

Government of the District of Columbia

2019 D-30SUB 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 (MMDDYYYY) MMDDYYYY

Mark if: X Amended Return
Mark if: X Final Return
Mark if: X Combined Report*
*You must fill in the Designated Agent info below
Mark if: X Worldwide**
**Worldwide form must be filed with this return

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

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

City ABCDEFGHIJKLMNOP State AB Zipcode 123456789

Designated Agent Name ABCDEFGHIJKLMNOP Designated Agent FEIN 123456789

Table with 3 columns: Line number, Description, Amount. Includes Gross receipts, Cost of goods sold, Gross profit, Dividends, Interest, Gross rental income, Gross royalties, Net capital gain, Ordinary gain, Other income, Total gross income.

IF LINE 10 IS \$12,000 OR LESS, YOU ARE NOT REQUIRED TO FILE THIS RETURN unless you may need Clean Hands Certification.

Table with 3 columns: Line number, Description, Amount. Includes Salaries and wages, Repairs, Bad debts.

Table with 3 columns: Line number, Description, Amount. Includes Royalty payments made, Minus nondeductible payments to related entities.

Table with 3 columns: Line number, Description, Amount. Includes Rent, Taxes from Form D-30, Schedule C.

Table with 3 columns: Line number, Description, Amount. Includes Interest payments, Minus nondeductible payments to related entities.

Table with 3 columns: Line number, Description, Amount. Includes Contributions and/or gifts, Amortization.

Table with 3 columns: Line number, Description, Amount. Includes Depreciation, Do not include any additional IRC 179 expenses or IRC 168(k) depreciation.

Table with 3 columns: Line number, Description, Amount. Includes Other allowable deductions from D-30, Schedule G, Total deductions.

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Enter dollar amounts only

TAXABLE INCOME

Table with 3 columns: Line number, Description, and Amount. Includes lines 23-37. Line 23: Net income \$123456789123.00. Line 24: Net operating loss deduction \$123456789123.00. Line 25: Net income after NOL deduction \$123456789123.00. Line 26: (a) Non-business income/state adjustment \$123456789123.00, (b) Minus: Related expenses \$123456789123.00, (c) Subtract Line 26(b) from Line 26(a) \$123456789123.00. Line 27: Net income from trade or business subject to apportionment \$123456789123.00. Line 28: DC apportionment factor 0.123456. Line 29: Net income from trade or business apportioned to DC \$123456789123.00. Line 30: Other income/deductions attributable to DC \$123456789123.00. Line 31: Total DC net income (loss) \$123456789123.00. Line 32: Salary for owner(s) or member(s) services \$123456789123.00. Line 33: Exemption: Maximum amount \$5000, Must enter days in DC. -> 33a 123 \$123456789123.00. Line 34: Total taxable income before apportioned NOL deduction \$123456789123.00. Line 35: Apportioned NOL deduction \$123456789123.00. Line 36: Tentative DC taxable income \$123456789123.00. Line 37: Allocated/apportioned net capital gain from sale or exchange of an eligible investment in a DC QHTC, from Schedule QCGI, Line 3 \$123456789123.00.

TAX, PAYMENTS AND CREDITS

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-52. Line 38: DC taxable income \$123456789123.00. Line 39: Tentative tax 8.25% of Line 38 \$123456789123.00. Line 40: 3% tax on eligible QHTC capital gain income, from Schedule QCGI, Line 4. \$123456789123.00. Line 41: Total tax. Add Line 39 and Line 40. \$123456789123.00. Line 42: Minus nonrefundable credits from Schedule UB, Line 20 \$123456789123.00. Line 43: Total DC gross receipts from Line '4' from MTLGR worksheet \$123456789123.00. Line 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. \$123456789123.00. Line 45: Payments: (a) Tax paid, if any, with request for an extension of time to file \$123456789123.00, (b) Tax paid, if any, with original return if this is an amended return \$123456789123.00, (c) 2019 estimated franchise tax payments \$123456789123.00, (d) Refundable credits from Schedule UB, Line 22 \$123456789123.00. Line 46: If this is an amended 2019 return, enter refund requested with original return. \$123456789123.00. Line 47: Total payments and credits. Add Lines 45(a) through 45(d). Do not include Line 46. \$123456789123.00. Line 48: Estimated tax interest (Fill in oval if D-2220 attached) X \$123456789123.00. Line 49: Total Amount Due. If Line 47 is smaller than the total of Lines 44 and 48, enter amount due. \$123456789123.00. Line 50: Overpayment. If Line 47 is larger than the total of Lines 44 and 48, enter amount overpaid. \$123456789123.00. Line 51: Amount you want to apply to your 2020 estimated franchise tax. \$123456789123.00. Line 52: Amount to be refunded. Line 50 minus Line 51. \$123456789123.00.



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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 (attach statement), 6. Total of lines 1 through 5, 7. Inventory at end of year, 8. Cost of goods sold. Method of inventory valuation used.

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

Table with 2 columns: Description and Amount. Includes a TOTAL row limited to 15% of net income.

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.

* (Note indicating deleted schedule)

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.

*Schedule D has been deleted.

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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 and truncate

Table with 4 columns: Description, Column 1 TOTAL, Column 2 in DC, DC Apportionment Factor. Row 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.

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.

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

1234567890

Telephone number of person to contact

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

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Schedule I - BALANCE SHEETS (See Instructions.)

Beginning of Taxable Year

End of Taxable Year

	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. Mortgage and real estate loans				
7. Other investments (attach statement)				
8. Buildings and other fixed depreciable assets				
(a) MINUS: Accumulated depreciation				
9. Depletable assets				
(a) MINUS: Accumulated depletion				
10. Land (net of any amortization)				
11. Intangible assets (amortizable only)				
(a) MINUS: Accumulated amortization				
12. Other assets (attach statement)				
13. TOTAL ASSETS				
LIABILITIES AND CAPITAL				
14. Accounts payable				
15. Mortgages, notes, bonds payable in less than 1 year				
16. Other current liabilities (attach statement)				
17. Mortgages, notes, bonds payable in 1 year or more				
18. Other liabilities (attach statement)				
19. Capital stock				
20. TOTAL LIABILITIES AND CAPITAL				

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

Col. 1		Col. 2	Col. 3	Col. 4	Col. 5	Col. 6	Col. 7	Col. 8
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 (Add Cols. 4 thru 7)
		%	%	\$	\$	\$	\$	\$
TOTAL				\$	\$	\$	\$	\$
Col. 4 - See Instructions.				Enter total taxable income as shown on Line 34 of D-30.				\$
Col. 5 - See Instructions.				Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30)				\$
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.								

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SUPPLEMENTAL INFORMATION

1. During 2019, 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 2019?

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 2019?

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 2018? If yes, enter name under which return was filed:

Yes No

If no, state reason:

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