

District of Columbia

What's New

Returns Included	e-File Approved*	e-File Activated
D-20	11/30/2023	01/02/2024
D-30	11/27/2023	01/02/2024
D-40	12/21/2023	01/02/2024
D-41	12/19/2023	01/02/2024
D-65	11/28/2023	01/02/2024


*NOTE: Certain return types may not be available for e-file as of the EF approval date. e-File will be activated when the state taxing authority is ready to receive all forms within the applicable package.


Tax Law Changes

- **DC Earned Income Tax Credit Worksheet for filers without a qualifying child** — The maximum credit has been increased from \$560 → \$600, and the income test limit has been increased from \$27,136 → \$28,963.
- **Schedule ELC, Keep Child Care Affordable Tax Credit** — The maximum credit for each eligible child has been increased from \$1,045 → \$1,115.
- **Schedule N, Non-Custodial Parent EITC Claim** — The federal adjusted gross income test limits have been increased as follows:
 - **One qualifying child** – From \$43,492 → \$46,560 (from \$49,622 → \$53,120 for MFJ)
 - **Two qualifying children** – From \$49,399 → \$52,918 (from \$55,529 → \$59,478 for MFJ)
 - **Three or more qualifying children** – From \$53,057 → \$56,838 (from \$59,187 → \$63,398 for MFJ)
- Standard deductions have been increased to align with federal law. For tax years beginning January 1, 2023, the standard deduction has been increased as follows:
 - **Single or Married Filing Separately** – From \$12,950 → \$13,850
 - **Head of Household (HoH)** – From \$19,400 → \$20,800
 - The additional standard deduction amount has been increased from \$1,750 → \$1,850 for Single or Head of Household taxpayers.
 - **Married Filing Jointly (MFJ)** – From \$25,900 → \$27,700
 - The additional standard deduction amount has been increased from \$1,400 → \$1,500 for Married Filing Jointly taxpayers.

- The DC Earned Income Tax Credit may now be claimed by any taxpayer, spouse, or qualifying child who has an Individual Taxpayer Identification Number (ITIN) (§ 47-1806.04(f)(1)(D)(ii)).
- The DC EIC ratio remains at 70% of the federal EIC (with some payments being spread throughout the year).
- The following thresholds have been increased for Schedule H, Homeowner and Renter Property Tax Credit:
 - The federal AGI eligibility threshold for taxpayers under the age of 70 has been increased from \$56,700 → \$61,300.
 - The federal AGI eligibility threshold for taxpayers age 70 or older has been increased from \$78,600 → \$83,700.
 - The maximum Property Tax Credit limit has been increased from \$1,250 → \$1,325.

Supported Forms

The following District of Columbia forms are supported in Drake Tax 2023. Forms denoted with  can be e-signed.

Form	Description	IND	CRP	SCRIP	PTR	FID
D-20	Corporation Franchise Tax Return		✓	✓		
D-20CR	Qualified High Technology Company Tax Credits		✓	✓		
D-20E	Declaration for Electronic Filing		✓	✓		
D-20ES	Declaration of Estimated Franchise Tax for Corporations		✓	✓		
D-20NOLA	NOL Deduction for Tax Years 2000 to 2017		✓	✓		
D-20NOLC	NOL Deduction for Tax Years 2018 and Later		✓	✓		
D-20P	D-20 Payment Voucher		✓	✓		
D-30	Unincorporated Business Franchise Tax Return	✓			✓	✓
D-30E	Declaration for Electronic Filing (Partnership only)				✓	
D-30ES	Estimated Franchise Tax	✓			✓	✓
D-30NOLA	NOL Deduction for Tax Years 2000 to 2017	✓			✓	✓
D-30NOLC	NOL Deduction for Tax Years 2018 and Later	✓			✓	✓
D-30P	D-30 Payment Voucher	✓			✓	✓
D-40	Individual Income Tax Return	✓				
D-40B	Nonresident Request for Refund	✓				
D-40E 	Declaration for Electronic Filing	✓				
D-40ES	Estimated Payments for Individuals	✓				
D-40P	Payment Voucher	✓				
D-41	Fiduciary Income Tax Return					✓
D-41E	Declaration for Electronic Filing					✓
D-41ES	Estimated Payments for Fiduciary Income Tax					✓
D-41P	Fiduciary Payment Voucher					✓
D-65	Partnership Income Tax Return					✓

Form	Description	IND	CRP	SCRIP	PTR	FID
D-65E	Declaration for Electronic Filing				✓	
D-2210	Underpayment of Estimated Income Tax by Individuals	✓				
D-2220	Underpayment of Estimated Franchise Tax by Businesses	✓	✓	✓	✓	
D-2440	Disability Income Exclusion	✓				
D-2441	Child and Dependent Care Credit for Part-Year Residents	✓				
D-2848	Power of Attorney and Declaration of Representative	✓	✓	✓	✓	✓
DC-8379	Injured Spouse Allocation	✓				
DCALTC	Commercial Alternative Fuel Vehicle Conversion and Infrastructure Credit		✓	✓	✓	✓
DCALTFV	Alt. Fuel Vehicle Conversion and Infrastructure Credits	✓				
DCOBMDC	Organ and Bone Marrow Donor Credit	✓	✓	✓	✓	✓
FR-120	Extension of Time to File a Corporate Franchise Return		✓	✓		
FR-127	Extension of Time to File Individual Income Tax	✓				✓
FR-130	Ext of Time to File Unincorporated Bus. Franchise Return	✓			✓	✓
FR-147	Statement Claiming Refund Due a Deceased Taxpayer	✓				
FR-165	Extension of Time to File Partnership Return				✓	
Schedule ELC	Keep Child Care Affordable Tax Credit	✓				
Schedule H	Homeowner and Renter Property Tax Credit	✓				
Schedule HSR	DC Health Care Shared Responsibility	✓				
Schedule I	Additions To and Subtractions from Federal AGI	✓				
Schedule L	Lower Income Long-Term Homeowner Credit	✓				
Schedule N	Noncustodial Parent EITC	✓				
Schedule S	Supplemental Information and Dependents	✓				
Schedule SR	Small Retailer Property Tax Relief Credit	✓	✓	✓	✓	✓
Schedule U	Miscellaneous Credits and Contributions	✓				
Schedule UB	Business Credits	✓	✓	✓	✓	✓