



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number Fill in if FEIN if SSN

Number of business locations In DC: Outside DC:

Registered Business Name Tax period ending (MMDDYYYY)

Business Mailing Address line #1

Business Mailing Address line #2

City State Zip Code + 4

Designated Agent Name Designated Agent FEIN

OFFICIAL USE ONLY Vendor ID # 0002

Fill in if Amended Return
 Fill in if Final Return
 Fill in if Combined Report*
 *You must fill in the Designated Agent info below
 Fill in if Worldwide**
 **WorldWide form must be filed with this return

		Enter dollar amounts only. If amount is zero, leave line blank; if minus, enter amount	
GROSS INCOME	1 Gross receipts, minus returns and allowances	1	\$.00
	2 Cost of goods sold (from D-30, Schedule A) and/or operations	2	\$.00
	3 Gross profit Line 1 minus Line 2 <input type="radio"/> Fill in if minus:	3	\$.00
	4 Dividends. Minus Subpart F income (attach statement)	4	\$.00
	5 Interest (attach statement showing calculations)	5	\$.00
	6 Gross rental income (attach statement)	6	\$.00
	7 Gross royalties (attach statement)	7	\$.00
	8(a) Net capital gain (loss) (attach a copy of your federal Schedule D) <input type="radio"/> Fill in if minus:	8a	\$.00
	(b) Ordinary gain (loss) from Part II, fed. Form 4797, (attach copy) <input type="radio"/> Fill in if minus:	8b	\$.00
	9 Capital gains deferred on federal return due to investment in a federal Qualified Opportunity Fund	9	\$.00
10 Other income (loss) (attach a detailed statement) <input type="radio"/> Fill in if minus:	10	\$ 00	
11 Total gross income. Add Lines 3–10. <input type="radio"/> Fill in if minus:	11	\$ 00	
12 Salaries and wages (Do not include owner(s)/member(s))	12	\$ 00	
13 Repairs	13	\$ 00	
14 Bad debts (attach a copy of any statement filed with your federal return)	14	\$ 00	
15(a) Royalty payments made \$ <input type="text"/> 00			
(b) Minus nondeductible payments to related entities \$ <input type="text"/> 00 =	15c	\$ 00	
16 Rent	16	\$ 00	
17 Taxes from D-30, Schedule C	17	\$ 00	
18(a) Interest payments \$ <input type="text"/> 00			
(b) Minus nondeductible payments to related entities \$ <input type="text"/> 00 =	18c	\$ 00	
19 Contributions and/or gifts from D-30, Schedule B	19	\$ 00	
20 Amortization (attach a copy of your federal Form 4562, Part VI)	20	\$ 00	
21 Depreciation (attach a copy of your federal Form 4562. Do not include any additional IRC 179 expenses or IRC 168(k) depreciation.)	21	\$ 00	

DEDUCTIONS

Taxpayer Name: _____



Taxpayer Identification Number: _____

Schedule I - BALANCE SHEETS (See Instructions.) Beginning of Taxable Year End of Taxable Year

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

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

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

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

Enter total taxable income as shown on Line 34 of D-30. \$

Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30) \$

Taxpayer Name: _____

Taxpayer Identification Number: _____

SUPPLEMENTAL INFORMATION

<p>1. During 2022, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service? Yes <input type="radio"/> No <input type="radio"/></p> <p>If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue. See instructions for address.</p>	<p>2. PRINCIPAL BUSINESS ACTIVITY</p> <p>_____</p>	<p>3. DATE BUSINESS BEGAN</p> <p>_____</p>
	<p>4. IF BUSINESS HAS TERMINATED. STATE REASON</p> <p>_____</p>	<p>5. TERMINATION DATE</p> <p>_____</p>
	<p>6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)</p> <p>_____</p>	
<p>7. Place where federal income tax return for period covered by this return was filed: _____</p>		
<p>8. Name(s) under which federal return for period covered by this return was filed: _____</p>		
<p>9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2022? Yes <input type="radio"/> No <input type="radio"/> If no, please state reason: _____</p>		
<p>10. Is this return reported on the accrual basis? Yes <input type="radio"/> No <input type="radio"/> If no, fill in the method used: <input type="radio"/> Cash basis <input type="radio"/> Other (specify) _____</p>		
<p>11. Did you withhold DC income tax from the wages of your DC employees during 2022? Yes <input type="radio"/> No <input type="radio"/> If no, state reason: _____</p> <p>_____</p>		
<p>12. Did you file a franchise tax return for the business with the District of Columbia for the year 2021? Yes <input type="radio"/> No <input type="radio"/> If no, state reason: _____</p> <p>If yes, enter name under which return was filed: _____</p> <p>_____</p>		
<p>13. Does this return include income from more than one business conducted by the taxpayer? Yes <input type="radio"/> No <input type="radio"/> (If yes, list businesses and net income (loss) of each.)</p> <p>_____</p> <p>_____</p>		
<p>14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? Yes <input type="radio"/> No <input type="radio"/> (If yes, list names and addresses of the other businesses.)</p> <p>_____</p> <p>_____</p>		
<p>15. (a) Is this business unitary with a partnership or another corporation? Yes <input type="radio"/> No <input type="radio"/> If yes, explain: _____</p> <p>_____</p> <p>(b) Is this business unitary with a combined group? Yes <input type="radio"/> No <input type="radio"/> If yes, explain: _____</p> <p>_____</p>		
<p>16. Did you file an annual ballpark fee return? Yes <input type="radio"/> No <input type="radio"/></p>		



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OFFICIAL USE ONLY
Vendor ID# 0002

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

Taxpayer Identification Number Fill in if FEIN if filing a D-20 Return
 Fill in if SSN if filing a D-30 Return

Enter your business name

D-20 Return

Nonrefundable Credits (Nonrefundable Credits may not be applied against the required minimum tax)

1	Economic Development Zone Incentives Credits (see worksheet).	1	\$	<input type="text"/>	00
2	Qualified High Technology Company Credits from Part D, Line 4a, DC Form D-20CR.	2	\$	<input type="text"/>	00
3	Organ and Bone Marrow Donor Credit (see computation on reverse side).	3	\$	<input type="text"/>	00
4	Job Growth Incentive Act	4	\$	<input type="text"/>	00
5	Enter alternative fuel credits. See instructions				
	5a Alternative fuel infrastructure.		\$	<input type="text"/>	00
	<i># of stations</i>				
	5b Alternative fuel vehicle conversion.		\$	<input type="text"/>	00
	<i># of vehicles</i>				
6	Total alternative fuel credits. Add Lines 5a and 5b only and enter here.	6	\$	<input type="text"/>	00
7	Employer-assisted Home Purchase Tax Credit (see computation on reverse side). 7a <input type="text"/>	7	\$	<input type="text"/>	00
	<i># of employees</i>				
8	DC Low-Income Housing Tax Credit (see instructions).	8	\$	<input type="text"/>	00
9	Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38.	9	\$	<input type="text"/>	00

Refundable Credits

10	RESERVED	10	\$	<input type="text"/>	00
11	Small Retailer Property Tax Relief Credit	11	\$	<input type="text"/>	00
12	Total the refundable D-20 credits, enter here and on Form D-20, Line 41(d).	12	\$	<input type="text"/>	00

D-30 Return

Nonrefundable Credits (Nonrefundable Credits may not be applied against the required minimum tax)

13	Economic Development Zone Incentives Credit (see worksheet).	13	\$	<input type="text"/>	00
14	Organ and Bone Marrow Donor Credit (see computation on reverse side)	14	\$	<input type="text"/>	00
15	Job Growth Incentive Act	15	\$	<input type="text"/>	00
16	Enter alternative fuel credits. See instructions				
	16a Alternative fuel infrastructure.		\$	<input type="text"/>	00
	<i># of stations</i>				
	16b Alternative fuel vehicle conversion.		\$	<input type="text"/>	00
	<i># of vehicles</i>				
17	Total alternative fuel credits. Add Lines 16a and 16b only and enter here.	17	\$	<input type="text"/>	00
18	Employer-assisted Home Purchase Tax Credit (see computation on reverse side). 18a <input type="text"/>	18	\$	<input type="text"/>	00
	<i># of employees</i>				
19	DC Low-Income Housing Tax Credit (see instructions).	19	\$	<input type="text"/>	00
20	Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38.	20	\$	<input type="text"/>	00

Refundable Credits

21	Small Retailer Property Tax Relief Credit	21	\$	<input type="text"/>	00
22	Total the refundable D-30 credits, enter here and on Form D-30, Line 41(d).	22	\$	<input type="text"/>	00

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible to claim a credit against the franchise tax. The credit is equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid to the donor employee for that period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

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

*Line 3 of Schedule UB for D-20 filers
Line 14 of Schedule UB for D-30 filers

Employer-Assisted Home Purchase Tax Credit — Computation —	
1. Number of Eligible Employees	<input style="width: 40px; height: 20px;" type="text"/>
2. Amount of Homeownership Assistance provided during this period to Eligible Employees.....x 50%	\$ _____
3. Tax Credit (Cannot exceed Line 2 amount and limited to \$2,500 per Eligible Employee)	\$ _____
<p>Enter amount from Line 3 on Line 7 of Schedule UB for D-20 filers, or Line 18 of Schedule UB for D-30 filers.</p>	

Employer-Assisted Home Purchase Tax Credit

An employer who provides homeownership assistance to eligible employees through a certified home purchase program may be eligible to claim a credit against the franchise tax if certain conditions are met. See instructions and DC Code Section 47-1807.07 for further details.



Combined Group Members' Schedule

NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM



2 2 2 3 0 0 3 1 0 0 0 2

Important: Print in CAPITAL letters using black ink.

Worldwide

Taxpayer Identification Number of Designated Agent

Taxable year ending MMDDYYYY

Number of members in the combined group

12 digit input field for Taxpayer Identification Number

8 digit input field for Taxable year ending

4 digit input field for Number of members

Name of Designated Agent

Telephone number

30 digit input field for Name of Designated Agent

10 digit input field for Telephone number

Business mailing address line #1

30 digit input field for Business mailing address line #1

Business mailing address line #2

30 digit input field for Business mailing address line #2

City

State

Zip Code + 4

25 digit input field for City

2 digit input field for State

10 digit input field for Zip Code + 4

A List the designated agent and all combined members	B Taxpayer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	D Is the member new to the combined group?	E Was gross income received from District sources?	F Does the member have nexus in DC?
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
		Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>

Note: If more than 14 combined members, continue list on a separate sheet of paper.

Combined Group Members' Schedule

Instructions

It is necessary to identify each member of the DC Combined Group subject to the franchise tax.

Attach a copy of Federal Forms 851, 5471, and 8975 (including Schedule A).

File this schedule each year that a DC Combined Report is filed.

Enter the number of members in the combined group.

Column A - List the designated agent and all combined members included in the DC Combined Report.

Column B - Give the Taxpayer Identification Number (TIN) for each member listed.

Column C - Indicate if each member listed filed a separate DC franchise tax return in the prior tax year.

Column D - Indicate if any members are new to the DC Combined Group.

Column E - Indicate if the member received gross income from DC sources.

Column F - Indicate if the member has nexus in DC.

Instructions for Schedule SR

Small Retailer Property Tax Relief Credit

For taxable years beginning after December 31, 2017, a qualified corporation, or qualified unincorporated business, may claim a credit against corporate or unincorporated business franchise tax as follows:

(1) a tax credit equal to 10% of the total rent paid by the corporation/unincorporated business for a qualified rental retail location during the taxable year not to exceed \$5,000; or

(2) a tax credit equal to the total Class 2 real property taxes paid by the qualified corporation/unincorporated qualified business for a qualified retail owned location during the taxable year not to exceed the lesser of the real property tax paid during the taxable year or \$5,000.

The credit in any one taxable year may exceed the qualified corporation/qualified unincorporated business's franchise tax liability, including any minimum tax due for that taxable year and is refundable to the qualified corporation/qualified unincorporated business claiming the credit.

The credit shall not apply if the qualified corporation/qualified unincorporated business is exempt from or receives any tax credits towards its real property tax or the qualified rental retail location or qualified owned retail location is otherwise exempt from real property tax.

Qualified Corporation/Qualified Unincorporated Business Defined

The term "qualified corporation" or "qualified unincorporated business" means a corporation or unincorporated business that: is engaged in the business of making sales at retail and files a sales tax return reflecting those sales; has less than \$2,500,000 in federal gross receipts or sales; and is current on all District tax filings and payments.

Qualified Retail Rental Location/Qualified Retail Owned Location Defined

The term "qualified retail rental location" or "qualified retail owned location" means a building or part of a building in the District that during the taxable year is: a retail establishment the premises in which the business of selling tangible personal property is conducted or in or from which any retail sales are made; the primary place of the retail business of the qualified corporation/

qualified unincorporated business; leased or owned by the qualified corporation/qualified unincorporated business; classified, in whole or in part, as Class 2 Property as defined in DC Code §47-813; and has obtained a Certificate of Occupancy for commercial use.

Tax-Exempt and Government Properties

Businesses that lease a qualified retail rental location or own a qualified retail owned location that is exempt from real property taxation by the District (including government-owned buildings) are not eligible to claim this credit.

Line Instructions

Line 1 Enter the total amount of federal gross receipts or sales. If you have federal gross receipts or sales of \$2.5 million or more you are ineligible to claim the credit.

Line 2 If you are a tenant, enter the amount of rent paid on the qualified retail rental location in taxable year 2022.

Line 3 If you are an owner, enter the amount of Class 2 real property taxes paid on the qualified retail owned location in 2022, or, if you are a tenant, enter the amount of 10% of the rent paid on the qualified retail rental location in taxable year 2022.

Line 4 The credit limit is \$5,000.

Line 5 Enter the smaller of Line 3 or Line 4 on Line 5. This is the amount of the credit that may be claimed. Enter the Line 5 amount on Schedule UB, Line 11 if incorporated, or Line 21 if unincorporated.

Line 6 For the qualified retail location, enter the Owner or Landlord's name, address and telephone number.

Line 7 If the property is a qualified retail owned location, enter the Square number, Suffix number and Lot number for the property as it appears on your real property tax bill or assessment.

Note: In addition to other requirements as listed above, all businesses must have a sales and use tax account with OTR and file all required returns in order to qualify for this credit. The Schedule SR cannot be filed as a standalone return. It must be filed with Schedule UB and the D-20 Corporation Franchise Tax Return, or D-30 Unincorporated Franchise Tax Return, as applicable. A business with multiple locations in the District may claim the credit for only one property owned or leased.