



Taxpayer Name: _____

Taxpayer Identification Number: _____

DEDUCTIONS		ENTER DOLLAR AMOUNTS ONLY									
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. Fill in if minus: <input type="radio"/>	28	\$								00
29	(a) Non-business income/state adjustment (attach statement) Fill in if minus: <input type="radio"/>	29a	\$								00
	(b) Expense related to non-business income (attach statement)	29b	\$								00
	(c) 29(a) minus 29(b) Fill in if minus: <input type="radio"/>	29c	\$								00
30	Net income subject to apportionment Line 28 minus Line 29(c) Fill in if minus: <input type="radio"/>	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 apportioned to DC Line 30 amount multiplied by Line 31 factor. Fill in if minus: <input type="radio"/>	32	\$								00
33	Other income/deductions attributable to DC (attach statement - see instructions) Fill in if minus: <input type="radio"/>	33	\$								00
34	Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33. Fill in if minus: <input type="radio"/>	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	Total DC taxable income. Line 34 minus Line 35. Fill in if minus: <input type="radio"/>	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 \$ _____ .00	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:	41a	\$								00
	(a) Tax paid, if any, with request for an extension of time to file	41b	\$								00
	(b) Tax paid, if any, with original return if this is an amended return	41c	\$								00
	(c) 2024 estimated franchise tax payments	41d	\$								00
42	If this is an amended 2024 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 2025 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.)	\$		
Method of inventory valuation:		Total Dividends	
		Minus deduction for Subpart F Income.	
		\$	
		Minus deduction for dividends received from wholly-owned subsidiary	
		TOTAL (Enter here and on D-20, Line 4.)	
		\$	

Schedule C - Compensation of officers (See specific instructions for Line 12. If more than 3 officers 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 (Column 2 divided by Column 1)
For all businesses other than financial institutions:				
1. SALES FACTOR: All gross receipts of the business other than gross receipts from non-business income.	\$	_____ .00	\$ _____ .00	_____ .
For Financial Institutions:				
2. SALES FACTOR: All gross income of the financial institution other than gross income from non-business income.	\$	_____ .00	\$ _____ .00	_____ .
3. PAYROLL FACTOR: Total compensation paid or accrued by the financial institution.	\$	_____ .00	\$ _____ .00	_____ .
4. SUM OF FACTORS: (For Financial Institutions add Lines 2 and 3 of Column 3)				_____ .
5. DC APPORTIONMENT FACTOR: 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
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. 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. TOTAL ASSETS					
LIABILITIES AND CAPITAL	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. TOTAL LIABILITIES AND CAPITAL					



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. _____					
6. TOTAL (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
		\$ _____			\$ _____

Worldwide Combined Reporting Election Form



Taxpayer Identification Number of Designated Agent

Input field for Taxpayer Identification Number (9 digits)

Taxable Year YYYY

Input field for Taxable Year (4 digits)

Worldwide

Name of Designated Agent

Input field for Name of Designated Agent (30 characters)

Telephone number

Input field for Telephone number (10 digits)

Business address line #1

Input field for Business address line #1 (30 characters)

Business address line #2

Input field for Business address line #2 (30 characters)

City

Input field for City (25 characters)

State

Input field for State (2 characters)

Zip code +4

Input field for Zip code +4 (9 characters)

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

Date Beginning Tax Period: MMDDYYYY

Input field for Date Beginning Tax Period (8 digits)

Date Ending Tax Period: MMDDYYYY

Input field for Date Ending Tax Period (8 digits)

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.



Combined Group Members' Schedule

NOTE: READ INSTRUCTIONS BEFORE COMPLETING THIS FORM



2 4 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

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.

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 take a deduction for 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.

