

# 2015 **D-40ES** Estimated Payment for Individual Income Tax

DCE001I

**Secure - Accurate - Convenient ...**

**File Electronically Today!**

[www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)



**Important: Use the mailing labels in this booklet when mailing your vouchers.**



## General Instructions

### Estimated Payment for Individual Income Tax

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#### Who must file a Form D-40ES?

You must file these vouchers if you are required to file a District of Columbia (DC) income tax return and, you expect to owe \$100 or more in taxes. See Worksheet to Estimate DC Tax Payments on page 8.

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#### What must be filed?

If you plan to file jointly on your 2014 D-40 return, you should file joint 2015 D-40ES vouchers to ensure that you receive credit for any estimated income tax you pay. Enter both social security numbers.

No joint declaration may be made if spouses have separated under a decree of divorce or separate maintenance or if they have different taxable years, or periods of residency.

If you are filing separately, please enter only one social security number and name on your D-40ES voucher.

If you file joint vouchers, but you do not later file jointly on your D-40 return, you may divide the estimated tax paid between you and your spouse/registered domestic partner any way you wish by submitting a written request to:

Customer Service Administration  
1101 4th Street, SW, 2nd Floor  
Washington, DC 20024

The request must be signed by both spouses/registered domestic partners.

If filing jointly or filing separately on the same voucher, enter the name and Social Security Number (SSN) shown first on your D40/D40EZ return, then enter the name and SSN shown second on your return. Please be consistent when entering the names on the vouchers with the order used on the return. Failure to do so could delay the processing of your D40/D40EZ return.

### **Applying an overpayment from your prior DC income tax return**

You can apply the full amount of any overpayment of tax from your prior year's DC income tax return to the first payment of your estimated taxes.

### **Could you be charged a penalty or fee?**

If you underestimate your taxes, you will be charged an underpayment penalty on the unpaid amount of tax at the rate of 10% per year compounded daily, unless your withholdings, credits and estimated tax payments equal:

- At least 90% of your 2015 income tax; or
- 110% of your 2014 DC income tax for a 12-month period.

### **What if your estimated tax liability changes during the year?**

If you have filed one or more vouchers and you find that your estimated tax liability has changed substantially, use the calculation on page 9 to re-calculate your estimated tax payment. Using your remaining vouchers, adjust your payment amounts to cover the balance you owe.

### **Filing a return before last payment**

If you file your DC individual tax return on or before January 15, you must pay the balance of any tax due with your return before you make your last estimated tax payment for the year. **Do not send in your last voucher.**

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### **Which other DC form may individual taxpayers need to file?**

**Individual Income Tax Return (D-40):** You may obtain the D-40 from:

- Website: [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)
- Phone: 202-442-6546
- OTR Customer Service Administration  
1101 4th Street, SW, 2nd Floor, Washington, DC 20024

### **Extension of Time to File for Individuals (FR-127)**

An extension of six months to file an income tax return may be granted if a valid extension of time to file is requested. In order to be valid, a

completed FR-127 Extension of Time to File is due by April 15, 2015. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. The submission of the extension of time to file is subject to the following considerations:

1. If you expect to have a balance due when you file your D-40, **you must pay with your timely filed extension application.**
2. If you do not expect to have a balance due when you file your D-40, you are not required to file a Form FR-127, if you have:
  - a. Correctly estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payments; and
  - b. Filed a request to extend the time to file your federal individual income tax return with the IRS. The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-127 with DC.
3. If you do not expect to have a balance due and you have not filed an extension of time to file for your federal individual income tax return and wish to request an extension for your DC income tax return, you should submit a Form FR-127.

Penalty charges are imposed on any tax found owing and not paid on time with or without the extension request.

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### **When are your vouchers due?**

File your vouchers by the following dates:

- **Voucher 1:** April 15, 2015;
- **Voucher 2:** June 15, 2015;
- **Voucher 3:** September 15, 2015; and
- **Voucher 4:** January 15, 2016

If the due date falls on a Saturday, Sunday, or legal holiday, the voucher is due the next business day.

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## **Filing your return**

This booklet has all the vouchers and instructions you will need. It is mailed to each registered taxpayer who filed estimated tax payments in the previous year, except those who file electronically or use a substitute form. It also contains mailing labels. You are responsible for filing and submitting the amount due on time whether or not you receive the printed forms.

### **• Substitute forms**

You may file your DC estimated payment for individual income tax 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. Check with the software developer to determine if its form is a DC OTR approved form.

### **• By mail**

If you file using paper, make the check or money order payable to the DC Treasurer. Write your Social Security Number (SSN), D-40ES, and the tax year on the check or money order.

If mailing vouchers send your vouchers and payments to:

Office of Tax and Revenue  
PO Box 96018

Washington, DC 20090-6018

**Note:** Please use the mailing labels provided in this booklet when mailing your vouchers.

### **• By accessing the DC Electronic Taxpayer Service Center (eTSC)**

Individual income taxpayers may file and pay the D-40ES by accessing the DC eTSC website. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), select Individual Income Tax Service Center, and then select Individual Income Tax Online Filing for information.

- **Electronic Filing Instructions**

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the “on screen” instructions. If you need further explanations, review the instructions in this booklet.

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- **Electronic Payment Options**

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions for electronic payments. The electronic taxpayer service center (eTSC) does not allow the use of foreign bank accounts.

Payment options are as follows:

- **Electronic check (e-check)**: E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments.

- **Credit/Debit Card**: The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee that is paid directly to the District’s credit card service provider. Payment is effective on the day it is charged.

**Note:** 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.

**Note:** International ACH Transaction (IAT). Electronic banking rules have changed. Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead.

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## **Getting started**

To complete the paper Form D-40ES, in general you will need:

- ✓ A pen with black ink
- ✓ A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

## **Taxpayer Identification Number(s) (TIN)**

You must have a TIN. A SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. The District conforms with Section 405, Title 42, of the United States Code in requesting your SSN 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, otherwise processing your return may be delayed.

If filing jointly, or filing separately on the same return, enter the social security number (SSN) and name shown first on your D-40/D-40EZ return, then enter the SSN and name shown second on your return.



## Filling out the form

To aid us in processing your return, please follow these rules:

Using black ink, print in CAPITAL letters.

Leave a space between words and between numbers and words.

Write 3s with rounded tops, not flat tops. Write 7s without middle bars. Yes   No

Round cents to the nearest dollar. **Do not enter cents.** \$

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## Key Website Resources

- **DC Official Code:** <http://www.lexisnexis.com/hottopics/dccode/>
- **DC Regulations:** <http://www.dcregs.dc.gov/>
- **US Department of State Tax Exemption Cards:** [www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)
- **DC Tax Forms/Publications:** <http://otr.cfo.dc.gov/page/tax-forms-and-publications>
- **Mailing Address for Returns** <http://otr.cfo.dc.gov/node/392882>
- **Electronic Funds Transfer (EFT) Guide:** <http://otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft>
- **NACHA Guidelines:** <http://www.nacha.org/>
- **Social Security Administration:** <http://ssa.gov/>
- **Internal Revenue Service:** <http://www.irs.gov>

## Worksheet to Estimate DC Tax Payments

- |    |   |    |                      |
|----|---|----|----------------------|
| 1  | Federal adjusted gross income expected for 2015. Include taxable pensions and annuities subject to DC income tax.   | 1  | <input type="text"/> |
| 2  | a. If you expect to itemize your deductions, enter the estimated deduction amount allowed by DC.<br>Note: State and local income taxes and sales taxes are not allowable deductions in DC.<br>Use Calculation F in 2014 D-40 package if you expect your DC adjusted gross income to be over \$200,000 <b>OR</b><br>b. If you expect to take a standard deduction, enter \$5,200 if single, married/registered domestic partners filing separately or a dependent. Enter \$6,500 if head of household. Enter \$8,350 if married/registered domestic partner filing jointly, married filing separately on the same return, or surviving spouse. | 2  | <input type="text"/> |
| 3  | Subtract Line 2 from Line 1.  | 3  | <input type="text"/> |
| 4  | Number of exemptions.   | 4  | <input type="text"/> |
| 5  | Exemption amount. Multiply \$1,725 by Line 4.   | 5  | <input type="text"/> |
| 6  | Estimated taxable income. Subtract Line 5 from Line 3.  | 6  | <input type="text"/> |
| 7  | DC tax. Use the 2014 tax rate table or the tax computation worksheet.   | 7  | <input type="text"/> |
| 8  | DC income tax to be withheld during 2015 <b>plus</b> DC tax credits, if any.  | 8  | <input type="text"/> |
| 9  | Estimated DC tax. Subtract Line 8 from Line 7.  | 9  | <input type="text"/> |
| 10 | Amount of each payment. Divide Line 9 by the number of voucher payments due this year. Apply the full amount of any overpayment of tax from your prior year's DC income tax return to the first payment of your estimated taxes. See page 9.  | 10 | <input type="text"/> |

**Revised estimated tax payment calculation** Use this if your estimated income figure changes significantly after you have filed one or more vouchers.

a Revised estimated tax for 2015

a

b Total of payments made

b

c Total due Subtract Line b from Line a.

c

d Amount of each remaining payment Divide Line c by the number of payments remaining.  
Adjust the remaining payments to cover the balance you owe.

d

## Tax Rate Table

Taxable Income	DC Tax is
Not over \$10,000	4% of your 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 7% of the excess over \$40,000
Over \$60,000 but not over \$350,000	\$3,600 plus 8.5% of the excess over \$60,000
Over \$350,000	\$28,250 plus 8.95% of the excess above \$350,000

## Record of payments

KEEP WITH YOUR RECORDS

Use this worksheet to plan and record your payments and the date you paid.

Total estimated tax for 2015

Credits from any 2014 D-40 overpayment

Voucher  
number

Payment amount

Date paid

1				
2				
3				
4				



Government of the  
District of Columbia

**2015**

# D-40ES Estimated Payment for Individual Income Tax

Important: Print in CAPITAL letters using black ink.



1 5 0 4 0 0 3 1 0 0 0 0

Quarterly payment  
(dollars only)

\$            .00

Your social security number (SSN)

Spouse's/partner's SSN

OFFICIAL USE ONLY  
Vendor ID#0000

Your first name, middle initial, last name. (Leave a space between names and initial.)

Your spouse's/registered domestic partner's first name, middle initial, last name. (Leave a space between names and initial.)

Address (number, street and apartment number if applicable)



City

State

Zip Code + 4

2015 D-40ES

Estimated Payment for Individual Income Tax

Voucher number:

**1**

Due date:

**04152015**

DCE0071





Government of the District of Columbia

**2015**

# D-40ES Estimated Payment for Individual Income Tax

Important: Print in CAPITAL letters using black ink.



1 5 0 4 0 0 3 1 0 0 0 0

Quarterly payment (dollars only)

\$           .00

OFFICIAL USE ONLY  
Vendor ID#0000

Your social security number (SSN)

Spouse's/partner's SSN

Your first name, middle initial, last name. (Leave a space between names and initial.)

Your spouse's/registered domestic partner's first name, middle initial, last name. (Leave a space between names and initial.)

Address (number, street and apartment number if applicable)

City

State

Zip Code + 4

2015 D-40ES

Estimated Payment for Individual Income Tax

Voucher number:

2

Due date:

06152015

DCE0071







Government of the  
District of Columbia

2015

# D-40ES Estimated Payment for Individual Income Tax

Important: Print in CAPITAL letters using black ink.



1 5 0 4 0 0 3 1 0 0 0 0

Quarterly payment  
(dollars only)

\$

.00

Your social security number (SSN)

Spouse's/partner's SSN

OFFICIAL USE ONLY  
Vendor ID#0000

Your first name, middle initial, last name. (Leave a space between names and initial.)

Your spouse's/registered domestic partner's first name, middle initial, last name. (Leave a space between names and initial.)

Address (number, street and apartment number if applicable)

City

State

Zip Code + 4

2015 D-40ES

Estimated Payment for Individual Income Tax

Voucher number:

3

Due date:

09152015

DCE0071





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District of Columbia

**2015**

**D-40ES Estimated Payment for  
Individual Income Tax**

Important: Print in CAPITAL letters using black ink.



Quarterly payment  
(dollars only)

\$ .00

OFFICIAL USE ONLY  
Vendor ID#0000

Your social security number (SSN)

Spouse's/partner's SSN

Your first name, middle initial, last name. (Leave a space between names and initial.)

Your spouse's/registered domestic partner's first name, middle initial, last name. (Leave a space between names and initial.)

Address (number, street and apartment number if applicable)

City

State

Zip Code + 4

2015 D-40ES

Estimated Payment for Individual Income Tax

Voucher number:

4

Due date:

01152016

DCE0071





OFFICE OF TAX AND REVENUE  
INDIVIDUAL ESTIMATED TAX  
PO BOX 96018  
WASHINGTON DC 20090-6018



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