



# Instructions for Form FR-127

## Why file Form FR-127?

Use this form if you cannot file your DC individual income tax return by the April 17, 2018 deadline. By filing this form, you can receive an extension of time to file until October 15, 2018.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 17, 2018.

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

## Additional extension.

In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must file for the first 6-month extension by the April 17, 2018 deadline before applying for the additional extension of time to file.

## When to file.

You must submit your request for an extension along with full payment of any tax due by April 17, 2018.

## How to avoid penalties and interest.

You will be charged interest of 10% per year, compounded daily, for any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

You will be charged a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

## 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.