



150200110002

This is a FILL-IN format. Please do not handwrite any data on this form other than your signature.

2015 D-20 P1
Corporation Franchise Tax Return page 1

Taxpayer Name: _____

Federal Employer I.D. Number: _____



| DEDUCTIONS | | ENTER DOLLAR AMOUNTS ONLY | |
|------------|--|---------------------------|----|
| 23 | Pension, profit-sharing plans Fill in if minus: <input type="radio"/> | 23 \$ | 00 |
| 24 | Other deductions (attach statement) | 24 \$ | 00 |
| 25 | Total deductions. Add Lines 11-24. | 25 \$ | 00 |
| 26 | Net income Line 10 minus Line 25. Fill in if minus: <input type="radio"/> | 26 \$ | 00 |
| 27 | Net operating loss deduction for years before 2000 | 27 \$ | 00 |
| 28 | Net income after net operating loss deduction Fill in if minus: <input type="radio"/> Line 26 minus Line 27 | 28 \$ | 00 |
| 29 | (a) Non-business income/state adjustment (attach statement) Fill in if minus: <input type="radio"/> | 29a \$ | 00 |
| | (b) Expense related to non-business income (attach statement) | 29b \$ | 00 |
| | (c) 29(a) minus 29(b) Fill in if minus: <input type="radio"/> | 29c \$ | 00 |
| 30 | Net income subject to apportionment Fill in if minus: <input type="radio"/> Line 28 minus Line 29(c) | 30 \$ | 00 |
| 31 | DC apportionment factor from Form D-20, Schedule F, col. 3, Line 5 | 31 | |
| 32 | Net income from trade or business Fill in if minus: <input type="radio"/> apportioned to DC Line 30 amount multiplied by Line 31 factor. | 32 \$ | 00 |
| 33 | Other income/deductions attributable to DC Fill in if minus: <input type="radio"/> (attach statement - see instructions) | 33 \$ | 00 |
| 34 | Total taxable income before apportioned NOL Fill in if minus: <input type="radio"/> deduction Line 32 plus or minus Line 33. | 34 \$ | 00 |
| 35 | Apportioned NOL deduction (Losses occurring in year 2000 and later) | 35 \$ | 00 |
| 36 | Total DC taxable income. Line 34 minus Line 35. Fill in if minus: <input type="radio"/> | 36 \$ | 00 |
| 37 | Tax 9.4% of Line 36 | 37 \$ | 00 |
| 38 | Minus nonrefundable credits from Schedule UB, Line 8 | 38 \$ | 00 |
| 39 | Total DC gross receipts from Line '4' MTLGR Worksheet \$ | | 00 |
| 40 | Net tax. Line 37 minus Line 38. The minimum tax is \$250 if DC gross receipts are \$1M or less or \$1,000 if DC gross receipts are greater than \$1M. | 40 \$ | 00 |
| 41 | Payments and refundable credits: | 41a \$ | 00 |
| | (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 | | |
| | (b) 2015 estimated franchise tax payments | 41b \$ | 00 |
| | (c) Refundable credits from Schedule UB, Line 11 | 41c \$ | 00 |
| 42 | Add lines 41(a), 41(b) and 41(c). | 42 \$ | 00 |
| 43 | Tax due. If Line 40 amount is larger, subtract Line 42 from Line 40. Will this payment come from an account outside the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions. | 43 \$ | 00 |
| 44 | Overpayment. If Line 42 amount is larger, subtract Line 40 from Line 42. | 44 \$ | 00 |
| 45 | Amount you want to apply to your 2016 estimated franchise tax | 45 \$ | 00 |
| 46 | Amount to be refunded. Line 44 minus Line 45. Will this refund go to an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions. | 46 \$ | 00 |
| 47 | Estimated tax interest (Fill in oval if D-2220 attached) <input type="radio"/> \$ | | 00 |

| | | | | |
|--------------------|---|-------|------|---------------------------------------|
| 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 |
| | Preparer's PTIN | | | Firm address |

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

Round cents to the nearest dollar. If an amount is zero, make no entry.

| Schedule A - Cost of Goods Sold (See specific instructions for Line 2.) | | Schedule B - Dividends (See specific instructions for Line 4.) | |
|---|----|---|--------|
| 1. Inventory at beginning of year..... | \$ | NAME AND ADDRESS OF DECLARING CORPORATION | AMOUNT |
| 2. Merchandise bought for manufacture or sale..... | | | \$ |
| 3. Salaries and wages..... | | | |
| 4. Other costs per books (attach statement)..... (Additional federal bonus depreciation is not allowable.) | | | |
| 5. Total | \$ | | |
| 6. Minus: Inventory at end of tax year..... | | | |
| 7. Cost of goods sold (Enter here and on D-20 Line 2.) | \$ | | |
| Method of inventory valuation: | | | |
| | | | |
| | | Total Dividends | \$ |
| | | Minus deduction for Subpart F Income. | |
| | | Minus deduction for dividends received from wholly-owned subsidiary | |
| | | TOTAL (Enter here and on D-20, Line 4.) | \$ |

| Schedule C - Compensation of officers (See specific instructions for Line 11.) | | | | | | |
|--|--------------------------|---|------------------------------------|---------------------|----------------------------------|--------------------------------------|
| Col. 1 Name and Address of Officer | Col. 2 Official Title | Col. 3 Percent of Time Devoted to Business | Percent of Corporation Stock Owned | | Col. 6 Amount of Compensation | Col. 7 Expense Account Allowances |
| | | | Col. 4 Common | Col. 5 Preferred | | |
| | | % | % | % | \$ | \$ |
| | | % | % | % | | |
| | | % | % | % | | |
| | | % | % | % | | |
| | | % | % | % | | |
| TOTAL COMPENSATION OF OFFICERS (Enter here and on D-20, Line 11.) | | | | | \$ | |

| Schedule D - Taxes (See specific instructions for Line 16.) | | | |
|---|--------|--|--------|
| EXPLANATION | AMOUNT | EXPLANATION | AMOUNT |
| | \$ | | \$ |
| | | | |
| | | | |
| | | TOTAL (Enter here and on D-20, Line 16.) | \$ |

| Schedule E - Reconciliation of the net income reported on Federal and DC returns | | | |
|---|----|--|----|
| 1. Taxable income before net operating loss deduction and special deductions (page 1 of your Federal corporate return). | \$ | 7. Total DC taxable income reported (from D-20, Line 36). | \$ |
| UNALLOWABLE DEDUCTIONS AND ADDITIONAL INCOME | | NON-TAXABLE INCOME AND ADDITIONAL DEDUCTIONS | |
| 2. Income taxes (see specific instructions for line 16). | | 8. Net income apportioned or allocated to outside DC. | |
| 3. DC income taxes and franchise taxes imposed by DC Revenue Act of 1947, as amended. | | 9. Other non-taxable income and additional deductions including NOL (itemize): | |
| 4. Interest on obligations of states, territories of the U.S. or any Political Subdivision thereof. | | (a) _____ | |
| 5. Other unallowable deductions and additional income (itemize, include additional federal bonus depreciation and additional IRC § 179 expenses). | | (b) _____ | |
| (a) _____ | | | |
| (b) _____ | | | |
| 6. TOTAL of Lines 1–5. | \$ | 10. TOTAL of Lines 7, 8 and 9. | \$ |

Schedule H-2 – Analysis of Unappropriated Retained Earnings per Books

Schedule I – Income from Rent

*excludes federal 30% and 50% bonus depreciation and additional IRC §179 expenses deductions.

Schedule I-1 – Explanation of deductions claimed in Columns 5 and 6 of Schedule I.

[illegible]

Supplemental Information

| | | | |
|---|-----------------------------|---------------------------------|---|
| 1. STATE OR COUNTRY OF INCORPORATION | 2.(a) DATE OF INCORPORATION | 2.(b) DATE BUSINESS BEGAN IN DC | 3. IRS SERVICE CENTER WHERE FEDERAL RETURN WAS FILED FOR PERIOD COVERED BY THIS RETURN: |
| 4. THE CORPORATION'S BOOKS ARE IN THE CARE OF – | | 5. LOCATED AT – | |

| | | |
|--|--|--|
| 6. During 2015, has the Internal Revenue Service made or proposed any adjustments to your federal income tax return, or did you file any amended returns with the IRS? YES <input type="radio"/> NO <input type="radio"/> If "YES", please submit separately a detailed statement, unless previously submitted, to the address shown on page 7 under Amended returns. | | If you have already provided OTR with a detailed statement, enter the date it was sent. <div style="border: 1px solid black; width: 150px; height: 20px; margin: 5px auto;"></div> MM/DD/YYYY |
|--|--|--|

| | | |
|---|--|------------------|
| 7. Is this corporation unitary with a partnership or another corporation? | <input type="radio"/> YES <input type="radio"/> NO | If yes, explain: |
|---|--|------------------|

| | | |
|--|--|--|
| 8. Is this return made on the accrual basis? | <input type="radio"/> YES <input type="radio"/> NO | If no, indicate basis used: <input type="radio"/> Cash Basis <input type="radio"/> Other (specify) |
|--|--|--|

| | | |
|---|--|---------------------|
| 9. Did you file a franchise tax return with DC for the year 2014? | <input type="radio"/> YES <input type="radio"/> NO | If no, state reason |
|---|--|---------------------|

| | | |
|---|--|----------------------|
| 10. Did you withhold DC income tax from wages paid to your DC resident employees during 2015? | <input type="radio"/> YES <input type="radio"/> NO | If no, state reason: |
|---|--|----------------------|

| | |
|---|--|
| 11. Did you file annual information returns, federal forms 1096 and 1099, relating to payment of dividends and interest for 2015? | <input type="radio"/> YES <input type="radio"/> NO |
|---|--|

| | | |
|---|--|--------------------------------|
| 12. (a) Has the business been terminated? | <input type="radio"/> YES <input type="radio"/> NO | If yes, explain and give date: |
| (b) Have you moved out of DC? | <input type="radio"/> YES <input type="radio"/> NO | |

| | |
|---|--|
| 13. Did you file an annual ballpark fee return? | <input type="radio"/> YES <input type="radio"/> NO |
|---|--|

Worldwide Combined Reporting
Election Form



FEIN/SSN of Designated Agent

Fill in ☐ if FEIN

Fill in ☐ if SSN

Taxable Year YYYY

☐ Worldwide

Name of Designated Agent

Telephone number

Business address line #1

Business address line #2

City

State

Zip code +4

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
- A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
- It may be withdrawn or reinstituted after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in DC tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
- Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
- Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Authorized Signature

Printed Name

Date

Under penalties of law, I declare that the designated agent has authorized me to sign on behalf of all members of the combined group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete.



OFFICIAL USE ONLY
Vendor ID# 0002

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

Taxpayer Identification Number

Fill in ☐ if FEIN

Fill in ☐ if filing a D-20 Return

Fill in if SSN

Fill in ☐ if filing a D-30 Return

Enter your business name

D-20 Return

Nonrefundable Credits

- [illegible]

D-30 Return

Nonrefundable Credits

- [illegible]

Schedule UB Instructions

Qualified High Technology Companies

If you claim credits on Lines 2 or 9 above, attach a copy of your DC Form D-20CR to the D-20.

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% _____ \$ _____ | \$ _____ |
| Bone Marrow Donor(s) | Total Paid Leave Wages \$ _____ | Col 2 _____ amt. × 25% _____ \$ _____ | \$ _____ |
| | | Total of Col. 4. Enter here and on Schedule UB.* | |

*Line 3 of Schedule UB for D-20 filers
Line 13 of Schedule UB for D-30 filers