

D-20 SUB Corporation Franchise Tax Return



1 9 0 2 0 3 S 1 0 0 0 1

Taxpayer Identification Number (TIN) **123456789**
 Number of business locations
 In DC: **123** Outside DC: **123**

SOFTWARE DEVELOPER USE ONLY

VENDOR ID # **1234**

Name of corporation
ABCDEFGHIJKLABCDEFGHIJKLM

Tax period ending (MMDDYYYY)
MMDDYYYY

- Markif: QHTC located in DC Ballpark TIF area
 Markif: AMENDED RETURN
 Markif: FINAL RETURN
 Markif: CERTIFIED QHTC
 Markif: COMBINED REPORT*

Business mailing address #1
12345ABCDEF GHIJKLABCDEF GHIJKLA

Business mailing address #2
12345ABCDEF GHIJKLABCDEF GHIJKLA

City State Zipcode+4
ABCDEFGHIJKLABCDEF GH AB 123456789

*You must fill in the Designated Agent info below
 Markif: WORLDWIDE**

**Worldwide form must be filed with this return

Designated Agent Name **ABCDEFGHIJKLABCDEFGHIJKLM** Designated Agent TIN **123456789**

• READ INSTRUCTIONS BEFORE PREPARING RETURN (To allocate non-business items, see instructions.)

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

GROSS INCOME

| | | | | |
|------|--------------------------------------------------------------------------------------|---------------------------------------------------|------|-------------------|
| 1 | Gross receipts, minus returns and allowances | | 1 | \$123456789123.00 |
| 2 | Cost of goods sold (from Form D-20 Schedule A) and /or operations (attach statement) | | 2 | \$123456789123.00 |
| 3 | Gross profit from sales and/or operations <i>Line 1 minus Line 2</i> | Mark if minus <input checked="" type="checkbox"/> | 3 | \$123456789123.00 |
| 4 | Dividends from Form D-20, Schedule B | | 4 | \$123456789123.00 |
| 5 | Interest (attach statement) | | 5 | \$123456789123.00 |
| 6 | Gross rental income from D-20, Schedule I, Column 3, Line 6 | | 6 | \$123456789123.00 |
| 7 | Gross royalties (attach statement) | | 7 | \$123456789123.00 |
| 8(a) | Net capital gain (LOSS) (attach a copy of your federal Schedule D) | Mark if minus <input checked="" type="checkbox"/> | 8(a) | \$123456789123.00 |
| 8(b) | Ordinary gain (loss) from Part II, federal Form 4797(attach copy) | Mark if minus <input checked="" type="checkbox"/> | 8(b) | \$123456789123.00 |
| 9 | Other income (loss) (attach statement) | Mark if minus <input checked="" type="checkbox"/> | 9 | \$123456789123.00 |
| 10 | Total gross income Add Lines 3-9. | Mark if minus <input checked="" type="checkbox"/> | 10 | \$123456789123.00 |
| 11 | Compensation of officers from Form D-20, Schedule C | | 11 | \$123456789123.00 |

DEDUCTIONS

| | | | | |
|-------|---------------------------------------------------------|---|-------|-------------------|
| 12 | Salaries and wages | | 12 | \$123456789123.00 |
| 13 | Repairs | | 13 | \$123456789123.00 |
| 14 | Bad debts | | 14 | \$123456789123.00 |
| 15 | Rent | | 15 | \$123456789123.00 |
| 16 | Taxes From Form D-20, Schedule D | | 16 | \$123456789123.00 |
| 17(a) | Interest payments | | | 123456789123.00 |
| 17(b) | Minus nondeductible payments to related entities | = | 17(c) | \$123456789123.00 |
| 18 | Contributions and/or gifts (attach statement) | | 18 | \$123456789123.00 |
| 19 | Amortization (attach a copy of your federal Form 4562). | | 19 | \$123456789123.00 |
| 20 | Depreciation (attach a copy of your federal Form 4562) | | 20 | \$123456789123.00 |
| 21 | Depletion (attach statement) | | 21 | \$123456789123.00 |
| 22(a) | Enter royalty payments made | | | 123456789123.00 |
| 22(b) | Minus nondeductible payments to related entities | = | 22(c) | \$123456789123.00 |

D-20 FORM, PAGE 2

Taxpayer Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ

Taxpayer Identification Number (TIN) 123456789



Enter dollar amounts only

DEDUCTIONS

TAXABLE INCOME

TAX - PAYMENTS AND CREDITS

| | | | | |
|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------|-----|-------------------|
| 23 | Pension, profit-sharing plans | | 23 | \$123456789123.00 |
| 24 | Other deductions (attach statement) | | 24 | \$123456789123.00 |
| 25 | Total deductions Add Lines 11-24 | | 25 | \$123456789123.00 |
| 26 | Net income Line 10 minus Line 25 | Mark if minus <input checked="" type="checkbox"/> | 26 | \$123456789123.00 |
| 27 | Net operating loss deduction for years before 2000 | | 27 | \$123456789123.00 |
| 28 | Net income after net operating loss deduction Line 26 minus Line 27 | Mark if minus <input checked="" type="checkbox"/> | 28 | \$123456789123.00 |
| 29 | (a) Non-business income/state adjustment (attach statement) | Mark if minus <input checked="" type="checkbox"/> | 29a | \$123456789123.00 |
| | (b) Expense related to non-business income (attach statement) | | 29b | \$123456789123.00 |
| | (c) 29(a) minus 29(b) | Mark if minus <input checked="" type="checkbox"/> | 29c | \$123456789123.00 |
| 30 | Net income subject to apportionment Line 28 minus Line 29(c) | Mark if minus <input checked="" type="checkbox"/> | 30 | \$123456789123.00 |
| 31 | DC apportionment factor from Form D-20, Schedule F, col.3, Line 5 if Combined Report, from Combined Reporting Schedule 2A, Col. 1 Line 9. | | 31 | 0.123456 |
| 32 | Net income from trade or business apportioned to DC Line 30 amount multiplied by Line 31 factor | Mark if minus <input checked="" type="checkbox"/> | 32 | \$123456789123.00 |
| 33 | Other income/deductions attributable to DC (attach statement - see instructions) | Mark if minus <input checked="" type="checkbox"/> | 33 | \$123456789123.00 |
| 34 | Total taxable income before apportioned NOL deduction Line 32 plus or minus Line 33 | Mark if minus <input checked="" type="checkbox"/> | 34 | \$123456789123.00 |
| 35 | Apportioned NOL deduction (Losses occurring in year 2000 and later)* *(Losses occurring in tax year 2018 or later are limited to 80%. See instructions.) | | 35 | \$123456789123.00 |
| 36 | Tentative DC taxable income. Line 34 minus Line 35. | Mark if minus <input checked="" type="checkbox"/> | 36 | \$123456789123.00 |
| 37 | Allocated/apportioned net capital gain from sale or exchange of an eligible investment in a DC QHTC, from Schedule QCGI, Line 3 | | 37 | \$123456789123.00 |
| 38 | DC taxable income. Line 36 minus Line 37. If QHTC, skip Lines 39-43. Complete QHTC Schedule on Page 4, Lines 1-13. | Mark if minus <input checked="" type="checkbox"/> | 38 | \$123456789123.00 |
| 39 | Tentative tax 8.25% of Line 38. | | 39 | \$123456789123.00 |
| 40 | 3% tax on eligible QHTC capital gain income, from Schedule QCGI, Line 4. | | 40 | \$123456789123.00 |
| 41 | Total tax. Add Line 39 and Line 40. | | 41 | \$123456789123.00 |
| 42 | Minus nonrefundable credits from Schedule UB, Line 9 | | 42 | \$123456789123.00 |
| 43 | Total DC gross receipts from Line '4' MTLGR Worksheet | | | \$123456789123.00 |
| 44 | Net tax. Line 41 minus Line 42. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M. | | 44 | \$123456789123.00 |
| 45 | Payments and refundable credits: | | | |
| | (a) Tax paid, if any, with request for an extension of time to file | | 45a | \$123456789123.00 |
| | (b) Tax paid, if any, with original return if this is an amended return | | 45b | \$123456789123.00 |
| | (c) 2019 estimated franchise tax payments | | 45c | \$123456789123.00 |
| | (d) Refundable credits from Schedule UB, Line 12 | | 45d | \$123456789123.00 |
| 46 | If this is an amended 2019 return, enter refund requested with original return. | | 46 | \$123456789123.00 |
| 47 | Total payments and credits. Add Lines 45(a) through 45(d). Do not include Line 46. | | 47 | \$123456789123.00 |
| 48 | Estimated tax interest (Mark if D-2220 attached) <input checked="" type="checkbox"/> | | 48 | \$123456789123.00 |
| 49 | Total Amount Due. If Line 47 is smaller than the total of Lines 44 and 48, enter amount due. Will this payment come from an account outside of the U.S.? <input checked="" type="checkbox"/> Yes <input checked="" type="checkbox"/> No See instructions. | | 49 | \$123456789123.00 |
| 50 | Overpayment. If Line 47 is larger than the total of Lines 44 and 48, enter amount overpaid. | | 50 | \$123456789123.00 |
| 51 | Amount you want to apply to your 2020 estimated franchise tax. | | 51 | \$123456789123.00 |
| 52 | Amount to be refunded. Line 50 minus Line 51. | | 52 | \$123456789123.00 |



Taxpayer Name: **ABCDEFGHIJKLMABCDEFGHIJKL**
 Taxpayer Identification Number (TIN) **123456789**

Schedule A - Cost of Goods Sold (See specific instructions for Line 2.)

Schedule B - Dividends (See specific instructions for Line 4.)

| | \$ | NAME AND ADDRESS OF DECLARING CORPORATION | AMOUNT |
|-------------------------------------------------------------------------------------------------------------------------------------------|----|-------------------------------------------|--------|
| 1. Inventory at beginning of year..... | | | |
| 2. Merchandise bought for manufacture or sale..... | | | \$ |
| 3. Salaries and wages..... | | | |
| 4. Other costs per books (attach statement)..... (Additional federal depreciation and additional IRC § 179 expenses are notallowable.) | | | |
| 5. Total | \$ | | |
| 6. Minus: Inventory at end of tax year..... | | | |
| 7. Cost of goods sold (Enter here and on D-20 Line 2.) | \$ | | |

Method of inventory valuation:

Total Dividends

| | | |
|--|---------------------------------------------------------------------|----|
| | Minus deduction for Subpart F Income. | \$ |
| | Minus deduction for dividends received from wholly-owned subsidiary | |
| | TOTAL (Enter here and on D-20, Line 4.) | \$ |

Schedule C - Compensation of officers (See specific instructions for Line 11. If more than 3 offices attach additional sheets as needed.)

| Col. 1 Name and Address of Officer | Col. 2 Official Title | Col. 3 Percent of Time Devoted to Business | Percent of Corporation Stock Owned | | Col. 6 Amount of Compensation | Col. 7 Expense Account Allowances |
|-------------------------------------------------------------------|--------------------------|-----------------------------------------------|------------------------------------|---------------------|----------------------------------|--------------------------------------|
| | | | Col. 4 Common | Col. 5 Preferred | | |
| | | % | % | % | \$ | \$ |
| | | % | % | % | | |
| | | % | % | % | | |
| TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.) | | | | | \$ | |

Schedule D - Taxes (See specific instructions for Line 16.)

| EXPLANATION | AMOUNT | EXPLANATION | AMOUNT |
|-------------|--------|------------------------------------------|--------|
| | \$ | | \$ |
| | | | |
| | | | |
| | | TOTAL (Enter here and on D-20, Line 16.) | \$ |

Schedule E - Reconciliation of the net income reported on Federal and DC returns

| | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------|----|
| 1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return). | \$ | 7. Total DC taxable income reported (from D-20, Line 36). | \$ |
| UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME | | NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS | |
| 2. Income taxes (see specific instructions for line 16). | | 8. Net income apportioned or allocated to outside DC. | |
| 3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended. | | 9. Other non-taxable income and additional deductions including NOL (itemize): | |
| 4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof. | | (a) _____ | |
| 5. Other unallowable deductions and additional income (itemize, include additional federal depreciation and additional IRC § 179 expenses). | | (b) _____ | |
| (a) _____ | | | |
| (b) _____ | | | |
| 6. TOTAL of Lines 1-5. | \$ | 10. TOTAL of Lines 7, 8 and 9. | \$ |

Taxpayer Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ

Taxpayer Identification Number (TIN) 123456789



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 and truncate. For all businesses other than financial institutions:

Table with 3 columns: Column 1 TOTAL, Column 2 in DC, Column 3 Factor. Rows include SALES FACTOR, PAYROLL FACTOR, and DC APPORTIONMENT FACTOR.

Qualified High Technology Companies Tax, Exemption and Credits Schedule (See instructions)

Table with 2 columns: Description, Amount. Rows include Initial Date of Certification, Cumulative Amount of QHTC Franchise Tax Exemption, and Net tax.

Third party designee To authorize another person to discuss this return with OTR, fill in here X and enter the name and phone number of that person. See instructions.

Designee's name ABCDEFGHIJKLMNOPQRSTUVWXYZ Phone number 1234567890

PLEASE SIGN HERE 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.

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 fill in the oval X

Taxpayer Name: **ABCDEFGHIJKLMABCDEFGHIJKL**

Taxpayer Identification Number (TIN) **123456789**

Schedule G - Balance Sheets Beginning of Taxable Year End of Taxable Year

| | | (A) Amount | (B) Total | (A) Amount | (B) Total |
|----------------------------------------------------|--------------------------------------------------------------------|------------|-----------|------------|-----------|
| ASSETS | 1. Cash | | | | |
| | 2. Trade notes and accounts receivable | | | | |
| | (a) MINUS: Allowance for bad debts | | | | |
| | 3. Inventories | | | | |
| | 4. Gov't obligations: (a) U.S. and its instrumentalities | | | | |
| | (b) States, subdivisions thereof, etc. | | | | |
| | 5. Other current assets (attach statement) | | | | |
| | 6. Loans to stockholders | | | | |
| | 7. Mortgage and real estate loans | | | | |
| | 8. Other investments (attach statement) | | | | |
| | 9. Buildings and other fixed depreciable assets | | | | |
| | (a) MINUS: Accumulated depreciation | | | | |
| | 10. Depletable assets | | | | |
| | (a) MINUS: Accumulated depletion | | | | |
| 11. Land (net of any amortization) | | | | | |
| 12. Intangible assets (amortizable only) | | | | | |
| (a) MINUS: Accumulated amortization | | | | | |
| 13. Other assets (attach statement) | | | | | |
| 14. TOTAL ASSETS | | | | | |
| LIABILITIES AND CAPITAL | 15. Accounts payable | | | | |
| | 16. Mortgages, notes, bonds payable in less than 1 year | | | | |
| | 17. Other current liabilities (attach statement) | | | | |
| | 18. Loans from stockholders | | | | |
| | 19. Mortgages, notes, bonds payable in 1 year or more | | | | |
| | 20. Other liabilities (attach statement) | | | | |
| | 21. Capital stock: (a) Preferred stock | | | | |
| | (b) Common stock | | | | |
| | 22. Paid-in or capital surplus (attach statement) | | | | |
| | 23. Retained earnings - Appropriated (attach statement) | | | | |
| | 24. Retained earnings - Unappropriated | | | | |
| | 25. MINUS: Cost of treasury stock | | () | | () |
| 26. TOTAL LIABILITIES AND CAPITAL | | | | | |

Schedule H-1 - Reconciliation of Income (Loss) per Books With Income (Loss) per Return

| | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|
| 1. Net income per books | \$ | 7. Income recorded on books this year and not included in this return (itemize). Tax-exempt interest \$ _____ | \$ |
| 2. Federal income tax | | | |
| 3. Excess of capital losses over capital gains | | | |
| 4. Taxable income not recorded on books this year (itemize) | | | |
| 5. Expenses recorded on books this year and not deducted on this return (itemize). (a) Depreciation \$ _____ (b) Depletion \$ _____ | | 8. Deductions on this tax return and not charged against book income this year (itemize). (a) Depreciation \$ _____ (b) Depletion \$ _____ | |
| 6. TOTAL of Lines 1 through 5. | \$ | 9. TOTAL of Lines 7 and 8 | \$ |
| | | 10. Taxable Income (federal Form 1120, page 1, line 28 should equal Line 6 minus Line 9 of this Schedule.) | \$ |

Schedule H-2 - Analysis of Unappropriated Retained Earnings per Books

| | | | |
|-------------------------------------------|----|------------------------------------------------------------------------------------------------------------|----|
| 1. Balance at beginning of year | \$ | 5. Distributions: (a) Cash \$ _____ (b) Stock _____ (c) Property _____ | \$ |
| 2. Net income per books | | | |
| 3. Other increases (itemize) | | 6. Other decreases (itemize). _____ | |
| | | | |
| | | 7. TOTAL of Lines 5 and 6. | \$ |
| 4. TOTAL of Lines 1, 2 and 3. | \$ | 8. Balance at end of year (Line 4 minus Line 7). | \$ |

Taxpayer Name: ABCDEFGHIJKLMNOPQRSTUVWXYZ

Taxpayer Identification Number (TIN) 123456789



Schedule I – Income from Rent

| Col. 1 Address of Property | Col. 2 Kind of Property | Col. 3 Gross Amount of Rent | Col. 4 Depreciation* or Amortization (Per Federal Form 4562) | Col. 5 Repairs (Explain in Sch. I-1) | Col. 6 Taxes, Interest and other Expenses* (Explain in Sch. I-1) |
|----------------------------------------------------------------------------------------------------------------------------------|-------------------------|-----------------------------|--------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------|
| 1. | | \$ | \$ | \$ | \$ |
| 2. | | | | | |
| 3. | | | | | |
| 4. | | | | | |
| 5. | | | | | |
| 6. TOTAL (Enter the total of Column 3 on D-20, Line 6. Enter total of Column 4, 5, and 6 on appropriate deduction lines.) | | \$ | \$ | \$ | \$ |

*excludes federal 30% and 50% bonus depreciation and additional IRC §179 expenses.

Schedule I-1 – Explanation of deductions claimed in Columns 5 and 6 of Schedule I.

| Column No. | Explanation | Amount | Column No. | Explanation | Amount |
|------------|-------------|--------|------------|-------------|--------|
| | | \$ | | | \$ |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

Supplemental Information

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| 1. STATE OR COUNTRY OF INCORPORATION | 2.(a) DATE OF INCORPORATION | 2.(b) DATE BUSINESS BEGAN IN DC | 3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN: |
| 4. THE CORPORATION'S BOOKS ARE IN THE CARE OF – | | 5. LOCATED AT – | |
| 6. During 2019, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES NO | | If you have already provided OTR with a detailed statement, enter the date it was sent. MM/DD/YYYY | |
| If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 9 under Amended returns. | | | |
| 7. Is this corporation unitary with another entity? | YES NO | If yes, explain: | |
| 8. Is this return made on the accrual basis? | YES NO | If no, indicate basis used: Cash Basis Other (specify) | |
| 9. Did you file a franchise tax return with DC for the year 2018? | YES NO | If no, state reason | |
| 10. Did you withhold DC income tax from wages paid to your DC resident employees during 2019? | YES NO | If no, state reason: | |
| 11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2019? | YES NO | | |
| 12. (a) Has the business been terminated? | YES NO | If yes, explain and give date: | |
| (b) Have you moved out of DC? | YES NO | | |
| 13. Did you file an annual ballpark fee return? | YES NO | | |