

**2016** D-40EZ Income Tax Return  
for Single and Joint Filers  
with No Dependents



Important: Print in CAPITAL letters using black ink.

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

**Personal information**

Your telephone number

Your social security number (SSN)

and Date of Birth (MMDDYYYY)

Filing status: ☐ Single, ☐ Married filing jointly, ☐ Registered domestic partners filing jointly,

☐ Dependent claimed by someone else ☐ Fill in if amended return

Spouse's/registered domestic partner's SSN and Date of Birth (MMDDYYYY)

Your first name

M.I.

Last name

Spouse's/registered domestic partner's first name

M.I.

Last name

Home address (number, street and suite/apartment number if applicable)

OFFICIAL USE ONLY

Vendor ID#0000

City

State

Zip Code +4

1 Total wages, salaries, tips, unemployment compensation, etc.

1 \$ 00

2 Taxable interest and ordinary dividends. (If more than \$1500, file form D-40.)

2 \$ 00

3 DC adjusted gross income. Add Lines 1 and 2.

3 \$ 00

4 Standard deduction plus exemption. If single, enter \$6,975. If filing jointly, enter \$11,900, or if claimed as a dependent on another's tax return, enter \$5,200

4 \$ 00

5 DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000 file form D-40.

5 \$ 00

6 Tax. Use the tax tables to find the tax on the Line 5 amount.

6 \$ 00

7 DC Low Income Credit. Use Calc. LIC/EITC to see if LIC or EITC is a greater benefit. See instructions.

7 \$ 00

7a Enter number of exemptions claimed on your federal return if claiming LIC. 7a

8 Net tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

8 \$ 00

9a Contribution to Public Fund for Drug Prevention and Children at Risk.

9a \$ 00

9b Contribution to DC Statehood Delegation Fund.

9b \$ 00

9c Contribution to Anacostia River Cleanup and Protection Fund.

9c \$ 00

9d RESERVED

9d \$ 00

10 Tax and/or contribution(s). Add Lines 8, 9a, 9b, 9c and 9d.

10 \$ 00

11 Total DC income tax withheld, shown on Forms W-2 and 1099 – attach these forms.

11 \$ 00

12 Tax paid with extension of time to file or with original return if this is an amended return.

12 \$ 00

13 DC Earned Income Tax Credit. Leave blank if you took Line 7 DC Low Income Credit (LIC)

13a Enter number of qualified EITC children. 13b Enter your earned income amount

13b \$ 00

13c For filers with qualifying children. Enter federal EIC \$ .00 x.40 Enter result >

13c \$ 00

13e For filers without qualifying children. See instructions for special calculations. Enter result >

13e \$ 00

14 Total tax payments and credits. Add lines 11, 12 and 13d or 13e.

14 \$ 00

15 Refund. If Line 14 is the larger, subtract Line 10 from Line 14.

15 \$ 00

16 Amount owed. If Line 10 is the larger, subtract Line 14 from Line 10. See payment options in instructions.

16 \$ 00

17 Penalty \$ .00 Interest \$ .00 See instructions. Enter result >

17 \$ 00

18 TOTAL AMOUNT DUE. Add lines 16 and 17.

18 \$ 00

Will this payment come from an account outside of the US? ☐ Yes ☐ No See instructions.

19 TOTAL REFUND. Subtract Line 17 (results) from Line 15 and enter here.

19 \$ 00

Will this refund go to an account outside of the US? ☐ Yes ☐ No See instructions.

**Refund Options:** For information on the tax refund card and program limitations, visit our website [MyTax.DC.gov](http://MyTax.DC.gov).

Mark one refund choice: ☐ Direct deposit ☐ Tax refund card ☐ Paper check

Direct Deposit. To have your refund deposited to your ☐ checking OR ☐ savings account, fill in oval and enter bank routing and account numbers. See instructions.

Routing Number

Account Number

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

Signature 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 information available to the preparer.

Your signature

Date

Preparer's signature

Date

Spouse's/registered domestic partner's signature if filing jointly

Date

Preparer's Tax Identification Number (PTIN)

PTIN telephone number

# Instructions for the D-40EZ

## Personal information (SSN, name, address, telephone number)

Refer to page 8 of the General Instructions to prepare personal information.

## Filing status

Refer to page 8 of the General Instructions regarding filing status, and fill in the appropriate filing status.

**Line 1** Total wages, salaries, tips, unemployment compensation, etc. Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

**Line 2** Taxable interest and ordinary dividends. **If more than \$1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099-INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

**Foreign accounts.** If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2016 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was \$10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than \$10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099-DIV or substitute statements. You may refer to the General Instructions for Schedule B – Interest and Ordinary Dividends from <http://www.irs.gov>.

**Line 3** DC Adjusted Gross Income. Add Lines 1 and 2.

**Line 4** Standard deduction plus exemption. Refer to page 9 of the General Instructions regarding standard deduction and personal exemptions.

**Line 5** DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than \$100,000, file the Form D-40. Refer to page 15 of the General Instructions.

**Line 6** Tax. Refer to page 15 of the General Instructions.

**Line 7** DC Low Income Credit. Refer to page 10 of the General Instructions.

**Line 7a** Number of exemptions claimed on federal return. Enter the number of federal exemptions.

**Line 8** Net Tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

**Lines 9a, 9b and 9c** Refer to page 15 of the General Instructions.

## Line 9d RESERVED

**Line 10** Tax and/or contributions. Add Lines 8, 9a, 9b, 9c, and 9d (if applicable)

**Line 11** Total DC income tax withheld. Refer to page 8 of the General Instructions.

**Line 12** Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 15 of the General Instructions.

**Line 13** DC Earned Income Tax Credit. Refer to page 10 of the General Instructions.

**Line 13a** Number of Qualified EITC Children. Enter the number of qualified children as defined on page 11 of the General Instructions.

**Line 13b** Enter your earned income amount.

**Line 13c** Enter your federal earned income credit (for taxpayers with qualifying children only).

**Line 13d** Multiply federal EIC x .40 and enter result (for taxpayers with qualifying children only).

**Line 13e** For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without A Qualifying Child on page 12 to determine DC EITC credit. Enter result.

**Line 14** Total tax payments and credits. Add lines 11-13.

**Line 15** Refund. If Line 14 is the larger, subtract Line 10 from Line 14. Include contributions. Answer the IAT question; refer to page 15 of the General Instructions.

**Line 16** Amount Owed. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to payment options on page 6 of the General Instructions.

**Line 17** Penalty and interest. Enter any underestimated penalty and interest owed in the appropriate boxes. Refer to page 7 of the General Instructions.

**Line 18** Total amount due. Add lines 16 and 17.

**Line 19** Total refund. Subtract Line 17 (results) from Line 15.

**Refund Options.** Refer to page 15 of the General Instructions.

**Third Party Designee.** Refer to page 16 of the General Instructions.

**Signature.** Refer to page 16 of the General Instructions.

**PTIN.** Refer to page 16 of the General Instructions.

## DC Low Income Credit or DC Earned Income Tax Credit

**Calculation LIC/EITC** *Take only one of these credits. (Use this calculation to determine which is better for you to claim. Both credits must be prorated to the time of residency for part-year residents.)*

a Tax from D-40EZ, Line 6	a	
b Low income credit	b	
c Enter the lesser of Line a or Line b	c	
d Federal Earned Income Credit (claimed on 1040, 1040A, 1040EZ.)	d	
e DC Earned Income Tax Credit rate for filers with qualifying children. Multiply Line d X .40		
f DC Earned Income Tax Credit for filers without qualifying children. From DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child	f	

Compare Line c to Line e or Line f

If Line c amount is greater or equal to Line e or Line f, enter it on D-40EZ, Line 7.

If Line e or Line f amount is greater than line c, enter the Line e or Line f amount on D-40EZ, Line 13d or Line 13e, as applicable.