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FORM D-30E

The Form D-30E, District of Columbia (DC) Unincorporated Business Franchise Tax Declaration for Electronic Filing, is the declaration document and signature authorization for an efiled return filed by an electronic return originator (ERO). Form D-30E must be completed and signed by all appropriate parties before the return is transmitted electronically to the IRS. Do not mail a copy of an electronically filed D-30 and/or applicable schedules to the DC Office of Tax and Revenue (OTR).

ERO Responsibilities

The ERO will do the following:

- 1. Confirm the identity of the taxpayer(s).
- 2. Enter the name of business and federal employer identification number at the top of the form.
- 3. Complete Part I and/or Part II using the amounts from the taxpayer's DC 2024 tax returns.
- 4. After the return has been prepared and before the return is transmitted (or released for transmission), the taxpayer (s) must verify the information on the return and sign and date the completed Form D-30E. The ERO must provide the taxpayer with a copy of this form. The ERO and/or paid preparer are also required to sign and date this section of Form D-30E.
- 5. The D-30E must be retained by the ERO for a period of three years from the end of the calendar year in which it is transmitted (a D-30E for a return transmitted 2/15/2025 must be retained until 12/31/2028). DO NOT SEND THIS DOCUMENT TO THE DC OTR. Please be advised that a copy of the D-30E and all attached documents must be submitted to the DC OTR if specifically requested during the three-year retention period.
- 6. If the ERO changes the electronic return after the taxpayer has signed the Form D-30E but before transmitting the data, the ERO must ask the taxpayer to sign a corrected Form D-30E if the DC taxable income changes by more than \$150 or the DC refund changes by more than \$100. Non-substantive changes are permissible if the person making the corrections initials the changes.

Taxpayer Responsibilities

Taxpayers have the following responsibilities:

- 1. Verify the accuracy of the prepared unincorporated business franchise tax return, including direct debit information. Complete the Routing (ACH) Number, as shown on your check or obtained from your financial institution. The Routing Number is a nine digit number. The first two digits must be 01 through 12 or 21 through 32. Fill in your bank account number (up to 18 digits) in the appropriate boxes. Check the appropriate box below for checking or savings.
- 2. For direct debit, I authorize the District of Columbia and its designated financial institution to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of your state taxes owed on this return and/or a payment of estimated or extension payment, and the financial institution to debit the entry to this account.
- 3. Sign and date D-30E. Taxpayers must sign by handwritten or electronic signature, if supported by computer software.
- 4. Return the completed D-30E to the ERO in person, or by US mail, private delivery service, fax, email or an Internet website.
- 5. Your return will not be transmitted to DC until the ERO or paid preparer receives your signed D-30E.
- 6. Ensure you obtain and keep a copy of your tax return.
- 7. I agree, that by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to DC of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.