

D-76 District of Columbia (DC) Estate Tax Forms and Instructions **For Estates of Individuals Who Died on January 1, 2016 or After**

- D-76 DC Estate Tax Return**
- D-76EZ DC Estate Tax Return**
- D-77 Application for Extension of Time
to File DC Estate Tax Return**
- D-76P Payment Voucher for DC Estate Tax**

INSTRUCTION CLARIFICATION

DC recognizes same sex marriage. Any gender specific terms in DC law relating to the sex and/or marital or filing status of the decedent and/or any surviving spouse shall be considered gender neutral.

WHAT'S NEW

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DC ESTATE TAX RETURN FORM D-76 AND FORM D-76 EZ

GENERAL INSTRUCTIONS

1. **WHEN IT MUST BE FILED:** A District of Columbia (DC) Estate Tax Return (Form D-76 or Form D-76 EZ) must be filed when the gross estate is \$1,000,000 or more, even if a federal Estate Tax Return (IRS Form 706, for individuals dying in 2002 and thereafter) is not required to be filed. Note: Certain schedules from the current IRS Form 706 will need to be prepared prior to completing Form D-76 or Form D-76 EZ, regardless of whether a Form 706 is filed.

For a decedent whose death occurs on or after January 1, 2003, the unified credit is \$345,800 and an estate tax return is not required to be filed if the decedent's gross estate does not exceed \$1,000,000.

2. **WHO MUST FILE:** The DC estate tax return must be filed by the Personal Representative responsible for administering the estate.
3. **EXTENSION OF TIME TO FILE:** Generally, the DC estate tax return must be filed and the tax paid within 10 months after the death of the decedent. However, a 6-month extension of time to file may be requested by filing an Application for Extension of Time to File DC Estate Tax Return (Form D-77). The Office of Tax and Revenue (OTR) does not accept the federal Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate (and Generation-Skipping Transfer) Taxes. **YOU MUST USE ONLY FORM D-77.**
4. **INTEREST:** Beginning January 1, 2003, interest is charged at the rate of 10% per year, compounded daily (without regard to any extension).
5. **PENALTIES:** A penalty of 5% per month or any fraction of a month up to a maximum of 25% of the unpaid portion of the tax due will be imposed upon the failure to timely file a return and/or upon the failure to timely pay the tax. This penalty applies without regard to any extension of time in filing the return.
6. **PLACE FOR FILING:** Mail returns and payments to the Office of Tax and Revenue, Audit Division, Estate Tax Unit, P.O. Box 556 Washington, DC 20044-0556. Make the check or money order (US Dollars) payable to the DC Treasurer.
7. **SUPPLEMENTAL DOCUMENTS:** Attach copies of the following to the tax return:
 - (a) Application for Extension of Time to File DC Estate Tax Return (Form D-77), if filed;
 - (b) Pages 1, 2 and 3 from the current IRS Form 706; and
 - (c) Current Schedules A through O from IRS Form 706, including all attachments (provided on a CD in PDF format).
8. **AMENDED RETURNS AND FEDERAL CHANGES:** If an amended federal Estate Tax Return is filed, or a federal adjustment is made, an amended DC Estate Tax Return must be filed within 30 days after filing the amended federal Estate Tax Return to report the changes. A copy of the amended federal Estate Tax Return or federal adjustment report must be attached. Also, if additional assets are discovered, a DC amended Estate Tax Return must be filed within 30 days of this determination. Do not file an amended return to provide additional information that has already been requested by OTR about a return which you have already filed. Indicate 'amended return' by completing the oval on the D-76 or D-76EZ.
9. Beginning October 1, 2013, all married couples are eligible for estate tax deductions and exclusions, including the spousal exclusion of bequests, whether direct or through trusts, to a surviving spouse, regardless of whether such marriage is recognized under federal law.
10. **SIGNATURE:** The Personal Representative(s) must sign the tax return.

DC ESTATE TAX RETURN FORM D-76 & FORM D-76 EZ

SPECIFIC INSTRUCTIONS

1. TAXABLE SITUS

Assets reported on schedules A through H of the federal Estate Tax Return generally have a taxable situs determined in accordance with the following:

- (a) **Real Property** — The place where the property is situated. If property was rental property during decedent's lifetime, a D-30 (Unincorporated Business Franchise Tax Return) should have been filed and taxes paid, if applicable.
- (b) **Tangible Personal Property** — The place where the property is customarily located at the time of death.
- (c) **Intangible Personal Property** — The domicile of the decedent at the time of death, except that intangible personal property used in a trade or business in DC has a taxable situs in the District. Examples of intangible personal property include bank accounts, certificates of deposit, notes, securities and bonds. The physical location of these assets, unless used in a trade or business in the District, is not controlling. They are taxable at the domicile of the decedent.

2. ADDITIONAL INFORMATION

- (a) **Partnership Property** — Treated as intangible personal property regardless of the character of the property; for example, real estate held by a partnership is intangible personal property and is taxable at the decedent's domicile.
- (b) **Business Situs** — Intangible personal property used in a trade or business in the District has a taxable situs in the District regardless of the domicile of the owner.
- (c) **Personal Trusts** — Assets held in a personal trust have a taxable situs in accordance with the generally accepted situs rules. The trust entity is disregarded for purposes of determining taxability.
- (d) **Trustee** — The residence or location of the trustee of a trust does not determine questions of the situs of the assets in the trust.

DC ESTATE TAX RETURN FORM D-76

LINE-BY-LINE INSTRUCTIONS

- LINE 1 — Gross value of property located in the District of Columbia:** If this line is left blank, the Total Gross Estate will be the default value.
- LINE 2 — Total Gross Estate:** Enter amount from Line 13 of the Recapitulation (Form D-76, page 2). The value of the property of the estate must be based upon fair market value appraisals from Certified Appraisers. Attach a copy of the appraisal to the tax return.
- LINE 3 — Total Allowable Deductions:** Enter total allowable deductions from Line 24, Form D-76, page 2.
- LINE 4 — Tentative Taxable Estate:** Subtract total allowable deductions (Line 3) from total gross estate (Line 2).
- LINE 5 — DC Estate Tax Due:** Calculate the DC Estate Tax due by using the Tax Table on the Estate Tax Computation Worksheet after you computed the exempted amounts (if applicable).
- LINE 6 — Payment with Extension of Time to File:** Enter the amount and date of payment made with Form D-77, if any.
- LINE 7 — Overpayment:** If Line 6 is greater than Line 5, enter overpayment on Line 7.
- LINE 8 — Balance Due:** If Line 5 is greater than Line 6, enter balance due on Line 8.
- LINE 9 — Penalty:** A penalty is imposed at 5 percent per month or fraction of a month (maximum 25%) on any estate taxes not paid by the due date of the return, without regard to any extension of time for filing the return.
- LINE 10 — Interest:** Any portion of the tax which is not paid by the time the return is required to be filed, determined without regard to any extension of time for filing the return, is subject to interest from the original due date to the date of payment. Effective January 1, 2003, interest began to be charged at the rate of 10% per year, compounded daily (without regard to any extension).
- LINE 11 — Total Tax, Penalty, and Interest:** Add Lines 8, 9 and 10. Enter the total on Line 11.



Estate of:

Estate FEIN:

Recapitulation. Note: If estimating the value of one or more assets pursuant to the special rule of Reg. section 20.2010-2T(a)(7)(ii), enter on both lines 10 and 23 the amount noted in the instructions for the corresponding range of values. (See IRS instructions for details.)

Item no.	Gross estate	Check box if Alternate value	Value at date of death
1	Schedule A—Real Estate.....	<input type="checkbox"/>	1 \$ 00
2	Schedule B—Stocks and Bonds.....	<input type="checkbox"/>	2 \$ 00
3	Schedule C—Mortgages, Notes, and Cash.....	<input type="checkbox"/>	3 \$ 00
4	Schedule D—Insurance on the Decedent's Life (attach federal Form(s) 712).....	<input type="checkbox"/>	4 \$ 00
5	Schedule E—Jointly Owned Property (attach fed Form(s) 712 for life insurance)	<input type="checkbox"/>	5 \$ 00
6	Schedule F—Other Miscellaneous Property (att. fed Form(s) 712 for life insurance)	<input type="checkbox"/>	6 \$ 00
7	Schedule G—Transfers During Decedent's Life (att. fed Form(s) 712 for life insurance)	<input type="checkbox"/>	7 \$ 00
8	Schedule H—Powers of Appointment.....	<input type="checkbox"/>	8 \$ 00
9	Schedule I—Annuities.....	<input type="checkbox"/>	9 \$ 00
10	Estimated value of assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii).....	<input type="checkbox"/>	10 \$ 00
11	Total gross estate (add items 1 through 10).....	<input type="checkbox"/>	11 \$ 00
12	Schedule U—Qualified Conservation Easement Exclusion.....	<input type="checkbox"/>	12 \$ 00
13	Total gross estate less exclusion (subtract item 12 from item 11). Enter here and on Line 2 of the D-76 - Tax Computation	<input type="checkbox"/>	13 \$ 00

Item no.	Deductions	Amount
14	Schedule J—Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims.....	14 \$ 00
15	Schedule K—Debts of the Decedent.....	15 \$ 00
16	Schedule K—Mortgages and Liens.....	16 \$ 00
17	Total of items 14 through 16.....	17 \$ 00
18	Allowable amount of deductions from item 17 (see the instructions for item 18 of the Recapitulation).....	18 \$ 00
19	Schedule L—Net Losses During Administration.....	19 \$ 00
20	Schedule L—Expenses Incurred in Administering Property Not Subject to Claims	20 \$ 00
21	Schedule M—Bequests, etc., to Surviving Spouse.....	21 \$ 00
22	Schedule O—Charitable, Public, and Similar Gifts and Bequests.....	22 \$ 00
23	Estimated value of deductible assets subject to the special rule of Reg. section 20.2010-2T(a)(7)(ii).....	23 \$ 00
24	Tentative total allowable deductions (add items 18 through 23). Enter here and on Line 3 of the D-76 - Tax Computation.....	24 \$ 00

D-76EZ DC Estate Tax Return FOR ESTATES OF INDIVIDUALS WHO DIED ON JANUARY 1, 2016 OR AFTER



OFFICIAL USE ONLY VENDOR ID#0000

Attach a copy of the last will and testament, Letters of Administration and death certificate

Fill in type of return: Resident Nonresident Alien Amended return Was the estate probated? Did decedent die testate?

Estate's Federal Employer ID Number Date of Death (MMDDYYYY) Social Security Number (SSN) Date of Birth of Decedent (MMDDYYYY)

Estate of (First name) M.I. (Last name)

Address of Decedent at date of death (number, street and suite/apartment number if applicable)

City State Zip Code +4

Location of Probate Court Case Number

Name of Personal Representative SSN of Personal Representative

Address of Personal Representative (number, street and suite/apartment number if applicable) Telephone Number of Personal Representative

City State Zip Code +4

Estate

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

Total gross estate (approximate) \$.00

Signature I swear under penalty of law, that I (we) have examined all assets and documents of this estate including accompanying schedules and statements, and to the best of my (our) knowledge, information and belief, all statements made herein are true, correct and complete.

Attorney's Name

Signature of Personal Representative

Attorney's Address

Attorney's Telephone Number

Date

DC ESTATE TAX RETURN FORM D-76 EZ

FOR ESTATES OF INDIVIDUALS WHO DIED ON JANUARY 1, 2016 OR AFTER

You may only use this form if:

- (1) The Estate will pass to the surviving spouse;
- (2) The Estate is donated to a charitable, public or tax-exempt organization under Section 501(c) of the IRC; or
- (3) Some combination of (1) and (2) resulting in "0" Taxable Estate

If you use this form, attach the following:

- (1) Pages 1, 2 and 3 of the current IRS Form 706;
- (2) Schedule M of the current IRS Form 706 where part or all of the estate will pass to the surviving spouse; and
- (3) Schedule O of the current IRS Form 706 where part or all of the estate is donated to a charitable, public or tax-exempt organization under Section 501(c) of the IRC.

D-77 Extension of Time to File a DC Estate Tax Return



OFFICIAL USE ONLY VENDOR ID#0000

FOR ESTATES OF INDIVIDUALS WHO DIED ON JANUARY 1, 2016 OR AFTER

PART I IDENTIFICATION

Estate's Federal Employer ID Number, Date of Death (MMDDYYYY), Social Security Number (SSN), Date of Birth of Decedent (MMDDYYYY)

Estate of (First name), M.I., (Last name)

Address of Decedent at date of death (number, street and suite/apartment number if applicable)

City, State, Zip Code +4

Name of Personal Representative, SSN of Personal Representative

Address of Personal Representative (number, street and suite/apartment number if applicable), Telephone Number of Personal Representative

City, State, Zip Code +4

Name of Application Filer (if other than Personal Representative), SSN of Application Filer

Address of Application Filer (number, street and suite/apartment number if applicable), Telephone Number of Application Filer

City, State, Zip Code +4

PART II EXTENSION OF TIME TO FILE FORM D-76

Automatic extension. Please check if you are applying for an automatic 6-month extension of time to file Form D-76. See instructions

Additional extension. Please check if you are an executor out of the United States and applying for an extension of time to file in excess of 6 months.

You must attach a written statement explaining in detail why it is impossible or impractical to file a reasonably complete return by the due date of the return.

Extension date requested

PART III PAYMENT TO ACCOMPANY EXTENSION REQUEST

Estimated amount of Estate Tax due \$

Under penalties of law, I declare that to the best of my knowledge and belief, the statements made herein are true, correct and complete and that I am authorized by the Personal Representative to file this application.

Signature

Title

Date

**DC ESTATE TAX RETURN
FORM D-77
APPLICATION FOR EXTENSION OF TIME TO FILE
INSTRUCTIONS**

PURPOSE — Form D-77 must be filed to request a 6-month extension of time in which to file a DC Estate Tax Return, Form D-76 or D-76EZ.

WHEN TO FILE—The request for an extension of time to file must be submitted on or before the original due date for Form D-76 or D-76EZ.

WHERE TO SUBMIT REQUEST—Mail the completed Form D-77 with your payment of any tax due to the Office of Tax and Revenue, Audit Division, Estate Tax Unit, PO Box 556, Washington, DC 20044. Be sure to sign and date the D-77. The payment should be made payable to the **DC Treasurer** and include the decedent's social security number and the notation "D-77".

REQUEST FOR EXTENSION OF TIME TO FILE. — A 6-month extension of time to file will be granted if you complete this form properly, file and pay with it the amount of tax due as shown on Part III, Line 1. **A copy of the D-77 which you filed must be attached to Form D-76 or D-76EZ when it is filed.**

FEDERAL EXTENSION FORM—The Office of Tax and Revenue does not accept federal Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate Taxes.

USE ONLY THE DISTRICT OF COLUMBIA FORM D-77.

ADDITIONAL EXTENSION OF TIME—An additional extension of time to file is available only if the executor is out of the United States, or in case(s) of extreme emergency(ies). In this instance an additional extension of 6 months may be granted.

PENALTY—The penalty for failure to file a return on time or failure to pay any tax when due is an amount equal to 5% of the unpaid portion of the tax due without regard to any extension of time for filing the return. The penalty is computed for each month or fraction thereof, that the failure to file or pay continues. The penalty may not exceed an amount equal to 25% of the tax due.

INTEREST— Interest is computed from the due date of the return until the tax is paid even if a request for extension to file is granted. Effective January 1, 2003, interest began to be charged at the rate of 10% per year, compounded daily (without regard to any extension).

SIGNATURE—The application must be signed by the Personal Representative of the estate or by someone appointed by the Personal Representative to file the application.

D-76P Payment Voucher for DC Estate Tax

See instructions on back.

Detach at perforation and mail the voucher, with payment to the:
Office of Tax and Revenue, Audit Division, Estate Tax Unit, PO Box 556, Washington, DC 20044-0556.



D-76P Payment Voucher for DC Estate Tax



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

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment (dollars only) \$.00		OFFICIAL USE ONLY Vendor ID#0000	
Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN	Date of Death (MMDDYYYY)		Due Date (MMDDYYYY)
		<input type="radio"/> if SSN			
Estate of (First name)		M.I.	(Last name)		
Name of Personal Representative					
Address of Personal Representative (number, street and suite/apartment number if applicable)					
City		State	Zip Code +4		

Revised 12/15

D-76P P1
Payment Voucher for DC Estate Tax



D-76P Payment Voucher for DC Estate Tax



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

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment (dollars only) \$.00		OFFICIAL USE ONLY Vendor ID#0000	
Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN	Date of Death (MMDDYYYY)		Due Date (MMDDYYYY)
		<input type="radio"/> if SSN			
Estate of (First name)		M.I.	(Last name)		
Name of Personal Representative					
Address of Personal Representative (number, street and suite/apartment number if applicable)					
City		State	Zip Code +4		

Revised 12/15

D-76P P1
Payment Voucher for DC Estate Tax

Instructions for D-76P – please print clearly

Use the D-76P Payment Voucher to make any payment due on your D-76, D-76EZ or D-77 return.

- Enter your payment amount;
- Enter your Taxpayer Identification Number (fill in the oval indicating if this is your FEIN or SSN), date of death and due date;
- Enter name(s) and address(es) exactly as they are on your D-76, D-76EZ or D-77 return;
- Make your check or money order payable to: DC Treasurer;
- Write the Estate FEIN, tax period and D-76, D-76EZ or D-77 on your payment;
- Staple the payment to the D-76P Payment Voucher – **do not attach your payment to your return;**
- Mail the D-76P with payment attached and D-76, D-76EZ or D-77 return to the:

Office of Tax and Revenue Audit Division,
Estate Tax Unit
PO Box 556
Washington, DC 20044-0556

