

D-40

1998

DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE

OFFICIAL USE ONLY

TAXABLE YEAR beginning: ending: Date received

If this is a final return for a decedent, enter the date of death here: (See page 2 of instructions.)

YOUR FIRST NAME AND INITIAL LAST NAME YOUR SOC. SEC. NO. OCCUPATION

PART-YEAR RESIDENTS: Period of residency in D.C.: From to Months you were a D.C. resident

FILING STATUS (Check One) EXEMPTIONS (YOURSELF, 65 OR OLDER, BLIND, DEPENDENTS)

Table with 6 columns: DEPENDENT'S NAME, RELATIONSHIP, SOC. SEC. NO., DEPENDENT'S NAME, RELATIONSHIP, SOC. SEC. NO.

Main tax calculation section with columns for ADJUSTED GROSS INCOME, DEDUCTIONS/EXEMPTIONS, TAX CREDITS/PAYMENTS, and AMOUNT YOU OWE/REFUND.

Complete your federal income tax return **before** you prepare your District of Columbia individual income tax return. All taxpayers must complete Part I. Status "E" filers use Columns A and B, all others use Column B. Complete Part II if you had modifications to your federal adjusted gross income. Complete Part III if you itemized deductions on your federal return. Complete Part IV if you had to complete the federal itemized deductions worksheet.

PART I-INCOME AND ADJUSTMENTS FROM FEDERAL RETURN
If applicable, attach copies of Federal Schedule C, D, E, and F.

	COLUMN (A)	COLUMN (B)	COLUMN (C)
30. Wages, salaries, tips, etc.			
31. Taxable interest income			
32. Dividend income			
33. Refunds of state and local income taxes			
34. Alimony received			
35. Business income or (loss)			
36. Capital gain or (loss)			
37. Taxable amount of pensions, annuities and IRA distributions			
38. Rents, royalties, partnerships, estates, trusts, etc			
39. Farm income or (loss)			
40. Unemployment compensation (insurance)			
41. Taxable portion of social security and tier 1 railroad retirement			
42. Other income (Specify) _____			
43. Total (Add Lines 30 through 42)			
44. Adjustments to income from federal return			
45. Federal adjusted gross income, (Line 43 minus Line 44. Enter here and on Line 1, page 1)			

PART II-MODIFICATIONS TO FEDERAL ADJUSTED GROSS INCOME
Addition To Income

46. Total additions. Enter here and on Line 2, page 1 (See pg. 3 of instructions)				
---	--	--	--	--

Subtractions From Income

47. Interest on U.S. obligations				
48. Refunds of state and local income taxes included on federal return (From Line 33 above)				
49. Income received during period of nonresidence				
50. Social security and tier 1 railroad retirement income from Line 41 above				
51. Disability income exclusion				
52. Income reported and taxed on D.C franchise or fiduciary return				
53. Interest and dividend income of child reported on federal Form 8814				
54. Pension or annuity exclusion				
55. Other subtractions (Specify) _____				
56. Total subtractions (Add Lines 47 through 55. Enter here and on Line 4, page 1)				

PART III-ITEMIZED DEDUCTIONS FROM FEDERAL FORM 1040, SCHEDULE A AND D.C. ADJUSTMENTS
(You must attach a copy of federal Schedule A to your D.C return)

57. Total federal itemized deductions on federal Schedule A				
58. Enter all income state or local taxes shown on fed. Sched A, or amt. from line 67, Part IV below				
59. Deductions attributable to period of nonresidence				
60. Add Lines 58 and 59				
61. Total D.C deduction (Line 57 minus Line 60. Enter here and on Line 7, page 1)				

PART IV-PERCENTAGE OF STATE AND LOCAL INCOME TAX REDUCTION ADBACK
Part IV is to be completed only if your itemized deductions must be reduced on your federal tax return

62. Enter the reduced amount from the federal itemized deductions worksheet				
63. Total itemized deductions from the worksheet				
64. Divide Line 62 by Line 63 and enter (percentage)				
65. Amount of state income tax deduction from federal Schedule A				
66. Multiply Line 65 by the percentage shown on Line 64. This is your D.C state tax adback				
67. Subtract Line 66 from Line 65 and enter the result here and on Line 58, Part III above				

SIGN HERE	Under penalties of the law, including criminal penalties for false statements and tax preparer penalties under D.C. Code §22-2514 and §47-161, <i>et. seq.</i> , I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information available to the preparer.			Taxpayer's Daytime Telephone (____) _____-_____
	u Your Signature _____	Spouse's Signature (If Filing Joint or Combined Separate) _____	Date _____	Make check or money order payable to <i>D.C. Treasurer</i> . Enter your social security number, D-40, and tax year on your payment. Mail this return and payment to the Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7861, Washington, D.C. 20044-7861, on or before April 15, 1999.
	u Signature of Preparer if other than Taxpayer _____	Date _____	Address _____	
			Fed. I.D. No. or S.S. No. _____	

RETURN MUST BE PROPERLY SIGNED, OTHERWISE, IT WILL BE SENT BACK TO TAXPAYER(S)