Government of the
District of Columbia

2022 D-2220 SUB Underpayment of Estimated Franchise Tax By Businesses

IMPORTANT: Please read the instructions before completing this form.

Business name (from your D-20 or D-30return)
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number (TIN)
999999999

Person to contact if there are questions
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Daytime telephone number
9999999999

No underpayment interest is due and this form should not be filed if:

A. Your tax liability on taxable income after deducting DC applicable credits and estimated tax payments is less than $1001, or

B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

Computation of Underpayment Interest

1	2022 DC franchise tax liability *from Forms D-20 or D-30.*	999999999
2	Multiply the amount on Line 1 by 90% (.90).	999999999
3	2021 DC franchise tax liability *from Forms D-20 or D-30 X 110%.*	999999999
4	Minimum estimated tax requirement for tax year 2022 *(lesser of Lines 2 and 3).*	999999999
5	Multiply the amount on Line 4 by 25% (.25). *Note: If your income was not evenly received over 4 periods, see instructions on the "Annualized Income" method.*	999999999

Due dates shown are for calendar year; for fiscal year, use the 15th day of the 4th, 6th, 9th and 12th months after the end of the fiscal year.

	Due date of Payments			
	1st Period 04/15/22	2nd Period 06/15/22	3rd Period 09/15/22	4th Period 12/15/22
6 Enter the amount from Line 5 or the annualized amount in each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).* Mark here X if you are using "Annualized Income" method.	99999999	99999999	99999999	99999999
7 DC estimated taxes paid each period *(The 2nd period includes the 1st period amount, 3rd period includes 1st and 2nd period amounts, the 4th period includes all period amounts).*	99999999	99999999	99999999	99999999
8 Underpayment each period *(Line 6 minus Line 7).*	99999999	99999999	99999999	99999999
9 Underpayment Interest Factors.	.0175	.0265	.0262	.0348
10 Line 8 multiplied by Line 9.	99999999	99999999	99999999	99999999

11 Underpayment Interest – Total of amounts from Line 10. Pay this amount. 999999999.00
(See D-2220 instructions)

Revised 10/2022