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Government of the District of Columbia

2011 D-30 Unincorporated Business Franchise Tax Return

1 1 0 3 0 0 1 1 0 0 0 2

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in ____ if FEIN

Fill in ____ if SSN

Number of business locations: In the District: ____ Outside the District: ____

OFFICIAL USE ONLY
Vendor ID# 0002

Business name

Tax period ending (MMYY)

Fill in ____ if Amended Return

Fill in ____ if Certified QHTC

Fill in ____ if Combined Return*

*You must fill in the Designated Agent info below

Business Mailing Address line #1

Business Mailing Address line #2

Fill in ____ if Final Return

City

State

Zip Code + 4

Designated Agent Name

Designated Agent FEIN

ENTER DOLLAR AMOUNTS ONLY

GROSS INCOME

1	Gross receipts, minus returns and allowances.		1 $ 00
2	Cost of goods sold (from D-30, Schedule A) and/or operations.		2 $ 00
3	Gross profit. *Line 1 minus Line 2.*	Fill in if minus:	3 $ 00
4	Dividends. *Minus Subpart F income (Attach statement).*		4 $ 00
5	Interest. *Attach statement showing calculations.*		5 $ 00
6	Gross rental income *Attach statement.*		6 $ 00
7	Gross royalties. *Attach statement.*		7 $ 00
8(a)	Net capital gain. *Attach a copy of your federal Schedule D.*		8a $ 00
(b)	Ordinary gain (loss) from Part II, fed. Form 4797, *attach copy*	Fill in if minus:	8b $ 00
9	Other income. *Attach a detailed statement.*	Fill in if minus:	9 $ 00
10	Total gross income. *Add Lines 3–9.*	Fill in if minus:	10 $ 00

IF LINE 10 IS $12,000 OR LESS, DO NOT FILE THIS RETURN.

DEDUCTIONS

11	Salaries and wages *(Do not include owner(s)/member(s)).*		11 $ 00
12	Repairs.		12 $ 00
13	Bad debts. *Attach a copy of any statement filed with your federal return.*		13 $ 00
14(a)	Royalty payments made	$ 00	
(b)	Minus nondeductible payments to related entities	$ 00 =	14c $ 00
15	Rent.		15 $ 00
16	Taxes *from D-30, Schedule C.*		16 $ 00
17(a)	Interest payments	$ 00	
(b)	Minus nondeductible payments to related entities	$ 00 =	17c $ 00
18	Contributions and/or gifts *from D-30, Schedule B.*		18 $ 00
19	Amortization. *Attach a copy of your federal Form 4562, Part VI.*		19 $ 00
20	Depreciation. *Attach a copy of your federal Form 4562. Do not include the additional federal bonus depreciation.*		20 $ 00
21	Other allowable deductions *from D-30, Schedule G.*		21 $ 00
22	Total deductions. *Add Lines 11–21.*		22 $ 00

Taxpayer Name:

FEIN or SSN:

1 1 0 3 0 0 1 2 0 0 0 2

ENTER DOLLAR AMOUNTS ONLY

TAXABLE INCOME

23	**Net income.** *Line 10 minus Line 22.* Fill in if minus:		23 $ .00
24	**Net operating loss deduction** *for years before 2000.*		24 $ .00
25	**Net income after NOL deduction.** *Line 23 minus Line 24.* Fill in if minus:		25 $ .00
26	(a) Non-business income/state adjustment. *Attach statement.* Fill in if minus:		26a $ .00
	(b) Minus: Related expenses. *Attach an allocation statement.*		26b $ .00
	(c) Subtract Line 26(b) from Line 26(a). Fill in if minus:		26c $ .00
27	**Net income from trade or business subject to apportionment** *. Line 25 minus Line 26(c).* Fill in if minus:		27 $ .00
28	**DC apportionment factor** *from D-30, Schedule F, Col 3, Line 6.*		28
29	**Net income from trade or business apportioned to DC.** Fill in if minus: *Multiply Line 27 by the factor on Line 28.*		29 $ .00
30	**Portion of Line 26(c) attributable to DC.** Fill in if minus: *Attach statement.*		30 $ .00
31	**Total District net income (loss).** Fill in if minus: *Combine Lines 29 and 30.*		31 $ .00
32	**Salary for owner(s) / member(s) services** from D-30, Schedule J, Column 4.		32 $ .00
33	**Exemption.** *Maximum is $5000. Enter days in DC.* → 33a *If fewer than 365 days in DC, see page 10 for amount to claim.*		33 $ .00
34	**Total taxable income before apportioned NOL deduction** Fill in if minus: *Line 31 minus total of Lines 32 and 33.*		34 $ .00
35	**Apportioned NOL deduction.** *Losses occurring for year 2000 and later.*		35 $ .00
36	**Total District taxable income.** *Line 34 minus Line 35.* Fill in if minus:		36 $ .00
37	**Tax** *9.975% of Line 36. Minimum tax is $250, unless DC gross receipts is greater than $1M, then minimum tax is $1,000.*		37 $ .00

TAX, PAYMENTS AND CREDITS

38	**Minus nonrefundable credits** from Schedule UB, Line 14.	38 $ .00
39	**Net tax** *See instructions for minimum requirements.*	39 $ .00
40	**Payments and refundable credits:** (a) Tax paid, if any, with request for an extension of time to file or paid with original return if this is an amended return.	40a $ .00
	(b) 2011 estimated franchise tax payments.	40b $ .00
	(c) Refundable credits from Schedule UB, Line 17.	40c $ .00
41	**Add lines 40(a), (b) and (c).**	41 $ .00
42	**Tax due.** *If Line 39 amount is larger, subtract Line 41 from Line 39.* *Will this payment come from an account outside the U.S.?* Yes No *See page 7.*	42 $ .00
43	**Overpayment.** *If Line 41 amount is larger, subtract Line 39 from Line 41.*	43 $ .00
44	**Amount you want to apply to your 2012 estimated franchise tax.**	44 $ .00
45	**Amount to be refunded.** *Line 43 minus Line 44.* *Will this refund go to an account outside of the U.S.?* Yes No *See page 7.*	45 $ .00

Payment due return – mail return and payment to Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.

Refund or no payment due return – mail retun to Office of Tax and Revenue, PO Box 221, Washington, DC 20044-0221.

Your return is due by the 15th day of the fourth month following the close of your tax year. PO Box mail labels are provided with the return envelope.

PLEASE SIGN HERE

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Officer's signature | Title | Date | Telephone number of person to contact

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) | Date | Firm name | Firm address

Preparer's PTIN

If you want to allow the preparer to discuss this return with the Office of Tax and Revenue fill in the oval.

Schedule A - COST OF GOODS SOLD (See specific instructions for Line 2.)

1. Inventory at beginning of year (if different from last year's closing inventory, attach an explanation).		$
2. Purchases . . . . . $		
Minus cost of items withdrawn for personal use . . . . . $	Enter result here →	
3. Cost of Labor.		
4. Material and supplies.		
5. Other costs (attach statement) – (Additional 30% and 50% federal bonus depreciation and additional IRC §179 expenses are not allowed.)		
6. Total of lines 1 through 5.		$
7. Inventory at end of year.		$
8. Cost of goods sold (Line 6 minus Line 7). Enter here and on D-30, Line 2.		$
Method of inventory valuation used		

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

	$		$
		TOTAL (Limited to 15% of net income – also enter on D-30, Line 18.)	$

Schedule C - TAXES (See specific instructions for Line 16.)

Type of Tax	Amount	Type of Tax	Amount
	$		$
TOTAL			$

*

Schedule E - INTEREST EXPENSE (See specific instructions for Line 17.)

Name and Address of Payee	Amount	Name and Address of Payee	Amount
	$		$
TOTAL			$

*Schedule D has been deleted.

1 1 0 3 0 0 1 4 0 0 0 2

Schedule F - DC apportionment factor (See page 10 of the instructions.)

Round cents to the nearest dollar. If an amount is zero, leave the line blank.

Carry all factors to six decimal places

	Column 1 TOTAL	Column 2 in DC	Column 3 Factor (Column 2 divided by Column 1)
1. **PROPERTY FACTOR:** Average value of real estate and tangible personal property owned or rented to and used by the unincorporated business.	$ .00	$ .00	.
2. **PAYROLL FACTOR:** Total compensation paid or accrued by the unincorporated business.	$ .00	$ .00	.
3. **SALES FACTOR:** All gross receipts of the unincorporated business other than gross receipts from items of non-business income.	$ .00	$ .00	.
4. **SALES FACTOR:** Enter factor from Column 3, Line 3			.
5. **SUM OF FACTORS:** (Add Column 3 entries, Lines 1 through 4.)			.
6. **DC APPORTIONMENT FACTOR:** Line 5 divided by 4 if there are 4 denominators. If fewer than 3 entries in Col. 1, divide Line 5 by the actual number of factors in Col. 3. Enter on D-30, Line 28.			.

Schedule G - Other allowable deductions

Nature of Deduction	Amount
	$
TOTAL (Also enter on D-30, Line 21.)	$

Schedule H - Income not reported (claimed as nontaxable)

(See page 11 of instructions.)

Nature of Income	Amount
	$
TOTAL	$

Schedule I - BALANCE SHEETS (See page 11 of Instructions.)

		BEGINNING OF TAX YEAR		END OF TAX YEAR	
		AMOUNT	TOTAL	AMOUNT	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.				
	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 - 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.				
	20. TOTAL LIABILITIES AND CAPITAL.				

Round cents to the nearest dollar.

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)	Social Security 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 page 9 of Instructions.
Col. 5 - See page 10 of Instructions.
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.

Enter total taxable income as shown on Line 34 of D-30. $

Net income of Unincorporated Business from both within and outside DC (from Line 25 of D-30) . . . . . $

SUPPLEMENTAL INFORMATION

1. During 2011, 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, PO Box 7572, Washington, DC 20044-7572.

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 2011? 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 2011? 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 2010? 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. Is this business an adjunct of a corporation, or affiliated with any corporation? (If yes, explain affiliation to stockholders and proprietors.) Yes ◯ No ◯

Government of the District of Columbia

2011 SCHEDULE UB
Business Credits

Important: Print in CAPITAL letters using black ink.
Attach to your Form D-20 or D-30.

1 1 2 3 0 0 2 1 0 0 0 2

OFFICIAL USE ONLY
Vendor ID# 0002

Taxpayer Identification Number

Fill in ☐ if FEIN
Fill in ☐ if SSN

Fill in ◯ if filing a D-20 Return
Fill in ☐ if filing a D-30 Return

Enter your business name

D-20 Return

Nonrefundable Credits

1	Economic Development Zone Incentives Credit *from the worksheet on page 12.*	1	$ .00
2	Qualified High Technology Company Credit *from Part F, DC Form D-20CR, from pub. 399.*	2	$ .00
3	Organ and Bone Marrow Donor Credit *(see computation on reverse side).*	3	$ .00
4	Job Growth Incentive Act	4	$ .00
5	RESERVED	5	$ .00
6	Total the nonrefundable D-20 credits, enter here and on Form D-20, Line 38. *These credits may not be applied against the required minimum tax.*	6	$ .00

Refundable Credits

7	Qualified High Technology Company Retraining Costs Credit *from Part G, Form D-20CR, from pub. 399.*	7	$ .00
8	RESERVED	8	$ .00
9	Total the refundable D-20 credits, enter here and on Form D-20, Line 40(c).	9	$ .00

D-30 Return

Nonrefundable Credits

10	Economic Development Zone Incentives Credit *from the worksheet on page 12.*	10	$ .00
11	Organ and Bone Marrow Donor Credit *(see computation on reverse side).*	11	$ .00
12	Job Growth Incentive Act	12	$ .00
13	RESERVED	13	$ .00
14	Total the nonrefundable D-30 credits, enter here and on Form D-30, Line 38. *These credits may not be applied against the required minimum tax.*	14	$ .00

Refundable Credits

15	Qualified High Technology Company Retraining Costs Credit *from Line 6, DC Form D-30CR, from pub. 399.*	15	$ .00
16	RESERVED	16	$ .00
17	Total the refundable D-30 credits, enter here and on Form D-30, Line 40(c).	17	$ .00

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Lines 2 or 7 above, attach a copy of your DC Form D-20CR to the D-20.

If you claim a credit on line 15 above, attach a copy of your DC Form D-30CR to the D-30.

Organ and Bone Marrow Donor Credit

An employer who provides an employee with paid leave to donate an organ (up to 30 days leave) or to donate bone marrow (up to 7 days leave) is eligible to claim a credit against the franchise tax. The credit is equal to 25% of the salary paid to the employee during the leave period. If you take the credit, you may not also deduct the salary paid to the donor employee for that period. This credit is not available if the employee is eligible for leave under the Family and Medical Leave Act of 1993.

Organ and Bone Marrow Donor Credit — Computation —			
Column 1 **Credit Category**	**Column 2** **Total Paid Leave**	**Column 3** **Leave Credit Calculation**	**Column 4** **Total Credit**
Organ Donor(s)	**Total Paid Leave Wages** $_____	**Col 2 amt.** × 25% 0 $_____	$_____
Bone Marrow Donor(s)	**Total Paid Leave Wages** $_____	**Col 2 amt.** × 25% 0 $ 0	$ 0
		Total of Col. 4. Enter here and on Schedule UB*.	$0

*Line 3 for D-20 filers
Line 10 for D-30 filers