



Government of the District of Columbia Office of the Chief Financial Officer OFFICE OF TAX AND REVENUE

Do Not Write in Space Below

Form with fields for social security numbers, names, occupation, address, and state/zip code.

ANSWER ALL QUESTIONS, FILL IN APPLICABLE ITEMS, AND EXPLAIN CHANGES ON PAGE 2.

Enter the name and address as shown on the original return (if same as above, write "Same"). If changing from separate to joint return, enter names and addresses used on the original return. ->

Has the District advised you that your original return has been adjusted or will be examined? YES [] NO []

Has an Amended D.C. Return been filed previously for this year? YES [] NO []

FILING STATUS:

Filing status table with columns: SINGLE, HEAD OF HOUSEHOLD, MARRIED FILING JOINTLY, MARRIED AND SPOUSE IS FILING SEPARATE RETURN, MARRIED FILING SEPARATELY ON COMBINED RETURN, DEPENDENT TAXPAYER.

ATTACH ADDITIONAL WITHHOLDING STATEMENT(S) HERE

Table with 7 columns: INCOME AND DEDUCTIONS, COLUMN 1 (As Previously Reported), COLUMN 2 (Net Change), COLUMN 3 (Corrected Amount). Rows include Federal adjusted gross income, deductions, and taxable income.

TAX LIABILITY

Table for tax liability with rows 8-13: Tax, State tax credit, Child and dependent care credit, D.C. Low Income Credit, Other credit, Net Tax.

PAYMENTS AND CREDITS

Table for payments and credits with rows 14-19: D.C. Income tax withheld, D.C. Estimated tax payment, Property tax credit, Earned Income Tax Credit, Amount paid with request for extension, Amount paid with original return, Total payments and credits.

REFUND OR AMOUNT YOU OWE

Table for refund or amount owed with rows 20-23: Overpayment, Line 19 minus line 20, Amount owed, Refund amount.

PLEASE ATTACH CHECK OR MONEY ORDER HERE

I declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief it is true, correct and complete.

Make check or money order payable to the D.C. Treasurer. Mail return and payment (include the tax year, D-40X and your SSN on the payment) to the D.C. Office of Tax and Revenue, P.O. Box 7861, Washington, D.C. 20044-7861

Sign SIGNATURE OF TAXPAYER DATE

Here SIGNATURE OF SPOUSE DATE

SIGNATURE OF PREPARER IF OTHER THAN TAXPAYER DATE



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

D-40X

AMENDED INDIVIDUAL INCOME TAX RETURN GENERAL INSTRUCTIONS

A. USE OF FORM D-40X. Form D-40X must be used to correct an already filed Individual Income Tax Return (Form D-40 or D-40EZ). Do not file an amended return to provide additional information that has been requested by the Office of Tax and Revenue about any tax return which you have already filed.

B. INFORMATION ON INCOME, DEDUCTIONS, ETC. If you have any questions about whether income is taxable or whether expenses are deductible, etc., see the instructions in the Form D-40 tax booklet (and the related schedules and forms) for the year which you are amending. Be sure to use the appropriate tax table or tax rate schedule for that year to figure the corrected tax. If after reading the instructions you still need assistance, you may visit the Customer Service Center, First floor, 941 North Capitol Street, N.E., Washington, D.C., 20002. If you need the answer to a specific question, you may call 202-727-4TAX(4829).

C. CHANGE OF RESIDENT STATUS. If you were a D.C. resident for less than the full 12 months of the tax year amended by this return, refer to the instructions for Form D-40 tax booklet on filing a part-year return.

D. WHEN AND WHERE TO FILE. File Form D-40X only after you have filed your original return. Generally, an amended return may be filed any time within three years from the date when the original return was due.

Amended returns may be mailed to the Office of Tax and Revenue, P.O. Box 7861, Washington, D.C. 20044-7861.

Any balance of tax due must be paid with the return. Make your check or money order payable to the "D.C. Treasurer." Write your social security number, the tax year and D-40X on the payment.

E. SIGNATURE. The return must be signed and dated by the taxpayer(s). The return must also be signed by any person or business who prepared it for compensation.

F. TAX YEAR. Enter in the space provided the calendar year or fiscal year of the return you are amending.

G. FILING STATUS. Enter the filing status claimed on your original return or as later adjusted and closed on the basis of an examination of your original return.

COLUMN 1. Enter in this column the amounts shown on your original return or as later adjusted and closed on the basis of an examination of your original return.

COLUMN 2. Enter in this column any increases or decreases as a result of this amended return, bracketing all decreases. Explain each change on page 2, Part II and attach the appropriate schedules or statements.

COLUMN 3. Report in this column the corrected amounts after taking into account the increases or decreases shown in column 2. If there are no changes, enter the amount reported in column 1.

SPECIFIC INSTRUCTIONS

LINE 1. FEDERAL ADJUSTED GROSS INCOME. This is the total adjusted gross income reported on your Federal return and shown on your original District return (Form D-40 or Form D-40EZ). Explain on page 2 any changes reported on this line, including revised adjustments to income (such as moving expenses, employee business expenses, IRA payments, alimony, etc.).

If you are correcting the amount of wages or other employee compensation, attach any additional or corrected Wage Statements received after you filed your original return or which were omitted from your original return.

LINE 2. MODIFICATIONS TO INCOME. Enter on this line any modifications to your income. Modifications may be either

additions to and/or subtractions from income as originally reported on your District return (Form D-40 or D-40EZ). Be sure to bracket any decreases (subtractions) reported in Columns 1, 2, or 3. If you have both additions and subtractions to be reported in any of the Columns 1, 2, or 3, report the **net** amount and give a complete explanation and the reason for the adjustments on page 2.

LINE 3. D.C. ADJUSTED GROSS INCOME. This line is the difference between Total Federal Adjusted Gross income reported on line 1 and any Modifications (additions and/or subtractions) reported on line 2.

LINE 4. DEDUCTIONS. Enter on this line either your itemized deductions or the Standard Deduction amount.

LINE 6. EXEMPTIONS. Complete Part I, page 2, of this form if the number of exemptions claimed is being amended. Enter the amounts shown on line 5 of Part I. See the particular tax year Form D-40 instructions booklet for the applicable exemption amount.

LINE 8. TAX. Enter in column 1 the amount of your income tax as previously reported or adjusted. Recompute the tax on the income reported in column 3 and enter the recomputed tax in the space provided in column 3. Use the instructions and tax rates for the tax year being amended when making this computation.

LINES 9-11. (Provide information, as indicated).

LINE 12. OTHER CREDIT. Enter any tax credits that have been eliminated (ex. D.C. campaign contribution credit), but which may be applicable to the tax year you are amending.

LINES 14-16. PAYMENTS AND CREDITS. Enter on the appropriate line the amount of payments and credits claimed. If the D.C. Income Tax Withheld amount (line 14) claimed in column 3 is different from the amount claimed in column 1, attach any additional or corrected Wage Statements received. An amended return, together with a completed Schedule H, must be filed to claim a property tax credit (line 16a.) not claimed on an original return. A copy of your Federal return must be attached if you are claiming the D.C. Earned Income Tax Credit on line 16b.

LINE 18. AMOUNTS PAID. Enter the balance of tax due as reported on your original return. Also include any additional tax paid as a result of an examination of your original return. Do not include payments of interest or penalties.

LINE 20. OVERPAYMENT. Enter the amount of any overpayment from your original return. That amount must be considered in preparing Form D-40X since any refund not yet received from your original return will be refunded separately. Also include any additional overpayment of tax determined as a result of an examination of your original return.

LINE 22. AMOUNT YOU OWE. If the total net tax on line 13, columns 3A and 3B combined, is more than the amount on line 21, columns 3A and 3B combined, subtract the combined total of line 21 from the combined total of line 13 and enter the amount you owe here. Pay this amount in full with this return.

LINE 23. REFUND. If the total net tax on line 13, columns 3A and 3B combined, is less than the amount on line 21, columns 3A and 3B combined, subtract the combined total of line 13 from the combined total of line 21 and enter the overpayment to be refunded. If you are entitled to a refund larger than the amount claimed on your original return, show **only the additional amount** due you. This amount will be refunded separately from the amount claimed on your original return.

NOTE: If you are eligible for the low-income credit it may be to your advantage to take the earned income tax credit instead. Please read the instructions in the Form D-40 Tax Booklet. The earned income tax credit is effective beginning with tax year 2000.