



Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

**2011**  
**D-40ES**

# **2011 D-40ES** Estimated Payment for Individual Income Tax

DCE001I

**Secure - Accurate - Convenient ...**

**File Electronically Today!**  
**[www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)**



**Important: Use the mailing labels in this booklet when mailing your vouchers.**

D-40ES (REV. 03/11)

## WHAT'S NEW .....

- **We Have Moved**

The Office of Tax and Revenue (OTR) has relocated its customer service centers and offices to 1101 4th Street, SW. The new location consolidates the OTR services including the Recorder of Deeds. The new location is conveniently adjacent to the Green Line Metrorail (Waterfront-SEU).

- **Due Dates**

If the due date falls on a Saturday, Sunday or holiday, the return is due the next business day.

**Who must file D-40ES estimated tax vouchers?**

You must file these vouchers if you are required to file a District of Columbia (DC) income tax return and, after subtracting your DC tax withheld and any credits, you expect to owe \$100 or more in taxes.

**Should you file joint vouchers?**

If you plan to file jointly on your 2010 D-40 return, you should file joint 2011 vouchers to ensure you receive credit for any estimated income tax you pay. If you file joint vouchers, but you do not file jointly on your D-40 return, you may divide the estimated tax paid between you and your spouse/registered domestic partner any way you wish. If filing jointly or filing separately on the same return, enter the name and Social Security Number (SSN) shown first on your return, then enter the name and SSN shown second on your return. *Please be consistent when entering the names on the vouchers with the order used on the return.*

**Payments**

You may pay your estimated tax and file your vouchers electronically free of charge through the DC Government web site. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), select Individual Income Tax Service Center, and then select DC Online Filing.

If you file using paper, mail the vouchers and payments to:  
 Office of Tax and Revenue  
 Individual Estimated Tax  
 PO Box 96018  
 Washington DC 20090-6018

Make your check or money order payable to the DC Treasurer. Write your social security number, voucher number and “2011 D-40ES” on your check or money order.

**NOTE:** Please use the mailing labels provided in this booklet when mailing your vouchers.

**When are the vouchers due?**

File your vouchers by the following dates:

- Voucher 1 — April 15, 2011;
- Voucher 2 — June 15, 2011;
- Voucher 3 — September 15, 2011; and
- Voucher 4 — January 15, 2012.

**How do you determine your estimated tax payments?**

If you expect your taxes and withholding for 2011 to be approximately the same as 2010, your estimated tax is the amount of tax you owed in

2010. Divide this amount into four payments.

If you expect this year's income to be different from last year, use the worksheet on page 8 to estimate your 2011 DC tax payments.

**Applying an overpayment from your prior DC income tax return.**

You can apply the full amount of any overpayment of tax from your prior year's DC income tax return to the first payment of your estimated taxes or you can spread it across the four payments any way you choose. You may not do this if you have requested or received a refund of this overpayment.

Use the record of payments worksheet on page 10 to plan how much of the overpayment you will apply to each payment.

**Could you be charged a penalty or fee?**

If you underestimate your taxes:

You will be charged an underpayment rate of 10% per year compounded daily, if your withholdings, credits and estimated tax payments do not equal:

- At least 90% of your 2011 DC income tax; or
- 100% of your 2010 DC income tax for a 12-month period.

If you falsely state your estimated taxes:

You will be charged a penalty if any statement made on the voucher is not true and accurate to the best of your knowledge.

**What if your estimated tax liability changes during the year?**

If you have filed one or more vouchers and you find that your estimated tax liability has changed substantially, use the calculation on page 8 to recalculate your estimated tax payment.

Using your remaining vouchers, adjust your payment amounts to cover the balance you owe.

**Dishonored payments**

You will be charged \$65 for any payment not honored by your financial institution and returned to OTR.

**Penalty and interest charges**

OTR will charge -

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due.
- A 20% penalty on the portion of an underpayment of taxes if attributable to

negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.

- Interest of 10% per year, compounded daily, on a late payment.
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 20% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the fee are first applied to the fee then to penalty, interest and tax owed.
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §§47-4212).

### **Enforcement actions**

- OTR may use lien, levy, seizure, collection agencies and liability offset if a taxpayer fails to pay the District within 10 days after receiving a Notice of Tax Due and a demand for payment. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). Click “Information”, “Collection Division”, “Enforcement Actions”.

### **Criminal penalties**

You will be penalized under the criminal provisions of the DC Code, Title 47 if you are required to file a return or report, or perform any act and you -

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect.
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- Willfully attempt to evade or defeat a tax; or willfully fail to collect, account for, or pay a tax; or willfully make fraud and false statements or fail to provide information.

See DC Code §§47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

### **Filing return before last payment**

If you file your DC individual tax return for the year before you made your last estimated tax payment for the year, you must pay the balance of any tax due with your return. (Do not send in your last voucher.)

### **Where do you call if you have questions?**

202-727-4TAX (4829)

## Filling out the form

To ensure that we can process your forms quickly and accurately, please follow these guidelines. **Do not print outside the boxes.**

Using black ink, print in CAPITAL letters.

ROBERTS

Leave a space between words and between numbers and words.

8 ELM

Write 3s with rounded tops, not flat tops.

Yes No  
3 7 ~~3 7~~

Write 7s without middle bars.

Round cents to the nearest dollar. **Do not enter cents.**

\$ 57204.00

## Instructions

### Electronic filing instructions

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the “on screen” instructions. If you need further explanations, review the instructions in this booklet.

### International ACH transaction (IAT)

For electronic payers, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside the United States?”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future.

### Substitute forms

You may file your DC tax return using a computer-prepared or computer-generated substitute form provided the form is approved in advance by the OTR. The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use.

**Taxpayer Identification Number(s) (TIN)**

You must have a TIN, whether it is a SSN or FEIN.

- **If you apply for a SSN**, it must be a valid number issued by the Social Security Administration (SSA) or the United States Government. To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213.
- **If you apply for a FEIN**, it must be a valid number issued by the Internal Revenue Service (IRS). To apply for a FEIN, get Form SS-4, Application for Employer Identification Number (EIN), online at [www.irs.gov/businesses](http://www.irs.gov/businesses), click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number before you file a DC return. You could be subject to a balance due or disallowance of credits or exemptions if you supply a missing or incorrect TIN.

## Worksheet to Estimate DC Tax Payments

a	Federal adjusted gross income expected for 2011	a	
b	Deduction amount If you expect to itemize your deductions, enter the estimated deduction amount. If you expect to take a standard deduction, for married filing separately, enter \$2,000; all others enter \$4,000.	b	
c	Subtract Line b from Line a.	c	
d	Number of exemptions	d	
e	Exemption amount Multiply \$1,675 by Line d.	e	
f	Estimated taxable income Subtract Line e from Line c.	f	
g	DC tax Use the tax rate table on page 9.	g	
h	DC income tax to be withheld during 2011	h	
i	Property tax credit If you have none, make no entry — leave blank.	i	
j	Other DC credits — EITC, Low Income Credit, or credit for child care. If you have none, leave blank.	j	
k	Add Lines h-j.	k	
l	Estimated DC tax Subtract Line k from Line g.	l	
m	Amount of each payment Divide Line m by the number of voucher payments due this year. Apply any overpayment from your 2010 D-40 return any way you wish, see page 9 .	m	

**Revised estimated tax payment calculation** Use this if your estimated income figure changes significantly after you have filed one or more vouchers.

a Revised estimated tax for 2011

a

b Total of payments made

b

c Total due Subtract Line b from Line a.

c

d Amount of each remaining payment Divide Line c by the number of payments remaining.  
Adjust the remaining payments to cover the balance you owe.

d

## Tax Rate Table

Taxable Income	DC Tax
\$10,000 and less	4% of your taxable income
Over \$10,000 but not over \$40,000	\$400 plus 6% of taxable income over \$10,000
More than \$40,000	\$2200 plus 8.5% of taxable income over \$40,000

## Record of payments worksheet

Use this record to plan how much of any overpayment credit you will apply to each payment and to record the date you paid.

**KEEP WITH YOUR RECORDS**  
**Estimated Tax Payments**

Total estimated tax for 2011

Credits from any 2010 D-40 overpayment

Voucher number	Payment amount	—	Portion of 2010 overpayment applied	=	Payment amount		Date paid		Payment Information
1		—		=					
2		—		=					
3		—		=					
4		—		=					



















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