



2011 D-41

District of Columbia (DC) Fiduciary Income Tax Forms and Instructions

The following forms are provided in this booklet:

- **D-41 Fiduciary income tax return**
- **D-41P Payment voucher**
- **FR-127F Extension of time to file a fiduciary tax return**
- **D-41ES Estimated payment voucher for fiduciary tax return**

Beginning with Tax Year 2010:

The District allowed Fiduciary (D-41) taxpayers to file most of the return using a CD. D-41 taxpayers must print and sign pages 1 and 2, and all other attachments can be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/SSN, tax year and tax form. Images on the CD should be using PDF format.

Contents

Who must file the Form D-41?	1
What other DC tax forms that fiduciaries may need to file?	1
What income must grantors and beneficiaries report on their DC tax returns?	1
What period should the Form D-41 cover?	1
When and where should you file the Form D-41?	2
Penalties and interest	3
Explanation of terms	5
Specific line instructions	6
D-41 Fiduciary Income Tax Return	7
D-41P Payment Voucher for Fiduciary Income Tax	11
FR-127F Extension of Time to File a Fiduciary Income Tax Return	15
D-41ES Estimated Payment for Fiduciary Income Tax	19
Need assistance?	Back cover

Note: At the time this tax package was printed, line references to federal tax forms were correct.

General Instructions for D-41

Who must file the Form D-41?

You must file a 2011 DC Fiduciary Income tax return if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is \$1,675 or more for the taxable year; or
- The gross income for the trust is \$100 or more for the taxable year.

Do not file a D-41 if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

What other DC tax forms that fiduciaries may need to file

D-40 or D-40EZ (Individual Income Tax Return) for a living person

In addition to the Form D-41, a fiduciary who is responsible for the income of a DC resident, such as a minor or someone else unable to administer his or her own assets, must file an individual income tax return for that person if that person meets the income limits.

D-40 for a deceased person

A fiduciary must file a D-40 for the tax year in which the person died unless a spouse/registered domestic partner has filed a joint return for the tax year.

D-41ES Estimated Payments for Fiduciary Income Tax

If you wish to make estimated fiduciary income tax payments, use the D-41ES forms included in this booklet. Send the D-41ES to:

Office of Tax and Revenue
PO Box 441
Washington, DC 20044-0441

D-41P Payment Voucher

If you are sending a payment to the Office of Tax and Revenue (OTR), please staple the payment to the D-41P. File the D-41P with the D-41. Use the D-41P forms in this booklet.

D-30 Unincorporated Business Franchise Tax Return

A D-30 must be filed by a trust located outside of DC which has gross income in excess of \$12,000 from DC rental property and/or from a taxable DC trade or business.

FR-127F Extension of Time to File Fiduciary Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127F Extension of Time to File Fiduciary form is due by April 15, 2012. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. A request for an extension of time to file is subject to the following considerations:

- a. If you expect to have a balance due when you file your D-41, you must pay with your timely filed extension request. If you do not expect to have a balance due when you file your D-41, you are not required to file a Form FR-127F, if you have reasonably estimated your D-41 tax liability and paid the estimated amount of DC income taxes through withhold-

ing or estimated tax payment; and

- b. You should submit a Form FR-127F, if you do not expect to have a balance due and you have not filed a request for an extension of time to file for your federal individual income return but wish to request an extension for your DC income tax return.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.

An extension of time to file does not extend the due date for paying any tax you may owe. Before you file for an extension, estimate the tax owed and pay it in full with the FR-127F by the due date of the D-41 return. FR-127F forms are in this booklet. Send FR-127F to:

Office of Tax and Revenue
PO Box 96384
Washington, DC 20044-6384

D-76 (D-76EZ) DC Estate Tax Return

A fiduciary must file a DC estate tax return if the gross estate is \$1,000,000 or more, even if the federal Estate Tax Return, Form 706 is not required to be filed.

Federal Forms 1099 and 1096 for payees with DC addresses

Fiduciaries representing estates or trusts must file copies of Forms 1099 and 1096 for payees with DC addresses, if such payments are not covered by DC withholding tax statements. This includes estates or trusts that:

- Are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits; and
- Have earned income of \$600 or more in the taxable year.

What income must grantors and beneficiaries report on their DC tax returns?

Grantors of a trust must report:

- Income distributed to the grantor;
- Income held or accumulated for future distributions;
- Income applied to the payment of premiums on insurance policies on the grantor; and
- Income received from a revocable trust when:
 - The title to any part of the trust is vested in the grantor or
 - The power to revest in the grantor is vested. (The grantor takes back from his/her designated beneficiary/ies ownership of trust funds or property for himself/herself).

Beneficiaries who are DC residents must report income paid or payable from a resident or non-resident trust.

What period should the D-41 cover?

Your filing period may be a calendar year or a fiscal year. If you file a federal Form 1041, the income you report on the D-41 must be based on the same calendar or fiscal year as your Form 1041. A fiduciary may not change from reporting on a calendar year basis to a fiscal year basis or vice versa

without written permission from the OTR. To request a period change, write to:

Office of Tax and Revenue, Audit Division
PO Box 441
Washington, DC 20044-6384

When are your taxes due?

April 15, 2012, is the due date for filing your return and paying any taxes due if you are a calendar filer. Fiscal year filers must file by the 15th day of the fourth month after the end of the fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

How to file your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

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 Office of Tax and Revenue. The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if its form is approved by DC OTR.

By mail

If mailing a return with a payment, no money due or a refund request, send it to:

Office of Tax and Revenue
PO Box 441
Washington, DC 20044-0441

Do not include more than one return per envelope.

Assembling your D-41

- **Do not staple or otherwise damage the Bar Code located in the upper right hand corner of the form or schedule being attached;**
- **Do not cross out the tax year on the 2011 return.** If you are not filing a 2011 fiduciary income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit our Customer Service Center at **1101 4th Street, SW, Washington, DC 20024**. You may also visit our website at <http://www.taxpayerservicecenter.com> for prior year(s) fiduciary income tax booklets/returns;
- Do not staple check, money order or D-41P to the D-41;
- Do staple check or money order to the D-41P, Payment Voucher;

- Do staple Forms W-2 and applicable 1099 to the front of your return;
- Do staple any of the other required documents listed on this page above behind the return;
- Do send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return only once.

Payment Options

Check or money order

Include a check or money order, payable to "DC Treasurer", with your completed return. Write the applicable (decedent's or grantor's) social security number (SSN) or Federal Employer Identification Number (FEIN), daytime telephone number, "2011" and the type of form filed ("D-41") on your payment. Attach your payment to the Form D-41P voucher provided in this booklet. Do not attach either to your return.

Form D-41P, Payment Voucher

Use this form when sending a check or money order. Do not staple the voucher to the D-41. Include the D-41P with your D-41.

Electronic Payment Options

By accessing the DC Electronic Taxpayer Service Center (eTSC)

In addition, we offer an easy way to pay your DC fiduciary income tax return on the Internet directly to OTR. This payment option is available to taxpayers who filed a D-41 return prior to submission of the payment. For more information, visit www.taxpayerservicecenter.com.

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at www.taxpayerservicecenter.com for instructions for electronic payments. eTSC does not allow the use of foreign bank accounts.

Payment options are as follows:

- **Electronic check (e-check).** E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments.
- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. The taxpayer does not need to be eTSC registered to use this payment type, and they do not need access to the website. **Note: When making ACH credit payments through your bank, please use the correct tax type code (00350) and tax period ending date (YYMMDD).**
- **ACH Debit.** ACH debit is for registered eTSC business

taxpayers only. There is no fee. The taxpayer's bank routing and account numbers are stored within their on-line eTSC account. They can use this account to pay any existing liability. They give OTR the right to debit the money from their bank account.

- **Credit Card.** The taxpayer may pay the amount owed using Visa, MasterCard, Discover or American Express. You will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.

Note: 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.

Note: International ACH Transaction (IAT). Electronic banking rules have changed. If you request a refund to be direct deposited into an account outside of the United States, you will receive a paper check.

Your payment cannot be drawn on a foreign account. You must pay by money order or credit card instead.

Penalties and Interest

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 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 the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

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 to 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; willfully fail to collect, account for, or pay a tax; or willfully making fraud and false statements or failing to provide information. See DC Official 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.

Enforcement Actions

OTR may use lien, levy, seizure, collection agencies, and liability offset if the 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. Click "Information", "Collection Division", "Enforcement Actions".

Special filing circumstances

Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years) has changed on the D-41 for the year you are amending. To file an amended return for the current year, complete another 2011 DC fiduciary individual income return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the return filed for that year. You can download forms from www.taxpayerservicecenter.com or call 202-442-6546 to request forms by mail.

If the Internal Revenue Service (IRS) adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

Final return

If you are not required to continue filing a return for an entity, fill in the "final return" oval on the return. We will then cancel your filing requirement.

Getting Started

To complete the Form D-41, in general you will need:

- A copy of your completed 2011 federal return, as applicable (Form 1041 and any additional forms or worksheets related to the return). You can copy many entries directly from federal Form 1041. Please be careful since the line numbers may differ from the District Form D-41;

- Your applicable 1099 form(s) with DC withholding tax or taxable income;
- The social security number of the owner/decedent if the trust/estate does not have an identification number;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.

Do not enter cents. Round to the nearest dollar.

Examples:

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

Taxpayer Identification Number(s) (TIN)

You must have a TIN, whether it is a Social Security Number (SSN) or Federal Employer Identification Number (FEIN).

- A SSN is a valid number issued by the Social Security Administration (SSA) of 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. You may also get this form by calling 1-800-772-1213;
- A FEIN is a valid number issued by the Internal Revenue Service (IRS). To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses by clicking 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. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your TIN is missing, incorrect or invalid.

Filling out the form

Stay inside the boxes. Use black ink and print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

2009 JOE

Enter dollar amounts so single dollars are always in the right-most box. Do not enter cents. Round cents to nearest dollar.

\$ 57204

Write 3s with a rounded top, not a flat top.

37 ~~37~~

Write 7s without a middle bar.

Fill in ovals completely. Do not ✓ or "x" ovals.

● ~~✓~~ ~~x~~

Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, as lack of clarity can delay processing of your return.

Entity type

Fill in the oval that describes the entity for which you are filing.

Trust type

Fill in the oval that describes the trust type as applicable.

Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she must sign the return and provide their identification number.

Attachments

Attach a copy of the will or trust agreement to this return in PDF format on a CD. Also, if you have not already done so, attach a statement listing the amounts of income of the estate or trust taxable to:

- The estate or trust;
- Its beneficiaries; and
- The grantor of the trust.

If you filed these documents before, do not file them again unless they have been amended. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change(s).

Send in your original return and attachments, if applicable; please keep a copy of the filed return for your records.

Do not understate your taxes

There may be a penalty if an understatement of the tax required to be shown on the D-41 return you file exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- \$2,000.

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

Paid Preparer Tax Identification Number (PTIN)

IRS rules have changed. If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. A PTIN is a number issued and authorized by the IRS to someone who can

prepare or submit a return on your behalf. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Paid preparers must pay a penalty for understating taxes where:

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed.

Penalties range from \$250 to \$10,000.

Explanation of terms

Beneficiary: Any person who is to receive profits or distributions from an estate or trust.

Estate: All the property and assets of one who has died. An estate comes into existence at the time of an individual's death and continues until the final distribution of its assets to the beneficiaries.

Fiduciary: A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

Grantor: The person who creates a trust and transfers the

title of the property and assets to another. That person may also be called "trustor," "settlor," or "donor."

Resident Estate: If the deceased was a DC resident at the time of death, then his or her estate is a DC resident estate.

Testamentary (created by will): Created by a will and comes into existence at the time of the creator's death.

Inter Vivos (living): Comes into existence during the lifetime of the person who created it. Often the trust is for a minor or someone else who is unable to administer his or her own assets.

Trust: An entity created to hold assets for the benefit of certain people or entities.

Simple Trust: One which requires that all income be distributed each year rather than being accumulated.

Complex Trust: One that does not qualify as a simple trust.

Resident Trust: A trust is a resident trust if:

- The person who created the testamentary trust was a DC resident at the time of death; or
- The creator of an inter vivos trust was a DC resident at the time the trust was created; or
- The trust consists of property of a DC resident; or
- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not determine whether the trust is a resident or non-resident of DC.

Calculation A Additions to federal total income	
a Franchise tax deduction used to calculate business income or loss <i>The amount included on federal Form 1040 Schedule C, Line 23 or Form 1040 Schedule C-EZ Line 2.</i>	a
b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. <i>The amount included on federal Form 1065, Line 14 or on federal Form 1041, Line 11.</i>	b
c Deductions for an S corporation from federal Form 1120S <i>Includes amounts entered on Lines 8–11 and 14 of Form 1120S. NOTE: IRC Sec. 179 expenses are, for DC purposes, deductible up to \$25,000. A QHTC may deduct up to \$40,000 of such expenses.</i>	c
d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 <i>Add Lines 6 and 8, enter here.</i>	d
e Any bonus depreciation claimed on the federal return <i>See "NOTE" below Line C.</i>	e
f Total additions <i>Add Lines a–e, enter here and on D-41, Line 2.</i>	f
Calculation B Subtractions from federal total income	
a Taxable interest from U.S. Treasury bonds and other U.S. obligations <i>The amount included in your federal Form 1040 or 1040A, Line 8a or 1040EZ, Line 2. Also see your federal Form 1099INT, Line 3.</i>	a
b Taxable amount of social security and tier 1 railroad retirement income <i>from federal Form 1040, Line 20b or 1040A, Line 14b.</i>	b
c Income reported and taxed on a DC franchise return <i>If the income reported on your federal Form 1040 included any income reported and taxed on a Form D-20 or D-30 (DC Franchise Tax Returns), enter it here.</i>	c
d Total subtractions <i>Add Lines a–c; enter here and on D-41, Line 4.</i>	d

Specific Line Instructions

Income

Line 1 Federal total income. Enter the amount from your federal Form 1041, Line 9.

Line 2 Additions to federal total income. This is income, if any, that is taxed by DC but not by the federal government. It also includes deductions taken on the federal return but not allowed by DC. You must add these items back to your federal total income to compute your DC tax. Complete **Calculation A** below.

Note: Unlike the federal government, DC does not allow the additional bonus depreciation under Internal Revenue Code (IRC) Section 168(K), nor the additional IRC Section 179 expenses. Therefore, any such amounts claimed on the federal return cannot be claimed on the DC return. Also, the Net Operating Loss Carry back allowed for federal tax purposes is not allowed for DC tax purposes.

Line 4 Subtractions from federal total income. This is income, if any, that DC does not tax. Subtract it from your federal total income to determine your DC fiduciary income. Complete **Calculation B** on **Page 5**.

Deductions and Exemptions

Line 9 Other deductions. Add amounts on Lines 12, 13, 14, 15a, 15b and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate tax deductions and other miscellaneous deductions.

Line 10 Exemption. Enter \$1,675 for estates and \$100 for trusts.

If you are filing an estate return and it covers less than a year, you must prorate the exemption amount. Multiply the number of months the estate was active by \$139.58.

To calculate the number of months the estate was active, divide the number of days the estate was active by 30. Any remainder over 15 days counts as a full month.

Example: 196 days divided by 30 = 7 months (6 months plus a remainder of 16 days).

Line 11 Total deductions and exemptions. Add Lines 6-10

Line 12 Taxable fiduciary income. Subtract Line 11 from Line 5

Line 14 Credit for taxes paid to other states. Add all tax amounts paid to other states that would be deductible for DC tax purposes. To be deductible, taxes paid to other states must be fiduciary income tax paid to another state while a DC resident. In addition, the tax paid must be on income that is of a kind taxable by DC.

Line 15 Net tax on fiduciary income. Line 13 minus Line 14

Line 16a Income tax withheld. Income tax withheld from the W-2 or 1099 forms.

Line 16b 2011 estimated fiduciary income tax payments.

Line 17 Payments made with extension of time to file from FR-127F calculation, Line 3.

Line 18 If this D-41 is an amended 2011 return, enter payments made with original D-41

Line 19 Total payments. Add Lines 16a-18

Line 20 Amount of overpayment. If Line 19 is more than Line 15, subtract Line 15 from Line 19.

Line 21 Amount, if any, to be applied to 2012 estimated tax.

Line 22 Refund. Subtract Line 21 from Line 20.

Line 23 Amount owed. If Line 19 is less than Line 15, subtract Line 19 from Line 15.

Key Website Resources

- **DC Official Code:**
<http://www.dccouncil.washington.dc.us/dcofficialcode>
- **DC Regulations:**
<http://www.dcregs.dc.gov/>
- **US Department of State Tax Exemption Cards:**
www.state.gov/ofm/tax/
- **DC Tax Forms/Publications:**
<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,593904.asp>
- **Mailing Address for Returns**
<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,593904.asp>
- **Electronic Funds Transfer (EFT) Guide:**
http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/information/2011_eft_guide_072011.pdf
- **NACHA Guidelines:**
<http://www.nacha.org/>
- **Social Security Administration:**
<http://ssa.gov/>
- **Internal Revenue Service:**
<http://www.federal-tax-identification.com/>



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

OFFICIAL USE ONLY
 Vendor ID#0000

Information Fill in: if amended return See page 3. Fill in: if this is your final return.
 Tax year ending (MMYY) / Fill in type of entity: Estate Simple trust Complex trust
/ / Fill in type of trust: Testamentary (created by a will) Inter vivos (living)

Estate or trust's federal employer ID number Estate or trust's social security number Daytime telephone number

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number (if applicable)) Suite/Apartment #

City State Zip Code +4

Complete if entity is a trust (MMDDYYYY) Date created

Complete if entity is an estate (MMDDYYYY) Date of deceased's death

If trust ended in 2011, enter date (MMDD)

If estate ended in 2011, enter date (MMDD)

Name of grantor

Address of grantor (number and street)

City State Zip Code

Has a DC D-76 or D-76EZ estate tax return been filed? Yes No
 If no, will one be filed? Yes No

Income		Round cents to nearest dollar. If amount is zero, leave line blank.			
1	Federal total income from federal Form 1041, Line 9. Fill in if loss <input type="radio"/>	1	\$	<input type="text"/>	00
2	Additions to federal total income from Calculation A, line f, page 5 of instructions.	2	\$	<input type="text"/>	00
3	Add Lines 1 and 2. Fill in if loss <input type="radio"/>	3	\$	<input type="text"/>	00
4	Subtractions from federal total income from Calculation B, line d, page 5 of instructions.	4	\$	<input type="text"/>	00
5	Total DC fiduciary income Subtract Line 4 from Line 3. If zero or a loss, stop here; do not fill in rest of form. Fill in if loss <input type="radio"/>	5	\$	<input type="text"/>	00
Deductions and exemptions					
6	Interest from Form 1041, Line 10.	6	\$	<input type="text"/>	00
7	Taxes Subtract the state, local and DC franchise tax entered on Form 1041, Line 11.	7	\$	<input type="text"/>	00
8	Deduction for distributions to beneficiaries from Form 1041, Line 18.	8	\$	<input type="text"/>	00
9	Other deductions Enter total of Lines 12, 13, 14, 15a, 15b and 19 from Form 1041.	9	\$	<input type="text"/>	00
10	Exemption Enter \$1,675 for estates and \$100 for trusts. If the estate ended during 2011, prorate the exemption. See page 6 for instructions.	10	\$	<input type="text"/>	00
11	Total deductions and exemptions Add Lines 6-10.	11	\$	<input type="text"/>	00
12	Taxable fiduciary income Subtract Line 11 from Line 5. Fill in if loss <input type="radio"/>	12	\$	<input type="text"/>	00

Name

SSN or FEIN



Tax and payments

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

Tax calculation If Line 12 is a loss, go directly to Line 16, leave Lines 13 - 15 blank.

If Line 12 is \$10,000 or less

a Enter amount from Line 12
b Tax rate x 0.04
c Multiply Line a by Line b
d Enter amount here and on Line 13

If Line 12 is over \$10,000 - \$40,000

a Enter amount from Line 12
b Income subtractor - 10,000
c Subtract Line b from Line a
d Tax rate x 0.06
e Multiply Line c by Line d
f Add \$400 +400
g Enter total here and on Line 13

If Line 12 is over \$40,000

a Enter amount from Line 12
b Income subtractor - 40,000
c Subtract Line b from Line a
d Tax rate x 0.085
e Multiply Line c by Line d
f Add \$2,200 +2,200
g Enter total here and on Line 13

13 Tax on fiduciary income

13 \$.00

14 Credit for taxes paid to other states Credit may not exceed amount on Line 13. See instructions, page 6. Attach copy of state return.

14 \$.00

15 Net tax on fiduciary income Line 13 minus Line 14.

15 \$.00

16a Income tax withheld

16a \$.00

16b 2011 estimated fiduciary income tax payments

16b \$.00

17 Payments made with extension of time to file from FR-127F calculation, Line 3

17 \$.00

18 If this is an amended 2011 return, payments made with original 2011 D-41

18 \$.00

19 Total payments Add Lines 16a-18.

19 \$.00

If Line 19 is more than Line 15 subtract Line 15 from Line 19.

20 Amount of overpayment \$ 00

If Line 19 is less than Line 15 subtract Line 19 from Line 15.

23 Amount owed \$ 00

21 Amount, if any, to be applied to 2012 estimated tax

\$ 00

Payment Attach check or money order to the D-41P voucher only; make it payable to: DC Treasurer. Write the estate or trust's SSN, and/or trust's FEIN and "2011 D-41" on the payment.

22 Refund Subtract Line 21 from Line 20 \$ 00

Will this refund you requested go to an account outside the U.S.? Yes No See pg. 3.

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 the information available to the preparer.

Signature of fiduciary or officer representing the fiduciary Date
Signature of paid preparer Paid preparer's PTIN
Paid preparer's address (number and street) City State Zip Code

Send your signed and completed original return to: Office of Tax and Revenue PO Box 441 Washington DC 20044-0441



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

OFFICIAL USE ONLY Vendor ID#0000

Information section containing various fields for filer information, estate/trust details, and grantor information.

Income section table with columns for line number, description, and amount. Includes lines for Federal total income, deductions, and taxable fiduciary income.

Name

SSN or FEIN



Tax and payments

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

Tax calculation If Line 12 is a loss, go directly to Line 16, leave Lines 13 - 15 blank.

If Line 12 is \$10,000 or less

a Enter amount from Line 12
b Tax rate x 0.04
c Multiply Line a by Line b
d Enter amount here and on Line 13

If Line 12 is over \$10,000 - \$40,000

a Enter amount from Line 12
b Income subtractor - 10,000
c Subtract Line b from Line a
d Tax rate x 0.06
e Multiply Line c by Line d
f Add \$400 + 400
g Enter total here and on Line 13

If Line 12 is over \$40,000

a Enter amount from Line 12
b Income subtractor - 40,000
c Subtract Line b from Line a
d Tax rate x 0.085
e Multiply Line c by Line d
f Add \$2,200 + 2,200
g Enter total here and on Line 13

Table with 2 columns: Description and Amount. Rows include 13 Tax on fiduciary income, 14 Credit for taxes paid to other states, 15 Net tax on fiduciary income, 16a Income tax withheld, 16b 2011 estimated fiduciary income tax payments, 17 Payments made with extension of time to file, 18 If this is an amended 2011 return, payments made with original 2011 D-41, 19 Total payments.

20 Amount of overpayment \$ 00

23 Amount owed \$ 00

21 Amount, if any, to be applied to 2012 estimated tax \$ 00
22 Refund Subtract Line 21 from Line 20 \$ 00

Payment Attach check or money order to the D-41P voucher only; make it payable to: DC Treasurer. Write the estate or trust's SSN, and/or trust's FEIN and "2011 D-41" on the payment.

Will this refund you requested go to an account outside the U.S.? Yes No See pg. 3.

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 the information available to the preparer.

Signature of fiduciary or officer representing the fiduciary Date
Signature of paid preparer Paid preparer's PTIN
Paid preparer's address (number and street) City State Zip Code

Send your signed and completed original return to: Office of Tax and Revenue PO Box 441 Washington DC 20044-0441

D-41P Payment Voucher

See instructions on back.

Detach at perforation and mail the voucher, with check or money order (made payable to DC Treasurer) attached to:
Office of Tax and Revenue, PO Box 441, Washington, DC 20044-0441.



Government of the District of Columbia

2011

D-41P Payment Voucher for Fiduciary Income Tax



1 1 0 4 1 0 4 1 0 0 0 0

STAPLE CHECK OR MONEY ORDER HERE

Important: Print in CAPITAL letters using black ink. Make check or money order payable to: DC Treasurer

Payment amount (dollars only) \$.00

Estate or trust's federal employer ID number

Estate or trust's social security number

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust name

Tax period ending (MMYY)

Fiduciary's name and title

Fiduciary's address (number, street and apartment number if applicable)

City State Zip Code +4

Revised 08/2011

2011 D-41P P1
Payment Voucher



Government of the District of Columbia

2011

D-41P Payment Voucher for Fiduciary Income Tax



1 1 0 4 1 0 4 1 0 0 0 0

STAPLE CHECK OR MONEY ORDER HERE

Important: Print in CAPITAL letters using black ink. Make check or money order payable to: DC Treasurer

Payment amount (dollars only) \$.00

Estate or trust's federal employer ID number

Estate or trust's social security number

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust name

Tax period ending (MMYY)

Fiduciary's name and title

Fiduciary's address (number, street and apartment number if applicable)

City State Zip Code +4

Revised 08/2011

2011 D-41P P1
Payment Voucher

Instructions for D-41P - please print clearly

Use the D-41_ Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN or SSN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order payable to: DC Treasurer;
- Write the estate or trust FEIN/SSN, tax period and D-41 on your payment;
- Staple the payment to the D-41P Payment Voucher – do not attach your payment to your return;
- Mail the D-41P with payment attached and D-41 return to the Office of Tax and Revenue, PO Box 441, Washington, DC 20044-0441.

Notes:

- If your liability exceeds \$10,000 in any period, **you must pay electronically**. Visit www.taxpayerservicecenter.com.
- **For electronic filers**, 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 of 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. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

Instructions for D-41P - please print clearly

Use the D-41_ Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN or SSN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order payable to: DC Treasurer;
- Write the estate or trust FEIN/SSN, tax period and D-41 on your payment;
- Staple the payment to the D-41P Payment Voucher – do not attach your payment to your return;
- Mail the D-41P with payment attached and D-41 return to the Office of Tax and Revenue, PO Box 441, Washington, DC 20044-0441.

Notes:

- If your liability exceeds \$10,000 in any period, **you must pay electronically**. Visit www.taxpayerservicecenter.com.
- **For electronic filers**, 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 of 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. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

FR-127F – Extension of Time to File a Fiduciary Income Tax Return

Important: Leave lines blank that do not apply. Fill this out to determine the amount due.

1 Total estimated income tax liability for 2011.	1	\$								00
2 2011 estimated tax payments.	2	\$								00
3 Amount due with this request. <i>If Line 1 is more than Line 2, subtract Line 2 from Line 1. Enter the amount here and on the voucher below.</i>	3	\$								00

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

You must send payment in full with this voucher or your request will be denied. Make your check or money order payable to the DC Treasurer and attach it to the FR-127F voucher. Write the Estate or Trust SSN or FEIN and "2011 FR-127F" on your payment. You may not pay by credit card. Mail the bottom portion of this form with any payment by the original due date (not the filing extension date) of the D-41 return.

Detach at perforation, mail voucher and any payment due to the Office of Tax and Revenue, PO Box 441, Washington DC 20044-0441.



2011 FR-127F Extension of Time to File a Fiduciary Income Tax Return



Government of the District of Columbia
Important: Print in CAPITAL letters using black ink.

Estate or trust's federal employer ID number	Estate or trust's social security number	Tax period ending (MMYY)	OFFICIAL USE ONLY Vendor ID#0000
Estate or trust name			
Fiduciary's name and title			
Fiduciary's address (number, street and apartment/suite #, if applicable)			
City		State	Zip Code + 4
Amount submitted with this request		\$.00

Revised 08/2011

2011 FR-127F P1
Extension of Time to File Fiduciary Income Tax Return



2011 FR-127F Extension of Time to File a Fiduciary Income Tax Return



Government of the District of Columbia
Important: Print in CAPITAL letters using black ink.

Estate or trust's federal employer ID number	Estate or trust's social security number	Tax period ending (MMYY)	OFFICIAL USE ONLY Vendor ID#0000
Estate or trust name			
Fiduciary's name and title			
Fiduciary's address (number, street and apartment/suite #, if applicable)			
City		State	Zip Code + 4
Amount submitted with this request		\$.00

Revised 08/2011

2011 FR-127F P1
Extension of Time to File Fiduciary Income Tax Return

Instructions for Form FR-127F

Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

When is the Form FR-127F due?

- Calendar year filers: you must submit your request along with payment in full of any tax due by April 15, 2012.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of your fiscal year.

If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

Extension of time to file the D-41

- October 15, 2012 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

Notes:

- If your liability exceeds \$10,000, **you must pay electronically.** Visit www.taxpayerservicecenter.com.
- **For electronic filers**, 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 of 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. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.

FR-127F – Extension of Time to File a Fiduciary Income Tax Return

Important: Leave lines blank that do not apply. Fill this out to determine the amount due.

	Round cents to the nearest dollar. If an amount is zero, leave the line blank.																			
1 Total estimated income tax liability for 2011.	1 \$ <table border="1" style="display: inline-table; border-collapse: collapse;"><tr><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td><td style="width: 15px; height: 20px;"></td></tr></table> 00																			
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You must send payment in full with this voucher or your request will be denied. Make your check or money order payable to the DC Treasurer and attach it to the FR-127F voucher. Write the Estate or Trust SSN or FEIN and "2011 FR-127F" on your payment. You may not pay by credit card. Mail the bottom portion of this form with any payment by the original due date (not the filing extension date) of the D-41 return.

Detach at perforation, mail voucher and any payment due to the Office of Tax and Revenue, PO Box 441, Washington DC 20044-0441.



2011 FR-127F Extension of Time to File a Fiduciary Income Tax Return

Government of the
District of Columbia

Important: Print in CAPITAL letters using black ink.



Estate or trust's federal employer ID number	Estate or trust's social security number	Tax period ending (MMYY)	OFFICIAL USE ONLY Vendor ID#0000
Estate or trust name			
Fiduciary's name and title			
Fiduciary's address (number, street and apartment/suite #, if applicable)			
City	State	Zip Code + 4	
Amount submitted with this request \$.00	

Revised 08/2011

2011 FR-127F P1
Extension of Time to File Fiduciary Income Tax Return



2011 FR-127F Extension of Time to File a Fiduciary Income Tax Return

Government of the
District of Columbia

Important: Print in CAPITAL letters using black ink.



Estate or trust's federal employer ID number	Estate or trust's social security number	Tax period ending (MMYY)	OFFICIAL USE ONLY Vendor ID#0000
Estate or trust name			
Fiduciary's name and title			
Fiduciary's address (number, street and apartment/suite #, if applicable)			
City	State	Zip Code + 4	
Amount submitted with this request \$.00	

Revised 08/2011

2011 FR-127F P1
Extension of Time to File Fiduciary Income Tax Return

Instructions for Form FR-127F

Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

When is the Form FR-127F due?

- Calendar year filers: you must submit your request along with payment in full of any tax due by April 15, 2012.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of your fiscal year.

If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

Extension of time to file the D-41

- October 15, 2012 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

Notes:

- If your liability exceeds \$10,000, **you must pay electronically.** Visit www.taxpayerservicecenter.com.
- **For electronic filers**, 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 of 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. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your financial institution.

D-41ES Estimated Payment for Fiduciary Income Tax

Instructions:

- Use the D-41ES Estimated Payment Return to make any estimated tax payments for your D-41 return.
- Enter your payment amount.
- Enter your estate or trust FEIN or SSN.
- Enter name(s) and address exactly as they are on your return.
- Make your check or money order payable to the DC Treasurer.
- Write the estate or trust FEIN/SSN, tax period and D-41 on your payment (check or money order).
- Mail the D-41ES with payment to the Office of Tax and Revenue, PO Box 441, Washington, DC 20044-0441.

Notes:

- If your liability exceeds \$10,000 in any period, you must pay electronically. Visit www.taxpayerservicecenter.com
- For electronic filers, in order to comply with the new banking rules, you will be asked the question, "Will the funds for this payment come from an account outside of 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. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

Send the D-41ES to: Office of Tax and Revenue, PO Box 441, Washington, DC 20044-0441



Government of the
District of Columbia

2012 D-41ES Estimated Payment for Fiduciary Income Tax



1 2 0 4 1 0 7 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment
(dollars only) \$. **00**

Estate or trust's federal employer ID number

Estate or trust's social security number

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust name

Tax period ending (MM/YY)

Fiduciary's name and title

Fiduciary's address (number, street and apartment/suite #, if applicable)

City

State

Zip Code + 4

Rev. 08/2011

2012 D-41ES
Estimated Payment for Fiduciary Income Tax

Voucher number: Due date:



Government of the
District of Columbia

2012 D-41ES Estimated Payment for Fiduciary Income Tax



1 2 0 4 1 0 7 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment
(dollars only) \$. **00**

Estate or trust's federal employer ID number

Estate or trust's social security number

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust name

Tax period ending (MM/YY)

Fiduciary's name and title

Fiduciary's address (number, street and apartment/suite #, if applicable)

City

State

Zip Code + 4

Rev. 08/2011

2012 D-41ES
Estimated Payment for Fiduciary Income Tax

Voucher number: Due date:



Government of the District of Columbia

Office of the Chief Financial Officer

Office of Tax and Revenue

Need assistance?

File or pay online: www.taxpayerservicecenter.com

Get tax forms

Download forms at www.taxpayerservicecenter.com

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue

1101 4th St SW 2nd Floor
8:15 am–5:30 pm

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Wilson Building

1350 Pennsylvania Av NW Lobby
7 am–7 pm

MLK Jr Memorial Library

901 G St NW
Business Information Center
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Ask tax questions; get tax forms preparation help free

Contact our Customer Service Center: 202-727-4TAX(4829)

Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

Regular hours: 8:15 am–5:30 pm, Monday–Friday

Do you need help with this form?

Visit our Walk-In Center,
1101 4th St SW, 2nd Floor

Are you unable to hear or speak?

Call the DC Relay Service,
202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎? 請致電 202-727-4829 或請到 941 1101 4th St SW 2nd Floor, 要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 1101 4th St SW 2nd Floor 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 1101 4th St SW 2nd Floor. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 1101 4th St SW 2nd Floor. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.