



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2022 D-41

District of Columbia (DC) Fiduciary Income Tax Forms and Instructions

The following forms are provided in this booklet:

- **D-41 Fiduciary income tax return**
- **D-41P Payment voucher**
- **FR-127F Extension of time to file a fiduciary tax return**
- **D-41ES Estimated payment voucher for fiduciary tax return**
- **D-8609 District of Columbia Low-Income Housing Tax Credit Allocation and Certification**

MyTax.DC.gov



Simpler. Faster. Safer.

You may use [MyTax.DC.gov](https://mytax.dc.gov) to file and pay online for Forms D-41ES (Estimated tax) and FR-127F (Extension of Time to File).

What's New:

- **Filing Deadline** - For Tax Year 2022, the filing deadline will be April 18, 2023. The filing deadline for fiscal year filers is the 15th day of the 4th month following the close of your fiscal year.
- DC Low Income Housing Tax Credits (LIHTC) - Taxpayers transferring or receiving DC LIHTC must be registered online at [MyTax.DC.gov](https://mytax.dc.gov). See Instructions for Low Income Housing Tax Credit Allocation and Certification on [MyTax.DC.gov](https://mytax.dc.gov). Note: Forms D-8609A and D-8609DS have been discontinued.
- Changes to the tax table (Calculation C):

Not over \$10,000	4% of the taxable income
Over \$10,000 but not over \$40,000	\$400, plus 6% of the excess over \$10,000
Over \$40,000 but not over \$60,000	\$2,200, plus 6.5% of the excess over \$40,000
Over \$60,000 but not over \$250,000	\$3,500, plus 8.5% of the excess over \$60,000
Over \$250,000 but not over \$500,000	\$19,650, plus 9.25% of the excess over \$250,000
Over \$500,000 but not over \$1,000,000	\$42,775, plus 9.75% of the excess over \$500,000
Over \$1,000,000	\$91,525, plus 10.75% of the excess above \$1,000,000
- Exclusion of Certain Grants From District Gross Income
 - The District of Columbia enacted legislation adding additional grants to the previous list of grants made by the District which are excluded from the computation of gross income. The new grants are:
 - Rebates issued by the Mayor pursuant to the Automated External Defibrillator Incentive Program;
 - Lump-sum payments received by individuals from the Early Educator Pay Parity Program pursuant to DC Code § 1-325.431;
 - The following grants awarded by the Deputy Mayor for Planning and Economic Development:
 - Grants awarded to housing providers under DC Code § 1-328.04(w); and
 - Central Business District grants awarded under DC Code § 1-328.04(x);
 - The following grants awarded by the Department of Energy & Environment:
 - Funding received pursuant to the Solar for All Program established by DC Code § 8-1774.16; and
 - Sustainable Energy Trust Fund grants awarded pursuant to DC Code § 8-1774.10(c)(22);
 - The exclusion of cash assistance grants awarded by the Washington Convention and Sports Authority to excluded workers has been extended through tax year ending December 31, 2023.
 - See instructions page 4, "Exclusion of Certain Grants From District Gross Income for guidance on how to report and exclude the amount of these grants from District gross income on your District income tax return for tax year 2022.

Reminder:

- District of Columbia Opportunity Zone Tax Benefits are now available to entities/taxpayers investing in a DC Qualified Opportunity Fund. See instructions, page 5.

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Note: At the time this tax package was printed, line references to federal tax forms were correct.

Instructions for D-41

Who must file the Form D-41?

You must file a 2022 DC Fiduciary Income tax return if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1 or more for the taxable year.
- The gross income for the trust is \$100 or more for the taxable year.

Do not file a D-41 if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

Which other DC tax forms may fiduciaries need to file?

D-40 (Individual Income Tax Return for a living person)

In addition to the Form D-41, a fiduciary who is responsible for the income of a DC resident, such as a minor or someone else unable to administer his or her own assets, must file an individual income tax return for that person if that person meets the income limits.

D-40 for a deceased person

A fiduciary must file a D-40 for the tax year in which the person died unless a spouse/registered domestic partner has filed a joint return for the tax year.

D-41ES Estimated Payments for Fiduciary Income Tax

If you wish to make estimated fiduciary income tax payments, use the D-41ES forms included in this booklet. Send the D-41ES to:

Office of Tax and Revenue
PO Box 96150
Washington, DC 20090-6150

D-41P Payment Voucher

If you are sending a payment to the Office of Tax and Revenue (OTR), please staple the payment to the D-41P. Use the D-41P forms in this booklet. Send the D-41P to:

Office of Tax and Revenue
PO Box 96153
Washington, DC 20090-6153

FR-127F Extension of Time to File Fiduciary Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127F Extension of Time to File Fiduciary form is due by April 18, 2023 for a calendar year filer.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request. An extension of time to file does not extend the due date for paying any tax you may owe. Before you file for an extension, estimate the tax owed and pay it in full with the FR-127F by the due date of the D-41 return. FR-127F forms are in this booklet. Send FR-127F to:

Office of Tax and Revenue
PO Box 96161
Washington, DC 20090-6161

D-30 Unincorporated Business Franchise Tax Return

A D-30 must be filed by a trust located outside of DC which has gross income in excess of \$12,000 from DC rental property and/or from a taxable DC trade or business.

D-76 (D-76EZ) DC Estate Tax Return

WHEN IT MUST BE FILED: A District of Columbia (DC) Estate Tax Return (Form D-76 or Form D-76EZ) must be filed for a decedent's gross estate as follows even if a federal Estate Tax Return (IRS Form 706) is not required to be filed.

Date of Death	Gross Estate Amount
January 1, 2002 - December 31, 2016	\$1,000,000 or more
January 1, 2017 - December 31, 2017	\$2,000,000 or more
January 1, 2018 - December 31, 2018	\$5,600,000 or more
January 1, 2019 - December 31, 2019	\$5,681,000 or more
January 1, 2020 - December 31, 2020	\$5,762,400 or more
January 1, 2021 - December 31, 2021	\$4,000,000 or more
January 1, 2022 - December 31, 2022	\$4,254,800 or more
January 1, 2023 - December 31, 2023	\$4,528,800 or more

Federal Forms 1099 for payees with DC addresses

Fiduciaries representing estates or trusts must file copies of Forms 1099 for payees with DC addresses, if such payments are not covered by DC withholding tax statements. This includes estates or trusts that:

- Are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits; and
- Have earned income of \$600 or more in the taxable year.

The DC web portal allows bulk or data entry once registered to access the web portal.

Federal Forms 8996, 8997, 8949, 4797, Federal Schedules K-1, and Federal Schedule D if the trust or estate has deferred capital gains invested in a DC Opportunity Fund

Fiduciaries representing estates or trusts that have deferred capital gains as a result of investing in a DC Qualified Opportunity Fund must also submit a DC QOF approval letter issued by the Office of the Deputy Mayor for Planning and Economic Development (DMPED) with their tax return. See section on District of Columbia Opportunity Zone Tax Benefits in this booklet, page 5.

District of Columbia Low-Income Housing Tax Credit (DC LIHTC) Form D-8609 if the trust or estate has invested in DC Qualified Low-Income Housing Developments.

See Form D-8609 and instructions.

What income must grantors and beneficiaries report on their DC tax returns?

Grantors of a trust must report:

- Income distributed to the grantor;

- Income held or accumulated for future distributions;
- Income applied to the payment of premiums on insurance policies on the grantor; and
- Income received from a revocable trust when:
 - The title to any part of the trust is vested in the grantor; or
 - The power to re-vest in the grantor is vested. (The grantor takes back from his/her designated beneficiaries ownership of trust funds or property for himself/herself).

Beneficiaries who are DC residents must report income paid or payable from a resident or non-resident trust.

What period should the Form D-41 cover?

Your filing period may be a calendar year or a fiscal year. If you file a federal Form 1041, the income you report on the D-41 must be based on the same calendar or fiscal year as your Form 1041. A fiduciary may not change from reporting on a calendar year basis to a fiscal year basis or vice versa without written permission from the OTR. To request a period change, write to:

Office of Tax and Revenue, Audit Division
PO Box 556
Washington, DC 20024-0556

When are your taxes due?

April 18, 2023, is the due date for filing your return and paying any taxes due if you are a calendar filer. Fiscal year filers must file by the 15th day of the fourth month after the end of the fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

- **By Modernized e-File (MeF)**

e-File offers most DC fiduciary income taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

1. Through an authorized software provider listed on the Internal Revenue Service (IRS) or DC website;
2. Through a tax practitioner who is an authorized e-File provider; or
3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.

- **Substitute forms**

You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved

for use. Call or check with the software developer to determine if its form is approved by DC OTR.

- **By mail**

If mailing a return, send it to:

Office of Tax and Revenue
PO Box 96153
Washington, DC 20090-6153

Do not include more than one return per envelope.

Assembling your D-41

- **Do not staple or otherwise damage the Bar Code** located in the upper right hand corner of the form or schedule being attached;
- **Do not cross out the tax year on the 2022 return.** If you are not filing a 2022 fiduciary income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 727-4829, or visit our Customer Service Administration at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at MyTax.DC.gov for prior year(s) fiduciary income tax booklets/returns;
- **Do not** staple check, money order or D-41P to the D-41;
- Do staple check or money order to the D-41P, Payment Voucher;
- Do staple Forms W-2 and applicable 1099 to the front of your D-41 return;
- Do staple any of the other required documents listed on this page above behind the return;
- Do send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return only once.

Refund Options

There will be two refund options offered for fiduciary income tax returns. All fiduciary income tax returns require that one of two refund options be selected.

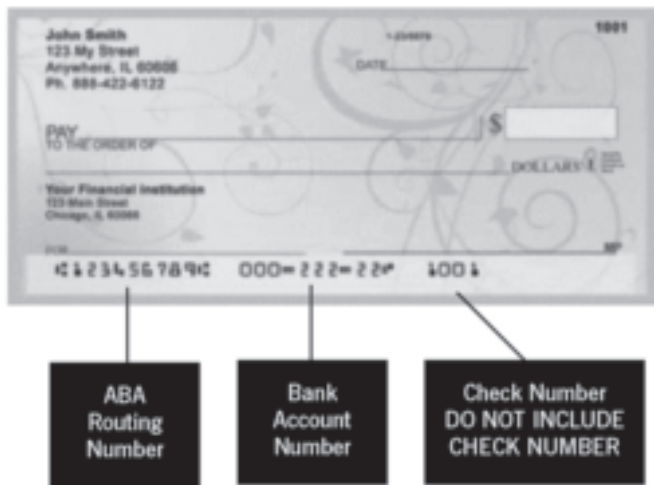
1. Direct deposit of refund

Direct Deposit Facts:

1. It's simple. You don't have to go to the bank to cash your check.
2. It's safe. No more lost, stolen or misplaced checks.
3. It's fast. Your money will be available the morning of the payment.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information above the signature line on the D-41. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



NOTE: Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:

- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:

- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 18 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.

If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.

Refund direct deposit to a foreign account – International ACH Transaction (IAT)

If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

2. Paper Check

A paper check will be issued if the taxpayer selects this option, or direct deposit is not selected.

Payment Options

Check or money order

Include a check or money order (US dollars), payable to “DC Treasurer”, with your completed return. Write the Federal Employer Identification Number (FEIN), daytime telephone number, “2022” and the type of form filed (“D-41”) on your payment. Attach your payment to the Form D-41P voucher provided in this booklet. Do not attach either to your D-41 return.

Form D-41P, Payment Voucher

Use this form when sending a check or money order (US dollars). Do not staple the voucher to the D-41. Include the D-41P with your D-41.

Electronic Payment Options

By accessing MyTax.DC.gov

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at MyTax.DC.gov for instructions for electronic payments by ACH Credit.

Payment options are as follows:

- **ACH Debit.** ACH debit is used for taxpayers who have signed up for MyTax.DC.gov. There is no fee. Bank account information is stored within their online account. MyTax.DC.gov can store multiple bank accounts across multiple tax types. Taxpayers give the right to debit the money from their bank account. Ensure you allow 1-3 business days if entering change of banking information.
- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by the OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be registered to use this payment type, and does not need access to the website. **Note: When making ACH credit payments through your bank, please use the correct tax type code (00150) and tax period ending date (YYMMDD).**

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead. You will also have the option of direct debit if you choose to file using MeF.

Dishonored Payments

Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

Penalties and Interest

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by the OTR on accounts subject to the fee are first applied to the fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Criminal Penalties

You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; willfully make fraudulent or false statements; or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes.

Enforcement Actions

The OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit [MyTax.DC.gov](https://mytax.dc.gov).

Special Filing circumstances

Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years) has changed on the D-41 for the year you are amending. To file an amended return for the current year, complete another 2022 DC Fiduciary Individual Income Tax return and fill in the “amended return” oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the return filed for that year. You can download forms from [MyTax.DC.gov](https://mytax.dc.gov) or call 202-727-4829 to request forms by mail.

If the Internal Revenue Service (IRS) adjusts your fiduciary federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

Final return

If you are not required to continue filing a return for an entity, fill in the “final return” oval on the return. We will then cancel your filing requirement.

Exclusion of Certain Grants From District Gross Income

The District of Columbia enacted legislation amending DC Code § 47-1803.02 to exclude the following grants from District gross income:

- Small business loans awarded and subsequently forgiven under § 7A of the Small Business Act (15 U.S.C. § 636m);
- For tax years beginning after December 31, 2020, public health emergency response grants issued pursuant to § 5b of the District of Columbia Public Emergency Act of 1980 (D.C. Official Code § 7-2304.02);
- Public health emergency small business grants awarded pursuant to section 2316 of the Small and Certified Business Enterprise Development and Assistance Act of 2005;
- Public health emergency grants authorized pursuant to section 16(m)(1) of the Advisory Neighborhood Commissions Act of 1975, effective March 26, 1976 (D.C. Law 1-58; D.C. Official Code § 1-309.13(m)(1));
- Lump-sum payments received by individuals from the Early Educator Pay Parity Program pursuant to DC Code § 1-325.431;
- Rebates issued by the Mayor pursuant to the Automated External Defibrillator Incentive Program;

- Grants awarded by the Mayor under the COVID-19 Hotel Recovery Grant Program of 2021;
- The following grants awarded by the Office of the Deputy Mayor for Planning and Economic Development (DMPED);
 - (i) Grants awarded to Check It Enterprises under § 1-328.4(h)(1)(A);
 - (ii) Small business grants awarded under § 1-328.04(1);
 - (iii) Grants to DC Center for LGBT Community awarded under § 1-328.04(m);
 - (iv) Large company grants awarded under § 1-328.04(n);
 - (v) Local food access grants awarded under § 1-328.04(o);
 - (vi) Guaranteed income pilot program grants awarded under § 1-328.04(p);
 - (vii) Grants awarded to Community Development Financial Institutions or Minority Depository Institutions awarded under § 1-328.04(q);
 - (viii) Equity growth impact grants awarded under § 1-328.04(r);
 - (ix) Great Streets program grants awarded under § 1-328.04(s);
 - (X) Bridge fund recovery and special event support grants awarded under § 1-328.04(t);
 - (XI) Small and medium business recovery and growth program grants awarded under § 1-328.04(u);
 - (XII) Equity impact enterprise commercial property acquisition grants awarded under § 1-328.04(v);
 - (XIII) Grants awarded to housing providers under DC Code § 1-328.04(w); and
 - (XIV) Central Business District grants awarded under DC Code § 1-328.04(x).
- The following grants awarded by the Department of Energy & Environment;
 - (i) Funding received pursuant to the Solar for All Program established by DC Code § 8-1774.16; and
 - (ii) Sustainable Energy Trust Fund grants awarded pursuant to DC Code § 8-1774.10(c)(22).

The exclusion of cash assistance grants awarded by the Washington Convention and Sports Authority to excluded workers has been extended through tax year ending December 31, 2023.

The amount received by businesses and individuals pursuant to these grants may be subject to federal income tax and included in federal gross income. For Form D-41 Fiduciary Income Tax Return: Complete Calculation B on page 8 of the D-41 Instruction Book. Add the amount of the grant to the amount obtained for Calculation B and enter the total on Line 4(b) of Form D-41. This means the amount of Line D of Calculation B will be different from the amount entered on Line 4(b) for Form D-41. Submit the 1099G showing the amount of the grant.

District of Columbia Opportunity Zone Tax Benefits

The Tax Cuts and Jobs Act of 2017 included a provision called 'Opportunity Zones' which established certain tax benefits for federal taxpayers with capital gains who invest those gains into a Qualified Opportunity Fund (QOF). A QOF is an investment vehicle that files either a partnership or corporation federal income tax return and is organized for the purpose of investing in Qualified Opportunity Zone property. Pursuant to the "Aligning Opportunity Zone Tax Benefits with DC Community Priorities Emergency Act of 2020", the District of Columbia has also acted to establish certain tax benefits for DC taxpayers with capital gains who invest those gains into an approved DC QOF.

The District of Columbia Opportunity Zone Tax Benefits available to a DC taxpayer, if the taxpayer meets certain criteria, are: (1) a deferral of a capital gains tax payment for investing in a QOF; (2) a reduction of capital gains tax liability through a 10% step-up in basis, if invested in a QOF for 5 years prior to December 31, 2026, and an additional 5% step-up in basis, if invested in a QOF for 7 years prior to December 31, 2026; and (3) an abatement of capital gains tax on an investment of capital gains in a QOF for at least 10 years before December 31, 2047.

DC taxpayers seeking the capital gains tax deferral, reduction or abatement at the District level must invest in a QOF that: (1) is a QOF approved by the District of Columbia Government; and (2) has invested at least the value of the taxpayer's investment in the QOF in eligible Qualified Opportunity Zones Businesses (QOZB's) or Qualified Opportunity Zones Business Property (QOZBP) in the District of Columbia.

The District taxpayer investor will need to submit a DC QOF Approval letter issued by the Office of the Deputy Mayor for Planning and Economic Development (DMPED) with their tax returns, along with IRS Forms 8996 and 8997 for the tax year for which the taxpayer is seeking the benefits. The taxpayer must also submit other relating federal forms, if applicable, such as federal forms 8949, 4797, and federal Schedules K-1 and Schedule D, including any other information that OTR may require to administer the benefits.

If a fiduciary taxpayer investor has capital gain deferred on its federal return due to an investment in a Federal Qualified Opportunity Fund, add back the amount of the federal deferment on Line 2(a) of the D-41 return.

If a fiduciary taxpayer investor has capital gain deferred due to an investment in a DC approved DC Qualified Opportunity Fund, enter the amount of the DC deferment on Line 4(a) of the D-41 return, provided this amount is also included in Line 2(a) of the D-41 return.

See DC Code §§ 47-1801.04 (39A), (39B), (39C), (39D); and 47-1803.03(a)(20). For more information about the Qualified Opportunity Funds approval process and eligible investments, contact DMPED at DCQOF@dc.gov or (202) 727-6365. To apply for DC approved Opportunity Zone Tax Benefits, visit OZMarketplace.dc.gov.

Getting Started

To complete the paper Form D-41, in general you will need:

- A copy of your completed 2022 federal return, as applicable (Form 1041 and any additional forms or worksheets related to the return). You can copy many entries directly from federal Form 1041. Please be careful since the line numbers may differ from the District Form D-41;
- Your applicable 1099 form(s) with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank. Do not enter cents. Round to the nearest dollar.

Examples: \$10,500.50 rounds to \$10,501
 \$10,500.49 rounds to \$10,500

Federal Employer Identification Number (FEIN)

Every estate or trust that is required to file a D-41 must have a Federal Employer Identification Number (FEIN).

- An FEIN is a valid number issued by the Internal Revenue Service (IRS). To apply for an FEIN, get Form SS-4, Application for Employer Identification Number online at www.irs.gov. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive the FEIN before you file a DC return. Your return may be rejected if your FEIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your FEIN is missing, incorrect or invalid.

Filling out the form

To aid us in processing your return please follow these rules.
Do not print outside the boxes.

Stay inside the boxes.
Use black ink and print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3 7 ~~3 7~~

Write 7s without a middle bar.

Fill in ovals completely.
Do not ✓ or "x" ovals.

● ~~○~~ ~~○~~

Do not enter cents. Round cents to nearest dollar.

\$ 57 204 00

Note: Your taxpayer identification number is used for tax purposes only.

Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, as lack of clarity can delay processing of your return.

Entity type

Fill in the oval that describes the entity for which you are filing.

Trust type

Fill in the oval that describes the trust type as applicable.

Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she must sign the return and provide their identification number.

Email address

Enter the email address of the person authorized to discuss your 2022 tax return with OTR. This can be the taxpayer, third party designee, or the paid preparer if you have filled in the oval authorizing the paid preparer to discuss this return with OTR.

Attachments

Attach a copy of the will or trust agreement to this return. Also, if you have not already done so, attach a statement listing the amounts of income of the estate or trust taxable to:

- The estate or trust;
- Its beneficiaries; and
- The grantor of the trust

If you filed these documents before, do not file them again unless they have been amended. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change(s).

Send in your original return and attachments, if applicable; please keep a copy of the filed return for your records.

Do not understate your taxes

There may be a penalty if an understatement of the tax required to be shown on the D-41 return you file exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- \$2,000.

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

Preparer Tax Identification Number (PTIN)

If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. A PTIN is a number issued and authorized by the IRS to someone who can prepare or submit a return on your behalf.

Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Paid preparers must pay a penalty for understating taxes where:

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

Explanation of terms

Beneficiary: Any person who is to receive profits or distributions from an estate or trust. A beneficiary includes an heir, a legatee, or a devisee.

Estate: All the property and assets of one who has died. An estate comes into existence at the time of an individual's death and continues until the final distribution of its assets to the beneficiaries.

Fiduciary: A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

Grantor: The person who creates a trust and transfers the title of the property and assets to another. That person may also be called "trustor," "settlor," or "donor."

Resident Estate: If the deceased was a DC resident at the time of death, then his or her estate is a DC resident estate.

Testamentary (created by will): Created by a will and comes into existence at the time of the creator's death.

Inter Vivos (living): Comes into existence during the lifetime of the person who created it. Often the trust is for a minor or someone else who is unable to administer his or her own assets.

Trust: An entity created to hold assets for the benefit of certain people or entities.

Simple Trust: One which requires that all income be distributed each year rather than being accumulated.

Complex Trust: One that does not qualify as a simple trust.

Resident Trust: A trust is a resident trust if:

- The person who created the testamentary trust was a DC resident at the time of death; or
- The creator of an inter vivos trust was a DC resident at the time the trust was created; or
- The trust consists of property of a DC resident; or

- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not determine whether the trust is a resident or non-resident of DC.

Specific Line Instructions

Income

Line 1 Federal total income. Enter the amount from your federal Form 1041.

Line 2a and 2b Additions to federal total income. This is income, if any, that is taxed by DC but not by the federal government. It also includes deductions taken on the federal return but not allowed by DC. If you have capital gain deferred on your federal return due to an investment in a federal Qualified Opportunity Fund, add the amount back on line 2a. Complete **Calculation A** on page 8 and enter the result on line 2b.

Note: Unlike the federal government, DC does not allow the additional bonus depreciation under Internal Revenue Code (IRC) Section 168(K), nor the additional IRC Section 179 expenses. Therefore, any such amounts claimed on the federal return cannot be claimed on the DC return. Also, the Net Operating Loss Carry back allowed for federal tax purposes is not allowed for DC tax purposes.

Line 4a and 4b Subtractions from federal total income. This is income, if any, that DC does not tax. Subtract it from your federal total income to determine your DC fiduciary income. If you have capital gain deferred due to an investment in a DC approved Qualified Opportunity Fund, enter the amount on Line 4a, provided this amount is also included in Line 2a. Attach IRS Forms, 8996, 8997, 8949, 4794, and federal Schedule K-1 and federal Schedule D, as applicable. Complete **Calculation B** on page 8 and enter the result of Line 4b.

Deductions

Line 10 Other deductions. Add amounts on Lines 12, 13, 14, 15a, 15b and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate tax deductions and other miscellaneous deductions.

Line 11 Trust deduction. Enter \$100 for trusts.

Line 12 Total deductions. Add Lines 7-11.

Line 13 Taxable fiduciary income. Subtract Line 12 from Line 6.

Line 14 Tax on fiduciary income. Use Calculation C/Tax Rate Schedule (on page 8) to determine your tax.

Line 15 Credit for taxes paid to other states. Add all tax amounts paid to other states that would be deductible for DC tax purposes. To be deductible, taxes paid to other states must be fiduciary income tax paid to another state while a DC resident. In addition, the tax paid must be on income that is of a kind taxable by DC.

Line 16 DC Low-Income Housing Tax Credit. Enter the amount of DC LIHTC used this return.

Line 17 Net tax on Fiduciary Income. Line 14 minus Lines 15 and 16. If less than zero, enter zero.

Line 18a Income tax withheld. Income tax withheld from the W-2 or 1099 forms.

Line 18b 2022 estimated fiduciary income tax payments.

Line 19 Payments made with extension of time to file from FR-127F calculation, Line 3.

Line 20 If this D-41 is an amended 2022 return, enter payments made with original 2022 D-41.

Line 21 If this D-41 is an amended 2022 return, enter refunds requested with original 2022 D-41.

Line 22 Total payments. Add Lines 18a-20. Do not include Line 21.

Line 23 Amount of overpayment. If Line 22 is more than Line 17, subtract Line 17 from Line 22.

Line 24 Amount, if any, to be applied to 2023 estimated tax.

Line 25 Refund. Subtract Line 24 from Line 23.

Line 26 Total Amount Due. If Line 22 is less than Line 17, subtract Line 22 from Line 17.

Calculation A Additions to federal total income	
a Franchise tax deduction used to calculate business income or loss <i>The amount included on federal Form 1040 Schedule C, E or F, or Form 1040-SR Schedule C, E or F.</i>	a <input type="text"/>
b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. <i>The amount included on federal Form 1065, or on federal Form 1041.</i>	b <input type="text"/>
c Deductions for an S corporation from federal Form 1120S <i>Includes amounts entered on Lines 8-11 and 14 of Form 1120S. NOTE: IRC Sec. 179 expenses are, for DC purposes, deductible up to \$25,000.</i>	c <input type="text"/>
d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8, enter here.</i>	d <input type="text"/>
e Any bonus depreciation claimed on the federal return <i>See "NOTE" below Line C.</i>	e <input type="text"/>
f Total additions <i>Add Lines a-e, enter here and on D-41, Line 2b.</i>	f <input type="text"/>
Calculation B Subtractions from federal total income	
a Taxable interest from U.S. Treasury bonds and other U.S. obligations <i>The amount included in your federal Forms 1040 or 1040-SR. Also see your federal Form 1099INT.</i>	a <input type="text"/>
b Taxable amount of social security and tier 1 railroad retirement income <i>from federal Forms 1040 or 1040-SR.</i>	b <input type="text"/>
c Income reported and taxed on a DC franchise return <i>If the income reported on your federal Forms 1040 or 1040-SR included any income reported and taxed on a Form D-20 or D-30 (DC Franchise Tax Returns), enter it here.</i>	c <input type="text"/>
d Total subtractions <i>Add Lines a-c; enter here and on D-41, Line 4b.</i>	d <input type="text"/>

Calculation C/Tax Rate Schedule

Tax calculation if Line 13 is zero or a loss, go directly to Line 18a, enter zero on Lines

14-17. **If your taxable fiduciary income from D-41, Line 13 is:**

Not over \$10,000	4% of the taxable income
Over \$10,000 but not over \$40,000	\$400, plus 6% of the excess over \$10,000
Over \$40,000 but not over \$60,000	\$2,200, plus 6.5% of the excess over \$40,000
Over \$60,000 but not over \$250,000	\$3,500, plus 8.5% of the excess over \$60,000
Over \$250,000 but not over \$500,000	\$19,650, plus 9.25% of the excess over \$250,000
Over \$500,000 but not over \$1,000,000	\$42,775 plus 9.75% of the excess over \$500,000
Over \$1,000,000	\$91,525, plus 10.75% of the excess above \$1,000,000



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Print in CAPITAL letters using black ink.

Information Fill in: if amended return See instructions Fill in: if this is your final return

Tax period ending (MMDDYYYY) Fill in type of entity: Estate Simple trust Complex trust

Fill in type of trust: Testamentary (created by a will) Inter vivos (living)

Estate or trust's federal employer ID number Daytime telephone number

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Complete if entity is a trust (MMDDYYYY) Complete if entity is an estate (MMDDYYYY)

Date created Date of deceased's death

If trust ended in 2022, enter date (MMDDYYYY) If estate ended in 2022, enter date (MMDDYYYY)

Name of grantor

Address of grantor (number, street and suite/apartment number if applicable)

City State Zip Code

Has a DC D-76 or D-76EZ estate tax return been filed? Yes No

If no, will one be filed? Yes No

Income		Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill oval.	
1	Federal total income from federal Form 1041. Fill in if loss <input type="radio"/>	1	\$ <input type="text"/> .00
2	Additions to federal total income		
	(a) Capital gains deferred on federal return due to investment in a federal Qualified Opportunity Fund.	2a	\$ <input type="text"/> .00
	(b) Other additions to federal total income from Calculation A, Line f, page 8	2b	\$ <input type="text"/> .00
3	Add Lines 1, 2a and 2b. Fill in if loss <input type="radio"/>	3	\$ <input type="text"/> .00
4	Subtractions from federal total income		
	(a) Capital gains deferred due to DC approved investment in a DC Qualified Opportunity Fund.	4a	\$ <input type="text"/> .00
	(b) Other subtractions to federal total income from Calculation B, Line d, page 8	4b	\$ <input type="text"/> .00
5	Add Lines 4a and 4b.	5	\$ <input type="text"/> .00
6	Total DC fiduciary income Subtract Line 5 from Line 3. If zero or a loss, stop here; do not fill in rest of form. Fill in if loss <input type="radio"/>	6	\$ <input type="text"/> .00
Deductions			
7	Interest from federal Form 1041.	7	\$ <input type="text"/> .00
8	Taxes Subtract the state, local and DC franchise tax entered on federal Form 1041	8	\$ <input type="text"/> .00
9	Deduction for distributions to beneficiaries from federal Form 1041.	9	\$ <input type="text"/> .00

Name [] FEIN []



Table with 12 columns for digits and 1 row for each line item (10-22). Includes descriptions like 'Other deductions', 'Trust deduction', 'Total deductions', etc.

Lines 23-26: Amount of overpayment, Total Amount Due, Refund, and application instructions.

Refund Options: Mark one refund choice: Direct deposit or Paper check

Direct Deposit: To have your refund deposited to your checking or savings account, fill in oval and enter bank routing and account numbers.

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

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct.

Signature of fiduciary or officer representing the fiduciary, Date, Signature of paid preparer, Preparer's Tax Identification Number (PTIN), Preparer's address (number and street), City, State, Zip Code

Email Address []

Send your signed and completed original return to: Office of Tax and Revenue, PO Box 96153, Washington DC 20090-6153

Name [] FEIN []



Table with 12 columns (line number, description, amount) for lines 10-22. Includes rows for Other deductions, Trust deduction, Total deductions, Taxable fiduciary income, Tax and payments, and Total payments.

Lines 23-26: Amount of overpayment, Total Amount Due, and Refund. Includes instructions for payment and a question about refund destination.

Refund Options: Mark one refund choice: Direct deposit or Paper check

Direct Deposit: To have your refund deposited to your checking or savings account, fill in oval and enter bank routing and account numbers.

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

Signature: 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.

Email Address []

Send your signed and completed original return to: Office of Tax and Revenue, PO Box 96153, Washington DC 20090-6153

Instructions for D-41P - please print clearly

Use the D-41 Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order (US dollars) payable to: DC Treasurer;
- Write the estate or trust FEIN, tax period ending and D-41 on your payment;
- Staple the payment to the D-41P Payment Voucher – do not attach your payment to your return;
- Mail the D-41P with payment attached and D-41 return to the Office of Tax and Revenue, PO Box 96153, Washington, DC 20090-6153.

Instructions for Form FR-127F

Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension if you are living or traveling outside the U.S. You must file the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

When is the Form FR-127F due?

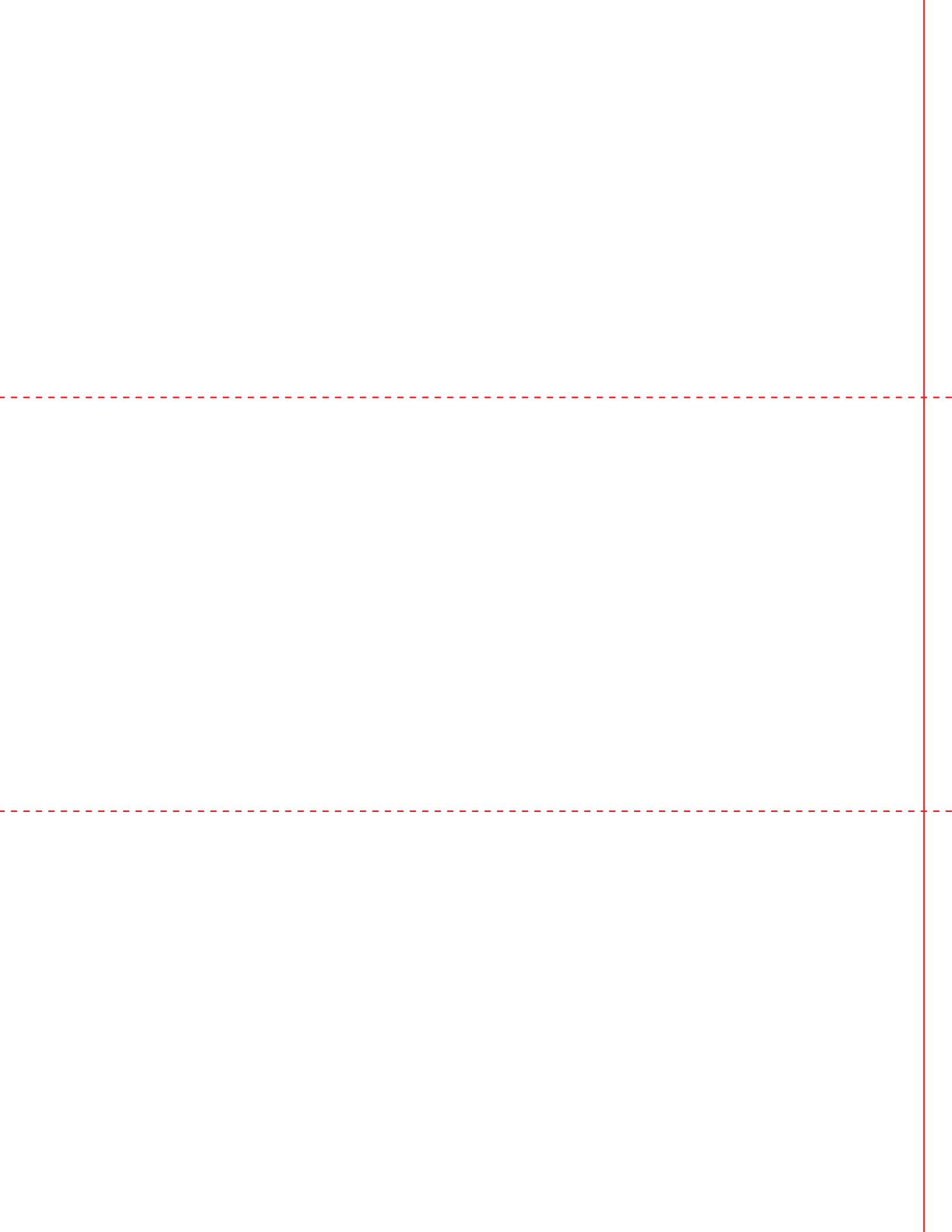
- Calendar year filers: you must submit your request along with payment in full of any tax due by April 18, 2023.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of your fiscal year.

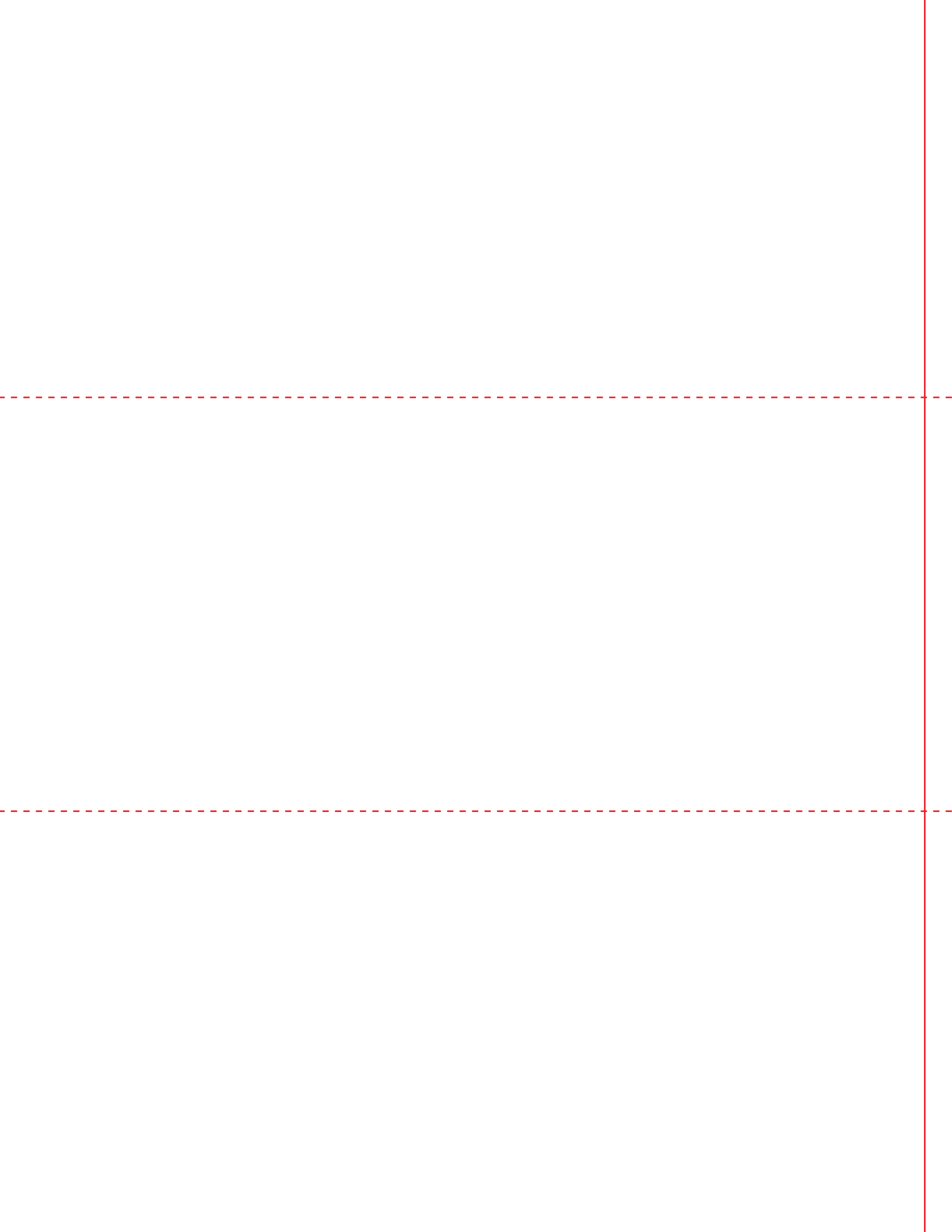
If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

Extension of time to file the D-41

- October 16, 2023 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.







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Important: Print in CAPITAL letters using black ink.

This Section to be completed by DHCD

Part IA. Credit

1. Building Address

Three horizontal lines for address input

2a. Building Owner Name

b. Building Owner Address

Three horizontal lines for owner name and address input

3. Building Owner TIN

One horizontal line for TIN input

4. Federal Building Identification Number

DC- followed by a horizontal line for FID number input

5. Maximum Allowable DC LIHTC Amount*

One horizontal line for maximum allowable amount input

6. Date of Allocation

One horizontal line for date of allocation input

7. Date Building Placed in Service

One horizontal line for date building placed in service input

8. Fill in if election to begin credit period the first year after the building is placed in service was made on Federal Form 8609, Line 10a.

Signature of Authorized DHCD Official

Date

*The amount for each year of the 10-year credit period

Part IB. Owner Certification

Ownership Entity

Under penalties of perjury, I declare that: (1) the above building continues to qualify as a part of a qualified low-income housing development and meets the requirements of Internal Revenue Code Section 42(g) and DC Code §47-4801 and (2) the qualified basis of the building (check one) ___ has ___ has not decreased for this tax year. I have examined this form, and to the best of my knowledge and belief, it is true, correct and complete.

Signature

Taxpayer ID Number

Date

Name (please type or print)

DISTRICT OF COLUMBIA LOW-INCOME HOUSING TAX CREDIT

The federal Low-Income Housing Tax Credit (LIHTC) was established by the Tax Reform Act of 1986 and is a dollar-for-dollar tax credit for federal taxpayers who invest in the construction and rehabilitation of housing for low and moderate-income individuals and families in the United States.

Pursuant to the District of Columbia Low-Income Housing Tax Credit Clarification Amendment Act of 2020, (D.C. Law 23-149, § 7201), the District of Columbia has also acted to establish a low-income housing tax credit for qualified projects located in the District of Columbia. Effective October 1, 2020, a “qualified project” means a rental housing development in the District that receives an allocation of federal low-income housing tax credits under IRC §42(h)(1) or IRC §42(h)(4) after October 1, 2021, and receives an executed extended low-income housing commitment pursuant to IRC §42(h)(6)(B) from the District of Columbia Department of Housing and Community Development (DHCD) dated on or after October 1, 2021.

The District of Columbia low-income housing tax credit (DC LIHTC) can be taken against income tax, franchise tax, and insurance premium tax. The credit can be claimed equally for 10 years and subtracted from the amount of District tax otherwise due for each taxable period. The credit cannot be taken against any tax that is dedicated in whole or in part to the Healthy DC and Health Care Expansion Fund established by DC Code §31-3514.02.

The credit is not refundable, but any amount of the credit that exceeds the tax due for a taxable year can be carried forward to any of the 10 remaining subsequent taxable years. The owner of a qualified project eligible for the District low-income housing tax credit must submit a copy of the eligibility statement issued by the Department of Housing and Community Development with respect to the qualified project at the time of filing the project owner's DC tax return. If the eligibility statement is not attached, no credit will be allowed with respect to such qualified project for that year until the copy is provided to the Office of Tax and Revenue.

All or any portion of District low-income tax credits may be transferred, sold, assigned, or allocated to parties who are eligible pursuant to Chapter 48 of Title 47 of the District of Columbia Official Code. There is no limit on the total number of allocations of all or part of the total credit authorized. Collectively, all transfers, sales, assignments, and allocations are subject to the maximum credit allowable to a particular qualified project. A tax credit earned or purchased by, or transferred or assigned to, a partnership, limited liability company, S corporation, or other pass-through entity may be allocated to the partners, members, or shareholders in accordance with the provisions of any agreement among the partners, members, or shareholders and without regard to the ownership interest of the partners, members, or shareholders in the qualified project. A partner, member, or shareholder to whom a tax credit is allocated may further allocate all or part of the allocated credit or may transfer, sell, or assign the allocated credit. Collectively all transfers, sales, assignments, and allocations are subject to the maximum credit allowable to a particular qualified project.

An owner, transferee, purchaser, assignee, or taxpayer to whom a credit is allocated desiring to make a transfer, sale assignment or allocation must submit to the CFO and the Commissioner of the Department of Insurance, Securities, and Banking (Commissioner) a statement that describes the amount of District low-income housing tax credit for which such transfer, sale, assignment, or allocation of District credit is eligible. The owner, transferor, seller, assignor, or taxpayer must provide to the CFO and the Commissioner appropriate information so that the low-income housing tax credit can be properly allocated.

The District low-income housing tax credit can be recaptured if the owner fails to submit a copy of the eligibility statement issued by the Department with respect to the qualified project at the time of filing the return, or, if under IRC §42, a portion of any federal low-income tax credits taken on a low-income qualified project is required to be recaptured. If a recapture is required, any statement submitted to the CFO as required by DC Code §47-4806(b) must include the proportion of the credit required to be captured, the identity of each transferee subject to recapture, and the amount of credit previously transferred, sold, assigned, or allocated to such transferee, purchaser, assignee, or taxpayer to whom a credit is allocated.

Except for unused credits carried forward and for credits claimed under regulations promulgated by the Department consistent with the special rule set forth in IRC §42, a qualified District of Columbia project is not eligible for any District tax credits for more than 11 taxable years.

Sign-Up for MyTax.DC.gov

MyTax.DC.gov is the web portal where you can view your available DC LIHTC amount and report credit transfers, sales, assignments and allocations to other credit recipients. All credit owners, transferors and recipients must complete a one-time registration to sign up for an online account. Credit transferors must report any credit transfers, sales, assignments and allocations on their MyTax.DC account before the credit recipients can view their portion of available DC LIHTC credit. For further information on how to view your DC LIHTC information and report transactions, please see Instructions for DC Low-Income Housing Tax Credit Allocation and Certification.

Claiming the Credit

The DC Low-Income Housing Tax Credit can only be claimed for buildings allocated a credit after October 1, 2021. A District tax return must be filed with the credit amount on the appropriate line of the return or schedule to receive the credit. It is important that you log onto your MyTax.DC account and verify your available DC LIHTC credit before filing a District tax return claiming the credit. The lines to claim this credit are:

D-40 Schedule U Line 5
D-41 Line 16
D-20 Schedule UB Line 8
D-30 Schedule UB Line 19

This is a non-refundable credit. The total amount of the credit being claimed should not exceed the amount of tax due.

See DC Code § 47-4801 through § 4812. For more information about the DC low-income housing tax credit approval process and qualified projects, contact DHCD at (202) 442-7200 or visit dhcd.dc.gov.

Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

US Department of State Tax Exemption Cards

www.state.gov/ofm/tax/

DC Tax Forms/Publications

MyTax.DC.gov

Mailing Address for Returns

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov

Need assistance?

FILE OR PAY ONLINE: MyTax.DC.gov.

GET TAX FORMS Download forms at MyTax.DC.gov. Request forms by mail: 202-727-4829

Pick up forms:

Office of Tax and Revenue

1101 4TH ST SW 2ND FLOOR
8:15 am–5:30 pm

Ask tax questions

Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or
Contact our Customer Service Administration: 202-727-4TAX(4829)

Regular hours

8:15 am–5:30 pm
Monday–Friday

Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

Are you unable to hear or speak?

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:2027274829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:2027274829) để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le [\(202\) 727-4829](tel:2027274829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:2027274829) ይደውሉ። የገንዘብ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:2027274829) 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 [\(202\) 727-4829](tel:2027274829) 將**免費**向您提供口譯員服務。