

Government of the District of Columbia

2018 D-30 SUB Unincorporated Business Franchise Tax Return



Taxpayer Identification Number (TIN) 123456789

Mark if: FEIN X SSN X

Number of business locations In DC 123 Outside DC 123

SOFTWARE DEVELOPER USE ONLY VENDOR ID # 1234

Registered Business Name ABCDEFGHIJKLMNOP

Tax period ending (MMYY) MMYY

Mark if: X Amended Return X Final Return X Combined Report\* X Worldwide\*\*

Business Mailing address line #1 12345ABCDEF...GHIJKLMNOP

Business Mailing address line #2 12345ABCDEF...GHIJKLMNOP

City ABCDEFGHIJKLMNOP

State AB Zipcode 123456789

\*\*Worldwide form must be filed with this return

Designated Agent Name ABCDEFGHIJKLMNOP

Designated Agent TIN 123456789

Enter dollar amounts only. If amount is zero, leave line blank. If minus, enter amount and mark X in oval.

1 Gross receipts, minus returns and allowances 1 \$ 123456789123.00

2 Cost of goods sold (from D-30, Schedule A) and/or operations 2 \$ 123456789123.00

3 Gross profit Line 1 minus Line 2 Mark if minus X 3 \$ 123456789123.00

GROSS INCOME 4 Dividends Minus Subpart F income (attach statement) 4 \$ 123456789123.00

5 Interest (attach statements showing calculations) 5 \$ 123456789123.00

6 Gross rental income (attach statement) 6 \$ 123456789123.00

7 Gross royalties (attach statement) 7 \$ 123456789123.00

8(a) Net capital gain (attach a copy of your federal Schedule D) Mark if minus X 8a \$ 123456789123.00

(b) Ordinary gain(loss) from Part II, federal Form 4797 (attach copy) Mark if minus X 8b \$ 123456789123.00

9 Other income (attach detailed statement) Mark if minus X 9 \$ 123456789123.00

10 Total gross income Add Lines 3-9 Mark if minus X 10 \$ 123456789123.00

IF LINE 10 IS \$12,000 OR LESS, STOP HERE, YOU ARE NOT REQUIRED TO FILE THIS RETURN.

11 Salaries and wages (Do not include owner(s)/member(s)) 11 \$ 123456789123.00

12 Repairs 12 \$ 123456789123.00

13 Bad debts (attach a copy of any statement filed with your federal return) 13 \$ 123456789123.00

14(a) Royalty payments made 123456789123.00

(b) Minus nondeductible payments to related entities 123456789123.00 = 14c \$ 123456789123.00

DEDUCTIONS 15 Rent 15 \$ 123456789123.00

16 Taxes from Form D-30, Schedule C 16 \$ 123456789123.00

17(a) Interest payments 123456789123.00

(b) Minus nondeductible payments to related entities 123456789123.00 = 17c \$ 123456789123.00

18 Contributions and/or gifts from D-30, Schedule B 18 \$ 123456789123.00

19 Amortization (attach copy of your Federal Form 4562, Part VI) 19 \$ 123456789123.00

20 Depreciation (attach copy of your Federal Form 4562) 20 \$ 123456789123.00

Do not include any additional IRC 179 expenses or IRC 168(k) depreciation.)

21 Other allowable deductions from D-30, Schedule G 21 \$ 123456789123.00

22 Total deductions Add Lines 11-21 22 \$ 123456789123.00

Taxpayer Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ



Taxpayer Identification Number 123456789

Enter dollar amounts only

TAXABLE INCOME

23 Net income Line 10 minus Line 22... Mark if minus X 23 \$123456789123.00
24 Net operating loss deduction for years before 2000... 24 \$123456789123.00
25 Net income after NOL deduction. Line 23 minus Line 24... Mark if minus X 25 \$123456789123.00
26(a) Non-business income/state adjustment (attach statement)... Mark if minus X 26a \$123456789123.00
(b) Minus: Related expenses (attach an allocation statement)... 26b \$123456789123.00
(c) Subtract Line 26(b) from Line 26(a)... Mark if minus X 26c \$123456789123.00
27 Net income from trade or business subject to apportionment Line 25 minus Line 26c Mark if minus X 27 \$123456789123.00
28 DC apportionment factor From Form D-30 Schedule F, Col. 3, Line 2... 28 0.123456
If Combined Report, from Combined Reporting Schedule 2A, Col. 1, Line 9
29 Net income from trade or business apportioned to DC... Mark if minus X 29 \$123456789123.00
Multiply Line 27 by the factor on Line 28.
30 Other income/deductions attributable to DC (attach statement)... Mark if minus X 30 \$123456789123.00
31 Total DC net income (loss)... Mark if minus X 31 \$123456789123.00
Combine Lines 29 and 30
32 Salary for owner(s) or member(s) services From Form D-30 Schedule J, Column 4... 32 \$123456789123.00
33 Exemption: Maximum amount \$5000 Must enter days in DC > 33a 123 33 \$123456789123.00
If fewer than 365 days in DC, see instructions for amount to claim.
34 Total taxable income before apportioned NOL deduction... Mark if minus X 34 \$123456789123.00
Line 31 minus total of Lines 32 and 33.
35 Apportioned NOL deduction Losses occurring in year 2000 and later... 35 \$123456789123.00
36 Total DC taxable income Line 34 minus Line 35... Mark if minus X 36 \$123456789123.00
37 Tax 8.25% of Line 36... 37 \$123456789123.00

TAX, PAYMENTS AND CREDITS

38 Minus Nonrefundable Credits from Schedule UB, Line 20... 38 \$123456789123.00
39 Total DC Gross Receipts from Line 4 MTLGR worksheet... \$123456789123.00
40 Net Tax: Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less.
or \$1,000 if DC gross receipts are greater than \$1M... 40 \$123456789123.00
41 Payments:
(a) Tax paid, if any, with request for an extension of time to file... 41a \$123456789123.00
(b) Tax paid, if any, with original return if this is an amended return... 41b \$123456789123.00
(c) 2018 estimated franchise tax payment... 41c \$123456789123.00
(d) Refundable credits from Schedule UB, Line 22... 41d \$123456789123.00
42 If this is an amended 2018 return, enter refund requested with original... 42 \$123456789123.00
43 Total payments and credits. Add Lines 41(a) through 41(d). Do not include Line 42... 43 \$123456789123.00
44 Estimated tax interest (Mark if D-2220 attached) X... 44 \$123456789123.00
45 Total Amount Due. If Line 43 is smaller than the total of Lines 40 and 44, enter amount due... 45 \$123456789123.00
Will this payment come from an account outside the U.S.? X Yes X No See instructions
46 Overpayment. If Line 43 is larger than the total of Lines 40 and 44, enter amount overpaid... 46 \$123456789123.00
47 Amount you want to apply to your 2019 estimated franchise tax... 47 \$123456789123.00
48 Amount to be refunded Line 46 minus Line 47... 48 \$123456789123.00

Third Party Designee To authorize another person to discuss this return with OTR, mark here X and enter the name and phone number
Designee's name XXXXXXXXXXXXXXXXXXXX Phone 1234567890

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 the information available to the preparer.

PLEASE SIGN HERE Officer's signature Title Date Telephone number of person to contact 1234567890
PAID PREPARER ONLY Preparer's signature (if other than taxpayer) Date Firm name Firm address
Preparer's PTIN 123456789 If you want to allow the preparer to discuss this return with the Office of Tax and Revenue, mark here X

Taxpayer Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ



Taxpayer Identification Number 123456789

Round cents to the nearest dollar. If an amount is zero, make no entry.

Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.)

Table with 2 columns: Description and Amount. Rows include: 1. Inventory at beginning of year, 2. Purchases, Minus cost of items withdrawn for personal use, 3. Cost of Labor, 4. Material and supplies, 5. Other costs, 6. Total of lines 1 through 5, 7. Inventory at end of year, 8. Cost of goods sold. Includes a 'Method of inventory valuation used' field.

Schedule B - CONTRIBUTIONS AND/OR GIFTS (See specific instructions for Line 18.)

Table with 2 columns: Description and Amount. Includes a 'TOTAL' row at the bottom.

Schedule C - TAXES (See specific instructions for Line 16.)

Table with 4 columns: Type of Tax, Amount, Type of Tax, Amount. Includes a 'TOTAL' row at the bottom.

\* (Note)

Schedule E - INTEREST EXPENSE (See specific instructions for Line 17.)

Table with 4 columns: Name and Address of Payee, Amount, Name and Address of Payee, Amount. Includes a 'TOTAL' row at the bottom.

\*Schedule D has been deleted.

Taxpayer Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ

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Schedule F - DC apportionment factor (See instructions)

Note: If this is a combined report do not use Schedule F to derive the apportionment factor for the group. Leave Schedule F blank. Use Combined Reporting Schedule 2A, Line 9 instead.

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Carry all factors to six decimal places

1. SALES FACTOR: All gross receipts of the unincorporated business other than gross receipts from items of non-business income. \$ [ ] .00 \$ [ ] .00 (Column 2 divided by Column 1)

2. DC APPORTIONMENT FACTOR: Column 2 divided by Column 1. Enter on D-30, Line 28.

For Combined Reporters

Enter the number of members in the combined group

Complete Schedule 1 from the DC Combined Reporting Schedule 1A Designated Agent

Schedule 1 - Combined Report Tax Due

Table with 5 columns: Tax Due Combined Group Report, Tax Due Intercompany Eliminations, Tax Due Total Before Eliminations, Tax Due Designated Agent, Tax Due Member 1, Tax Due Member 2, Tax Due Member 3, Tax Due Member 4, Tax Due Member 5.

Schedule G - Other allowable deductions

Table with 2 columns: Nature of Deduction, Amount. Includes a TOTAL row at the bottom.

Schedule H - Income not reported (claimed as nontaxable) (See instructions.)

Table with 2 columns: Nature of Income, Amount. Includes a TOTAL row at the bottom.

Taxpayer Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ



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Schedule I - BALANCE SHEETS (See Instructions.)

Beginning of Taxable Year

End of Taxable Year

(A) Amount

(B) Total

(A) Amount

(B) Total

ASSETS

LIABILITIES AND CAPITAL

Table with 20 rows for assets and liabilities, including Cash, Trade notes, Inventories, Gov't obligations, etc.

Schedule J - DISTRIBUTION AND RECONCILIATION OF NET INCOME (OR LOSS)

Table with 8 columns: Name and Address of Owner(s)/Member(s), Taxpayer Identification Number, Percentage of Time Devoted to this Business, Percentage of Ownership, Salary Claimed, Exemption Claimed, Net Loss DC Sources, Net Income (or Loss) from Outside DC, Total Income (or Loss) Not Taxable to the Unincorporated Business.

Col. 4 - See Instructions. Col. 5 - See Instructions. Col. 6 - Any loss amount from Line 31 of D-30. Col. 7 - Enter the difference between Line 25 and Line 31 of D-30.

Taxpayer Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ

Taxpayer Identification Number 123456789

SUPPLEMENTAL INFORMATION

1. During 2018, has the Internal Revenue Service made or proposed any adjustments to your federal income tax returns, or did you file any amended returns with the Internal Revenue Service?

Yes No

If "Yes", submit separately an amended Form D-30 and a detailed statement, concerning adjustments, to the Office of Tax and Revenue. See instructions for address.

2. PRINCIPAL BUSINESS ACTIVITY

3. DATE BUSINESS BEGAN

4. IF BUSINESS HAS TERMINATED. STATE REASON

5. TERMINATION DATE

6. TYPE OF OWNERSHIP (sole proprietor, partnership, etc.)

7. Place where federal income tax return for period covered by this return was filed:

8. Name(s) under which federal return for period covered by this return was filed:

9. Have you filed annual Federal Information Returns, (forms 1096 and 1099) pertaining to compensation payments for 2018?

Yes

No

If no, please state reason:

10. Is this return reported on the accrual basis?

Yes

No

If no, fill in the method used:

Cash basis

Other (specify)

11. Did you withhold DC income tax from the wages of your DC employees during 2018?

Yes

No

If no, state reason:

12. Did you file a franchise tax return for the business with the District of Columbia for the year 2017?

Yes

No

If no, state reason:

If yes, enter name under which return was filed:

13. Does this return include income from more than one business conducted by the taxpayer? (If yes, list businesses and net income (loss) of each.)

Yes

No

14. Is income from any other business or business interest owned by the proprietors of this business being reported in a separate return? (If yes, list names and addresses of the other businesses.)

Yes

No

15. (a) Is this business unitary with a partnership or another corporation?

Yes

No

If yes, explain:

(b) Is this business unitary with a combined group?

Yes

No

If yes, explain:

16. Did you file an annual ballpark fee return?

Yes

No