Government of the District of Columbia

2011 D-40 Individual Income Tax Return

Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Fill in ◯ if: Filing an **amended return.** *See page 3.*
Fill in ◯ if: Filing for a deceased taxpayer *See page 17.*

OFFICIAL USE ONLY
Vendor ID#1234

Your social security number (SSN): 400007300
Spouse's/registered domestic partner's SSN:
Your daytime telephone number:

Your first name: LOW M.I.: Last name: INCOME

Spouse's/registered domestic partner's first name: M.I.: Last name:

Home address (number, street and apartment number if applicable): 1040 EZ WAY

City: WASHINGTON State: DC Zip Code +4: 20024

Filing status

1 *Fill in only one:* ● Single, ◯ Married filing jointly, ◯ Married filing separately, ◯ Dependent claimed by someone else
◯ Married filing separately on same return *Enter combined amounts for Lines 4–42. See Instructions, page 5.*
◯ Registered domestic partners filing jointly or ◯ filing separately on same return
◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC from (month) to (month); number of months in DC *See page 18.*

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

Income Information

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

a	Wages, salaries, unemployment compensation and/or tips, *see instructions, page 19.*		a	12200 00
b	Business income or loss, *see instructions, page 19.*	Fill in if loss ◯	b	00
c	Capital gain (or loss).	Fill in if loss ◯	c	00
d	Rental real estate, royalties, partnerships, etc.	Fill in if loss ◯	d	00

Computation of DC Gross and Adjusted Gross Income

3	Federal adjusted gross income. 1040, Line 37; 1040A, Line 21; 1040EZ, Line 4; 1040NR, Line 36 plus Sch NEC, Line 13; 1040NR-EZ, Line 10	Fill in if loss ◯	3	12200 00
	Additions to DC Income			
4	Franchise tax deducted on federal forms, *see instructions.*		4	00
5	Other additions from DC Schedule I, Calculation A, Line 8.		5	00
6	Add Lines 3, 4 and 5.	Fill in if loss ◯	6	12200 00
	Subtractions from DC Income			
7	Part year residents, enter income received during period of nonresidence, *see pg 20.*		7	00
8	Taxable refunds, credits or offsets of state and local income tax.		8	00
9	Taxable amount of social security and tier 1 railroad retirement Forms 1040, Line 20b or 1040A, Line 14b.		9	00
10	Income reported and taxed this year on a DC franchise or fiduciary return.		10	00
11	DC and federal government pension and annuity limited exclusion, *see page 20.* Fill in ◯ if you are 62 or older ◯ if your spouse/domestic partner is 62 or older		11	00
12	DC and federal government survivor benefits, *see page 20.*		12	00
13	Other subtractions from DC Schedule I, Calculation B, Line 16.		13	00
14	Total subtractions from DC income, *Lines 7-13.*		14	00
15	DC adjusted gross income, *Line 6 minus Line 14.*	Fill in if loss ◯	15	12200 00

Enter your last name. INCOME

Enter your SSN. 400007300

16	Deduction type. *Take the same type as you took on your federal return. Fill in which type:* ● Standard or ○ Itemized *See page 20 for amount to enter on Line 17.*		
17	DC deduction amount. *Do not copy from federal return. For amount to enter, see page 20.*	17	4000 00
17a	RESERVED .00		
18	Number of exemptions. *If more than 1 (more than 2 if filing jointly), or if you or your spouse/domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.*	18	
19	Exemption amount. *Multiply $1,675 by number on line 18. Part-year DC residents see Calculation E, page 19.*	19	1675 00
20	Add Lines 17 and 19.	20	5675 00
21	DC taxable income. *Subtract Line 20 from Line 15. Enter result.* Fill in if loss ○	21	6325 00

DC tax, credits and payments

22	Tax. *If Line 21 is $100,000 or less, use tax tables on pages 47-56. If more, use Calculation I, page 20.* Fill in ○ if filing separately on same return. *Complete Calculation J on Schedule S.*	22	253 00
23	Credit for child and dependent care expenses .00 X .32 Enter result > *From Line 9 of fed. Form 2441; from Line 5, DC Form D-2441, if part-year DC resident.*	23	00
24	Non-refundable credits from DC Schedule U, Part 1a, Line 6. *Attach Schedule U.*	24	00
25	DC Low Income Credit. *See table on page 11. Take either this credit or Line 28 credit – not both.*	25	147 00
25a	Enter the number of exemptions claimed on your federal return.	25a	
26	Total non-refundable credits. *Add Lines 23, 24 and 25.*	26	147 00
27	Total tax. *Subtract Line 26 from Line 22. If Line 22 is less than Line 26 leave Line 27 blank.*	27	106 00
28	DC Earned Income Tax Credit. Enter your federal EIC. .00 X .40 Enter result >	28	00
28a	Enter the number of qualified EITC children.	28a	
29	Property Tax Credit. *From your DC Schedule H, attach a copy.*	29	750 00
30	Refundable credits from DC Schedule U, Part 1b, Line 4. *Attach Schedule U.*	30	00
31	DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.*	31	1400 00
32	2011 estimated income tax payments.	32	00
33	Tax paid with extension of time to file or with original return if this is an amended return.	33	00
34	Total payments and refundable credits *Add Lines 28, 29-33.*	34	2150 00

Refund – *Complete if Line 34 is more than Line 27*

35	Amount you overpaid *Subtract Line 27 from Line 34*	35	2036 00
36	Amount to be applied to your 2012 estimated tax	36	00
37	Penalty *See instructions*	37	00
38	Refund *Subtract sum of Lines 36 and 37 from Line 35*	38	00
39	Contribution amount *from Sched. U, Part II, Line 6* *Can not exceed refund amt. on Line 38* *Put additional amt. on Line 42*	39	00
40	Net refund *Subtract Line 39 from Line 38*	40	2036 00

Amount owed – *Complete if Line 34 is equal to or less than Line 27*

41	Tax due *Subtract Line 34 from Line 27*	41	00
42	Contribution amount *from Sched. U, Part II, Line 7*	42	00
43a	Penalty	00	
43b	Interest	00	
	Enter total P & I	43	00
44	Total amount due *Add Lines 41-43*	44	00

Will the refund you requested go to an account outside the U.S.? Yes ○ No ● *See page 8.*

Direct Deposit. *To have your refund deposited to your checking ○ OR savings ○ account, fill in oval and enter bank routing and account numbers. See page 7.*

Routing Number 123456780 Account Number 02135769

Third party designee *To authorize another person to discuss this return with OTR, fill in here ○ and enter the name and phone number of that person. See instructions, page 8.*

Designee's name Phone number

Signature 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 information available to the preparer.

Your signature Date Paid preparer's signature Date

Spouse's/domestic partner's signature if filing jointly or separately on same return Date Paid preparer's PTIN P77777777 Paid preparer's phone number (614) 659-1505

Government of the District of Columbia

2011 SCHEDULE S Supplemental Information and Dependents

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

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Vendor ID#0006

Enter your last name. INCOME *Enter your social security number.* 400007300

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name | M.I. | Last Name

Social security number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last Name

Social security number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last Name

Social security number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last Name

Social security number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last Name

Social security number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last Name

Social security number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last Name

Social security number | Relationship | Date of Birth (MMDDYYYY)

First name | M.I. | Last Name

Social security number | Relationship | Date of Birth (MMDDYYYY)

Head of household filers

Do not enter your information

SSN of qualifying non-dependent person | Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person | M.I. | Last Name

Last name and SSN INCOME 400007300

Calculation G Number of exemptions.

Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i and have not filled in any other section of Schedule S.

a	Enter 1 for yourself and	a	
b	Enter 1 if you are filing as a head of household and	b	
c	Enter 1 if you are age 65 or over and	c	
d	Enter 1 if you are blind	d	
e	Enter number of dependents	e	
f	Enter 1 for your spouse or registered domestic partner if filing jointly or filing separately on same return	f	
g	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is 65 or over	g	
h	Enter 1 if you are married filing jointly or married filing separately on same return and your spouse/partner is blind	h	
i	Total number of exemptions *Add Lines a–h, enter here and on D-40, Line 18.*	i	

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on line k.

			You	*Your spouse/domestic partner*
a	Federal adjusted gross income. *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	a	00	00
b	Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 4 and 5.*	b	00	00
c	Add Lines a and b.	c	00	00
d	Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 14.*	d	00	00
e	DC adjusted gross income. *Subtract Line d from Line c.*	e	00	00
f	Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount as you wish.)*	f	00	00
g	Exemption amount. *Enter each person's portion of exemption amount entered on D-40, Line 19.*	g	00	00
h	Add Lines f and g.	h	00	00
i	Taxable income. *Subtract Line h from Line e.* Fill in if loss ☐	i	00	00
j	Tax. *If Line i is $100,000 or less, use tax tables on pages 47-56. If more than $100,000, use Calculation I, page 20.*	j	00	00
k	*Add the amounts on Line j, enter here and on D-40, Line 22.*	k		00 *Total tax*

Government of the District of Columbia

2011 SCHEDULE H Homeowner and Renter Property Tax Credit

Important: Read eligibility requirements before completing.
Print in CAPITAL letters using black ink.

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Personal information

Your social security number (SSN): 400007300

Fill in if you are: ◯ 62 or older ◯ Blind or disabled

Your daytime telephone number

Your first name | M.I. | Last name

Spouse's/registered domestic partner's SSN

Fill in if spouse/registered domestic partner is: ◯ 62 or older ◯ Blind or disabled

Spouse's/registered domestic partner's first name | M.I. | Last name

Mailing address (number, street and apartment): 1040 EZ WAY

City: WASHINGTON | State: DC | Zip Code +4: 20024

Address of DC property (number, street and apartment) for which you are claiming the credit if different from above

Type of property for which you are claiming the credit. Fill in only one: ◯ House ◯ Apartment ◯ Rooming house

◆ **Complete Section A or Section B, whichever applies.** ◆

Do not claim this credit for a property owned by a government, a house of worship or a non-profit organization.

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

Section A Credit claim based on rent paid

1 Total household gross income. *From Line w on page 3. If over $20,000, do not claim this credit.*		1	12200 00
2 Rent paid on the property in 2011.	9000 00 x .15 >	2	1350 00
If 15% of the rent paid amount is more than the line 1 amount do not claim the credit.			
3 Property tax credit. *Use the worksheet on page 35.*		3	750 00
4 Rent supplements received in 2011 by you or your landlord on your behalf.		4	00
5 Property tax credit. *Subtract Line 4 from Line 3, D-40 filers enter here and on Line 29 of D-40.*		5	750 00

6 Landlord's name: TEST CASE LOW INCOME

Landlord's address (number and street): 1101 4TH STREET SW | Apartment number

Landlord's telephone number

City: WASHINGTON | State: DC | Zip Code +4: 20024

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

Section B Credit claim based on real property tax paid

7 Total household gross income. *From Line w on page 3. If over $20,000, do not claim this credit.*	7	00
8 DC real property tax paid by you on the property in 2011.	8	00
9 Property tax credit *Use the worksheet on page 35.*	9	00

10 *Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.*

Square number | Suffix number | Lot number

Last name and SSN INCOME 400007300

If you are blind or disabled, you must have this certificate completed to claim the Property Tax Credit. File it with your Schedule H.

Physician's certification of blindness or disability.

If a physician's certification of blindness or disability has been submitted previously and the claimant's condition is unchanged, additional certifications are not needed.

Claimant's first name | M.I. | Last name

Claimant's social security number

I certify that the above-named claimant *(fill in all that apply)*:

- is blind;
- has a physical or mental impairment that is expected to last continuously for 12 months or more;
- was physically or mentally impaired on January 1, 2011.

Physician's first name | M.I. | Last name

Physician's address (number and street) | Suite number

City | State | Zip Code +4

WASHINGTON

Physician's signature | Date | Where Licensed | License Number

Definitions

Blind
Central visual acuity that does not exceed 20/200 in the better eye with correcting lenses, or visual acuity that is greater than 20/200, but is accompanied by a limitation in the field of vision such that the widest diameter of the visual field subtends an angle no greater than 20 degrees.

Disabled
Unable to engage in any gainful activity due to a medically determinable physical or mental impairment which can be expected to last for 12 months or more.

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

Your signature | Date | Paid preparer's signature | Date

Paid preparer's Federal ID, SSN or PTIN | Paid preparer's telephone number

(614) 659-1505

Last name and SSN INCOME 400007300

Total Household Gross Income – *Report the total income of every member of your household, including income not subject to DC tax. This income does not include gifts from nongovernmental sources, food stamps or food and other relief in-kind supplied by a governmental agency.*

		You	Your spouse/dom. partner	Other household members
		$	$	$
a Wages, salaries, tips, bonuses, commissions, fees and any compensation for personal services.	a	12200		
b Dividends and interest.	b			
c Lottery winnings.	c			
d Trade or business income (or loss).	d			
e Taxable and nontaxable pensions and annuities.	e			
f Capital gain (or loss).	f			
g Alimony received.	g			
h Net rental and royalty income.	h			
i Social security and/or railroad retirement.	i			
j Unemployment insurance and workers' compensation.	j			
k Support money and public assistance grants.	k			
l Interest on U.S. obligations.	l			
m Disability income exclusion (from DC Form D-2440, Line 10).	m			
n Nontaxable portion of military compensation.	n			
o Fellowship and scholarship awards and grants.	o			
p Life insurance proceeds.	p			
q Veteran's pension and disability payments.	q			
r GI Bill benefits.	r			
s Income subject to unincorporated business franchise tax.	s			
t Cash distributions from a business or investment.	t			
u Other.	u			
v Total gross income. Add Lines a–u for each column.	v	12200		
w Total household gross income. Add amounts entered on Line v, enter here and on Section A, Line 1 or Section B, Line 7.	w	12200		

List names and social security numbers of other household members. If more than four, list on a separate sheet of paper and attach with this form.

#1 _____

#2 _____

#3 _____

#4 _____

Government of the District of Columbia

2011 SCHEDULE U Additional Miscellaneous Credits and Contributions

Important: *Print in CAPITAL letters using black ink. Attach to D-40.*

NOTE: *Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).*

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Vendor ID#0000

Enter your last name | Social Security Number

Part I Credits

a. Nonrefundable Credits

1 DC Government Employee first-time DC homebuyer credit, *see page 17.* 1 00
Dependents cannot claim this credit.

2 Enter state income tax credit. *List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state tax credits on Line 3 below.)*

State **(a)** 00 **(b)** 00

State **(c)** 00 **(d)** 00

3 Total of Line 2 state tax credits and any additional tax credits from the attachments. Enter amount. 3 00

4 4 00

5 5 00

6 Total your nonrefundable credits, enter here and on Form D-40, Line 24. 6 00

b. Refundable Credits

1 DC Non-custodial parent EITC (see Schedule N). 1 00

2 2 00

3 3 00

4 Total your refundable credits, enter here and on Form D-40, Line 30. 4 00

Part II Contributions (The minimum contribution is $1.00.)

1 DC Statehood Delegation Fund. 1 00

2 Public Fund for Drug Prevention and Children at Risk. 2 00

3 Anacostia River Cleanup and Protection Fund. 3 00

4 4 00

5 5 00

6 If due a refund, total your contribution(s), enter here and on Form D-40, Line 39. 6 00

7 If you owe tax, total your contribution(s), enter here and on Form D-40, Line 42. 7 00

If you are not due a refund and do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 42.

If you owe tax, make the payment plus any contribution(s), payable to the DC Treasurer and mail it with your return. Attach this schedule to your D-40 Return.

Government of the District of Columbia

2011 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

Make entries using black ink. Attach to your D-40.

Last name	Social Security Number	OFFICIAL USE ONLY Vendor ID#0000

Calculation A Additions to federal adjusted gross income. Fill in only those that apply.

		Dollars only, do not enter cents
1 Part-year DC resident – enter the portion of adjustments (from Line 36, Form 1040; Line 20, Form 1040A; or Line 34, 1040NR) that relate to the time you resided outside DC. *For Lines 2 – 7 below include only the amounts related to the time you resided in DC.*	1	00
2 Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 *Add Lines 6 and 8 and enter here.*	2	00
3 30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on *federal return*	3	00
4 Any part of a discrimination award subject to income averaging.	4	00
5 Deductions for S Corporations from Schedule K-I, Form 1120 S.	5	00
6 Other (see instructions on other side).	6	00
7	7	00
8 Total additions *Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.*	8	00

Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.

1 Taxable interest from US Treasury bonds and other obligations. *See instructions on other side.*	1	00
2 Disability income exclusion from DC Form D-2440, Line 10. *See instructions on other side.*	2	00
3 Interest and dividend income of a child from federal Form 8814*.	3	00
4 Awards, other than front and back pay, received due to unlawful employment discrimination.	4	00
5 Excess of DC allowable depreciation over federal allowable depreciation. *See instructions.*	5	00
6 Long-term care insurance premiums paid in 2011, $500 annual limit per person.	6	00
7 Amount paid (or carried over) to DC College Savings plan in 2011 (maximum $4,000 per person, $8,000 for joint filers if each is an account owner). *Part-year residents see instructions.*	7	00
8 Exclusion of up to $10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than $100,000. *See instructions.*	8	00
9 Expenditures by DC teachers for necessary classroom teaching materials, $500 annual limit per person. *See instructions on other side.*	9	00
10 Expenditures by DC teachers for certain tuition and fees, $1500 annual limit per person. *See instructions on other side.*	10	00
11 Loan repayment awards received by health-care professionals from DC government. *See instructions on other side.*	11	00
12 Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. *Make no entry if the premium was deducted on your federal return, see instructions on other side.*	12	00
13 DC Poverty Lawyer Loan Assistance. *See instructions on other side.*	13	00
14 Other *See instructions on other side.*	14	00
15 Military Spouse Residency Relief Act. *See instructions on other side.*	15	00
16 Total subtractions. *Add entries on Lines 1–15. Enter the total here and on D-40, Line 13.*	16	00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

Government of the District of Columbia

2011 SCHEDULE N DC Non-Custodial Parent EITC Claim

Important: Print in CAPITAL letters using black ink.
Attach to Schedule U. File Schedules N and U with your D-40.

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Vendor ID#0006

First name of non-custodial parent | M.I. | Last name

Address (number, street and apartment)

City | State | Zip Code + 4

Social Security Number | Date of birth (MMDDYYYY)

DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N.

	YES	NO
1 Is your Federal Adjusted Gross Income for 2011 less than: $35,535 ($40,545 if married or registered domestic partners filing jointly) with one qualifying child? $40,363 ($45,373 if married or registered domestic partners filing jointly) with two qualifying children? $43,352 ($48,362 if married or registered domestic partners filing jointly) with three or more qualifying children?		
2 Were you a DC resident taxpayer during the year?		
3 Were you between the ages of 18 and 30 as of December 31, 2011?		
4 Are you a parent of a minor child(ren) with whom you do not reside?		
5 Are you under a court order requiring you to make child support payments?		
6 Was the effective date of the child support payment order on or before 6/30/2011?		
7 Did you make child support payment(s) through a government sponsored support collection unit?		
8 Did you pay all of the court ordered child support due for 2011 by December 31, 2011?		

If you answered "Yes" to the above questions, you may claim the DC Non-Custodial Parent EITC.
Complete Schedule N and attach it, and Schedule U, to your D-40.

Qualifying Child Information

	First Name	M.I.	Last Name
1. Child's name, #1			
Child's name, #2			
Child's name, #3			

If you have more than three qualifying children, you only need to list three to get the maximum credit.

	#1	#2	#3
2. Child's SSN			
3. Child's date of birth			

4. Custodian's name — First Name | M.I. | Last Name

5. Custodian's address — Number, street and apartment number

City | State | Zip Code + 4

6. Custodian's SSN

7. Location of the court that ordered support payments for: #1 #2 #3

8. Case or Docket number for:

#1
#2
#3

9. Name of government agency to which you make payments for:

#1
#2
#3

10. Address of the government agency for: #1 #2 #3

11. Amount of court ordered payment: #1 $ 00 per month; #2 $ 00 per month; #3 $ 00 per month

12. Date payments were ordered to start: #1 (MMDDYYYY) #2 (MMDDYYYY) #3 (MMDDYYYY)

13. Total payments made during 2011: #1 $ 00; #2 $ 00; #3 $ 00

14. Computation: Using the amount on Line 3 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer see page 18 of the D-40 booklet for instructions on prorating the credit to be claimed.