



D-76

GOVERNMENT OF THE DISTRICT OF COLUMBIA
FORM D-76 & FORM D-76 EZ
ESTATE TAX RETURN

GENERAL INSTRUCTIONS

- 1. **WHEN IT MUST BE FILED:** A DC Estate Tax Return (Form D-76 or Form D-76 EZ) must be filed where the gross estate is \$1,000,000 or more, even if the 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 District of Columbia estate tax return must be filed by the Personal Representative responsible for administering the estate.
- 3. **EXTENSION OF TIME TO FILE:** Generally, the District of Columbia 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 a District of Columbia Application for Extension of Time (Form FR-77). The Office of Tax and Revenue may not accept the federal Form 4768, Application for Extension of Time to File a Return and/or Pay U.S. Estate Taxes. **YOU MUST USE ONLY FORM FR-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 tax 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, PO Box 556, Washington, DC 20044-0556. Make the check or money order payable to the **DC Treasurer.**
- 7. **SUPPLEMENTAL DOCUMENTS:** Attach copies of the following to the tax return:
 - (a) DC Application for Extension of Time (Form FR-77), if filed; and
 - (b) Pages 1, 2 and 3 from the current IRS Form 706 for individuals dying in 2002 and thereafter; and
 - (c) Schedules A through O from IRS Form 706 for individuals dying in 2002 and thereafter, as appropriate.

- 8. **AMENDED RETURNS AND FEDERAL CHANGES:** If an Amended Federal Estate Tax Return is filed, or a federal adjustment is made, a DC Amended Estate Tax Return (D-76A) must be filed to report the changes. A copy of the Amended Federal Estate Tax Return or federal adjustment report must be attached.
- 9. **SIGNATURE:** The Personal Representative(s) must sign the return.

SPECIFIC INSTRUCTIONS

- 1. 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 property is situated;
 - (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 the 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.



D-76

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
ESTATE TAX RETURN
FORM D-76

LINE-BY-LINE INSTRUCTIONS:

LINE 1 — Total Gross Estate: Enter the market value of the gross estate (based upon an appraisal).

LINE 2 — Total Allowable Deductions: Enter total allowable deductions from Page 3, Part 5, line 23 of the current IRS Form 706 for individuals dying in 2002 and thereafter.

LINE 3 — Tentative Taxable Estate: Subtract total allowable deductions (line 2) from total gross estate (line 1).

LINE 4a — Gross Value of Property Located Outside the District: Enter the market value of real estate and tangible personal property located outside the District.

LINE 4b — Allowable Deductions Relating to Property Located Outside the District: Enter deductions from Page 3, Part 5, line 23 of the IRS Form 706 for individuals dying in 2002 and thereafter that relate to property located outside the District.

LINE 4c — Net Value of Property Located Outside the District: Subtract line 4b from line 4a and enter the result on line 4c.

LINE 5 — DC Taxable Estate: Subtract line 4c from line 3 and enter the result on line 5.

LINE 6 — DC Estate Tax Due: Calculate the DC Estate Tax due by using the DC Estate Tax Table after you computed the exempted amounts (if applicable) using the Worksheet (See Sample Computation on Worksheet). If the estate would not have had a DC Estate Tax liability in 2001 [based on the current IRS Form 706 and the D-76],

then it is expected that there may be no DC Estate Tax liability for 2002 and future years.

LINE 7 — Payment with Extension: Enter the amount and date of payment made with Form FR-77, if any.

LINE 8 — Overpayment: If line 7 is greater than line 6, enter overpayment on line 8.

LINE 9 — Balance Due: If line 6 is greater than line 7, enter balance due on line 9.

LINE 10 — 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 11 — Interest: Any portion of the tax which is not paid on or before 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. Beginning January 1, 2003, interest is charged at the rate of 10% per year, compounded daily without regard to any extension).

LINE 12 — Total Tax, Penalty, and Interest: Add lines 9, 10 and 11 and enter the total on line 12.



D-76 EZ

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
ESTATE TAX RETURN
FORM D-76 EZ

FOR ESTATES OF INDIVIDUALS WHO DIED ON JANUARY 1, 2003 OR LATER

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

ESTATE OF: (Last Name, First Name, Middle Initial)		DATE OF DEATH
SSN OF PERSONAL REPRESENTATIVE		LOCATION OF PROBATE COURT
NAME OF PERSONAL REPRESENTATIVE		SSN OF DECEDENT
WAS THE ESTATE PROBATED? YES <input type="checkbox"/> NO <input type="checkbox"/>	TELEPHONE NO. OF PERSONAL REPRESENTATIVE	OFFICIAL USE
ADDRESS OF PERSONAL REPRESENTATIVE		CASE NUMBER
DID DECEDENT DIE TESTATE? YES <input type="checkbox"/> NO <input type="checkbox"/>	ATTACH A COPY OF THE LAST WILL AND TESTAMENT.	
ATTACH A COPY OF THE DEATH CERTIFICATE.		

Please Check all Boxes that Apply:

- Resident Return Nonresident Return Alien Return Amended Return Amended – IRS Audit

ESTATE

Total Gross Estate (Approximate) \$

I swear under penalty of perjury, 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 _____	
ATTORNEY'S ADDRESS _____	
ATTORNEY'S TELEPHONE NO. _____	SIGNATURE OF PERSONAL REPRESENTATIVE _____
	DATE _____



D-76A

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
AMENDED ESTATE TAX RETURN
FORM D-76A

FORM FOR ESTATES OF INDIVIDUALS WHO DIED ON JANUARY 1, 2003 OR LATER

ESTATE OF: (Last Name, First Name, Middle Initial)		DATE OF DEATH
NAME AND SSN OF PERSONAL REPRESENTATIVE		LOCATION OF PROBATE COURT
ADDRESS OF PERSONAL REPRESENTATIVE		SSN OF DECEDENT
WAS THE ESTATE PROBATED? <input type="checkbox"/> YES <input type="checkbox"/> NO	TELEPHONE NO. OF PERSONAL REPRESENTATIVE	OFFICIAL USE

RESIDENT ESTATE NON RESIDENT ESTATE

	COLUMN 1 As Previously Reported		COLUMN 2 Net Change (See Page 2)		COLUMN 3 Corrected Amount	
1. Total Gross Estate	\$		\$		\$	
2. Total Allowable Deductions (From federal schedules)						
3. Tentative Taxable Estate						
4a. Gross Value of Property Located Outside the District						
4b. Allowable Deductions Relating to Property Located Outside the District						
4c. Net Value of Property Located Outside the District (Line 4a minus Line 4b)						
5. DC Taxable Estate (Line 3 minus Line 4c)						
6. DC Estate Tax Due (see computation worksheet)						
7. Penalty: 5% Per Month or Fraction Thereof (Maximum 25%)						
8. Interest: (From To)						
9. Total Tax, Penalty and Interest (Line 6 plus Lines 7 & 8)						
10. Total Tax Penalty and Interest Previously Paid (Line 12, Form D- 76)						
11. Balance Due (Line 9 minus Line 10)						
12. Overpayment (Line 10 minus Line 9)						

Under penalties of perjury, I (we) swear 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 _____

ATTORNEY'S ADDRESS _____

ATTORNEY'S TELEPHONE NO. _____

SIGNATURE OF PERSONAL REPRESENTATIVE

DATE

If filed by someone other than the Personal Representative -- Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein are true, correct and complete, that I am authorized by the Personal Representative to file this application, and that I am (check applicable boxes):

A member in good standing of the bar of the highest court of (specify location). ➤

A certified public accountant duly qualified to practice in (specify location). ➤

- A person enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (The power of attorney need not be submitted unless requested).

Filer's signature (if other than the Personal Representative)

Date

Part IV Notice to Applicant—To be completed by the Office of Tax and Revenue

The application for extension of time to file is: Approved Not approved because

Other

SIGNATURE

DATE



FR-77

GOVERNMENT OF THE DISTRICT OF COLUMBIA
ESTATE TAX
APPLICATION FOR EXTENSION OF TIME TO FILE

INSTRUCTIONS FOR
FORM FR-77

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

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

WHERE TO SUBMIT REQUEST—Mail the completed Form FR-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 20044-0556. Be sure to sign and date the FR-77. Make the payment payable to the **DC Treasurer** and include the decedent's social security number and the notation "FR-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 FR 77 which you filed must be attached to Form D-76 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.

YOU MUST ONLY USE THE DC FORM FR-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 of extreme emergency. In these instances, 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 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. Beginning January 1, 2003, Interest is 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.



District of Columbia Estate Tax Computation Worksheet

TABLE A

Column A Taxable amount over	Column B Taxable amount not over	Column C Tax on amount in column A	Column D Rate of tax on excess over amount in column A (Percent)
0	\$10,000	0	18
10,000	20,000	\$1,800	20
20,000	40,000	3,800	22
40,000	60,000	8,200	24
60,000	80,000	13,000	26
80,000	100,000	18,200	28
100,000	150,000	23,800	30
150,000	250,000	38,800	32
250,000	500,000	70,800	34
500,000	750,000	155,800	37
750,000	1,000,000	248,300	39
1,000,000	1,250,000	345,800	41
1,250,000	1,500,000	448,300	43
1,500,000	2,000,000	555,800	45
2,000,000	2,500,000	780,800	49
2,500,000	3,000,000	1,025,800	53
3,000,000	-----	1,290,800	55

TABLE B

(1) Adjusted taxable estate equal to or more than	(2) Adjusted taxable estate less than	(3) Tax on amount in column 1	(4) Rate of tax on excess over amount in column 1 (Percent)
0	\$40,000	0	None
40,000	90,000	0	0.8
90,000	140,000	\$400	1.6
140,000	240,000	1,200	2.4
240,000	440,000	3,600	3.2
440,000	640,000	10,000	4.0
640,000	840,000	18,000	4.8
840,000	1,040,000	27,600	5.6
1,040,000	1,540,000	38,800	6.4
1,540,000	2,040,000	70,800	7.2
2,040,000	2,540,000	106,800	8.0
2,540,000	3,040,000	146,800	8.8
3,040,000	3,540,000	190,800	9.6
3,540,000	4,040,000	238,800	10.4
4,040,000	5,040,000	290,800	11.2
5,040,000	6,040,000	402,800	12.0
6,040,000	7,040,000	522,800	12.8
7,040,000	8,040,000	650,800	13.6
8,040,000	9,040,000	786,800	14.4
9,040,000	10,040,000	930,800	15.2
10,040,000	-----	1,082,800	16.0

COMPUTATION OF TAX

1. Tentative Taxable Estate (page 1, line 3).....
2. Tax on amount on line 1 – use Table A.....
3. Less.....
4. Subtract line 3 from line 2.....
5. Tentative Taxable Estate (page 1, line 3).....
6. Less.....
7. Adjusted Taxable Estate (Subtract line 6 from line 5).....
8. DC Tax due on amount on line 7 – use Table B

TABLE A

1.		
2.		
3.	\$345,800	00
4.		

TABLE B

5.		
6.	\$60,000	00
7.		
8.		

9. DC Tax due = the smaller of line 4 or line 8 (Enter on D-76, Line 6).....
10. Gross value of Property located in DC.....
11. Value of Total Gross Estate (Page 1 line 1).....
12. Percent of Property in DC (line 10, divided by line 11).....
13. DC Estate Tax due (line 12 multiplied by line 8) (Enter on D-76, Line 6).....

9.		
10.		
11.		
12.		%
13.		00