



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

# 2016 D-41

## District of Columbia (DC) Fiduciary Income Tax Forms and Instructions

**The following forms are provided in this booklet:**

- **D-41 Fiduciary income tax return**
- **D-41P Payment voucher**
- **FR-127F Extension of time to file a fiduciary tax return**
- **D-41ES Estimated payment voucher for fiduciary tax return**

**MyTax.DC.gov**



**Simpler. Faster. Safer.**



**You may use MyTax.DC.gov to file and pay online for Forms  
D-41ES (Estimated tax) and FR-127F (Extension of Time to File).**

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**Note:** At the time this tax package was printed, line references to federal tax forms were correct.

## REMINDER

- Every estate or trust that is required to file a D-41 must have a Federal Employer Identification Number (FEIN).
- Refund options available are direct deposit or paper check.
- You can file your D-41 return electronically via Modernized e-File (MeF). Contact a software developer who supports DC Fiduciary MeF.
- If you are a business statutory trust, you must be registered with the Department of Consumer and Regulatory Affairs (DCRA) Corporations Division.

# General Instructions for D-41

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## Who must file the Form D-41?

You must file a 2016 DC Fiduciary Income tax return if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1,775 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

**Do not file a D-41** if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

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## Which other DC tax forms may fiduciaries need to file?

### D-40 or D-40EZ (Individual Income Tax Return) for a living person

In addition to the Form D-41, a fiduciary who is responsible for the income of a DC resident, such as a minor or someone else unable to administer his or her own assets, must file an individual income tax return for that person if that person meets the income limits.

### D-40 for a deceased person

A fiduciary must file a D-40 for the tax year in which the person died unless a spouse/registered domestic partner has filed a joint return for the tax year.

### D-41ES Estimated Payments for Fiduciary Income Tax

If you wish to make estimated fiduciary income tax payments, use the D-41ES forms included in this booklet. Send the D-41ES to:

Office of Tax and Revenue  
PO Box 96150  
Washington, DC 20090-6150

### D-41P Payment Voucher

If you are sending a payment to the Office of Tax and Revenue (OTR), please staple the payment to the D-41P. Use the D-41P forms in this booklet. Send the D-41P to:

Office of Tax and Revenue  
PO Box 96153  
Washington, DC 20090-6153

### FR-127F Extension of Time to File Fiduciary Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127F Extension of Time to File Fiduciary form is due by April 18, 2017 for a calendar year filer. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. A request for an extension of time to file is subject to the following considerations:

- a. If you expect to have a balance due when you file your D-41, you must pay with your timely filed extension request. If you do not expect to have a balance due when you file your D-41, you are not required to file a Form FR-127F if you have reasonably estimated your D-41 tax

liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment; and

- b. You should submit a Form FR-127F if you do not expect to have a balance due and you have not filed a request for an extension of time to file for your federal individual income return but wish to request an extension for your DC income tax return.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request. An extension of time to file does not extend the due date for paying any tax you may owe. Before you file for an extension, estimate the tax owed and pay it in full with the FR-127F by the due date of the D-41 return. FR-127F forms are in this booklet. Send FR-127F to:

Office of Tax and Revenue  
PO Box 96161  
Washington, DC 20090-6161

### D-30 Unincorporated Business Franchise Tax Return

A D-30 must be filed by a trust located outside of DC which has gross income in excess of \$12,000 from DC rental property and/or from a taxable DC trade or business.

### D-76 (D-76EZ) DC Estate Tax Return

For decedents dying on or after January 1, 2003 and before January 1, 2017, a fiduciary must file a DC estate tax return if the gross estate of the decedent is \$1,000,000 or more, even if the federal estate tax return, Form 706 is not required to be filed. For decedents dying after December 31, 2016, a fiduciary must file a DC estate tax return if the gross estate of the decedent is \$2,000,000 or more.

### Federal Forms 1099 and 1096 for payees with DC addresses

Fiduciaries representing estates or trusts must file copies of Forms 1099 and 1096 for payees with DC addresses, if such payments are not covered by DC withholding tax statements. This includes estates or trusts that:

- Are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits; and
- Have earned income of \$600 or more in the taxable year.

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## What income must grantors and beneficiaries report on their DC tax returns?

Grantors of a trust must report:

- Income distributed to the grantor;
- Income held or accumulated for future distributions;
- Income applied to the payment of premiums on insurance policies on the grantor; and
- Income received from a revocable trust when:
  - The title to any part of the trust is vested in the grantor; or
  - The power to revest in the grantor is vested. (The grantor takes back from his/her designated ben-

eficiaries ownership of trust funds or property for himself/herself).

Beneficiaries who are DC residents must report income paid or payable from a resident or non-resident trust.

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## What period should the Form D-41 cover?

Your filing period may be a calendar year or a fiscal year. If you file a federal Form 1041, the income you report on the D-41 must be based on the same calendar or fiscal year as your Form 1041. A fiduciary may not change from reporting on a calendar year basis to a fiscal year basis or vice versa without written permission from the OTR. To request a period change, write to:

Office of Tax and Revenue, Audit Division  
PO Box 556  
Washington, DC 20024-0556

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## When are your taxes due?

April 18, 2017, is the due date for filing your return and paying any taxes due if you are a calendar filer. Fiscal year filers must file by the 15th day of the fourth month after the end of the fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

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## Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

- **Substitute forms**

You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if its form is approved by DC OTR.

- **By mail**

If mailing a return, send it to:

Office of Tax and Revenue  
PO Box 96153  
Washington, DC 20090-6153

Do not include more than one return per envelope.

- **By Modernized e-File (MeF)**

e-File offers most DC fiduciary income taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

1. Through an authorized software provider listed on the Internal Revenue Service (IRS) or DC website;

2. Through a tax practitioner who is an authorized e-File provider; or
3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.

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## Assembling your D-41

- **Do not staple or otherwise damage the Bar Code** located in the upper right hand corner of the form or schedule being attached;
- **Do not cross out the tax year on the 2016 return.** If you are not filing a 2016 fiduciary income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit our Customer Service Administration at **1101 4th Street, SW, Washington, DC 20024**. You may also visit our website at [MyTax.DC.gov](http://MyTax.DC.gov) for prior year(s) fiduciary income tax booklets/returns;
- Do not staple check, money order or D-41P to the D-41;
- Do staple check or money order to the D-41P, Payment Voucher;
- Do staple Forms W-2 and applicable 1099 to the front of your return;
- Do staple any of the other required documents listed on this page above behind the return;
- Do send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return only once.

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## Refund Options

There will be two refund options offered for fiduciary income tax returns. All fiduciary income tax returns require that one of two refund options be selected.

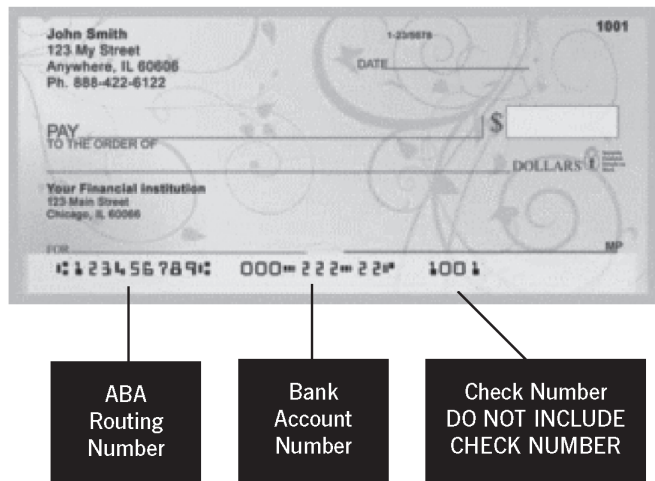
### 1. Direct deposit of refund

Direct Deposit Facts:

1. It's simple. You don't have to go to the bank to cash your check.
2. It's safe. No more lost, stolen or misplaced checks.
3. It's fast. Your money will be available the morning of the payment.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information above the signature line on the D-41. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



NOTE: Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:

- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:

- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 17 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

**Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.**

**If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.**

## Refund direct deposit to a foreign account – International ACH Transaction (IAT)

If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

### 2. Paper Check

A paper check will be issued if the taxpayer selects this option, or direct deposit is not selected.

## Payment Options

### Check or money order

Include a check or money order (US dollars), payable to "DC Treasurer", with your completed return. Write the Federal Employer Identification Number (FEIN), daytime telephone number, "2016" and the type of form filed ("D-41") on your payment. Attach your payment to the Form D-41P voucher provided in this booklet. Do not attach either to your return.

### Form D-41P, Payment Voucher

Use this form when sending a check or money order (US dollars). Do not staple the voucher to the D-41. Include the D-41P with your D-41.

## Electronic Payment Options

### By accessing MyTax.DC.gov

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at [MyTax.DC.gov](http://MyTax.DC.gov) for instructions for electronic payments by ACH Credit.

Payment options are as follows:

- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by the OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be registered to use this payment type, and does not need access to the website. **Note: When making ACH credit payments through your bank, please use the correct tax type code (00150) and tax period ending date (YYMMDD).**

**Note:** International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead. You will also have the option of direct debit if you choose to file using MeF.

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## Penalties and Interest

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by the OTR on accounts subject to the fee are first applied to the fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

## Criminal Penalties

You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; willfully make fraudulent or false statements; or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes.

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## Enforcement Actions

The OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit [MyTax.DC.gov](http://MyTax.DC.gov).

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## Special filing circumstances

### Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years) has changed on the D-41 for the year you are amending. To file an amended return for the current year, complete another 2016 DC fiduciary individual income return and fill in the “amended return” oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the return filed for that year. You can download forms from [MyTax.DC.gov](http://MyTax.DC.gov) or call 202-442-6546 to request forms by mail.

If the Internal Revenue Service (IRS) adjusts your fiduciary federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

### Final return

If you are not required to continue filing a return for an entity, fill in the “final return” oval on the return. We will then cancel your filing requirement.

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## Getting Started

To complete the paper Form D-41, in general you will need:

- A copy of your completed 2016 federal return, as applicable (Form 1041 and any additional forms or worksheets related to the return). You can copy many entries directly from federal Form 1041. Please be careful since the line numbers may differ from the District Form D-41;
- Your applicable 1099 form(s) with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.

Do not enter cents. Round to the nearest dollar.

Examples:

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

## Federal Employer Identification Number (FEIN)

Every estate or trust that is required to file a D-41 must have a Federal Employer Identification Number (FEIN).

- An FEIN is a valid number issued by the Internal Revenue Service (IRS). To apply for an FEIN, get Form SS-4, Application for Employer Identification Number online

at [www.irs.gov](http://www.irs.gov). You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive the FEIN before you file a DC return. Your return may be rejected if your FEIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your FEIN is missing, incorrect or invalid.

## Filling out the form

Stay inside the boxes. Use black ink and print in CAPITAL letters.

Leave a space between words and between words and numbers.

Enter dollar amounts so single dollars are always in the right-most box. Do not enter cents. Round cents to nearest dollar.

Write 3s with a rounded top, not a flat top.

Write 7s without a middle bar.

Fill in ovals completely. Do not ✓ or "x" ovals.

The diagram illustrates the correct way to fill out the form. It shows the name 'ROBERTS' and 'JOE' in capital letters, the year '2009', and the dollar amount '\$ 57 204'. It also shows the correct way to write the numbers 3 and 7, and the correct way to fill in the ovals for the entity type and trust type.

### Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, as lack of clarity can delay processing of your return.

#### Entity type

Fill in the oval that describes the entity for which you are filing.

#### Trust type

Fill in the oval that describes the trust type as applicable.

### Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she must sign the return and provide their identification number.

### Attachments

Attach a copy of the will or trust agreement to this return in PDF format on a CD. Also, if you have not already done so, attach a statement listing the amounts of income of the estate or trust taxable to:

- The estate or trust;
- Its beneficiaries; and
- The grantor of the trust.

If you filed these documents before, do not file them again unless they have been amended. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change(s).

*Send in your original return and attachments, if applicable; please keep a copy of the filed return for your records.*

### Do not understate your taxes

There may be a penalty if an understatement of the tax required to be shown on the D-41 return you file exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- \$2,000.

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

### Preparer Tax Identification Number (PTIN)

If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. A PTIN is a number issued and authorized by the IRS to someone who can prepare or submit a return on your behalf. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

### Paid preparers must pay a penalty for understating taxes where:

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

## Explanation of terms

**Beneficiary:** Any person who is to receive profits or distributions from an estate or trust. A beneficiary includes an heir, a legatee, or a devisee.

**Estate:** All the property and assets of one who has died. An estate comes into existence at the time of an individual's death and continues until the final distribution of its assets to the beneficiaries.

**Fiduciary:** A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

**Grantor:** The person who creates a trust and transfers the title of the property and assets to another. That person may also be called “trustor,” “settlor,” or “donor.”

**Resident Estate:** If the deceased was a DC resident at the time of death, then his or her estate is a DC resident estate.

**Testamentary (created by will):** Created by a will and comes into existence at the time of the creator’s death.

**Inter Vivos (living):** Comes into existence during the lifetime of the person who created it. Often the trust is for a minor or someone else who is unable to administer his or her own assets.

**Trust:** An entity created to hold assets for the benefit of certain people or entities.

**Simple Trust:** One which requires that all income be distributed each year rather than being accumulated.

**Complex Trust:** One that does not qualify as a simple trust.

**Resident Trust:** A trust is a resident trust if:

- The person who created the testamentary trust was a DC resident at the time of death; or
- The creator of an inter vivos trust was a DC resident at the time the trust was created; or
- The trust consists of property of a DC resident; or
- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not determine whether the trust is a resident or non-resident of DC.

## Specific Line Instructions

### Income

**Line 1 Federal total income.** Enter the amount from your federal Form 1041.

**Line 2 Additions to federal total income.** This is income, if any, that is taxed by DC but not by the federal government. It also includes deductions taken on the federal return but not allowed by DC. You must add these items back to your federal total income to compute your DC tax. Complete **Calculation A** on page 6.

*Note: Unlike the federal government, DC does not allow the additional bonus depreciation under Internal Revenue Code (IRC) Section 168(K), nor the additional IRC Section 179 expenses. Therefore, any such amounts claimed on the federal return cannot be claimed on the DC return. Also, the Net Operating Loss Carry back allowed for federal tax purposes is not allowed for DC tax purposes.*

**Line 4 Subtractions from federal total income.** This is income, if any, that DC does not tax. Subtract it from your federal total income to determine your DC fiduciary income. Complete **Calculation B** on page 6.

### Deductions and Exemptions

**Line 9 Other deductions.** Add amounts on Lines 12, 13, 14, 15a, 15b, 15c and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate tax deductions and other miscellaneous deductions.

#### Calculation A Additions to federal total income

a Franchise tax deduction used to calculate business income or loss <i>The amount included on federal Form 1040 Schedule C, or Form 1040 Schedule C-EZ.</i>	a	
b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. <i>The amount included on federal Form 1065, or on federal Form 1041.</i>	b	
c Deductions for an S corporation from federal Form 1120S <i>Includes amounts entered on Lines 8–11 and 14 of Form 1120S. NOTE: IRC Sec. 179 expenses are, for DC purposes, deductible up to \$25,000. A QHTC may deduct up to \$40,000 of such expenses.</i>	c	
d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8, enter here.</i>	d	
e Any bonus depreciation claimed on the federal return <i>See “NOTE” below Line C.</i>	e	
f Total additions <i>Add Lines a–e, enter here and on D-41, Line 2.</i>	f	

#### Calculation B Subtractions from federal total income

a Taxable interest from U.S. Treasury bonds and other U.S. obligations <i>The amount included in your federal Form 1040, 1040A, or 1040EZ. Also see your federal Form 1099INT.</i>	a	
b Taxable amount of social security and tier 1 railroad retirement income <i>from federal Form 1040 or 1040A.</i>	b	
c Income reported and taxed on a DC franchise return <i>If the income reported on your federal Form 1040 included any income reported and taxed on a Form D-20 or D-30 (DC Franchise Tax Returns), enter it here.</i>	c	
d Total subtractions <i>Add Lines a–c; enter here and on D-41, Line 4.</i>	d	

**Line 10 Exemption.** Enter \$1,775 for estates and \$100 for trusts.

If you are filing an estate return and it covers less than a year, you must prorate the exemption amount. Multiply the number of months the estate was active by \$147.92.

To calculate the number of months the estate was active, divide the number of days the estate was active by 30. Any remainder over 15 days counts as a full month.

**Example:** 196 days divided by 30 = 7 months (6 months plus a remainder of 16 days).

**Line 11 Total deductions and exemptions.** Add Lines 6-10.

**Line 12 Taxable fiduciary income.** Subtract Line 11 from Line 5.

**Line 13 Tax on fiduciary income.** Use Calculation C on page 8 to determine your tax.

**Line 14 Credit for taxes paid to other states.** Add all tax amounts paid to other states that would be deductible for DC tax purposes. To be deductible, taxes paid to other states must be fiduciary income tax paid to another state while a DC resident. In addition, the tax paid must be on income that is of a kind taxable by DC.

**Line 15 Net tax on fiduciary income.** Line 13 minus Line 14.

**Line 16a Income tax withheld.** Income tax withheld from the W-2 or 1099 forms.

**Line 16b 2016 estimated fiduciary income tax payments.**

**Line 17 Payments made with extension of time to file** from FR-127F calculation, Line 3.

**Line 18** If this D-41 is an amended 2016 return, enter payments made with original D-41.

**Line 19 Total payments.** Add Lines 16a-18.

**Line 20 Amount of overpayment.** If Line 19 is more than Line 15, subtract Line 15 from Line 19.

**Line 21** Amount, if any, to be applied to 2017 estimated tax.

**Line 22 Refund.** Subtract Line 21 from Line 20.

**Line 23 Amount owed.** If Line 19 is less than Line 15, subtract Line 19 from Line 15.

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## Key website resources

- **DC Official Code**  
<http://www.lexisnexis.com/hottopics/dccode/>
- **DC Regulations**  
<http://www.dcregs.dc.gov/>
- **US Department of State Tax Exemption Cards**  
[www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)
- **DC Tax Forms/Publications**  
[MyTax.DC.gov](http://MyTax.DC.gov)
- **Mailing Address for Returns**  
[MyTax.DC.gov](http://MyTax.DC.gov)
- **Electronic Funds Transfer (EFT) Guide**  
[MyTax.DC.gov](http://MyTax.DC.gov)
- **NACHA Guidelines**  
<http://www.nacha.org/>
- **Social Security Administration**  
<http://ssa.gov/>
- **Internal Revenue Service**  
<http://www.irs.gov>

### Calculation C/Tax Rate Schedule

*Tax calculation if Line 12 is a loss, go directly to Line 16a, leave Lines 13-15 blank*

***If your taxable fiduciary income from D-41, Line 12 is:***

Not over \$10,000	4% of the taxable income
Over \$10,000 but not over \$40,000	\$400, plus 6% of the excess over \$10,000
Over \$40,000 but not over \$60,000	\$2,200, plus 6.5% of the excess over \$40,000
Over \$60,000 but not over \$350,000	\$3,500, plus 8.5% of the excess over \$60,000
Over \$350,000 but not over 1,000,000	\$28,150, plus 8.75% of the excess above \$350,000
Over \$1,000,000	\$85,025 plus 8.95% of the excess above \$1,000,000

## Need assistance?

**File or pay online:** [MyTax.DC.gov](https://MyTax.DC.gov)

### Get tax forms

Download forms at [MyTax.DC.gov](https://MyTax.DC.gov)

Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**

1101 4th St SW 2nd Floor

8:15 am–5:30 pm

### Ask tax questions; get tax forms preparation help free

Contact our Customer Service Administration: 202-727-4TAX (4829)

Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

**Regular hours:** 8:15 am–5:30 pm, Monday–Friday

**Are you unable to hear or speak?** Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የነፃ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。