

D-40E SUB District of Columbia Individual Income Tax Declaration for Electronic Filing

IRS Declaration Control Number (DCN) 99-999999-99999-9

Your First name and initial Last name Taxpayer Identification Number (TIN) XXXXXXXXXXXXXXXX X XXXXXXXXXXXXXXXXXXXXXXXX 999999999

Spouse's/Registered domestic partner's First name and initial Last name Spouse's TIN XXXXXXXXXXXXXXXX X XXXXXXXXXXXXXXXXXXXXXXXX 999999999

Present Home Address (number, street and suite/apartment number if applicable) Federal Filing Status XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX

City, Town, and State Zip Code + 4 District of Columbia Filing Status XXXXXXXXXXXXXXXXXXXXXXXX XX 999999999 XXXXXXXXXXXXXXXXXXXX

PART I - TAX RETURN INFORMATION

PLEASE ENTER WHOLE DOLLAR AMOUNTS

- 1. DC Adjusted Gross Income, Form D-40, Line 16 999999999.00
2. Total Tax, Form D-40, Line 26 999999999.00
3. DC Income Tax Withheld, Form D-40, Line 31 999999999.00
4. Total Amount Due, Form D-40, Line 42 999999999.00
5. Net Refund, Form D-40, Line 43 999999999.00

PART II - REFUND METHOD X Direct Deposit X ReliaCard X Paper Check

For Direct Deposit or Direct Debit enter the following information:

- 6. Routing Number* 999999999 *Routing Number must be nine digits and the first two must be 01 through 12 or 21 through 32.
7. Account Number 9999999999999999999
8. Type of Account X Checking X Savings

PART III - DECLARATION OF TAXPAYER

Under penalties of perjury, I/we declare that I/we have examined a copy of my/our electronic individual income tax return and accompanying schedules and statements for the 2023 tax year, and to the best of my knowledge and belief, it is true, correct and complete. I/we further declare that the amounts in Part I above are the amounts from my/our electronic income tax return. I consent to allow my/our intermediate service provider, transmitter, or electronic return originator (ERO) to send my/our return to the District of Columbia (DC). I/we authorize DC and its designated financial institution to initiate an ACH electronic funds withdrawal (direct debit). Refunds cannot be direct deposited and payments cannot be transmitted to or from a financial institution outside of the U.S. The authorization is valid for this transaction only.

Your Signature Date Spouse's Signature Date 999999999 999999999

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the individual income tax return and that the entries on D40-E are complete and correct to the best of my knowledge. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with DC. If I am also the Paid Preparer, under penalties of perjury, I declare that I have examined the above individual income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

ERO's Signature Date TIN Paid Preparer's Signature Date TIN 999999999 999999999 999999999 999999999

PLEASE KEEP FOR YOUR RECORDS. DO NOT MAIL.

FORM D-40E

The Form D-40E, District of Columbia (DC) Individual Income Tax Declaration for Electronic Filing, is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Form D-40E must be completed and signed by all appropriate parties before the return is transmitted electronically to the IRS. Do not mail a copy of an electronically filed D-40 and/or applicable schedule to the DC Office of Tax and Revenue (OTR).

ERO Responsibilities

The ERO will do the following:

1. Confirm the identity of the taxpayer(s).
2. Enter the name(s) and taxpayer identification number(s) of the taxpayer(s) at the top of the form.
3. Complete Part I and/or Part II using the amounts from the taxpayer's DC **2023** tax returns (federal and DC).
4. After the return has been prepared and before the return is transmitted (or released for transmission), the taxpayer (s) must verify the information on the return and sign and date the completed Form D-40E. The ERO must provide the taxpayer with a copy of this form. The ERO and/or paid preparer are also required to sign and date this section of Form D-40E.
5. The D-40 E must be retained by the ERO for a period of three years from the end of the calendar year in which it is transmitted (a D-40E for a return transmitted **2/15/2024** must be retained until **12/31/2027**). DO NOT SEND THIS DOCUMENT TO THE DC OTR. Please be advised that a copy of the D-40E and all attached documents must be submitted to the DC OTR if specifically requested during the three-year retention period.
6. Attach the state copies of Forms W-2, W-2G, and 1099's to the front left margin of D-40E. IRS Form 4852, Substitute Form W-2 or copies generated by a preparer or transmitter's software are NOT acceptable documents.
7. If the ERO changes the electronic return after the taxpayer has signed the Form D-40E but before transmitting the data, the ERO must ask the taxpayer to sign a corrected Form D-40E if the DC taxable income changes by more than \$25 or the DC refund changes by more than \$2. Non-substantive changes are permissible if the person making the corrections initials the changes.

Taxpayer Responsibilities

Taxpayers have the following responsibilities:

1. Verify the accuracy of the prepared income tax return, including direct deposit or direct debit information. Complete the Routing (ACH) Number, as shown on your personal check or obtained from your financial institution. The Routing Number is a nine - digit number. The first two digits must be 01 through 12 or 21 through 32. Fill in your bank account number (up to 18 digits) in the appropriate boxes. Check the appropriate box below for checking or savings.
2. For direct debit, I/we authorize the District of Columbia and its designated financial institution to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of state taxes owed on this return and/or a payment of estimated or extension payment, and the financial institution to debit the entry to this account.
3. Sign and date D-40E. Taxpayers must sign by handwritten or electronic signature, if supported by computer software.
4. Return the completed D-40E to the ERO in person, or by US mail, private delivery service, fax, email or an Internet website.
5. Your return will not be transmitted to DC until the ERO or paid preparer receives your signed D-40E.
6. Ensure you obtain and keep a copy of your tax return.
7. I/we agree, that by using a computer system and software to prepare and transmit my/our return electronically, I/we consent to the disclosure to DC of all information pertaining to my/our use of the system and software and to the transmission of my/our tax return electronically.