





Taxpayer Name: \_\_\_\_\_

Taxpayer Identification Number: \_\_\_\_\_

		ENTER DOLLAR AMOUNTS ONLY																				
DEDUCTIONS	24	Pension, profit-sharing plans	24	\$																	00	
	25	Capital gains deferred due to DC approved investment in a DC Qualified Opportunity Fund	25	\$																	00	
	26	Other deductions (attach statement)	26	\$																	00	
	27	Total deductions. Add Lines 12-26.	27	\$																	00	
	28	Net income Line 11 minus Line 27. <span style="float:right">Fill in if minus: <input type="radio"/></span>	28	\$																	00	
	29	(a) Non-business income/state adjustment (attach statement) <span style="float:right">Fill in if minus: <input type="radio"/></span>	29a	\$																	00	
		(b) Expense related to non-business income (attach statement)	29b	\$																	00	
		(c) 29(a) minus 29(b) <span style="float:right">Fill in if minus: <input type="radio"/></span>	29c	\$																	00	
	30	Net income subject to apportionment <span style="float:right">Fill in if minus: <input type="radio"/></span> Line 28 minus Line 29(c)	30	\$																	00	
	31	DC apportionment factor from Form D-20, Schedule F, Col. 3, Line 5. If Combined Report, from Combined Reporting Schedule 2A, Col. 3, Line 9.	31																			
	32	Net income from trade or business <span style="float:right">Fill in if minus: <input type="radio"/></span> apportioned to DC Line 30 amount multiplied by Line 31 factor.	32	\$																		00
	33	Other income/deductions attributable to DC <span style="float:right">Fill in if minus: <input type="radio"/></span> (attach statement - see instructions)	33	\$																		00
	34	Total taxable income before apportioned NOL deduction <span style="float:right">Fill in if minus: <input type="radio"/></span> Line 32 plus or minus Line 33.	34	\$																		00
	35	Apportioned NOL deduction (Losses occurring in year 2000 and later)* *(Losses occurring in tax year 2018 or later are limited to 80%. See instructions.)	35	\$																		00
	36	<b>Total DC taxable income.</b> Line 34 minus Line 35. <span style="float:right">Fill in if minus: <input type="radio"/></span>	36	\$																		00
	37	Tax 8.25% of Line 36.	37	\$																		00
	38	Minus nonrefundable credits from Schedule UB, Line 9	38	\$																		00
	39	Total DC gross receipts from Line '4' MTLGR Worksheet <span style="float:right">\$</span> <span style="float:right">.00</span>	39																			
40	Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M.	40	\$																		00	
41	Payments and refundable credits:	41	\$																		00	
	(a) Tax paid, if any, with request for an extension of time to file	41a	\$																		00	
	(b) Tax paid, if any, with original return if this is an amended return	41b	\$																		00	
	(c) 2023 estimated franchise tax payments	41c	\$																		00	
	(d) Refundable credits from Schedule UB, Line 12	41d	\$																		00	
42	If this is an amended 2023 return, enter refund requested with original return.	42	\$																		00	
43	Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42.	43	\$																		00	
44	Estimated tax interest (Fill in oval if D-2220 attached) <input type="radio"/>	44	\$																		00	
45	Total Amount Due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due. Will this payment come from an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions.	45	\$																		00	
46	Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid.	46	\$																		00	
47	Amount you want to apply to your 2024 estimated franchise tax.	47	\$																		00	
48	Amount to be refunded. Line 46 minus Line 47.	48	\$																		00	

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 \_\_\_\_\_

PLEASE SIGN HERE 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.

Officer's signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Telephone number of person to contact \_\_\_\_\_

PAID PREPARER ONLY Preparer's signature (if other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_ Firm name \_\_\_\_\_ Firm address \_\_\_\_\_

Email Address \_\_\_\_\_ Preparer's PTIN \_\_\_\_\_ If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval.

Taxpayer Name: \_\_\_\_\_

Taxpayer Identification Number: \_\_\_\_\_



Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)		Schedule B - Dividends (See specific instructions for Line 4.)	
1. Inventory at beginning of year.....	\$	NAME AND ADDRESS OF DECLARING CORPORATION	AMOUNT
2. Merchandise bought for manufacture or sale.....			\$
3. Salaries and wages.....			
4. Other costs per books (attach statement)..... (Additional federal depreciation and additional IRC § 179 expenses are not allowable.)			
5. Total .....	\$		
6. Minus: Inventory at end of tax year.....			
7. Cost of goods sold (Enter here and on D-20 Line 2.)	\$		
<b>Method of inventory valuation:</b>		<b>Total Dividends</b>	
		Minus deduction for Subpart F Income.	
		\$	
		Minus deduction for dividends received from wholly-owned subsidiary	
		<b>TOTAL (Enter here and on D-20, Line 4.)</b>	
		\$	

Schedule C - Compensation of officers (See specific instructions for Line 12. If more than 3 offices attach additional sheets as needed.)						
Col. 1 Name and Address of Officer	Col. 2 Official Title	Col. 3 Percent of Time Devoted to Business	Percent of Corporation Stock Owned		Col. 6 Amount of Compensation	Col. 7 Expense Account Allowances
			Col. 4 Common	Col. 5 Preferred		
		%	%	%	\$	\$
		%	%	%		
		%	%	%		
TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 12.)					\$	

Schedule D - Taxes (See specific instructions for Line 17.)			
EXPLANATION	AMOUNT	EXPLANATION	AMOUNT
	\$		\$
		TOTAL (Enter here and on D-20, Line 17.)	\$

Schedule E - Reconciliation of the net income reported on Federal and DC returns			
1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return).	\$	7. Total DC taxable income reported (from D-20, Line 36.	\$
UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME		NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS	
2. Income taxes (see specific instructions for Line 17).		8. Net income apportioned or allocated to outside DC.	
3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended.		9. Other non-taxable income and additional deductions including NOL (itemize):	
4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof.		(a) _____	
5. Other unallowable deductions and additional income (itemize, include additional federal depreciation and additional IRC § 179 expenses).		(b) _____	
(a) _____			
(b) _____			
6. TOTAL of Lines 1-5.	\$	10. TOTAL of Lines 7, 8 and 9.	\$

Taxpayer Name: \_\_\_\_\_

Taxpayer Identification Number: \_\_\_\_\_



**Schedule F - DC apportionment factor (See instructions) Note: If this is a combined report do not use Schedule F to derive the apportionment factor for the group. Leave Schedule F blank. Use Combined Reporting Schedule 2A, Line 9 instead.**

Round cents to the nearest dollar. Carry all factors to six decimal places and truncate.

	Column 1 TOTAL	Column 2 in DC	Column 3 Factor <small>(Column 2 divided by Column 1)</small>
For all businesses other than financial institutions:			
1. <b>SALES FACTOR:</b> All gross receipts of the business other than gross receipts from non-business income.	\$ _____ .00	\$ _____ .00	. _____
For Financial Institutions:			
2. <b>SALES FACTOR:</b> All gross income of the financial institution other than gross income from non-business income.	\$ _____ .00	\$ _____ .00	. _____
3. <b>PAYROLL FACTOR:</b> Total compensation paid or accrued by the financial institution.	\$ _____ .00	\$ _____ .00	. _____
4. <b>SUM OF FACTORS:</b> (For Financial Institutions add Lines 2 and 3 of Column 3)			. _____
5. <b>DC APPORTIONMENT FACTOR:</b> For businesses other than financial institutions enter the number from Line 1, Column 3. Enter on D-20, Line 31. For financial institutions divide Line 4, Column 3 by 2. Enter on D-20, Line 31.			. _____

Schedule G - Balance Sheets		Beginning of Taxable Year		End of Taxable Year	
		(A) Amount	(B) Total	(A) Amount	(B) Total
<b>ASSETS</b>	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. Loans to stockholders . . . . .				
	7. Mortgage and real estate loans . . . . .				
	8. Other investments (attach statement) . . . . .				
	9. Buildings and other fixed depreciable assets . . . . .				
	(a) MINUS: Accumulated depreciation . . . . .				
	10. Depletable assets . . . . .				
	(a) MINUS: Accumulated depletion . . . . .				
11. Land (net of any amortization) . . . . .					
12. Intangible assets (amortizable only) . . . . .					
(a) MINUS: Accumulated amortization . . . . .					
13. Other assets (attach statement) . . . . .					
14. <b>TOTAL ASSETS</b> . . . . .					
<b>LIABILITIES AND CAPITAL</b>	15. Accounts payable . . . . .				
	16. Mortgages, notes, bonds payable in less than 1 year . . . . .				
	17. Other current liabilities (attach statement) . . . . .				
	18. Loans from stockholders . . . . .				
	19. Mortgages, notes, bonds payable in 1 year or more . . . . .				
	20. Other liabilities (attach statement) . . . . .				
	21. Capital stock: (a) Preferred stock . . . . .				
	(b) Common stock . . . . .				
	22. Paid-in or capital surplus (attach statement) . . . . .				
	23. Retained earnings - Appropriated (attach statement) . . . . .				
	24. Retained earnings - Unappropriated . . . . .				
	25. MINUS: Cost of treasury stock . . . . .		(            )		(            )
26. <b>TOTAL LIABILITIES AND CAPITAL</b> . . . . .					



Taxpayer Name: \_\_\_\_\_

Taxpayer Identification Number: \_\_\_\_\_

**Schedule H-1 – Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

1. Net income per books . . . . .	\$ _____	7. Income recorded on books this year and not included in this return (itemize). Tax-exempt interest \$ _____	\$ _____
2. Federal income tax . . . . .	_____		
3. Excess of capital losses over capital gains . .	_____		
4. Taxable income not recorded on books this year (itemize) . . . . .	_____		
5. Expenses recorded on books this year and not deducted on this return (itemize).  (a) Depreciation . . . . . \$ _____ (b) Depletion . . . . . \$ _____	_____	8. Deductions on this tax return and not charged against book income this year (itemize). (a) Depreciation . . . . . \$ _____ (b) Depletion . . . . . \$ _____	_____
6. TOTAL of Lines 1 through 5. . . . .	\$ _____	9. TOTAL of Lines 7 and 8 . . . . .	\$ _____
		10. Taxable Income (federal Form 1120, page 1, line 28 should equal Line 6 minus Line 9 of this Schedule.)	\$ _____

**Schedule H-2 – Analysis of Unappropriated Retained Earnings per Books**

1. Balance at beginning of year . . . . .	\$ _____	5. Distributions: (a) Cash . . . . .	\$ _____
2. Net income per books . . . . .	_____	(b) Stock . . . . .	_____
3. Other increases (itemize) . . . . .	_____	(c) Property . . . . .	_____
		6. Other decreases (itemize). _____	_____
4. TOTAL of Lines 1, 2 and 3. . . . .	\$ _____	7. TOTAL of Lines 5 and 6. . . . .	\$ _____
		8. Balance at end of year (Line 4 minus Line 7). .	\$ _____

**Schedule I – Income from Rent**

Col. 1 Address of Property	Col. 2 Kind of Property	Col. 3 Gross Amount of Rent	Col. 4 Depreciation* or Amortization (Per Federal Form 4562)	Col. 5 Repairs (Explain in Sch. I-1)	Col. 6 Taxes, Interest and other Expenses* (Explain in Sch. I-1)
1. _____		\$ _____	\$ _____	\$ _____	\$ _____
2. _____					
3. _____					
4. _____					
5. _____					
<b>6. TOTAL</b> (Enter the total of Column 3 on D-20, Line 6. Enter total of Column 4, 5, and 6 on appropriate deduction lines.)		\$ _____	\$ _____	\$ _____	\$ _____

\*excludes federal depreciation and additional IRC §179 expenses.

**Schedule I-1 – Explanation of deductions claimed in Columns 5 and 6 of Schedule I.**

Column No.	Explanation	Amount	Column No.	Explanation	Amount
		\$ _____			\$ _____





**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.

<b>Organ and Bone Marrow Donor Credit</b> — 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% _____ \$ _____	\$ _____
		<b>Total of Col. 4. Enter here and on Schedule UB.*</b>	\$ _____

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

<b>Employer-Assisted Home Purchase Tax Credit</b> — Computation —	
1. Number of Eligible Employees	<input style="width: 50px;" 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><b>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.</b></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



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

Grid for Taxpayer Identification Number

Grid for Taxable year ending MMDDYYYY

Grid for Number of members in the combined group

Name of Designated Agent

Telephone number

Grid for Name of Designated Agent

Grid for Telephone number

Business mailing address line #1

Grid for Business mailing address line #1

Business mailing address line #2

Grid for Business mailing address line #2

City

State

Zip Code + 4

Grid for City

Grid for State

Grid 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 2023.

**Line 3** If you are an owner, enter the amount of Class 2 real property taxes paid on the qualified retail owned location in 2023, or, if you are a tenant, enter the amount of 10% of the rent paid on the qualified retail rental location in taxable year 2023.

**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.