



IMPORTANT: Please read the instructions on the reverse before completing this form

Business Name (from your D-20 or D-30 return)	Taxpayer Identification Number (TIN)
<input type="text"/>	<input type="text"/>
Person to contact if there are questions	Daytime telephone number
<input type="text"/>	<input type="text"/>

No underpayment interest is due and this form should not be filed if:

- A. Your tax liability on taxable income after deducting DC applicable credits and estimated tax payments is less than \$1001, or
- B. You have made the required periodic DC estimated franchise tax payments and the total is equal to or more than 110% of last year's taxes or 90% of the current year's taxes. Note: In order to use the prior year 110% exception, you must have filed a DC franchise tax return last year and you must have been in business in DC for the entire year.

Computation of Underpayment Interest

1	2025 DC franchise tax liability from Forms D-20, or D-30.	\$	<input type="text"/>
2	Multiply the amount on Line 1 by 90% (.90).	\$	<input type="text"/>
3	2024 DC franchise tax liability from Forms D-20, or D-30 X 110%.	\$	<input type="text"/>
4	Minimum estimated tax requirement for tax year 2025 (lesser of Lines 2 and 3).	\$	<input type="text"/>
5	Multiply the amount on Line 4 by 25% (.25). <i>Note: If your income was not evenly received over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.</i>	\$	<input type="text"/>

Due date of Payments

Due dates shown are for calendar year; for fiscal year, use the 15th day of the 4th, 6th, 9th and 12th months after the end of the fiscal year.

1 st Period	2 nd Period	3 rd Period	4 th Period
04/15/25	06/15/25	09/15/25	12/15/25

6 Enter the amount from Line 5 or the annualized amount in each period (the 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Check here if you are using the "Annualized Income" method.

7 DC estimated taxes paid each period (the 2nd period includes the 1st period amount, 3rd period includes 1st and 2nd period amounts, the 4th period includes all period amounts).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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8 Underpayment each period (Line 6 minus Line 7).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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9 Underpayment Interest Factors.

.0175 .0265 .0262 .0348

10 Line 8 multiplied by Line 9.

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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11 Underpayment Interest - Total of amounts from Line 10. Pay this amount.

\$

(See D-2220 instructions).