026
82,250 -	82,299	5,392	84,750 -	84,799	5,605	87,250 -	87,299	5,817	89,750 -	89,799	6,030
82,300 -	82,349	5,397	84,800 -	84,849	5,609	87,300 -	87,349	5,822	89,800 -	89,849	6,034
82,350 -	82,399	5,401	84,850 -	84,899	5,613	87,350 -	87,399	5,826	89,850 -	89,899	6,038
82,400 -	82,449	5,405	84,900 -	84,949	5,618	87,400 -	87,449	5,830	89,900 -	89,949	6,043
82,450 -	82,499	5,409	84,950 -	84,999	5,622	87,450 -	87,499	5,834	89,950 -	89,999	6,047

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax	Taxable income		Amount of tax
$90,000 - 92,499			**$92,500 - 94,999**			**$95,000 - 97,499**			**$97,500 - $99,999**		
$90,000 -	90,049	6,051	$92,500 -	92,549	$6,264	**$95,000** -	95,049	$6,476	$97,500 -	97,549	$6,689
90,050 -	90,099	6,055	92,550 -	92,599	6,268	95,050 -	95,099	6,480	97,550 -	97,599	6,693
90,100 -	90,149	6,060	92,600 -	92,649	6,272	95,100 -	95,149	6,485	97,600 -	97,649	6,697
90,150 -	90,199	6,064	92,650 -	92,699	6,276	95,150 -	95,199	6,489	97,650 -	97,699	6,701
90,200 -	90,249	6,068	92,700 -	92,749	6,281	95,200 -	95,249	6,493	97,700 -	97,749	6,706
90,250 -	90,299	6,072	92,750 -	92,799	6,285	95,250 -	95,299	6,497	97,750 -	97,799	6,710
90,300 -	90,349	6,077	92,800 -	92,849	6,289	95,300 -	95,349	6,502	97,800 -	97,849	6,714
90,350 -	90,399	6,081	92,850 -	92,899	6,293	95,350 -	95,399	6,506	97,850 -	97,899	6,718
90,400 -	90,449	6,085	92,900 -	92,949	6,298	95,400 -	95,449	6,510	97,900 -	97,949	6,723
90,450 -	90,499	6,089	92,950 -	92,999	6,302	95,450 -	95,499	6,514	97,950 -	97,999	6,727
90,500 -	90,549	6,094	**$93,000** -	93,049	$6,306	95,500 -	95,549	6,519	**$98,000** -	98,049	$6,731
90,550 -	90,599	6,098	93,050 -	93,099	6,310	95,550 -	95,599	6,523	98,050 -	98,099	6,735
90,600 -	90,649	6,102	93,100 -	93,149	6,315	95,600 -	95,649	6,527	98,100 -	98,149	6,740
90,650 -	90,699	6,106	93,150 -	93,199	6,319	95,650 -	95,699	6,531	98,150 -	98,199	6,744
90,700 -	90,749	6,111	93,200 -	93,249	6,323	95,700 -	95,749	6,536	98,200 -	98,249	6,748
90,750 -	90,799	6,115	93,250 -	93,299	6,327	95,750 -	95,799	6,540	98,250 -	98,299	6,752
90,800 -	90,849	6,119	93,300 -	93,349	6,332	95,800 -	95,849	6,544	98,300 -	98,349	6,757
90,850 -	90,899	6,123	93,350 -	93,399	6,336	95,850 -	95,899	6,548	98,350 -	98,399	6,761
90,900 -	90,949	6,128	93,400 -	93,449	6,340	95,900 -	95,949	6,553	98,400 -	98,449	6,765
90,950 -	90,999	6,132	93,450 -	93,499	6,344	95,950 -	95,999	$6,557	98,450 -	98,499	6,769
$91,000 -	91,049	$6,136	93,500 -	93,549	6,349	**$96,000** -	96,049	$6,561	98,500 -	98,549	6,774
91,050 -	91,099	6,140	93,550 -	93,599	6,353	96,050 -	96,099	6,565	98,550 -	98,599	6,778
91,100 -	91,149	6,145	93,600 -	93,649	6,357	96,100 -	96,149	6,570	98,600 -	98,649	6,782
91,150 -	91,199	6,149	93,650 -	93,699	6,361	96,150 -	96,199	6,574	98,650 -	98,699	6,786
91,200 -	91,249	6,153	93,700 -	93,749	6,366	96,200 -	96,249	6,578	98,700 -	98,749	6,791
91,250 -	91,299	6,157	93,750 -	93,799	6,370	96,250 -	96,299	6,582	98,750 -	98,799	6,795
91,300 -	91,349	6,162	93,800 -	93,849	6,374	96,300 -	96,349	6,587	98,800 -	98,849	6,799
91,350 -	91,399	6,166	93,850 -	93,899	6,378	96,350 -	96,399	6,591	98,850 -	98,899	6,803
91,400 -	91,449	6,170	93,900 -	93,949	6,383	96,400 -	96,449	6,595	98,900 -	98,949	6,808
91,450 -	91,499	6,174	93,950 -	93,999	6,387	96,450 -	96,499	6,599	98,950 -	98,999	6,812
91,500 -	91,549	6,179	**$94,000** -	94,049	$6,391	96,500 -	96,549	6,604	**$99,000** -	99,049	$6,816
91,550 -	91,599	6,183	94,050 -	94,099	6,395	96,550 -	96,599	6,608	99,050 -	99,099	6,820
91,600 -	91,649	6,187	94,100 -	94,149	6,400	96,600 -	96,649	6,612	99,100 -	99,149	6,825
91,650 -	91,699	6,191	94,150 -	94,199	6,404	96,650 -	96,699	6,616	99,150 -	99,199	6,829
91,700 -	91,749	6,196	94,200 -	94,249	6,408	96,700 -	96,749	6,621	99,200 -	99,249	6,833
91,750 -	91,799	6,200	94,250 -	94,299	6,412	96,750 -	96,799	6,625	99,250 -	99,299	6,837
91,800 -	91,849	6,204	94,300 -	94,349	6,417	96,800 -	96,849	6,629	99,300 -	99,349	6,842
91,850 -	91,899	6,208	94,350 -	94,399	6,421	96,850 -	96,899	6,633	99,350 -	99,399	6,846
91,900 -	91,949	6,213	94,400 -	94,449	6,425	96,900 -	96,949	6,638	99,400 -	99,449	6,850
91,950 -	91,999	6,217	94,450 -	94,499	6,429	96,950 -	96,999	6,642	99,450 -	99,499	6,854
$92,000 -	92,049	$6,221	94,500 -	94,549	6,434	**$97,000** -	97,049	$6,646	99,500 -	99,549	6,859
92,050 -	92,099	6,225	94,550 -	94,599	6,438	97,050 -	97,099	6,650	99,550 -	99,599	6,863
92,100 -	92,149	6,230	94,600 -	94,649	6,442	97,100 -	97,149	6,655	99,600 -	99,649	6,867
92,150 -	92,199	6,234	94,650 -	94,699	6,446	97,150 -	97,199	6,659	99,650 -	99,699	6,871
92,200 -	92,249	6,238	94,700 -	94,749	6,451	97,200 -	97,249	6,663	99,700 -	99,749	6,876
92,250 -	92,299	6,242	94,750 -	94,799	6,455	97,250 -	97,299	6,667	99,750 -	99,799	6,880
92,300 -	92,349	6,247	94,800 -	94,849	6,459	97,300 -	97,349	6,672	99,800 -	99,849	6,884
92,350 -	92,399	6,251	94,850 -	94,899	6,463	97,350 -	97,399	6,676	99,850 -	99,899	6,888
92,400 -	92,449	6,255	94,900 -	94,949	6,468	97,400 -	97,449	6,680	99,900 -	99,949	6,893
92,450 -	92,499	6,259	94,950 -	94,999	6,472	97,450 -	97,499	6,684	99,950 -	99,999	6,897
									100,000 -		$ 6,901

DC COLLEGE
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Save for tuition and save on taxes.

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- Computers and laptops
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- Loan Repayment up to $10,000 lifetime[3]
- Apprenticeship programs[4]

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DC taxpayers can deduct up to $8,000 for married or domestic couples filing jointly, who have separate accounts, ($4,000 for individuals) when they contribute to their DC College Savings Plan account.[5]

Learn more at dccollegesavings.com/tax or 1.800.987.4859.

[1] Earnings on non-qualified withdrawals may be subject to federal income tax and a 10% federal penalty tax, as well as state and local income taxes and recapture of DC tax deductions. Tax and other benefits are contingent on meeting other requirements and certain withdrawals are subject to federal, state, and local taxes.

[2] K-12 tuition expenses at a private, public or parochial school (up to $10,000 per year per student.)

[3] If you make an education loan repayment from your Account, you may not also take a federal income tax deduction for any interest included in that education loan repayment.

[4] The apprenticeship program must be registered and certified with the Secretary of Labor under the National Apprenticeship Act.

[5] Contributions by DC taxpayers in excess of the annual limit may carry forward the excess of five (5) years and may be deducted in future years on their DC tax return. If a participant makes a non-qualified withdrawal or a transfer/rollover to another state's program within two (2) years of opening the account, the amount of the deduction is "recaptured" and must be included in the participant's District of Columbia income.

Before you invest, consider whether your or the beneficiary's home state offers any state tax or other state benefits such as financial aid, scholarship funds, and protection from creditors that that are only available for investments in that state's qualified tuition program.

For more information about The DC College Savings Plan ("The Plan"), call 800.987.4859, or visit dccollegesavings.com to obtain a Program Disclosure Booklet, which includes investment objectives, risks, charges, expenses, and other important information; read and consider it carefully before investing.

The Plan is administered by the District of Columbia Office of the Chief Financial Officer, Office of Finance and Treasury. Ascensus College Savings Recordkeeping Services, LLC, the Program Manager, and its affiliates, have overall responsibility for the day-to-day operations, including recordkeeping and administrative services. Ascensus Investment Advisors, LLC serves as the Investment Manager.

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Need assistance?

File or pay online: MyTax.DC.gov.

Get tax forms

To download DC tax forms visit **DC Tax Forms/Instructions**.

Request forms by mail: 202-727-4829

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

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

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

DC Public Library
https://www.dclibrary.org/plan-visit

Ask tax questions

Contact our Customer Service Administration: 202-727-4TAX (4829)
Hours: 8:15 am-5:30 pm, Monday-Friday

Visit our Walk-in Center / Pick up forms

1101 4th St SW, 2nd Floor
Hours: 9:00 am-4:00 pm, Monday-Friday

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** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** 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** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ እርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የነፃ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 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** 將**免費**向您提供口譯員服務。