

2014 D-40E SUB District of Columbia Individual Income Tax Declaration for Electronic Filing

IRS Declaration Control Number (DCN) 13-123456-12345-1

Your First name and initial Last name Social Security Number
Spouse's/Domestic partner's First name and initial Last name Spouse's Social Security Number
Present Home Address (number, street and apartment number if applicable) Federal Filing Status
City, Town, PO Box and State Zip Code + 4 District of Columbia Filing Status

PART I - TAX RETURN INFORMATION PLEASE ENTER WHOLE DOLLAR AMOUNTS

- 1. Federal Adjusted Gross Income, Form D-40, Line 3
2. District of Columbia Adjusted Gross Income, Form D-40, Line 15
3. DC Taxable Income, Form D-40, Line 21
4. District of Columbia Tax, Form D-40, Line 22
5. DC Income Tax Withheld, Form D-40, Line 31
6. District of Columbia Refund, Form D-40, Line 40
7. District of Columbia Total amount Due, Form D-40, Line 45

PART II - DIRECT DEPOSIT OF REFUND (OPTIONAL)

- 8. Routing Number* 123456789
9. Account Number 12345678901234567
10. Type of Account X Checking X Savings

PART III - DECLARATION OF TAXPAYER, ELECTRONIC RETURN ORIGINATOR (ERO), AND PAID PREPARER

Under penalties of law, I declare that I have compared the information on my return and, the amounts described in Part I agree with the corresponding amounts shown on my D-40. To the best of my knowledge and belief, my return is true, correct, and complete. I consent that my return be sent to the Internal Revenue Service (IRS) by my Electronic Return Originator (ERO) and by the IRS to the District of Columbia Office of Tax and Revenue. Declaration of paid preparer is based on all information available to the preparer.

Your Signature Date Spouse's Signature Date
ERO's Signature Date SSN, EIN, or PTIN
Paid Preparer's Signature Date SSN, EIN, or PTIN

PLEASE KEEP FOR YOUR RECORDS. DO NOT MAIL.

FORM D-40 E

The Form D-40 E, *District of Columbia Individual Income Tax Declaration for Electronic Filing*, is the District's signature form equivalent to the federal Form 8453, *U.S. Individual Income Tax Declaration for Electronic Filing*. Form D-40 E must be completed and signed by all appropriate parties before the return is transmitted electronically to the IRS.

The D-40 E must be retained by the ERO for a period of three years from the end of the calendar year in which it is transmitted (a D-40 E for a return transmitted 2/15/2015 must be retained until 12/31/2018). **DO NOT SEND THIS DOCUMENT TO THE D.C. OTR.** Please be advised that a copy of the D-40 E and all attached documents must be submitted to the D.C. OTR if specifically requested during the three-year retention period.

D-40 E INSTRUCTIONS

IRS Declaration Control Number (DCN)

Enter the DCN in the appropriate boxes at the top left-hand portion of the form.

Name, Address, Social Security Number, and Filing Status

Taxpayer(s) must complete all applicable fields. If the taxpayer has a mailing label from the DC Individual income tax booklet, he/she may place the label in the name and address area.

Part I: Tax Return Information

Enter the necessary information as requested from the 2014 District of Columbia Form D-40. These entries must match the entries on the corresponding lines of the electronic return. Enter whole dollars only.

Part II: Direct Deposit

Complete the Routing (ACH) Number, as shown on your personal check. The Routing Number is a nine - digit number. The first two digits must be 01 through 12 or 21 through 32. Fill in your bank account number (up to 17 digits) in the appropriate boxes. Check the appropriate box below for checking or savings.

Part III: Declaration of Taxpayer, ERO and Paid Preparer

After the return has been prepared and before the return is transmitted, the taxpayer (s) must verify the information on the return and sign and date the completed Form D-40 E. The ERO must provide the taxpayer with a copy of this form. The ERO and paid preparer are also required to sign and date this section of Form D-40E.

Attachments to Form D-40 E

Attach the state copies of Forms W-2, W-2G, and 1099's to the front left margin of D-40 E.

Form 4852, Substitute Form W-2 or copies generated by a preparer or transmitter's software are **NOT** acceptable documents.

Corrections to Form D-40 E

If the ERO changes the electronic return after the taxpayer has signed the Form D-40 E but before transmitting the data, the ERO must ask the taxpayer to sign a corrected Form D-40 E if the District of Columbia taxable income changes by more than \$25 or the D.C. refund changes by more than \$2. Non-substantive changes are permissible if the person making the corrections initials the changes.