

Declaration of Estimated Tax for Individuals

INSTRUCTIONS FOR DECLARATION OF ESTIMATED TAX FOR INDIVIDUALS

1. Who Must File a Declaration Voucher

You must file a declaration voucher of individual estimated tax for the taxable year if you are required to file a D.C. income tax return and, in 2001, expect to owe \$200 or more after subtracting your tax withheld and any credits.

If you have any questions concerning your responsibility for filing a declaration voucher, contact the Office of Tax and Revenue at (202) 727-4TAX(4829).

2. When to File Declaration Vouchers

The declaration vouchers must be filed on or before the following dates:

Voucher No. 1: April 15

Voucher No. 2: June 15

Voucher No. 3: September 15

Voucher No. 4: January 15 of the succeeding taxable year

If any due date falls on a Saturday, Sunday, or a legal holiday, the voucher is due on the next business day.

If you have a tax credit to carry forward from the previous year, file Voucher No. 1 even though there is no payment due after the credit has been applied.

3. Payment of Estimated Tax

Your estimated franchise tax may be paid in full with Voucher No. 1 or in four installments.

The declaration of individual estimated tax vouchers are designed to enable you to apply any credit from the previous year either entirely to the first installment payment or partially to each installment. If you apply the entire credit to the first voucher, enter the amount of the credit on Line 2, Voucher No. 1. If the credit is to be applied partially to each installment, enter on Line 2 of the voucher the portion of the credit for the period for which you are filing.

Make your check or money order payable to the *D.C. Treasurer* and mail it to the Government of the District of Columbia, Individual Estimated Tax, P.O. Box 96018, Washington, D.C. 20090-6018. Please write on the payment "D-40ES" the voucher number, tax year and your social security number.

4. Joint Declaration

If you file a D.C. joint income tax return (D40), you should file joint declaration vouchers for the same taxable year to insure proper credit for any estimated income tax you pay.

If joint declaration vouchers are filed, but a joint return is not, the estimated tax paid for the year may be credited to either the husband or the wife, or it may be divided between them in any proportion.

5. Change in Income or Exemptions

If after April 1 your expected income, itemized deductions, or personal exemptions change, and you are required to file declaration vouchers, the dates for filing are:

June 15 and September 15 of the current taxable year and January 15 of the succeeding taxable year if the change occurs between April 12 and June 1 of the taxable year.

September 15 of the current taxable year and January 15 of the succeeding taxable year if the change occurs between June 2 and August 31 of the taxable year.

January 15 of the succeeding taxable year if the change occurs between September 1 and December 15 of the taxable year.

5. Amended Declaration

Use the Amended Computation Schedule in the back of this booklet if, after having filed one or more declaration vouchers, you find that your estimated tax has substantially increased or decreased. Indicate the amended estimated tax in Block A and the credit in Block B of the next declaration voucher you file. Complete Lines 1, 2 and 3 and sign the voucher.

Do not file the declaration or the amended declaration voucher due on or before January 15 if, on or before January 15, you file your D.C. income tax return (D-40). This is because you must pay with your return the full balance of any tax due.

7. Underpayment of Estimated Tax

A charge of 1.5 percent per month is imposed if your withholdings, credits, and estimated tax payments do not equal at least 90 percent of the tax shown as due on your 2001 return, or 100 percent of the tax shown as due on your 2000 return.

This charge is in addition to the penalty for false statements under D.C. code §22-2514 if any statement made on the voucher is not true, accurate and complete to the best of the declarant's information, knowledge and belief.

8. Charge for Each Dishonored Check

There is a charge of \$50 for each dishonored check issued to the District of Columbia.

9. How to Use the Declaration Voucher

Block A

Enter in Block A the amount of your estimated tax for the year. To estimate your tax, calculate your taxable income on the worksheet provided in this booklet, or use the previous year's taxable income figure if you expect your income to be the same this year.

Block B

Enter in Block B the amount of tax overpaid in the previous year that is to be carried forward as a credit this year.

Line 1 – enter your tax due with this installment.

Line 2 – enter the portion of the credit you wish to apply against this installment.

Line 3 – enter the amount to be paid with this installment, which is Line 1 minus Line 2.

To receive proper credit for your payments, make sure that your name, address and Social Security number are written correctly on each voucher. You are required by D.C. Code §47-18128(i)(2) to furnish your Social Security

number on your D.C. estimated income tax vouchers. This number is used for the proper identification of your tax account with the District and will be used only for tax administration purposes.

VOUCHER MUST BE SIGNED and dated. If there is a payment due, a check or money order must be enclosed with the voucher.

2001 INCOME TAX RATE SCHEDULE

If the taxable income is:	The tax is:
Up to \$10,000	5% of the taxable income
Over \$10,000 to \$30,000	\$500 plus 7.5% of the amount over \$10,000
Over \$30,000	\$2,000, plus 9.3% of the amount over \$30,000



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

D-40ES
INDIVIDUAL ESTIMATED TAX

CHANGE OF ADDRESS

If you have moved, please fill out this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 470, Washington, DC 20044-0470.

YOUR SOCIAL SECURITY NUMBER	DATE MOVED OR NAME CHANGED
SPOUSE'S SOCIAL SECURITY NUMBER	NEW NAME OR MAILING ADDRESS
PREVIOUS NAME OR MAILING ADDRESS	
	PHONE NUMBER
All other changes require direct communication with our Customer Service Administration – (202) 727-4TAX(4829).	PERSON TO CONTACT



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D-40ES
2001

TRANSACTION NUMBER

DECLARATION OF INDIVIDUAL ESTIMATED TAX VOUCHER

Return this voucher with check or money order payable to D.C. TREASURER. Mail to Government of the District of Columbia, Individual Estimated Tax, P.O. Box 96018, Washington, D.C. 20090-6018.

SEE INSTRUCTIONS FOR PAYMENT OF ESTIMATED TAX. Voucher must be filed even if no payment is due as a result of a credit carried forward from previous year.

VOUCHER NO.	DUE DATE	A. ESTIMATED OR AMENDED TAX FOR THE YEAR	B. CREDIT CARRIED FORWARD FROM PREVIOUS YEAR
YOUR SOCIAL SEC. NO.	SPOUSE'S SOC. SEC. NO.	1. Amount due this installment	
NAME		2. Amount of credit to be applied to this installment	
C/O		3. Payment due this installment (Line 1 less Line 2)	
STREET ADDRESS			
CITY	STATE	ZIP CODE	
SIGNATURE			DATE

WORKSHEET

- | | |
|---|----------|
| 1. Enter amount of adjusted gross income expected in 2001 | |
| 2. If you expect to itemize your deductions, enter total of such deductions. If deductions are not itemized, married persons filing separately enter \$1,000. All others enter \$2,000 | |
| 3. Enter the result of Line 1 minus Line 2 | |
| 4. Enter number of your exemptions. (Multiply \$1,370 by total number of exemptions) | |
| 5. Estimated taxable income (Line 3 minus Line 4) | |
| 6. Tax. Compute the tax on the amount shown on Line 5 by using the Income Tax Rate Schedule on page 4 of this booklet; or, if you expect your income for this year to be the same as the previous year, copy the amount of tax shown on Line 11 of your D-40 or Line 10 of your D-40EZ | |
| 7. (a) D.C. income tax to be withheld during 2001 | \$ _____ |
| (b) Property tax credit | \$ _____ |
| (c) Other Credit (Specify) | \$ _____ |
| (d) Total. (Line 7(a), 7(b) and 7(c)) | |
| 8. Estimated Tax (Line 6 minus Line 7(d)). Enter here and in Block A of the declaration voucher | |
| 9. AMOUNT OF EACH INSTALLMENT. Enter here and on Line 1 of the declaration voucher, the amount of each installment. (Divide Line 8 by the number of installments due this taxable year).
Computation of installments:
If your first declaration for the taxable year is due on April 15, enter 1/4 of Line 8.
If your first declaration for the taxable year is due on June 15, enter 1/3 of Line 8.
If your first declaration for the taxable year is due on September 15, enter 1/2 of Line 8.
If your first declaration for the taxable year is due on January 15 of the succeeding taxable year, enter the entire amount of Line 8.
Enter the amount of each installment here and on Line 1 of the declaration voucher | |

AMENDED COMPUTATION SCHEDULE

Amended Computation		Record of Estimated Tax Payments				
Use if your estimated tax substantially changes after you file any one of your declaration vouchers.		Voucher number	Date Paid	Amount of installment	2000 Credit applied to installment	Total paid Col (b) less Col. (c)
		(a)	(b)	(c)	(d)	
1. Amended estimated tax for 2001. Enter here and in Block A of declaration voucher		1				
2. (a) Amount of credit already applied this year		2				
(b) Payments made on 2001 declaration		3				
(c) Add Lines 2(a) and 2(b), enter here		4				
3. Unpaid balance (Line 1 minus Line 2(c))		Total				
4. Unused credit to be applied						
5. TOTAL DUE (Line 3 minus Line 4)						
6. Amount of installment (line 3 divided by number of remaining installments). Enter here and on Line 1 of declaration voucher						



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