



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

2010 D-41

District of Columbia (DC) Fiduciary Income Tax Forms and Instructions

The following forms are provided in this booklet:

- **D-41 Fiduciary income tax return**
- **D-41P Payment voucher**
- **FR-127F Extension of time to file a fiduciary tax return**
- **D-41ES Estimated payment voucher for fiduciary tax return**

What's New:

The Office of Tax and Revenue has relocated its customer service centers and office to 1101 4th Street, SW, Washington, DC 20024. The new location has consolidated the OTR services including the Recorder of Deeds. The new location is conveniently located adjacent to the Green Line Metrorail (Waterfront-SEU).

Beginning with Tax Year 2010:

The District will allow Fiduciary (D-41) taxpayers to file most of the return using a CD. D-41 taxpayers must print and sign pages 1 and 2, and all other attachments can be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/SSN, tax year and tax form. Images on the CD should be using PDF format.

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

Who must file the Form D-41?

File a D-41 if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1,675 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

Do not file a D-41 if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

NOTE: Identification numbers (Federal Employer Identification Number (FEIN) and Social Security Number (SSN)) are used for tax administration purposes only.

Other DC tax forms that fiduciaries may need to file

D-40 or D-40EZ

A fiduciary who is responsible for the income of a DC resident, such as a minor (or someone else unable to administer his or her own assets), must file an individual income tax return for that person in addition to the Form D-41.

D-40 for a deceased person

A fiduciary must file a D-40 for the last taxable year of the deceased person.

D-41ES Estimated Tax payments

If you wish to make estimated fiduciary income tax payments, use the D-41ES forms included in this booklet. Send the D-41ES to:

Office of Tax and Revenue
PO Box 441
Washington, DC 20044-0441

D-41P Payment Voucher

If you are sending a payment to us, please staple it to the D-41P. File the D-41P with the D-41 (do not attach it). Copies of the D-41P are in this booklet.

D-30 Unincorporated Business Franchise Tax Return

A D-30 return must be filed by a trust located outside DC which has gross income in excess of \$12,000 from DC rental and/or from other taxable DC trade or business property.

If the business is terminated, gain or loss is reported by the owners (if they are outside DC) to the jurisdiction of their domicile. A D-30 must be filed to report any depreciation recapture.

FR-127F Extension of Time to File

Use this form if you cannot file a complete D-41 return by April 15, 2011 or by the due date – the 15th day of the fourth month after the end of the tax year. The extension of time to file is for six months. You must submit the FR-127F form by the original return due date.

An extension of time to file does not extend the due date for paying any tax you may owe. Before you file for an extension, estimate the tax owed and pay it in full with the FR-127F by the due date of the D-41 return. Copies of the FR-127F are in this booklet. Send the FR-127F to:

Office of Tax and Revenue
PO Box 441
Washington, DC 20044-0441

D-76 (D-76EZ) DC Estate Tax Return

A fiduciary must file a DC estate tax return if the gross estate is \$1,000,000 or more even if the Federal Estate Tax Return, Form 706, is not required to be filed.

Federal Forms 1099 and 1096 for payees with DC addresses

Fiduciaries representing estates or trusts must file copies of forms 1099 and 1096 for payees with DC addresses, if such payments are not covered by DC withholding tax statements. This includes estates or trusts that:

- are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits; and
- have earned income of \$600 or more in the taxable year

What income must grantors and beneficiaries report on their DC tax returns?

Grantors of a trust must report:

- Income distributed to the grantor;
- Income held or accumulated for future distribution;
- Income applied to the payment of premiums on insurance policies on the grantor; and
- Income received from a revocable trust when
 - the title to any part of the trust is vested in the grantor or
 - the power to revest in the grantor is vested.

Beneficiaries who are DC residents must report:

- Income paid or payable from a resident or nonresident trust.

What period should the D-41 cover?

If you file a federal Form 1041, the income you report on the DC D-41 must be based on the same calendar or fiscal year as your Form 1041. A fiduciary may not change from reporting on a calendar-year basis to a fiscal-year basis or vice versa without written permission from the Office of Tax and Revenue. To request a reporting period change, write to:

Office of Tax and Revenue
Audit Division
PO Box 556
Washington DC 20044-0556

When and where should you file the D-41?

Due date

You must file for 2010 by April 15, 2011, if you are a calendar year filer. Fiscal year filers must file by the 15th day of the fourth month after the end of the fiscal year. If the filing date falls on a Saturday, Sunday or legal holiday, the return is due the next business day.

If you need more time to file your return, request an extension, using Form FR-127F, by the due date of the return. Any tax due must be paid in full with the request; there is no extension of time to pay.

Mailing address

Send the completed original D-41 return to:
Office of Tax and Revenue
PO Box 441
Washington, DC 20044-0441

Penalties and interest

File and pay on time

There is 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 equal to 25% of the tax due.

You will be charged interest of 10% per year, compounded daily, on any amount (including penalty and accrued interest) not paid on time. Interest is calculated from the due date of the return to the date the outstanding balance is paid.

Do not understate your taxes

There is a 20% penalty on any understated amount of taxes due if:

- The unpaid amount is more than 10% of the actual amount due; or
- The unpaid amount is \$2,000 or more.

Tax return preparers will be penalized for understating taxes due to any of the following situations:

- The refund or amount due is based on unrealistic information;
- 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.

Special Fee

OTR charges a one-time fee to cover internal collection efforts. The fee assessed is 20% of the balance due. Payments received by OTR on accounts subject to the fee are first applied to the fee, then to penalty, interest and tax owed.

Payment to DC Treasurer

Include a check or money order payable to the DC Treasurer with the completed return. Write the estate or trust SSN/FEIN, and "2010 D-41" on the payment. You may not pay by credit card. Attach the payment to the D-41P voucher provided in this booklet.

Make sure your check will clear

You will be charged a \$65 fee if your payment is not honored by your financial institution.

Explanation of terms

Beneficiary

Any person who is to receive profits or distributions from an estate or trust.

Estate

All the property and assets of one who has died. An estate comes into existence at the time of an individual's death and continues until the final distribution of its assets to the beneficiaries.

Fiduciary

A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

Grantor

The person who creates a trust and transfers the title of the property and assets to another. That person may also be called "trustor," "settlor," or "donor."

Resident estate

If the deceased was a DC resident at the time of death, then his or her estate is a DC resident estate.

Trust

An entity created to hold assets for the benefit of certain people or entities.

Simple trust

One which requires that all income be distributed each year rather than being accumulated.

Complex trust

One that does not qualify as a simple trust.

Testamentary (created by will)

One created by a will and which comes into existence at the time of the creator's death.

Inter vivos (living)

One which comes into existence during the lifetime of the person who created it. Often the trust is for a minor or someone else who is unable to administer his or her own assets.

Resident trust

A trust is a resident trust if:

- The person who created the testamentary trust was a DC resident at the time of death; or
- The creator of an *inter vivos* trust was a DC resident at the time the trust was created; or
- The trust consists of property of a DC resident; or
- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not determine whether the trust is a resident or nonresident of DC.

Refund directed to foreign account (IAT)

Electronic banking rules have changed. If your refund is directed to an account outside the US, you will receive a paper check.

Payment from a foreign account (IAT)

If your payment will be drawn on a foreign account, you must send a check, money order or pay by credit card.

Instructions for the D-41

Getting started

- You'll need a copy of your completed 2010 federal Form 1041 and a calculator to complete this form.
- You may copy many amounts directly from the Form 1041. Please be careful since the line numbers for the various entries differ from Form D-41 line numbers.
- Not all items will apply to you. Fill in only those that do. If an amount is zero, leave the line blank.
- Round cents to the nearest dollar.
Example: \$10,500.50 rounds up to \$10,501
\$10,500.49 rounds down to \$10,500
- If the trust/estate does not have an identification number, please provide the social security number of the owner/decedent.
- If you fill in the "final return" oval, you do not need to file again for this entity.

Fiduciary information

Amended return

If you are filing an amended return, fill in the amended return oval on the D-41 and complete the form with the correct information. Attach an explanation of any adjustments. If the Internal Revenue Service adjusted your federal form 1041 after you filed a D-41, you must file an amended D-41 within 90 days

of receiving notice of the federal adjustment. Include a copy of the federal adjustment.

Entity type

Fill in the oval that describes the entity for which you are filing.

Trust type

Fill in the oval that describes the trust type.

Income

Line 1 Federal total income

Enter the amount from your federal Form 1041, Line 9.

Line 2 Additions to federal total income

This is income, if any, that is taxed by DC but not by the federal government. It also includes deductions taken on the federal return but not allowed by DC. You must add these items back to your federal total income to compute your DC tax. Complete Calculation A below.

NOTE: Unlike the Federal Government, DC does not allow the additional bonus depreciation under IRC §168(K), nor the additional IRC section 179 expenses. Therefore, any such amounts claimed on the federal tax return cannot be claimed on the DC return. Also, the Net Operating Loss Carryback allowed for federal tax purposes is not allowed for DC tax purposes.

Line 4 Subtractions from federal total income

This is income, if any, that DC does not tax. Subtract it from your federal total income to determine your DC fiduciary income. Complete Calculation B below.

Calculation A Additions to federal total income

a Franchise tax deduction used to calculate business income or loss <i>The amount included on federal Form 1040 Schedule C, Line 23 or Form 1040 Schedule C-EZ Line 2.</i>	a	<input type="text"/>
b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. <i>The amount included on federal Form 1065, Line 14 or on federal Form 1041, Line 11.</i>	b	<input type="text"/>
c Deductions for an S corporation from federal Form 1120S <i>Includes amounts entered on Lines 8–11 and 14 of Form 1120S. NOTE: IRC Sec. 179 expenses are, for DC purposes, deductible up to \$25,000. A QHTC may deduct up to \$40,000 of such expenses.</i>	c	<input type="text"/>
d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8, enter here.</i>	d	<input type="text"/>
e Any bonus depreciation claimed on the federal return <i>See "NOTE" below Line 2.</i>	e	<input type="text"/>
f Total additions <i>Add Lines a–e, enter here and on D-41, Line 2.</i>	f	<input type="text"/>

Calculation B Subtractions from federal total income

a Taxable interest from U.S. Treasury bonds and other U.S. obligations <i>The amount included in your federal Form 1040 or 1040A, Line 8a or 1040EZ, Line 2. Also see your federal Form 1099INT, Line 3.</i>	a	<input type="text"/>
b Taxable amount of social security and tier 1 railroad retirement income <i>from federal Form 1040, Line 20b or 1040A, Line 14b.</i>	b	<input type="text"/>
c Income reported and taxed on a DC franchise return <i>If the income reported on your federal Form 1040 included any income reported and taxed on a Form D-20 or D-30 (DC Franchise Tax Returns), enter it here.</i>	c	<input type="text"/>
d Total subtractions <i>Add Lines a–c; enter here and on D-41, Line 4.</i>	d	<input type="text"/>

Deductions and exemptions

Line 9 Other deductions

Add amounts on Lines 12, 13, 14, 15a, 15b and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate tax deductions and other miscellaneous deductions.

Line 10 Exemption

Enter \$1,675 for estates and \$100 for trusts.

If you are filing an **estate return** and it covers less than a year, you must prorate the exemption amount. Multiply the number of months the estate was active by \$139.58.

To calculate the number of months the estate was active divide the number of days the estate was active by 30. Any remainder over 15 days counts as a full month.

Example: 196 days divided by 30 = 7 months
(6 months plus a remainder of 16 days).

Line 14 Credit for taxes paid to other states

Add all tax amounts paid to other states that would be deductible for DC tax purposes. To be deductible, taxes paid to other states must be fiduciary income tax paid to another state while a DC resident. In addition, the tax paid must be on income that is of a kind taxable by DC.

Attachments

Attachment of the will or trust agreement and explanatory statement

Attach a copy of the will or trust agreement to this return. Also attach a statement listing the amounts of income of the estate or trust taxable to:

- The estate or trust;
- Its beneficiaries; and
- The grantor of the trust.

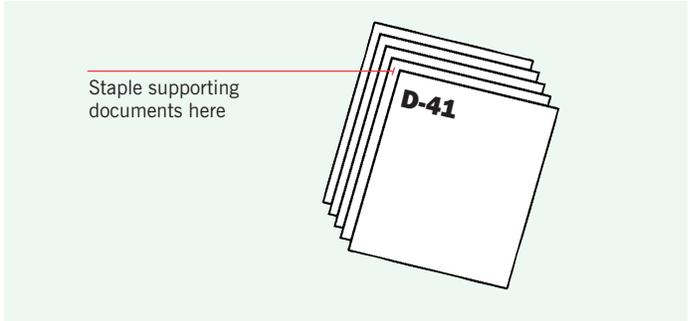
If you filed these documents before, do not file them again unless they have been amended. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change(s).

Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she must also sign the return and provide their identification number.

Assembling the D-41 return

- If you are including a check or money order staple it only to the D-41P payment voucher.
- Staple supporting documents to the upper left corner behind the D-41.
- Mail the D-41P with, but not attached to, the D-41.



Filling out the forms

Please help us process your return quickly and more easily by following these rules.

Stay inside the boxes. Use black ink and print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

2009 JOE

Enter dollar amounts so single dollars are always in the right-most box. Do not enter cents. Round cents to nearest dollar.

\$ 57 204

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

3 7 ~~3 7~~

Write 7s without a middle bar.

Fill in ovals completely. Do not ✓ or "x" ovals.

● ~~✓~~ ~~x~~



Name

SSN or FEIN

Tax and payments

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

Tax calculation If Line 12 is a loss, go directly to Line 16, leave Lines 13 - 15 blank.

If Line 12 is \$10,000 or less

If Line 12 is over \$10,000 - \$40,000

If Line 12 is over \$40,000

a Enter amount from Line 12
b Tax rate x 0.04
c Multiply Line a by Line b
d Enter amount here and on Line 13

a Enter amount from Line 12
b Income subtractor - 10,000
c Subtract Line b from Line a
d Tax rate x 0.06
e Multiply Line c by Line d
f Add \$400 +400
g Enter total here and on Line 13

a Enter amount from Line 12
b Income subtractor - 40,000
c Subtract Line b from Line a
d Tax rate x 0.085
e Multiply Line c by Line d
f Add \$2,200 +2,200
g Enter total here and on Line 13

Table with 2 columns: Description and Amount. Rows include 13 Tax on fiduciary income, 14 Credit for taxes paid to other states, 15 Net tax on fiduciary income, 16a Income tax withheld, 16b 2010 estimated fiduciary income tax payments, 17 Payments made with extension of time to file, 18 If this is an amended 2010 return, payments made with original 2010 D-41, 19 Total payments.

20 Amount of overpayment \$ 00

23 Amount owed \$ 00

21 Amount, if any, to be applied to 2011 estimated tax \$ 00
22 Refund Subtract Line 21 from Line 20 \$ 00

Payment Attach check or money order to the D-41P voucher only; make it payable to: DC Treasurer. Write the estate or trust's SSN, and/or trust's FEIN and "2010 D-41" on the payment.

Will this refund go to an account outside U.S.? Yes No See pg. 4.

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 the information available to the preparer.

Signature of fiduciary or officer representing the fiduciary Date
Signature of paid preparer Paid preparer's Federal ID, SSN or PTIN
Paid preparer's address (number and street) City State Zip Code

Send your signed and completed original return to: Office of Tax and Revenue PO Box 441 Washington DC 20044-0441

Name

SSN or FEIN



Tax and payments

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

Tax calculation If Line 12 is a loss, go directly to Line 16, leave Lines 13 - 15 blank.

If Line 12 is \$10,000 or less

a Enter amount from Line 12
b Tax rate x 0.04
c Multiply Line a by Line b
d Enter amount here and on Line 13

If Line 12 is over \$10,000 - \$40,000

a Enter amount from Line 12
b Income subtractor - 10,000
c Subtract Line b from Line a
d Tax rate x 0.06
e Multiply Line c by Line d
f Add \$400 +400
g Enter total here and on Line 13

If Line 12 is over \$40,000

a Enter amount from Line 12
b Income subtractor - 40,000
c Subtract Line b from Line a
d Tax rate x 0.085
e Multiply Line c by Line d
f Add \$2,200 +2,200
g Enter total here and on Line 13

Table with 2 columns: Description and Amount. Rows include 13 Tax on fiduciary income, 14 Credit for taxes paid to other states, 15 Net tax on fiduciary income, 16a Income tax withheld, 16b 2010 estimated fiduciary income tax payments, 17 Payments made with extension of time to file, 18 If this is an amended 2010 return, payments made with original 2010 D-41, 19 Total payments.

If Line 19 is more than Line 15 subtract Line 15 from Line 19.

20 Amount of overpayment \$ 00

If Line 19 is less than Line 15 subtract Line 19 from Line 15.

23 Amount owed \$ 00

21 Amount, if any, to be applied to 2011 estimated tax \$ 00

22 Refund Subtract Line 21 from Line 20 \$ 00

Payment Attach check or money order to the D-41P voucher only; make it payable to: DC Treasurer. Write the estate or trust's SSN, and/or trust's FEIN and "2010 D-41" on the payment.

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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 the information available to the preparer.

Signature of fiduciary or officer representing the fiduciary Date
Signature of paid preparer Paid preparer's Federal ID, SSN or PTIN
Paid preparer's address (number and street) City State Zip Code

Send your signed and completed original return to: Office of Tax and Revenue PO Box 441 Washington DC 20044-0441

Instructions for D-41P – please print clearly

Use the D-41P Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN or SSN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order payable to: DC Treasurer;
- Write the estate or trust FEIN/SSN, tax period and D-41 on your payment;
- Staple the payment to the D-41P Payment Voucher – do not attach your payment to your return;
- Mail the D-41P with payment attached and D-41 return to the Office of Tax and Revenue, PO Box 441, Washington, DC 20044-0441.

Notes:

- If your liability exceeds \$10,000 in any period, **you must pay electronically**. Visit www.taxpayerservicecenter.com.
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States?”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

Instructions for D-41P – please print clearly

Use the D-41P Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN or SSN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order payable to: DC Treasurer;
- Write the estate or trust FEIN/SSN, tax period and D-41 on your payment;
- Staple the payment to the D-41P Payment Voucher – do not attach your payment to your return;
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Instructions for Form FR-127F

Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

When is the Form FR-127F due?

- Calendar year filers: you must submit your request along with payment in full of any tax due by April 15, 2011.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of your fiscal year.

If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

Extension of time to file the D-41

- October 15, 2011 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

Notes:

- If your liability exceeds \$10,000, **you must pay electronically.** Visit www.taxpayerservicecenter.com.
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States?". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

Dishonored Checks

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

Instructions for Form FR-127F

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If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

Extension of time to file the D-41

- October 15, 2011 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

Notes:

- If your liability exceeds \$10,000, **you must pay electronically.** Visit www.taxpayerservicecenter.com.
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States?". If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

Dishonored Checks

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

Need assistance?

File or pay online: www.taxpayerservicecenter.com

Get tax forms

Download forms at www.taxpayerservicecenter.com

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

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

MLK Jr Memorial Library

901 G St NW
Business Information Center
Sunday, 1-5 pm

Wilson Building

1350 Pennsylvania Av NW Lobby
7 am–7 pm

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Ask tax questions; get tax forms preparation help free

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

Regular hours

8:15 am–5:30 pm
Monday–Friday

Do you need help with this form?

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

[Chinese/中文] 您需要協助閱讀或了解英文嗎? 請致電 202-727-4829 或請到 941 1101 4th St SW 2nd Floor, 要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 1101 4th St SW 2nd Floor 를 방문하십시오. 귀하를 도와드릴 무료 령귀지 라인(Language Line) 통역사를 요청하십시오.

Are you unable to hear or speak?

Call the DC Relay Service, 202-855-1234.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 1101 4th St SW 2nd Floor. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 1101 4th St SW 2nd Floor. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.