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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: Amended return See instructions, page 5.
Fill in if: Filing for a deceased taxpayer See page 9.

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

Your first name M.I. Last name

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

Home address (number, street and apt # if applicable) Use Sch. S foreign/longer addresses.

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

Single Married filing jointly Married filing separately Dependent claimed by someone else

1 *Fill in only one:* Married filing separately on same return Enter combined amounts for Lines 4-42. See instructions, page 10.
 Registered domestic partners filing jointly 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 11.

● 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 11.	a	.00
b	Business income or loss, see instructions, page 11. 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; Fill in if loss 1040NR Line 35 plus line 86; 1040NR-EZ Line 10 3 .00

Additions to DC Income

4 Franchise tax deducted on federal forms, 1120 and 1120S, see page 12. 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 .00

Subtractions from DC Income

7 Income received during period of nonresidence, see page 11. 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 12. 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 12. 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 .00

Enter your last name.



Enter your SSN.

15	DC adjusted gross income. Enter adjusted gross income from Line 15 on the previous page.	Fill in if loss	15	.00
16	Deduction type. Take the same type of deduction you took on your federal return. Fill in which type: Standard, See page 14 for amount to enter on Line 17. Itemized, See page 14 for amount to enter on Line 17. Attach DC Schedule S.			
17	DC deduction amount. Do not copy from federal return. For amount to enter, see page 14. If claiming std. deduction and, if claimed on federal return, enter amt. of real estate taxes \$ and/or net disaster loss \$.00	17	.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 H, page 13.		19	.00
20	Add Lines 17 and 19.		20	.00
21	Taxable income. Subtract Line 20 from Line 15. Enter result.	Fill in if loss	21	.00

DC tax, credits and payments

22	Tax. If Line 21 is \$100,000 or less, use tax tables on pages 58-67. If more, use Calculation I, page 13. Fill in if filing separately on same return. Complete Calculation J on Schedule S.		22	.00
23	Credit for child and dependent care expenses From Line 9 of fed. 2441 or 1040A, Sch 2; if part-year DC resident, attach a completed DC D-2441.	.00 X .32 Enter result >	23	.00
24	Non-refundable credits from DC Schedule U, Part 1a, line 6. Attach Schedule U.		24	.00
25	DC Low Income Credit. Complete Calculation L, page 14.		25	.00
26	Total non-refundable credits. Add Lines 23, 24 and 25.		26	.00
27	Total tax. Subtract Line 26 from Line 22. If Line 22 is less than Line 26, leave line 27 blank.		27	.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. Attach a completed DC Schedule H.		29	.00
30	Refundable credits from DC Schedule U, Part 1b, line 4. Attach Schedule U.		30	.00
31	DC income tax withheld from Forms W-2 and 1099. Attach correct copies.		31	.00
32	2008 estimated income tax payments.		32	.00
33	Payment made with an extension of time to file (or with your original return if this is an amended return).		33	.00
34	Total payments and refundable credits Add Lines 28, 29-33.		34	.00

Refund - Complete if Line 34 is more than Line 27.

Amount owed - Complete if Line 34 is equal to or less than Line 27.

35	Amount you overpaid. Subtract Line 27 from Line 34.	.00	40	Tax due. Subtract Line 34 from Line 27.	40	.00
36	Amount to be applied to your 2009 estimated tax.	.00	41	Contribution amount from Sched. U, Part II, Line 5.	41	.00
37	Contribution amount from Sched. U, Part II, Line 4.	.00	42	Total due. Add Lines 40 and 41.	42	.00
38	Add Lines 36 and 37.	.00	Payment options			
39	Refund. Subtract Line 38 from Line 35.	.00	• Make check or money order payable to: DC Treasurer. • To pay by credit card, call 1-800-272-9829 or visit www.officialpayments.com and enter DC jurisdiction code 6000.			

Direct Deposit. To have your refund deposited to your **checking** or **savings** account, fill in only one oval and enter bank routing and account numbers. See page 16.

Routing Number

Account Number

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 16.

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 Federal ID, SSN or PTIN

Paid preparer's phone number



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

Enter your last name.

Enter your social security number.

Foreign address Do not abbreviate country name.

Home address (number, street and apartment)

City

State/Province

Daytime telephone number

Country

Postal code

In-care-of address

City

State

Zip Code +4

Dependents If you have more than 4 dependents, list them on an attachment.

First name M.I. Last Name

Social security number Relationship Date of Birth (MM/DD/YYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MM/DD/YYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MM/DD/YYYY)

First name M.I. Last Name

Social security number Relationship Date of Birth (MM/DD/YYYY)

Head of household filers SSN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MM/DD/YYYY)

Do not enter your information

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

Last name and SSN



Calculation G Number of exemptions.

Do not attach Schedule S to your D-40 if you only filled in Lines a, f and i of this Calculation 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. <i>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.</i>	a	
b Total additions to federal adjusted gross income. <i>Enter each person's portion of additions entered on D-40, Lines 4 and 5.</i>	b	
c Add Lines a and b.	c	
d Total subtractions from federal adjusted gross income. <i>Enter each person's portion of subtractions entered on D-40, Line 14.</i>	d	
e DC adjusted gross income. Subtract Line d from Line c.	e	
f Deduction amount. <i>Enter each person's portion of the amount entered on D-40, Line 17. (You may allocate this amount any way you like.)</i>	f	
g Exemption amount. <i>Enter each person's portion of exemption amount entered on D-40, Line 19.</i>	g	
h Add Lines f and g.	h	
i Taxable income. Subtract Line h from Line e. Fill in if loss	i	
j Tax. <i>If Line i is \$100,000 or less, use tax tables on pages 58-67. If more than \$100,000, use Calculation I, page 13.</i>	j	
k Add the amounts on Line j, enter here and on D-40, Line 22.	k	Total tax

Additional Information from Federal Form 1040 Schedule A.

a Medical and Dental Expenses <i>from Schedule A, Line 4.</i>	a	.00
b Tax Paid <i>from Schedule A, Line 9.</i>	b	.00
c Interest Paid <i>from Schedule A, Line 15.</i>	c	.00
d Gifts to Charity <i>from Schedule A, Line 19.</i>	d	.00
e Casualty and Theft Losses <i>from Schedule A, Line 20.</i>	e	.00
f Job Expenses and Certain Miscellaneous Deductions <i>from Schedule A, Line 27.</i>	f	.00
g Other Miscellaneous Deductions <i>from Schedule A, Line 28.</i>	g	.00



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

Personal information

Your social security number (SSN) *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)

City State Zip Code +4

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. ◆

*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. <i>From Line w on back. If over \$20,000, do not claim this credit.</i>	1	.00
2	Rent paid on the property in 2008. <i>If more than line 1 amount do not claim the credit.</i>	.00x.15 > 2	.00
3	Property tax credit. <i>If under age 62 and not blind or disabled, use Table A, pages 48-51. If 62 or older, or blind, or disabled, use Table B, pages 52-57.</i>	3	.00
4	Rent supplements received in 2008 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	.00
6	Landlord's name		

Landlord's address (number and street) Apartment number

Landlord's telephone number

City State Zip Code +4

Section B Credit claim based on real property tax paid

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

7	Total household gross income <i>from Line w on back. If over \$20,000, do not claim the credit.</i>	7	.00
8	DC real property tax paid by you on the property in 2008.	8	.00
9	Property tax credit <i>If under age 62 and not blind or disabled, use Table A, pages 48-51. If 62 or older, or blind, or disabled, use Table B, pages 52-57. D-40 filers, enter the amount here and on Line 29 of D-40.</i>	9	.00
10	<i>Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.</i>		
	Square number	Suffix number	Lot number

Last name and SSN



Calculation of total household gross income *Report the total income of every member of your household, including income not subject to DC tax.*

	You	Your spouse/dom. partner	Other household members
a Wages, salaries, tips, bonuses, commissions, fees.	a \$	\$	\$
b Dividends and interest.	b		
c Lottery winnings.	c		
d Business income or loss.	d		
e Taxable and nontaxable pensions and annuities.	e		
f Capital gain (loss).	f		
g Alimony received.	g		
h Net rental 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.	t		
u Other.	u		
v Total gross income. Add Lines a–u for each column.	v		
w Total household gross income. Add amounts on Line v, enter here and on correct Line (1 or 7) on front of this schedule.	w \$		

Other members of your household *List all those, other than your spouse or domestic partner, whose income is included above in the Other household members column.*

First name, middle initial, last name	Social security number
First name, middle initial, last name	Social security number
First name, middle initial, last name	Social security 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 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



Last name and SSN

Physician's certification of blindness or disability. *If you are blind or disabled, you must have this certificate completed each time you claim the Property Tax Credit and file it with your Schedule H.*

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, 2008.

Physician's first name M.I. Last name

Physician's address (number and street) Suite number

City State Zip Code +4

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.



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

Enter your last name

Social Security Number

Part I Credits

a. Nonrefundable Credits

1. DC Government Employee first-time DC homebuyer credit, see page 15.	1.	.00
2. State income tax credit. <i>List additional states on a separate sheet, attach it and a copy of all state returns filed. (Enter total of all state tax credits on Line 3 below.)</i>		
State (a) .00 (b) .00		
State (c) .00 (d) .00		
3. Total your Line 2 state tax credits and add any additional state amounts.	3.	.00
4. RESERVED	4.	.00
5. RESERVED	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. RESERVED	2.	.00
3. RESERVED	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. RESERVED	3.	.00
4. If due a refund, total your contribution(s), enter here and on Form D-40, Line 37.	4.	.00
5. If you owe tax, total your contribution(s), enter here and on Form D-40, Line 41.	5.	.00

If you are not due a refund or do not owe additional tax, total your contribution(s) and enter on Form D-40, Line 41.

If you owe tax, make a check or money order in the amount of the tax plus any contribution(s), payable to the DC Treasurer and mail it with your return. Attach this schedule to your D-40 Return.

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

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income



Enter amounts using black ink. Attach this schedule to your return.

Last name _____ Social Security Number _____

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 or Line 20, Form 1040A) that applies to the time you resided <u>outside</u> DC. <i>For Lines 2 – 7 below include only the amounts related to the time you resided <u>in</u> DC.</i>	1	.00
2. 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 and enter here.</i>	2	.00
3. 30 or 50% federal bonus depreciation or extra IRC §179 expenses claimed on <i>federal return</i>	3	.00
4. Any part of a discrimination award subject to income averaging.	4	.00
5. Deductions for S Corporations from Schedule K-1, Form 1120 S.	5	.00
6. Other (see instructions on other side). _____	6	.00
7. RESERVED	7	.00
8. Total additions <i>Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.</i>	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. <i>(See other side.)</i>	1	.00
2. Disability income exclusion from DC Form D-2440, Line 10. <i>(See other side.)</i>	2	.00
3. Interest and dividend income of a child from federal Form 8814*.	3	.00
4. Awards, other than front pay and back pay, received because of unlawful employment discrimination.	4	.00
5. Excess of DC allowable depreciation over federal allowable depreciation. <i>See page 13 "Note."</i>	5	.00
6. Long-term care insurance premiums paid in 2008, \$500 annual limit per person.	6	.00
7. Amount paid (or carried over) to DC College Savings plan in 2008 (maximum \$4000 per person, \$8,000 for joint filers if each is an account owner). <i>Part-year residents see page 11.</i>	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. <i>See page 12.</i>	8	.00
9. Expenditures by DC teachers for necessary classroom teaching materials, \$500 annual limit per person. <i>See page 12.</i>	9	.00
10. Expenditures by DC teachers for certain tuition and fees, \$1500 annual limit per person. <i>See page 12.</i>	10	.00
11. Loan repayment awards received by health-care professionals from DC government. <i>See page 13.</i>	11	.00
12. Health-care insurance premiums paid by an employer for an employee's registered domestic partner. <i>Make no entry if the premium was claimed on your federal return, see page 13.</i>	12	.00
13. DC Poverty Lawyer Loan Assistance. <i>(See other side.)</i>	13	.00
14. Other (see instructions on other side). _____	14	.00
15. RESERVED	15	.00
16. Total subtractions. <i>Add entries on Lines 1–15. Enter the total here and on D-40, Line 13.</i>	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.



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

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 (MM/DD/YYYY)

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit. DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N. You may claim the DC Non-Custodial Parent EITC if you answer “Yes” to all of the following questions.

- 1. Is your Federal Adjusted Gross Income for 2008 less than: \$33,995 (\$36,995 if married or registered domestic partners filing jointly) if you have one qualifying child? \$38,646 (\$41,646 if married or registered domestic partners filing jointly) if you have more than one qualifying child?
2. Were you a DC resident taxpayer during the year?
3. Were you between the ages of 18 and 30 as of December 31, 2008?
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 6/30/2008?
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 2008 by December 31, 2008?

If you answered “Yes” to all of the above questions, you may claim the DC Non-Custodial Parent EITC. Fill out 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

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

2. Child's SSN	Child #1	Child #2
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3. Child's date of birth	Child #1 (MM/DD/YYYY)	Child #2 (MM/DD/YYYY)
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4. Custodian's name	First Name	M.I.	Last Name
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5. Custodian's address	Number, street and apartment number		
	City	State	Zip Code + 4

6. Custodian's SSN

7. Jurisdiction of the court that ordered support payments for:	Child #1	Child #2
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8. Case or Docket number for:	Child #1	Child #2
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9. Name of the government agency to which you make payments for:	Child #1	Child #2
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10. Address of the government agency for:	Child #1	Child #2
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11. Amount of court ordered payment	Child #1	Child #2
	\$.00 per month	\$.00 per month

12. Date payments were ordered to start	Child #1 (MM/DD/YYYY)	Child #2 (MM/DD/YYYY)
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13. Total payments made during 2008	Child #1	Child #2
	\$.00	\$.00

14. Computation: Using the total of Lines a and b 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 .35 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 11 of the D-40 booklet for instructions on prorating the credit to be claimed.