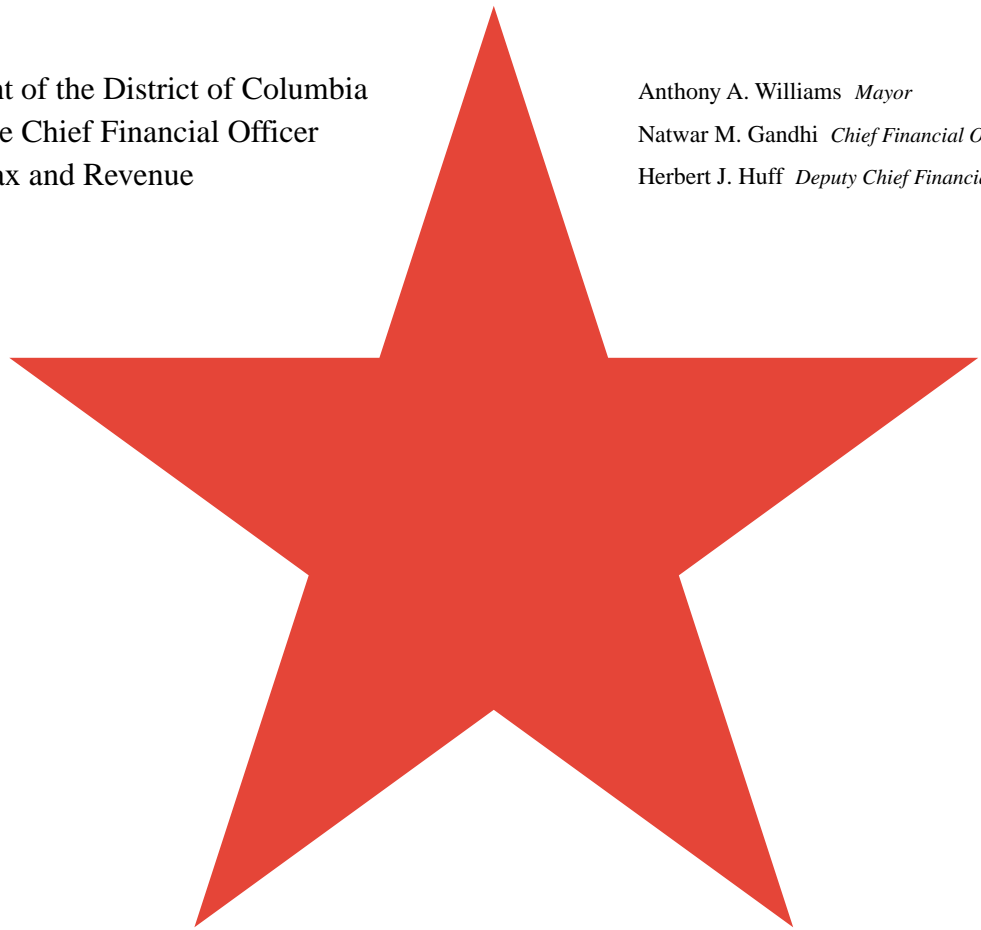




Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

Anthony A. Williams *Mayor*
Natwar M. Gandhi *Chief Financial Officer*
Herbert J. Huff *Deputy Chief Financial Officer*



2001 DC-1345

Handbook For Electronic Filers Of Individual Income Tax Returns

NEW FOR TAX YEAR 2001

Newly designed D-40 and New Schedule S
Increased Earned Income Tax Credit/Low Income Credit
Lower tax rates



CLICK. ZIP. FAST ROUND TRIP.

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INTRODUCTION

For tax year 2000, the District of Columbia Office of Tax and Revenue (D.C. OTR) will be offering Federal/State Electronic Filing Program (E-File). The D.C. OTR will begin accepting electronically filed individual income tax returns with either a tax refund or balance due beginning on January 16, 2001. Only returns transmitted along with the federal return will be accepted.

This handbook is to be used in conjunction with the IRS Publications. All rules, regulations, and requirements governing tax preparers, transmitters, and originators of returns put forth by the IRS are in effect for the D.C. OTR. The D.C. Handbook sets forth those items that are specifically unique to the D.C. E-File program.

The D.C. OTR requires that all participants be accepted in the Federal program in order to participate in the District of Columbia Electronic Filing Program. Since IRS Publication 1345 provides detailed instructions on hardware, transmission procedures, policies, etc., that apply to the District of Columbia program, it is recommended that all participants study the federal publication prior to reading the District of Columbia Handbook.

How Federal/State E-File Works

Tax preparers and transmitters accepted in the IRS Electronic Filing Program and the District of Columbia Electronic Filing Program will be able to file both the federal return and the D.C. return in one transmission to the IRS Andover Service Center. Both the IRS and the D.C. OTR must certify the software used to transmit the data. The IRS will acknowledge acceptance of the federal data and receipt of the state data. The IRS acts as a conduit through which the D.C. OTR will retrieve the D.C. data for processing.

The D.C. OTR will acknowledge receipt of all returns retrieved from the IRS. The returns will then be processed through the D.C. OTR's computer system.

APPLICATION PROCESS

EROs and Transmitters

In order to participate in the D.C. Electronic Filing Program, interested parties must apply with IRS by completing and submitting the IRS Form 8633, "Application to Participate in the Electronic Filing Program". This form is available from the IRS. Refer to IRS Publication 1345 for specifics on the federal application process and requirements.

All ERO/Transmitters who are accepted by IRS to participate in Federal/State E-File will automatically be accepted into the D.C. program. All ERO/Transmitters should retain documentation of acceptance from IRS in their records.

CALENDAR

FOR TAX PERIOD JANUARY 1, 2001 TO DECEMBER 31, 2001

Deadline to apply with IRS for Federal/State E-File	December 1, 2001
Begin DC Federal/State Software Testing	November 15, 2001
Begin Transmitting DC Electronic Returns	January 12, 2002
Last date for Federal/State (DC) Software Testing	February 1, 2002
Last day to transmit timely returns	April 15, 2002
Last day for timely retransmission of rejected returns	April 20, 2002
Last date to transmit Federal/State DC Returns	October 15, 2002
Last date for retransmission of rejected Federal/State DC Returns	October 19, 2002

CHANGES FOR TAX YEAR 2001

- ◆ All software-printed forms must be approved substitutes (check with your tax software vendor to make sure their forms are approved)
- ◆ District of Columbia EITC rate increased from 10% to 25% of the Federal Amount
- ◆ Maximum tax rate reduced from 9.5% to 9.3%
- ◆ Electronic Filing expanded to include more taxpayers
 - ◆ Returns claiming Low Income Credit will now be accepted electronically
 - ◆ Returns with a contribution to the public trust for drug prevention and children at risk will now be accepted electronically

CONTACT PERSONNEL

Sonja Thornburg, Electronic Filing Coordinator

Phone: (202) 442-6461

Fax: (202) 442-6330

E-mail: sonja.peterson@dc.gov or DC_E_File@dc.gov

ASSISTANCE

Taxpayers

The DC OTR is making a concerted effort to process all clean E-File returns and mail refunds within **two** weeks of receipt. However, it is recommended that taxpayers allow **three** weeks for their refund to arrive before making an inquiry to the D.C. OTR. Please be advised that processing will take longer if there is a problem with the return that requires the return to be adjusted internally or resubmitted on paper. Tax refund information may be obtained by calling the Customer Service Office. Their current telephone number is (202) 727-4TAX.

EROs, Transmitters, and Software Developers

The D.C. OTR will operate a Help Desk exclusively for EROs, transmitters, and software developers who are experiencing problems. The Help Desk telephone number is (202) 442-6461. This telephone number should not be provided to taxpayers.

Any correspondence concerning errors made on an electronically filed return will be directed to the ERO, who should then communicate the problem (if necessary) to the taxpayer.

EXCLUSIONS FROM ELECTRONIC FILING

For the 2000 tax year, the only District of Columbia tax documents that are acceptable for electronic filing are the Form D-40 (and D-40EZ in D-40 format).

The following forms/line items will not be acceptable for electronic filing for the 2000 tax year:

1. Amended returns
2. Prior year returns
3. Nonresident returns
4. Part-year resident returns
5. Fiduciary returns
6. Extension requests (Form FR-127)
7. Returns for any period other than January 1 to December 31, 2001
8. Returns required to be filed on Form D-40B
9. Returns claiming the Disability Income Exclusion on Form D-2440
10. Returns containing credits for taxes paid to another state
11. Returns claiming Property Tax Credit on Schedule H
12. Decedent returns, including joint returns filed by spouses
13. Returns claiming Metropolitan Police Housing Credit

NOTE: In addition, any income tax return included in the list of exclusions from Federal Electronic Filing cannot be filed through the Federal/State Electronic Filing Program.

DISTRICT OF COLUMBIA ELECTRONIC RETURN

The District of Columbia electronic return will consist of data transmitted electronically and supporting documents.

Electronic District of Columbia Return Data (data transmitted electronically)

All D-40 information and all supporting federal returns and schedules must be transmitted electronically to the District of Columbia. All District of Columbia return data should be transmitted in the Generic Record. All federal schedules and wage and tax statements should be transmitted in the Unformatted Record.

NOTE: Supporting federal schedules and forms MUST be transmitted to D.C. along with the D.C. return data or the return will be rejected. Please see page 11 for more information regarding rejection of electronic returns.

Non-Electronic District of Columbia Return Data (supporting documents)

The District of Columbia no longer requires that paper documents be mailed to the Electronic Filing Unit. However, it is the responsibility of the ERO/Preparer to securely retain these documents.

The preparer should retain the following paper documents until December 31, 2005:

1. Form D-40 E, *District of Columbia Individual Income Tax Declaration for Electronic Filing*.
2. State copies of Forms W-2, W-2G, and 1099-R.
3. Physician's statement for blindness if claimed for first time.

In the event that there is a problem with a return, the D.C. OTR may request copies of these documents during the preparer retention period. After the three-year period, all paper documentation may be destroyed.

If, for some reason, the ERO/Preparer ceases to do business, all D.C. documents retained during the three-year period should be sent to the Electronic Filing Unit.

TRANSMITTING THE D.C. ELECTRONIC RETURN

The District of Columbia return data must be transmitted to the IRS Andover Service Center with the federal return data in accordance with the IRS procedures.

When the IRS has provided an acknowledgment of acceptance to the transmitter, the D.C. return data will be made available to the D.C. OTR for retrieval within 24 hours of the federal acknowledgment. If the federal return data is rejected, the D.C. return data will **not** be available to the D.C. OTR.

ACKNOWLEDGMENT OF DISTRICT OF COLUMBIA ELECTRONIC RETURNS

For tax year 2000, the Centralized State Acknowledgment System (StAck) will be used to send D.C. acknowledgments. Program participants that are required to directly access the Centralized State Acknowledgment System to retrieve their state acknowledgments will be required to register with the service provider. You should be aware that there will be a nominal fee charged by the service provider for the use of the Centralized State Acknowledgment System. If your software provider accesses this system on your behalf, you will not be required to register with the service provider. You should refer to your software instructions for additional information regarding your responsibilities for accessing and retrieving state acknowledgments.

To register, you can call the Centralized State Acknowledgment System (StAck) Help Desk at (828) 349-5750 to request an application. Once you have received and completed the application, you may mail it (or fax it to (828) 349-5745). You may also register with the Centralized State Acknowledgment System through www.state-ack.net.

REJECTION OF ELECTRONICALLY FILED RETURNS

The District of Columbia Fed/State E-File Program will be rejecting returns at the state level for tax year 2001 in instances where the required supporting federal documents are not submitted electronically. Rejection notification will be given through the StAck system. Returns will be rejected for the following reasons:

Error Code 001 - Absence of Forms W-2 if wages, salaries, and tips are present on Line 3 of Form D-40.

Error code 002 - Absence of Schedule A if itemized deduction box is checked on Line 17 of Form D-40.

Error code 003 - Absence of Schedule C if business income/loss is present on Line 6 of Form D-40.

Error code 004 - Absence of Schedule D if capital gain/loss is present on Line 7 of Form D-40.

Error code 005 - Absence of Schedule E if rents, royalties, estates, trusts, etc. are present on Line 8 of Form D-40

NOTE: The return will be rejected on the first error found by the DC E-File System. Additional error codes will **not** be indicated in the acknowledgment.

The acceptance/rejection indicator will be present in byte 35 of the StAck Detail Record (see page 19). An "A" will indicate acceptance of the return, and an "R" will indicate rejection of the return. If an "R" is present, the error code will be present in bytes 37-39 of the record.

IF AN ELECTRONICALLY FILED RETURN IS REJECTED FOR ANY REASON, THE RETURN MUST BE RE-FILED ON PAPER. IT MAY NOT BE RETRANSMITTED.

RESPONSIBILITIES OF PREPARERS/TRANSMITTERS/EROS

Preparers, transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. They must also follow the terms set forth in this handbook and adhere to the requirements below. Persons or firms not meeting these requirements are subject to suspension from the program by the D.C. OTR.

Accuracy

It is important to verify the accuracy of the name, address, and Social Security Number for all taxpayers. Inaccurate information may delay the processing of the return. In addition, **all** required information must be transmitted. If the taxpayer is requesting a direct deposit refund, please verify account number/type and Routing Number (ACH) information.

Compliance

All electronic filers must comply with the requirements and specifications set forth in the IRS publications 1345, 1346, 1436, the DC-1345/1346 Handbook and DC-1436.

Timeliness of Filing

Transmitters must ensure that electronic returns are filed in a timely manner. The date of transmission to IRS will be considered the filing date for a District of Columbia return filed electronically.

Deadline for Filing

The D.C. OTR will accept electronically filed District of Columbia individual income tax returns which have been submitted for transmission to the IRS Andover Service Center through October 15, 2001. Any District of Columbia return submitted after October 15, 2001 must be filed on paper.

Changes to the Return

If the transmitter or taxpayer wishes to make any changes after the electronically filed return has been accepted, the taxpayer must file an amended return through the paper document filing process.

Responsibility to Clients

Preparers have the important task of filing a client's tax return, and they must ensure that the return arrives at the DC OTR. If the electronic DC return fails to arrive at its destination and the federal acknowledgment has been received, preparers must advise their clients to file (mail in) a paper return.

APPENDIX

NAMES

No commas or periods are to be used when entering the taxpayer's name.

Example: Fred R. Jones, Sr.
Entry: Fred R Jones Sr

A name that is composed of initials is to be entered with a blank space between letters.

Example: L. O. Flautana
Entry: L O Flautana

When an apostrophe is included in a name, do not enter the apostrophe when entering the name.

Example: Susanne Prud'Homme
Entry: Susanne Prudhomme

A name that is listed with a hyphen SHOULD be entered with a hyphen.

Example: Karen Van-Lewis
Entry: Karen Van-Lewis

* Do not use titles such as CAPT, REV, DR, MR, MRS, etc.

STREET ADDRESSES

A numerical address involving a street or avenue expressed in words is to be entered with numbers.

Example: 631 Fifty-Ninth Street
Entry: 631 59th St

A numerical address with a suffix (-st, -nd, -rd, -th) is to be entered with no blank spaces between number and suffix.

Example: 2204 Third St
Entry: 2204 3rd St

An address involving a directional description (north, south, east, west or any combination of two) is to be abbreviated.

Example: 91 Ridge Road, Northeast
Entry: 91 Ridge RD NE

An address involving a post office box is to be entered with Post Office abbreviated as P O with a blank space between the P and the O .

Example: Post Office Box 12349
Entry: P O Box 12349

An address involving street number and alpha letter is to be entered together without a space between the numeric and alphabetic characters.

Example: 3124-B King Drive

Entry: 3124B King Dr

An address listed as a fraction is to be entered with a slash (/) mark. One blank space is before and after the fraction.

Example: 103 and a half Tulip Drive, Northeast

Entry: 103 ½ Tulip Dr NE

Enter apartment, suite, room or other unit number immediately after the street address (including any post-directionals such as NE) for mail addressed to occupants of multi-unit buildings.

Example: 234 Main Street Suite 100-A

Entry: 234 Main St Ste 100A

ABBREVIATIONS

APARTMENT	APT	PLACE	PL
AVENUE	AVE	PLAZA	PLZ
BUILDING	BLDG	POINT	PT
BOULEVARD	BLVD	ROAD	RD
CENTER	CTR	RURAL ROUTE	RR
CIRCLE	CIR	ROUTE	RT
COURT	CT	SECTION	SECT
CREEK	CRK	STATION	STA
CRESCENT	CRES	SQUARE	SQ
DRIVE	DR	STREET	ST
HIGHWAY CONTRACT ROUTE	HCR	SUITE	STE
HIGHWAY	HWY	TERRACE	TER
LANDING	LDNG	TRAIL	TRL
LANE	LA	TURNPIKE	TPKE
PARKWAY	PKWY		

Important: Complete your federal return first. Print in all CAPITAL letters in black ink. Leave lines blank that do not apply to you.

OFFICIAL USE ONLY

Personal information

Fill in if: Amended return See instructions, page 7.

Fill in if: Filing for a deceased taxpayer See instructions, page 7.

Form fields for personal information: Your first name, Spouse's first name, Your social security number, Spouse's social security number, Daytime phone number, Home address, City, State, Zip.

Enter your dependents' information on Schedule S.

Filing status

- 1 Fill in only one: Single, Married filing jointly, Married filing separately, Dependent claimed by someone else, Married filing separately on same return, Head of household.
2 Fill in if you are: A part-year resident Number of months of D.C. residency

Income Copy the amounts for lines 3 through 12 from your federal return. Some income lines on your federal return may not need to be copied.

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

Table with 16 rows for income reporting: 3 Wages, salaries, tips, etc.; 4 Taxable interest; 5 Ordinary dividends; 6 Business income or loss; 7 Capital gain or loss; 8 Rental real estate, royalties, partnerships, S corporations, trusts, etc.; 9 Other income; 10 Federal total income; 11 Adjustments; 12 Federal adjusted gross income; 13 Subtractions from federal adjusted gross income; 14 Subtract line 13 from line 12; 15 Additions to federal adjusted gross income; 16 D.C. adjusted gross income.



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Re-enter your last name.

Your social security number

File order 2

D.C. taxable income

Enter the amount from line 16 on the previous page.

16 \$.00

17 Deduction type You must take the same type of deduction you took on your 1040.

Fill in only one: Standard Itemized If itemized, attach copy of federal Schedule A.

18 D.C. deduction amount Do not copy from federal return. For amount to enter, see instructions, page 10.

18 \$.00

19 Total number of exemptions From Calculation G, page 11.

20 Exemption amount Multiply \$1,370 by line 19. Part-year residents see Calculation H, page 11.

20 \$.00

21 Add lines 18 and 20.

21 \$.00

22 Taxable income Subtract line 21 from line 16. If line 21 is less than line 16, leave blank.

22 \$.00

D.C. tax, credits, and payments

23 Tax If line 22 is \$100,000 or less, use tax tables on pages 45-54. If more, use Calculation I, page 11.

23 \$.00

Fill in if: Married filing separately on same return Complete Calculation J on Schedule S.

24 Out-of-state tax credit From Calculation K, page 12. State Attach copy of state return.

24 \$.00

25 Credit for child and dependent care expenses Attach copy of federal Form 2441 and if part-year resident, D.C. Form D-2441.

25 \$.00

26 D.C. Metropolitan Police Department housing credit

26 \$.00

27 D.C. Low Income Credit Complete Calculation L, page 12. Attach copy of 1040, 1040A or 1040EZ.

27 \$.00

28 Total non-refundable credits Add lines 24 through 27.

28 \$.00

29 Total tax Subtract line 28 from line 23. If line 23 is less than line 28, leave blank.

29 \$.00

30 Property tax credit Attach D.C. Schedule H.

30 \$.00

31 D.C. Earned Income Tax Credit Complete Calculation L, page 12. Your federal EIC \$.00

31 \$.00

32 D.C. income tax withheld From Forms W-2 and 1099.

32 \$.00

33 2001 estimated income tax payments

33 \$.00

34 Payments made with an extension of time to file Attach copy of D.C. Form FR-127.

34 \$.00

35 Total payments and refundable credits Add lines 30 through 34.

35 \$.00

Your refund Complete if line 35 is more than line 29.

36 Amount you overpaid Subtract line 29 from line 35. 36 \$.00

37 Amount you want to apply to your 2002 estimated tax 37 \$.00

38 Contribution to the public trust for drug prevention and children at risk 38 \$.00

39 Add lines 37 and 38. 39 \$.00

40 Refund amount Subtract line 39 from line 36. 40 \$.00

Amount you owe Complete if line 35 is less than line 29.

41 Tax due Subtract line 35 from line 29. 41 \$.00

42 Contribution to the public trust for drug prevention and children at risk 42 \$.00

43 Total amount due Add lines 41 and 42. 43 \$.00

Payment options

- Attach check or money order payable to D.C. Treasurer
- To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter jurisdiction code 6000.

Third party designee Do you want to allow another person to discuss this return with the Office of Tax and Revenue? Yes No

If yes, enter name and phone number of third party.

Signature Under penalties of the law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer other than taxpayer is based on all information available to the preparer.

Your signature Date

Paid preparer's signature Date

Spouse's signature if filing jointly or separately on same return Date

Paid preparer's Federal ID, SSN, or PTIN Paid preparer's phone number



010400020000

Send your signed and completed **original** return to Fill in if you no longer want to receive D.C. tax forms by mail.
Office of Tax and Revenue
Ben Franklin Station PO Box 7861
Washington, D.C. 20044-7861

Getting used to the new D-40 form

The new D-40 is designed to be easier to fill out and a lot faster to process, but we need a little help from you to fill it out correctly, so please read the instructions.

Don't forget to fill in the oval if you're filing an amended return.

Enter your spouse's name in this section if you are filing jointly **or** filing separately.

Use Schedule S for your dependents' information.

There's a new name for *married filing combined separate*—it's *married filing separately on same return*.

If you need to enter a negative number, use the fill-in oval, don't use a minus sign.

Copy the first 12 lines from your federal return. You may have reported other types of income on your federal return that you don't need to copy here.

It is very important that you re-enter your last name and social security number on the top of all additional pages and schedules in your return.

If you have nothing to enter in a line, just leave it blank. No zeroes, please.

A separate calculation for refunds or payments is designed to make your options clearer. More details about how and when to pay are found inside this booklet.

If you want us to contact someone else with questions about your return, just let us know.

It's not a return if you don't sign it. If you're married filing jointly or separately on the same return, you both have to sign.

*** Government of the District of Columbia

2001 D-40 Individual Income Tax Return File order 1

Important: Complete your federal return first. OFFICIAL USE ONLY
Print in all CAPITAL letters in black ink.
Leave lines blank that do not apply to you.

Personal information

Fill in if: Amended return See instructions, page 7.
Fill in if: Filing for a deceased taxpayer See instructions, page 7.

Your first name: JOHN M.I. Last name: Q TAXPAYER
Spouse's first name: JANE M.I. Last name: Q TAXPAYER

Your social security number: 999 997 777 Spouse's social security number: 999 993 333 Daytime phone number: 202 999 9999

Home address (number and street) If foreign address use Schedule S: 4554 NORTH CAPITOL ST Apartment number: 340
City: WASHINGTON State: DC Zip: 20002 4501

Filing status

1 Fill in only one: Single Married filing jointly Married filing separately Dependent claimed by someone else
 Married filing separately on same return Enter combined amounts for lines 3 through 44. See instructions, page 8.
 Head of household If qualifying person is not your dependent, enter his or her name on Schedule S.
2 Fill in if you are: A part-year resident Number of months of D.C. residency See instructions, page 8.

Income Copy the amounts for lines 3 through 12 from your federal return. Round all amounts to the nearest dollar. If amount is zero, leave the line blank.

3	Wages, salaries, tips, etc.	7 583.00
4	Taxable interest	848.00
5	Ordinary dividends	
6	Business income or loss Attach copy of federal Schedule C or C-EZ. If you had farm income, see instructions, page 9. Attach copy of federal Schedule F. Federal employer ID: 881234567	7 530.00
7	Capital gain or loss Attach copy of federal Schedule D.	3 114.70
8	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach copy of federal Schedule E.	
9	Other income From 1040, line 21.	
10	Federal total income	1 003 48.00
11	Adjustments Attach copy of page 1 of 1040 or 1040A.	
12	Federal adjusted gross income From 1040, line 33; 1040A, line 19; or 1040EZ, line 4.	1 003 48.00
13	Subtractions from federal adjusted gross income From Calculation A, page 9. Part-year residents Enter line a from Calculation A.	1 593.00
14	Subtract line 13 from line 12.	98 755.00
15	Add	
16	D.C.	

Re-enter your last name: TAXPAYER Your social security number: 999-99-7777 File order 2

D.C. taxable income Enter the amount from line 16 on the previous page. 16 98 755.00

17 Deduction type You must take the same type of deduction you took on your 1040. Fill in only one: Standard Itemized If itemized, attach copy of federal Schedule A.

18 D.C. deduction amount Do not copy from federal return. For amount to enter, see instructions, page 10. 18 2 000.00

19 Total number of exemptions From Calculation G, page 11. 3

20 Exemption amount Multiply \$1,370 by line 19. Part-year residents see Calculation H, page 11. 20 4 110.00

21 Add lines 18 and 20. 21 6 110.00

22 Taxable income Subtract line 21 from line 16. If line 21 is less than line 16, enter 0. 22 92 645.00

D.C. tax, credits, and payments

23 Tax If line 22 is \$100,000 or less, use tax tables on pages 45-54. If more, use Calculation I, page 11. Fill in if: Married filing separately on same return Complete Calculation J on Schedule S. 23 5 179.00

24 Out-of-state tax credit From Calculation K, page 12. State: Attach copy of state return. 24 0.00

25 Credit for child and dependent care expenses Attach copy of federal Form 2441 and if part-year resident, D.C. Form D-2441. 25 0.00

26 D.C. Metropolitan Police Department housing credit 26 0.00

27 D.C. Low Income Credit Complete Calculation L, page 12. Attach copy of 1040, 1040A or 1040EZ. 27 0.00

28 Total non-refundable credits Add lines 24 through 27. 28 0.00

29 Total tax Subtract line 28 from line 23. If line 23 is less than line 28, enter 0. 29 5 179.00

30 Property tax credit Attach D.C. Schedule H. 30 0.00

31 D.C. Earned Income Tax Credit Complete Calculation L, page 12. Your federal EIC: 31 0.00

32 D.C. income tax withheld From Forms W-2 and 1099. 32 8 456.00

33 2001 estimated income tax payments 33 0.00

34 Payments made with an extension of time to file Attach copy of D.C. Form FR-127. 34 0.00

35 Total payments and refundable credits Add lines 30 through 34. 35 8 456.00

Your refund Complete if line 35 is more than line 29.

36 Amount you overpaid Subtract line 29 from line 35. 36 3 217.00

37 Amount you want to apply to your 2002 estimated tax 37 0.00

38 Contribution to the public trust for drug prevention and children at risk 38 1 00.00

39 Add lines 37 and 38. 39 0.00

40 Refund amount Subtract line 39 from line 36. 40 3 177.00

Amount you owe Complete if line 35 is less than line 29.

41 Tax due Subtract line 35 from line 29. 41 0.00

42 Contribution to the public trust for drug prevention and children at risk 42 0.00

43 Total amount due Add lines 41 and 42. 43 0.00

Payment options: Attach check or money order payable to D.C. Treasurer. To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter jurisdiction code 6000.

Third party designee Do you want to allow another person to discuss this return with the Office of Tax and Revenue? Yes No
If yes, enter name and phone number of third party.

Signature Under penalties of the law, I declare that I have examined this return and to the best of my knowledge it is correct. Declaration of paid preparer other than taxpayer is based on all information available to the preparer.

Your signature: John Q Taxpayer Date: 4/15/02
Spouse's signature: Jane Q Taxpayer Date: 4/15/02

Paid preparer's signature: Date: _____
Paid preparer's Federal ID, SSN, or PTIN: _____ Paid preparer's phone number: _____

Send your signed and completed original return to Office of Tax and Revenue, Ben Franklin Station PO Box 7861, Washington, D.C. 20044-7861. Fill in if you no longer want to receive D.C. tax forms by mail.

01040020000* 2001 D-40 Individual Income Tax Return page 2

