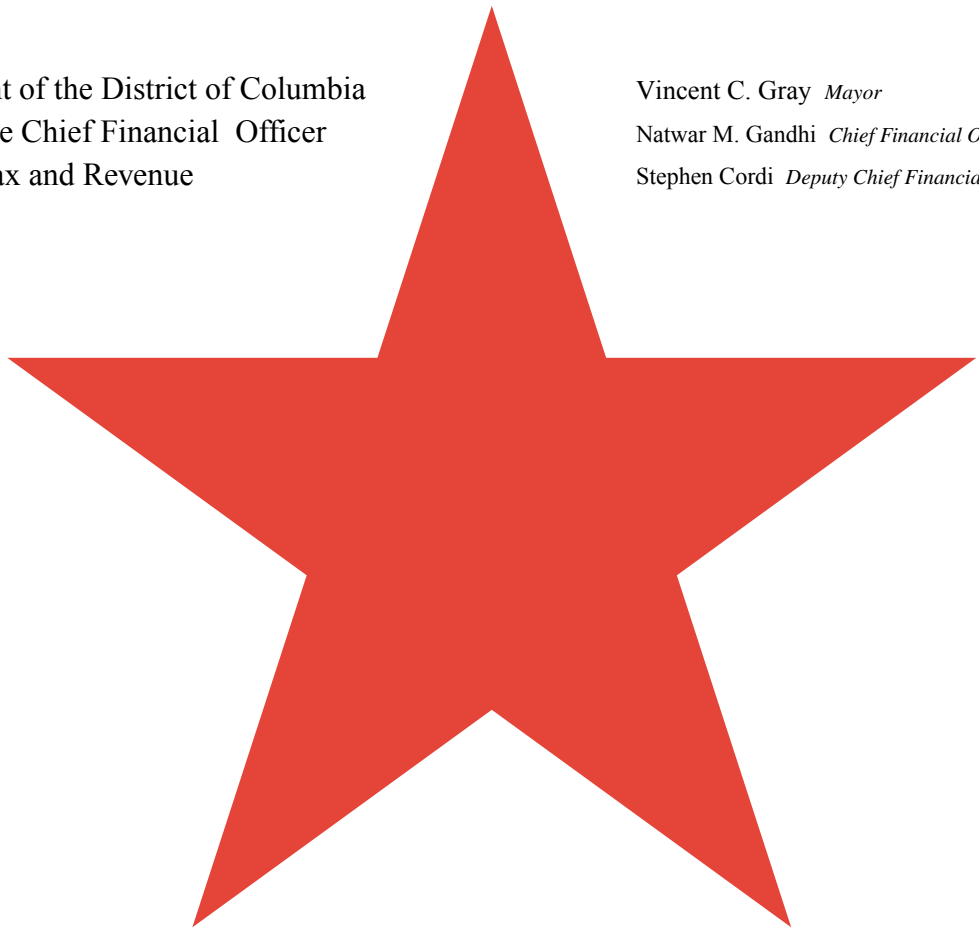




Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

Vincent C. Gray *Mayor*
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2011 Instructions to Complete the DC Combined Report for Franchise Tax Returns

Version 1.1 060112

These instructions are provided to assist taxpayers in completing the District of Columbia Combined Reports for a unitary business. A combined report is simply the computational method used to determine the amount of income of a unitary business that is attributable to the operations within the District.

Taxpayers may want to refer to the District of Columbia Combined Reporting Code and Regulation Sections and line item instructions provided in the District of Columbia Corporate or Unincorporated Franchise tax booklets (Forms D-20 and D-30) and federal provisions.

A combined report does not ignore the unitary member's identities of the individual member. Each member is considered a taxpayer even though it is part of a unitary group and regardless of whether a group return is filed or each member files its own income tax return.

In filing a District of Columbia combined report, the taxpayer may include a copy(s) of federal return(s) and must show in the in the schedule the following for each member individually and a combined total for all members in the combined report:

- Income, Intercompany Eliminations and Combined Income

- District Adjustments to Federal Taxable income

- Deductions from the Gross Income

- Computation of Apportionments and Apportionment Factors

- Computation of business Income subject to apportionment

- Allocation of Non-business Income or Loss

- Income Apportioned to the District

- Income Allocated to the District

- Net Operating Loss Deductions

- District Taxable Income

- District Tax and Non-Refundable Credits. A member must not use its net operating losses and credits to offset it against those of the other members.

Instructions for Schedules:

Use Schedule 1 to complete the name of designated agent, Taxpayer Identification Number (Federal Employer Identification Number (FEIN or Social Security Number (SSN) and the tax year.

Use a separate column for each member of the unitary group and provide the taxpayer identification number of each member and state if any member's tax year is fiscalized.

The designated agent and each member shall complete the line items as stated under the column marked description. These line items are the same as on the District's Corporation Franchise or Unincorporated tax return and as reported for federal tax purposes.

You may refer to line items instructions provided in the instruction booklet for Forms D-20 or D-30.

A part year member of the unitary group must include its activities for the period it was a member of the group.

Report the combined amounts of designated agent and all members of the group in the column designated **'Total before the Eliminations'**.

Eliminate intercompany transactions between and among the unitary group members in determining the member's income, deductions, etc. Perform the line item adjustments of the amounts reported for federal income tax purposes and District franchise tax purposes showing the addition to or subtraction from federal income to arrive at the District's taxable Income.

List the total under the column marked **'Intercompany Eliminations'** of each line item eliminated due to intercompany transactions and adjusted due to arrive at the District Taxable Income.

Provide the net total of each item under the column marked **'Combined Group Report'** after adjusting the amounts from the items marked in the column **'Total before Eliminations'** with the amount of line items marked in the column **'Intercompany Eliminations.'**

Use Schedule 2 for computing the apportionment factors.

Use Schedule 3 for interest expense offset for tax-exempt interest income.

Complete Schedule 4 formats for Capital and Section 1231 gains and losses and casualty and theft gain and losses.

Complete Schedules 5 through 9 as applicable.

You may provide the copies of the federal schedules for each member in the group including the designated agent for balance sheet items or provide schedules in format of schedule G Balance Sheet given in the District Form D-20 on a CD in PDF format.

Prepare the worksheet for FAS 109-Deferred Tax Accounts.

Bring the totals to the form D-20 or D-30 as appropriate from the column marked '**Combined Group Report**'.

The designated agent must sign the returns and provide all the pertinent data and or information requested.

File all the combined report schedules, worksheets, net operating loss carry over schedules, unitary group member schedules, worldwide DC combined reporting filing election if made, all applicable statements etc., with the D-20 or D-30 on a CD in PDF format.

Schedule 1

District of Columbia Combined Report

Name of Designated Agent _____				Tax Year Ending _____		_____		_____		
Taxpayer Identification Number (FEIN/SSN) _____				_____		_____		_____		
Fiscalized (check if fiscalized) _____				_____		_____		_____		
Description		Combined Group Report	Intercompany Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	* Member 3	(A Bank) Member 4	Member 5
1	Gross Receipts, <i>minus returns and allowances</i>	\$26,000,000	(\$2,000,000)	\$28,000,000	\$10,500,000	\$6,000,000	\$3,500,000	\$8,000,000	\$0	\$0
2	Cost of Goods Sold, <i>Attach Schedule 7</i>	16,900,000	(1,850,000)	18,750,000	7,000,000	3,750,000	3,000,000	5,000,000	0	0
3	Gross Profit from sales and/or operations, <i>Line 1 minus Line 2</i>	9,100,000	(150,000)	9,250,000	3,500,000	2,250,000	500,000	3,000,000	0	0
4	Dividends, <i>Attach Schedule 8</i>	35,000	(400,000)	435,000	430,000	5,000	0	0	0	0
5	Interest, <i>Attach Statement</i>	240,000	(40,000)	280,000	175,000	105,000	0	0	0	0
6	Gross Rental Income, <i>Attach Schedule 9</i>	10,000	(45,000)	55,000	55,000	0	0	0	0	0
7	Gross Royalties, <i>Attach Statement</i>	0	0	0	0	0	0	0	0	0
8	(a) Net Capital Gain, <i>Attach Schedule 4</i>	800,000	0	800,000	800,000	0	0	0	0	0
	(b) Ordinary Gains (Loss), <i>Attach copy of federal Form 4797</i>	275,000	0	275,000	275,000	0	0	0	0	0
9	Other income, <i>include Line 47 and Attach Statement</i>	340,000	(700,000)	1,040,000	904,500	47,000	500	88,000	0	0
10	Total Gross Income, Add Line 3 - 9	10,800,000	(1,335,000)	12,135,000	5,864,500	2,682,000	500,500	3,088,000	0	0
11	Compensation of officers, <i>use Schedule C format from Form D-20</i>	1,080,000	0.00	1,080,000	450,000	180,000	150,000	300,000	0	0
12	Salaries and wages	3,365,000	0.00	3,365,000	615,000	1,100,000	750,000	900,000	0	0
13	Repairs	15,000	0.00	15,000	0	15,000	0	0	0	0
14	Bad debts	0	0.00	0	0	0	0	0	0	0
15	Rents	27,500	(45,000.00)	72,500	7,500	65,000	0	0	0	0
16	Taxes, <i>use Schedule D format from Form D-20</i>	278,000	0.00	278,000	165,000	30,000	33,000	50,000	0	0
17	Interest payments, <i>net of nondeductible payments to related entities</i>	375,000	(40,000.00)	415,000	375,000	15,000	0	25,000	0	0
18	Contributions and/or Gifts, <i>Attach Statement</i>	0	0.00	0	0	0	0	0	0	0
19	Amortization, <i>Attach copy of your federal Form 4562</i>	0	0.00	0	0	0	0	0	0	0
20	Depreciation, <i>Attach copy of federal Form 4562, excluding federal bonus depreciation and IRC Sec. 179 expense deductions in excess of \$25,000</i>	364,500	0.00	364,500	205,000	75,000	34,500	50,000	0	0
21	Depletion, <i>Attach Statement</i>	0	0.00	0	0	0	0	0	0	0
22	Royalty payments, <i>net of non-deductible payments to related entities, Attach Statement</i>	0	0.00	0	0	0	0	0	0	0
23	Pension, profit-sharing plans	243,000	0.00	243,000	138,000	35,000	30,000	40,000	0	0
24	Other deductions, <i>including Advertising and Line 49, Attach Statement</i>	2,154,816	(300,000.00)	2,454,816	1,369,816	460,000	250,000	375,000	0	0
25	Total Deductions, Add Lines 11 through 24	7,902,816	-385,000	8,287,816	3,325,316	1,975,000	1,247,500	1,740,000	0	0
26	Net Income, Line 10 minus Line 25	2,897,184	(950,000)	3,847,184	2,539,184	707,000	(747,000)	1,348,000	0	0
27	Net operating loss deduction (<i>For years before 2000</i>)	0	0	0	0	0	0	0	0	0
28	Net income after net operating loss deduction, Line 26 minus Line 27	2,897,184	-950,000	3,847,184	2,539,184	707,000	-747,000	1,348,000	0	0
29	(a) Non-business income, <i>Attach Statement</i>	0	0	0	0	0	0	0	0	0
	(b) Expense Related to Non-business Income, <i>Attach Statement</i>	0	0	0	0	0	0	0	0	0
	(c) 29(a) minus 29(b)	0	0	0	0	0	0	0	0	0
30	Net income subject to apportionment, Line 28 minus Line 29(c)	2,897,184	(950,000)	3,847,184	2,539,184	707,000	(747,000)	1,348,000	0	0

Name of Designated Agent _____										
Description		Combined Group Report	Intercompany Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	* Member 3	(A Bank) Member 4	Member 5
30	Net income subject to apportionment, Line 28 minus Line 29(c)	2,897,184.0	(\$950,000)	\$3,847,184	\$2,539,184	\$707,000	(\$747,000)	\$1,348,000	0	0
31	DC Apportionment factor, <i>Schedule 2, Line 26</i>	15.0950%	0	0	9.7825%	5.3125%				
32	Net income apportioned to DC, <i>Line 30 of Combined Group Report column, multiplied by Line 31</i>	437,329.92	0	0	283,417.02	153,912.90	0	0	0	0
33	Portion of Line 29(c) attributable to DC, <i>Attach Statement</i>	0	0	0	0	0	0	0	0	0
34	Total taxable income before apportioned NOL deduction, <i>Line 32 plus or minus Line 33</i>	437,329.92	0	0	283,417.02	153,912.90	0	0	0	0
35	Apportioned NOL deduction, <i>Loss occurring in year 2000 and later</i>	0	0	0	0	0	0	0	0	0
36	Total District Taxable Income, <i>Line 34 minus Line 35 (don't offset income of members with losses of other members)</i>	437,329.92	0	0	283,417.02	152,912.90	0	0	0	0
37	Tax (Combined Tax) <i>Minimum tax is \$250, unless DC gross receipts are greater than \$1M, the minimum tax is \$1,000</i>		0	0	28,279.35	15,252.97	250	0	0	0
38	Minus Non Refundable Credits	0	0	0	0	0	0	0	0	0
39	Net Tax, <i>see instructions for minimum requirements</i>	43,532.32	0	0	28,279.35	15,252.97	250	0	0	0
40	Minus Payments and refundable credits:		0	0	0	0	0	0	0	0
	(a) Tax paid with request for an extension of time to file <u>or</u> paid with the original return if this is an amended return	0	0	0	0	0	0	0	0	0
	(b) 2011 Estimated Franchise tax payments - First Quarter	0	0	0	0	0	0	0	0	0
	Second Quarter	0	0	0	0	0	0	0	0	0
	Third Quarter	0	0	0	0	0	0	0	0	0
	Fourth Quarter	0	0	0	0	0	0	0	0	0
	Total Estimated Franchise tax payments	0	0	0	0	0	0	0	0	0
	(c) Refundable credits	0	0	0	0	0	0	0	0	0
41	Add lines 40(a), (b), and (c)		0	0						
42	Tax Due, if line 39 amount is larger, subtract line 41 from Line 39	43,532.32	0	0	28,279.35	15,252.97	250	0	0	0
43	Overpayment: if line 41 amount is larger, subtract Line 39 from Line 41	0	0	0	0	0	0	0	0	0
44	Amount you want to apply to your 2012 estimated franchise tax	0	0	0	0	0	0	0	0	0
45	Amount to be refunded: Line 43 minus Line 44	0	0	0	0	0	0	0	0	0
46	Reserved	0	0	0	0	0	0	0	0	0

Additions and Subtractions to DC Income										
Name of Designated Agent _____										
Description		Combined Group Report	Intercompany Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	* Member 3	A Bank Member 4	Member 5
47	Add: State and local taxes measured by net income	\$295,500		\$295,500	\$160,000	\$47,000	\$500	\$88,000	\$0	\$0
	Interest and dividends exempt under I.R.C.	20,000		20,000	20,000					
	Adjustment for D.C. depreciation and Section 179									
	Adjustment for D.C Gain/Loss Sch 4 Line F4									
	Other Additions									
48	Total Additions, Amount to Line 9	315,500		315,500	180,000	47,000	\$500	88,000		
49	Deduct: Foreign dividend (Sub-Part F gross-up)			0	0					
	District municipal interest **			0	0					
	Tax-exempt interest on U.S. obligations	75,000		75,000	75,000					
	Less interest expense offset, Schedule 3	(2,684)		(2,684)	(2,684)					
	Adjustment for D.C. depreciation and Section 179									
	Adjustment for D.C Gain/Loss Sch 4 Line F4									
	Other Deductions									
50	Total Deductions, Amount to Line 24	72,316	0	72,316	72,316	0	0	0		

* Member 3 is part of the unitary group but not subject to DC taxes as an example

** Do not deduct on line 5 for Combine Reporting Purposes (District Municipal Interest)

Schedule 2

Apportionment Factors Computation

Name of Designated Agent _____		Tax Year Ending _____					
Taxpayer Identification Number (FEIN/SSN) _____							
Fiscalized (check if fiscalized) _____							
Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	A Bank Member 4	Member 5
Property Factor Computation							
1	Numerator: District Property						
	Beginning Inventory	\$133,500	\$68,500	\$65,000	\$0	\$0	\$0
	Less: Intercompany profits in beginning inventory	-7,000	-7000	0	0	0	0
	Beginning Real & Tangible Personal Property	715,000	615,000	100,000	0	0	0
	Total Beginning Owned Property - District	841,500	676,500	165,000	0	0	0
	Ending Inventory	157,000	78,000	79,000	0	0	0
	Less: Intercompany profits in ending inventory	-10,000	-10000	0	0	0	0
	Ending Real & Tangible Personal Property	1,550,000	650,000	900,000	0	0	0
	Total Ending Owned Property - District	1,697,000	718,000	979,000	0	0	0
	Average Beginning Owned Property plus Average Ending Owned Property divided by 2	1,269,250	697,250	572,000	0	0	0
	District Rent Expense	29,800	4,800	25,000	0	0	0
	Less: Intercompany Rents	-15,000		-15,000	0	0	0
	Net District Rent Expense Capitalized X 8	118,400	38,400	80,000	0	0	0
	Total Owned & Rented Property - District (Average Property + Capitalized Rents)	1,387,650	735,650	652,000	0	0	0
3	Denominator: Everywhere Property					0	
	Beginning Inventory	2,870,000	\$2,200,000	250,000	235,000	185,000	0
	Less: Intercompany profits in beginning inventory	-100,000	-100000				0
	Beginning Real & Tangible Personal Property	5,192,000	2,567,000	700,000	475,000	1,450,000	0
	Total Beginning Owned Property - Everywhere	7,962,000	4,667,000	950,000	710,000	1,635,000	0
	Ending Inventory	1,672,000	1,035,000	270,000	217,000	150,000	0
	Less: Intercompany profits in ending inventory	-150,000	-150000				0
	Ending Real & Tangible Personal Property	7,610,000	2,575,000	2,500,000	435,000	2,100,000	0
	Total Ending Owned Property - Everywhere	9,132,000	3,460,000	2,770,000	652,000	2,250,000	0
	Average Beginning Owned Property plus Average Ending Owned Property divided by 2	8,547,000	4,063,500	1,860,000	681,000	1,942,500	0
	Everywhere Rent Expense	72,500	7,500	65,000			0
	Less: Intercompany Rents	-45,000		-45,000			0
	Net Everywhere Rent Expense Capitalized X 8	220,000	60,000	160,000			0
	Total Owned & Rented Property - Everywhere (Average Property + Capitalized Rents)	8,767,000	4,123,500	2,020,000	681,000	1,942,500	0
5	Total Owned & Rented Property – District, Line 2	1,387,650	735,650	652,000	0	0	0
6	Total Owned & Rented Property - Everywhere, Line 4	8,767,000	8,767,000	8,767,000	8,767,000	8,767,000	0
7	District Property Factor, Percentage of Line 5 divided by Line 6	15.83%	8.39%	7.44%	0.00%	0.00%	0

Name of Designated Agent _____										
Description		Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	A Bank Member 4	Member 5		
Payroll Factor Computation										
8	District Payroll: (Total compensation paid or accrued)Ⓜ	\$898,900	\$679,500	\$219,400	\$0	\$0	\$0	\$0		
9	Everywhere Payroll: (Total Compensation paid or accrued)	6,943,000	2,150,000	1,743,000	1,150,000	1,900,000	0	0		
10	Total Payroll - District (Total Compensation paid or accrued)	898,900	679,500	219,400	0	0	0	0		
11	Total Payroll - Everywhere (Total Compensation paid or accrued)	6,943,000	6,943,000	6,943,000	6,943,000	6,943,000	0	0		
12	District Payroll Factor, Line 10 divided by Line 11	12.95%	9.79%	3.16%	0.00%	0.00%	0	0		
Sales Factor Computation										
13	District Sales									
	Sales delivered or shipped to District purchasers:					0	0	0		
	From outside District	1,200,000	700,000.00	500,000		0	0	0		
	From within District	3,000,000	2,000,000.00	1,000,000		0	0	0		
	Sales shipped from within District to: The United States Government	50,000	50,000.00			0	0	0		
	Purchasers in a state where the entity making the sales is not taxable due to Public Law 86-272	200,000	200,000.00			0	0	0		
	Other gross receipts (rents, royalties, etc)	30,000	25,000.00	(a) 5,000	(b)	0	0	0		
	Less intercompany receipts	-15,000	(15,000.00)	(c)		0	0	0		
14	Total Sales - District	4,465,000	2,960,000.00	1,505,000		0	0	0		
15	Everywhere Sales									
	Gross receipts, less returns and allowances	28,000,000	10,500,000.00	6,000,000	3,500,000	8,000,000		0		
	Other gross receipts (rents, royalties, etc)	3,040,000	1,430,000.00	(d) 1,610,000	(e) 0	0	0	0		
	Less intercompany receipts	-2,785,000	(785,000.00)	(f) -200,000	(g) -1,400,000	(g) -400,000	(g) 0	0		
16	Total Sales - Everywhere	28,255,000	11,145,000.00	7,410,000	2,100,000	7,600,000	0	0		
17	Total Sales - District, Line 14	4,465,000	2,960,000.00	1,505,000	0	0	0	0		
18	Total Sales - Everywhere, Line 16	28,255,000	28,255,000.00	28,255,000	28,255,000	28,255,000	0	0		
19	District Sales Factor, Line 17 divided by Line 18	15.8025%	1047.6000%	5.3265%	0.0000%	0.0000%	0	0		
20	Multiplier	2	2	2	2	2	1	0		
21	District Weighted Sales Factor, <i>Multiply Line 19 by Line 20</i>	31.6050%	20.9520%	10.6530%	0.0000%	0.0000%	0	0		

Name of Designated Agent _____								
Description		Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	A Bank Member 4 *	Member 5
22	District Property Factor, Line 7	15.83%	8.39%	7.44%	0.00%	0.00%	0.00%	0.00%
23	District Weighted Sales Factor, Line 21	31.6050%	20.9520%	10.6530%	0.0000%	0.0000%	0.0000%	0.0000%
24	District Payroll Factor, Line 12	12.9468%	9.7868%	3.1600%	0.0000%	0.0000%	0.0000%	0.0000%
25	Total Percent, Add Line 22, 23, and 24	60.3799%	39.1299%	21.2500%	0.0000%	0.0000%	0.0000%	0.0000%
26	Divider	4	4	4	4	4	2	4
27	DISTRICT APPORTIONMENT FACTOR Divide Line 25 by Line 26	15.0950%	9.7825%	5.3125%	0.0000%	0.0000%	0.0000%	0.0000%

Note for Sales Factor Computation:

(a) \$25,000 consists of \$10,000 of interest income received on an installment sale to a District customer, plus \$15,000 received from Member 1 on warehouse rental in District.				
(b) \$5,000 of interest income received by Member 1 from District customers on revolving lines of credit to District customers.				
(c) \$15,000 of rents received by Designated Agent from Member 1 on warehouse space in District is eliminated as an intercompany receipt.				
(d) Dividends	\$430,000	(f) Dividends	\$400,000	
Interest	\$175,000	Interest	\$40,000	
Interest and dividends exempt under the IRC	\$20,000	Rents	\$45,000	
Gross Rents	\$55,000	Other Income	\$300,000	
Net gain on securities in cash management portfolio (\$800,000- \$350,000 non-business gain)	\$450,000	Designated Agent, Intercompany receipts	\$785,000	
Other Income	\$300,000			
Designated Agent, Other Gross Receipts	\$1,430,000			
(e) Dividends	\$5,000	(g) Member 1, intercompany sales	\$200,000	
Interest	\$105,000	Member 2, intercompany sales	\$1,400,000	
Sales price of mfg. plant resulting in \$350,000 gain	\$1,500,000	Member 3, intercompany sales	\$400,000	
Member 1, Other Gross Receipts	\$1,610,000	Agrees with line 13	\$2,000,000	

* Financial Institutions will use Payroll & Sales Factor receipts (Gross Income) only and they will divide by 2 and no double weighted Sales Factor

Schedule 3

Interest Expense Offset for Tax - Exempt Interest Income

Name of Designated Agent _____

	Source	
1		
a. Interest expense. Total interest expense deducted in determining federal taxable income	(1)	\$375,000
b. Interest expense disallowed under IRC Sections 265 and 291		
c. Interest expense from a pass-through entity		
d. Interest expense of foreign corporations included in the combined report		
e. Subtotal. Add lines a through d.		\$375,000
f. Interest expense of corporations included in the consolidated federal return but not part of the combined report filed with the District		
g. Total interest expense. Subtract line f from line e.		\$375,000
2 Total tax-exempt income (interest on qualifying obligations of the United States and interest on qualifying obligations of the District)	(2)	\$75,000
3 Total income (amount reported on the federal returns (s), total income from Sch. C Form 5471 and partnership total income and distributive amounts)	(3)	\$10,480,000
4 Divide line 2 by line 3		0.0071565
5 Multiply line 1 g by line 4. This is the amount of the Interest Expense Offset.		\$2,684

(1)	Schedule 3	
(2)	Schedule 2	
(3)	Schedule 3 Total Incomes	\$10,460,000
(4)	Schedule 2 Interest Exempt under the IRC	\$20,000
	Total Income	\$10,480,000

Schedule 4
Capital and Section 1231 Gains & Losses

Name of Designated Agent _____										
Taxpayer Identification Number (FEIN/SSN) _____										
Description	Combined Group Report	Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5	
Worksheet A: Unitary Group Gain/(Loss)										
<i>NOTE: Before completing Worksheet A, the Designated Agent and each Member entity must prepare separate-entity pro forma copies of the following federal forms: Schedule D (Form 1120), Form 4684, and Form 4797.</i>										
A1	Capital gain/(loss) from Schedule D, lines 1-3, 6, & 8-10	0		0						
A2(a)	Section 1231 gain/(loss) from Form 4797, lines 1 & 4-6	0		0						
A2(b)	Adjustment for additional bonus depreciation & Section 179 disallowed by D.C.	0		0						
A2(c)	Adjusted Section 1231 gain/(loss) (add line A2(a) and line A2(b))	0	0	0	0	0	0	0	0	
A3(a)	Ordinary gain/(loss) from Form 4797, lines 10, 13, 15, & 16	0		0						
A3(b)	Adjustment for additional bonus depreciation & Section 179 disallowed by D.C.	0		0						
A3(c)	Adjusted ordinary gain/(loss) (add line A3(a) and line A3(b))	0	0	0	0	0	0	0	0	
A4(a)	Short-term casualty/theft gain/(loss) from Form 4684, line 31	0		0						
A4(b)	Adjustment for additional bonus depreciation & Section 179 disallowed by D.C.	0		0						
A4(c)	Adjusted short-term casualty gain/(loss) (add line A4(a) and line A4(b))	0	0	0	0	0	0	0	0	
A5(a)	Long-term casualty/theft gain/(loss) from Form 4684, lines 36 & 37	0		0						
A5(b)	Adjustment for additional bonus depreciation & Section 179 disallowed by D.C.	0		0						
A5(c)	Adjusted long-term casualty gain/(loss) (add line A5(a) and line A5(b))	0	0	0	0	0	0	0	0	
Worksheet B: Gain/(Loss) Allocated and Assigned to D.C.										
B	Apportionment percentage from Schedule 2, line 26			0.000000%						
B1(a)	Non-business portion of line A1 allocated to D.C.	0		0						
B1(b)	Non-business portion of line A1 allocated outside D.C.	0		0						
B1(c)	Business capital gain/(loss) (subtract line B1(a) and line B1(b) from line A1)	0	0	0	0	0	0	0	0	
B1(d)	Apportioned capital gain/(loss) (multiply line B by line B1(c) of combined group)	0	0	0	0	0	0	0	0	
B1(e)	D.C. capital gain/(loss) (add line B1(a) plus line B1(d))	0	0	0	0	0	0	0	0	
B2	D.C. Section 1231 gain/(loss) (multiply line B by line A2(c) of combined group)	0	0	0	0	0	0	0	0	
B3	D.C. ordinary gain/(loss) (multiply line B by line A3(c) of combined group)	0	0	0	0	0	0	0	0	
B4(a)	Non-business portion of line A4(c) allocated to D.C.	0		0						
B4(b)	Non-business portion of line A4(c) allocated outside D.C.	0		0						
B4(c)	Business short-term casualty/theft gain/(loss) (subtract line B4(a) and line B4(b) from line A4(c))	0	0	0	0	0	0	0	0	
B4(d)	Apportioned short-term casualty/theft gain/(loss) (multiply line B by line B4(c) of combined group)	0	0	0	0	0	0	0	0	
B4(e)	D.C. short-term casualty gain/(loss) (add line B4(a) plus line B4(d))	0	0	0	0	0	0	0	0	
B5(a)	Non-business portion of line A5(c) allocated to D.C.	0		0						
B5(b)	Non-business portion of line A5(c) allocated outside D.C.	0		0						
B5(c)	Business long-term casualty/theft gain/(loss) (subtract line B5(a) and line B5(b) from line A5(c))	0	0	0	0	0	0	0	0	
B5(d)	Apportioned long-term casualty/theft gain/(loss) (multiply line B by line B5(c) of combined group)	0	0	0	0	0	0	0	0	
B5(e)	D.C. long-term casualty/theft gain/(loss) (add line B5(a) plus line B5(d))	0	0	0	0	0	0	0	0	

Name of Designated Agent _____										
Taxpayer Identification Number (FEIN/SSN) _____										
		Combined Group Report	Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
Description										
Worksheet A: Unitary Group Gain/(Loss)										
Worksheet C: Recomputation of Section 1231 Gain/(Loss)										
C1	If line B5(e) is a casualty/theft gain, enter line B5(e) as a positive number	0	0	0	0	0	0	0	0	0
C2	Enter line B2	0	0	0	0	0	0	0	0	0
C3	D.C. Section 1231 gain/(loss) before Section 1231(c) recapture (add line C1 plus line C2)	0	0	0	0	0	0	0	0	0
	<If line C3 is negative, skip line C4 and line C5>									
C4	Enter nonrecaptured D.C. Section 1231 losses from prior five years	0		0						
C5	D.C. Section 1231 gain (subtract line C4 from line C3, but not less than zero)	0	0	0	0	0	0	0	0	0
	<If line C5 is zero, enter line C3 on line D3 below>									
	<If line C5 is positive, enter line C4 on line D3 below>									
Worksheet D: Recomputation of Ordinary Gain/(Loss)										
D1	If line B5(e) is a casualty/theft loss, enter line B5(e) as a negative number	0	0	0	0	0	0	0	0	0
D2	If line C3 is a Section 1231 loss, enter line C3 as a negative number	0	0	0	0	0	0	0	0	0
D3	Enter D.C. Section 1231(c) recapture as a positive number (see line C5 instruction)	0	0	0	0	0	0	0	0	0
D4	Enter line B3	0	0	0	0	0	0	0	0	0
D5	Enter line B4(e)	0	0	0	0	0	0	0	0	0
D6	D.C. ordinary gain/(loss) (add lines D1 - D5)	0	0	0	0	0	0	0	0	0
Worksheet E: Recomputation of Capital Gain/(Loss)										
E1	Enter line B1(e)	0	0	0	0	0	0	0	0	0
E2	Enter line C5	0	0	0	0	0	0	0	0	0
E3	Enter available D.C. capital loss carryover (per Section 1211) as a negative number	0		0						
E4	D.C. net capital gain/(loss) (add lines E1-E3)	0	0	0	0	0	0	0	0	0
E5	D.C. capital loss carryover generated (enter line E4, but not greater than zero)	0	0	0	0	0	0	0	0	0
E6	D.C. capital gain net income (enter line E4, but not less than zero)	0	0	0	0	0	0	0	0	0
Worksheet F: Reconciliation of Gain/(Loss)										
F1(a)	Total gain/(loss) (add Schedule 1, line 8a plus Schedule 1, line 8b)	0		0						
F1(b)	Nonbusiness gain/(loss) (add the following lines: B1(a) + B1(b) + B4(a) + B4(b) + B5(a) + B5(b))	0	0	0	0	0	0	0	0	0
F1(c)	Business gain/(loss) (subtract line F1(b) from line F1(a))	0	0	0	0	0	0	0	0	0
F1(d)	Apportioned gain/(loss) (multiply line B by line F1(c) of combined group)	0	0	0	0	0	0	0	0	0
F1(e)	Nonbusiness gain/(loss) allocated to D.C. (add the following lines: B1(a) + B4(a) + B5(a))	0	0	0	0	0	0	0	0	0
F1(f)	D.C. gain/(loss) without separate D.C. netting (add line F1(d) plus line F1(e))	0	0	0	0	0	0	0	0	0
F2	D.C. gain/(loss) with separate D.C. netting (add line D6 plus line E6)	0	0	0	0	0	0	0	0	0
F3	Adjustment for D.C. gain/(loss) (subtract line F1(f) from line F2)	0	0	0	0	0	0	0	0	0
F4	Preapportionment adjustment for D.C. gain/(loss) (divide line F3 by line B)	0	0	0	0	0	0	0	0	0
	<Line F4 should be included on Schedule 1 line 47 (if positive) or line 49 (if negative)>									

Schedule 5

Reconciliation of Income (Loss) per Book with Income (loss) per Return

Name of Designated Agent _____			Tax Year Ending _____				
Taxpayer Identification Number (FEIN/SSN) _____			_____	_____	_____	_____	_____
Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
1. Net Income per books	\$	\$	\$	\$	\$		\$
2. Federal Income Tax							
3. Excess of capital losses over capital gain							
4. Taxable Income not recorded on books this year (Itemize)							
5. Expenses recorded on books this year and not deducted on this return (itemize):							
(a) Depreciation							
(b) Depletion							
6. TOTAL, Lines 1 through 5	\$	\$	\$	\$	\$		\$
7. Income recorded on books this year and not included in this return (itemize)							
Tax-exempt interest							
8. Deductions on this tax return and not charged against book income this year (itemize)							
(a) Depreciation							
(b) Depletion							
9. TOTAL, Line 7 and 8	\$	\$	\$	\$	\$		\$
10. Taxable income, Federal Form 1120, page 1, line 28 should equal Line 6 minus Line 9	\$	\$	\$	\$	\$		\$

Schedule 6

Analysis of Unappropriated Retained Earnings per Books

Name of Designated Agent _____		_____					
Taxpayer Identification Number (FEIN/SSN) _____		_____	_____	_____	_____	_____	_____
Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
1. Balance at beginning of year	\$	\$	\$	\$	\$	\$	
2. Net Income per books							
3. Other increases (itemize)							
4. TOTAL, Add Lines 1, 2, and 3	\$	\$	\$	\$	\$	\$	
5. Distributions:							
(a) Cash							
(b) Stock							
(c) Property							
6. Other decreases (itemize)							
7. TOTAL, Line 5 and 6	\$	\$	\$	\$	\$	\$	
8. Balance at end of year, Line 4 minus Line 7	\$	\$	\$	\$	\$	\$	

Schedule 7

Computation of Cost of Goods Sold

Name of Designated Agent _____				Tax Year Ending _____			
Taxpayer Identification Number (FEIN/SSN) _____		_____	_____	_____	_____	_____	_____
Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
1. Inventory at beginning of year	\$	\$	\$	\$	\$	\$	\$
2. Merchandise bought for manufacture or sale							
3. Salaries and wages							
4. Other costs per books, <i>Attach Statement (Additional Federal bonus depreciation is not allowable)</i>							
5. TOTAL, <i>Add Line 1 through Line 4</i>	\$	\$	\$	\$	\$	\$	\$
6. Minus: Inventory at end of the year							
7. Cost of goods sold, Enter here and on Schedule 1, Line 2	\$	\$	\$	\$	\$	\$	\$
Method of inventory valuation							

Schedule 8 Computation of Dividends

Name of Designated Agent _____			Tax Year Ending _____					
Taxpayer Identification Number (FEIN/SSN) _____			_____	_____	_____	_____	_____	_____
	Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
1.	Name and Address of Declaring Corporation							
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
2.	Total Dividends	\$	\$	\$	\$	\$	\$	\$
3.	Minus deduction for (Subpart F Income, Gross Up)	\$	\$	\$	\$	\$	\$	\$
4.	Minus deduction for dividends received from wholly-owned subsidiary	\$	\$	\$	\$	\$	\$	\$
5.	TOTAL, Enter here and on Schedule 1, Line 4	\$	\$	\$	\$	\$	\$	\$

Schedule 9

Computation of Gross Rental Income

Name of Designated Agent _____							
Taxpayer Identification Number (FEIN/SSN)		_____	_____	_____	_____	_____	_____
Description		Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
Property One - Kind and Address of property :							
1	Gross Amount of Rent	\$	\$	\$	\$	\$	\$
2	Depreciation or Amortization* (Per Federal Form 4562)	\$	\$	\$	\$	\$	\$
3	Repairs, Attach Explanation	\$	\$	\$	\$	\$	\$
4	Taxes, Interest, and Other Expenses*, Attach Explanation	\$	\$	\$	\$	\$	\$
5	Total, Line 1 minus Lines 2, 3, and 4	\$	\$	\$	\$	\$	\$
Property Two - Kind and Address of property :							
6	Gross Amount of Rent	\$	\$	\$	\$	\$	\$
7	Depreciation or Amortization* (Per Federal Form 4562)	\$	\$	\$	\$	\$	\$
8	Repairs, Attach Explanation	\$	\$	\$	\$	\$	\$
9	Taxes, Interest, and Other Expenses*, Attach Explanation	\$	\$	\$	\$	\$	\$
10	Total, Line 6 minus Lines 7, 8, and 9	\$	\$	\$	\$	\$	\$
Property Three - Kind and Address of property :							
11	Gross Amount of Rent	\$	\$	\$	\$	\$	\$
12	Depreciation or Amortization* (Per Federal Form 4562)	\$	\$	\$	\$	\$	\$
13	Repairs, Attach Explanation	\$	\$	\$	\$	\$	\$
14	Taxes, Interest, and Other Expenses*, Attach Explanation	\$	\$	\$	\$	\$	\$
15	Total, Line 11 minus Lines 12, 13, and 14	\$	\$	\$	\$	\$	\$
Property Four - Kind and Address of property :							
16	Gross Amount of Rent	\$	\$	\$	\$	\$	\$
17	Depreciation or Amortization* (Per Federal Form 4562)	\$	\$	\$	\$	\$	\$
18	Repairs, Attach Explanation	\$	\$	\$	\$	\$	\$
19	Taxes, Interest, and Other Expenses*, Attach Explanation	\$	\$	\$	\$	\$	\$
20	Total, Line 16 minus Lines 17, 18, and 19	\$	\$	\$	\$	\$	\$
Total Income from Rent, Add Lines 5, 10, 15, and 20 (Enter here and Schedule 1, Line 6)		\$	\$	\$	\$	\$	\$

* Exclude Federal 30% and 50% bonus depreciation and additional IRC 179 expensedeductions

Worksheet

FAS 109 - Deferred Tax Accounts

Name of Designated Agent _____							
<i>Taxpayer Identification Number (FEIN/SSN)</i> _____							
Asset and Liability Accounts	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5	Total
Deferred Tax Assets:							
Eligible asset as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Asset <i>BEFORE</i> application of combined reporting							
Deferred Tax Asset <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Asset							
Eligible asset as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Asset <i>BEFORE</i> application of combined reporting							
Deferred Tax Asset <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Asset							
Eligible asset as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Asset <i>BEFORE</i> application of combined reporting							
Deferred Tax Asset <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Asset							
Eligible asset as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Asset <i>BEFORE</i> application of combined reporting							
Deferred Tax Asset <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Asset							
Total Deferred Tax Assets as of:							

Name of Designated Agent							
Asset and Liability Accounts	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5	Total
<i>Taxpayer Identification Number (FEIN/SSN)</i>	_____	_____	_____	_____	_____	_____	_____
Deferred Tax Liabilities:							
Eligible liability as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Liability <i>BEFORE</i> application of combined reporting							
Deferred Tax Liability <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Liability							
Eligible Liability as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Liability <i>BEFORE</i> application of combined reporting							
Deferred Tax Liability <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Liability							
Eligible Liability as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Liability <i>BEFORE</i> application of combined reporting							
Deferred Tax Liability <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Liability							
Eligible Liability as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Liability <i>BEFORE</i> application of combined reporting							
Deferred Tax Liability <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Liability							
Total Deferred Tax Liabilities as of:							
Total Net Deferred Tax Assets (Liabilities)							

Form to Make an Election to File a Worldwide DC Combined Franchise Tax Return

FEIN/SSN of Designated Agent

Taxable year ending: MMY

Name of Designated Agent

Telephone number

DC business address line #1

DC business address line #2

City

State

Zip code +4

Worldwide ☐

- In accordance with the provisions of DC Official Code § 47-1810.07 and the combined reporting regulations, election is hereby made to report on a worldwide unitary combined basis.
- A worldwide unitary combined reporting election is binding for and applicable to the tax year it is made and all years thereafter for a period of ten years.
- It may be withdrawn or reinstituted after withdrawal, prior to the expiration of the ten-year period, only upon written request for reasonable cause based on extraordinary hardship due to unforeseen changes in state tax statutes, law or policy and only with the written permission from the Office of Tax and Revenue.
- Upon the expiration of the ten-year period, a taxpayer may withdraw from the worldwide unitary combined reporting election.
- Withdrawal must be made in writing within one year of the expiration of the election and is binding for a period of ten years, subject to the same conditions as applied to the original election.

Company Name

FEIN

Date Beginning Tax Period: MMDDYYYY

Date Ending Tax Period: MMDDYYYY

Authorized Signature

Printed Name

Date

Under penalties of Perjury, I declare that the designated agent has authorized me to sign on behalf of all members of the combine group, and that I have examined this form and the information contained herein is, to the best of my knowledge and belief, correct and complete



Unitary Combined Group Members Schedule

NOTE: READ INSTRUCTIONS ON THE BACK BEFORE COMPLETING THIS FORM

FEIN/SSN of Designated Agent

Taxable year ending MMY

Name of Combined Group

Telephone number

DC business mailing address line #1

DC business mailing address line #2

City

State

Zip Code + 4

A List the designated agent and all subsidiary corporations included in the DC combined franchise tax return	B Federal Employer Identification Number	C Was a separate DC franchise tax return filed in the prior year?	D Is the company new to the combined group?	E Was gross income received from District sources?
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
		<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No

Note: If more than 15 designated agents, continue list on a separate sheet of paper.

Unitary Combined Group Members Schedule

Instructions

It is necessary to identify each member of the DC Combined Group subject to the corporation franchise tax.

Attach a copy of Federal Forms 851 and 5471.

File this schedule each year that a DC Combined Corporation Franchise Tax Return is filed.

Column A - List the designated agent and group members corporations included in the DC Combined Corporation Franchise Tax Return.

Column B - Give the Federal Employer Identification Number (FEIN) or Social Security Number (SSN) for each group member listed.

Column C - Indicate if each company listed filed a separate DC corporate franchise tax return in the prior tax year.

Column D - Indicate if any members are new to the Federal Combined Group.

Column E - Indicate if the company received gross income from DC sources.

Schedule 1

District of Columbia Combined Report

Name of Designated Agent _____					Tax Year Ending _____					
Taxpayer Identification Number (FEIN/SSN) _____					_____		_____		_____	
Fiscalized (check if fiscalized) _____					_____		_____		_____	
Description					Combined Group Report	Intercompany Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2
								*		
								Member 3	(A Bank) Member 4	Member 5
1	Gross Receipts, <i>minus returns and allowances</i>									
2	Cost of Goods Sold, <i>Attach Schedule 7</i>									
3	Gross Profit from sales and/or operations, <i>Line 1 minus Line 2</i>									
4	Dividends, <i>Attach Schedule 8</i>									
5	Interest, <i>Attach Statement</i>									
6	Gross Rental Income, <i>Attach Schedule 9</i>									
7	Gross Royalties, <i>Attach Statement</i>									
8	(a) Net Capital Gain, <i>Attach Schedule 4</i>									
	(b) Ordinary Gains (Loss), <i>Attach copy of federal Form 4797</i>									
9	Other income, <i>include Line 47 and Attach Statement</i>									
10	Total Gross Income, <i>Add Line 3 - 9</i>									
11	Compensation of officers, <i>use Schedule C format from Form D-20</i>									
12	Salaries and wages									
13	Repairs									
14	Bad debts									
15	Rents									
16	Taxes, <i>use Schedule D format from Form D-20</i>									
17	Interest payments, <i>net of nondeductible payments to related entities</i>									
18	Contributions and/or Gifts, <i>Attach Statement</i>									
19	Amortization, <i>Attach copy of your federal Form 4562</i>									
20	Depreciation, <i>Attach copy of federal Form 4562, excluding federal bonus depreciation and IRC Sec. 179 expense deductions in excess of \$25,000</i>									
21	Depletion, <i>Attach Statement</i>									
22	Royalty payments, <i>net of non-deductible payments to related entities, Attach Statement</i>									
23	Pension, profit-sharing plans									
24	Other deductions, <i>including Advertising and Line 49, Attach Statement</i>									
25	Total Deductions, <i>Add Lines 11 through 24</i>									
26	Net Income, <i>Line 10 minus Line 25</i>									
27	Net operating loss deduction (<i>For years before 2000</i>)									
28	Net income after net operating loss deduction, <i>Line 26 minus Line 27</i>									
29	(a) Non-business income, <i>Attach Statement</i>									
	(b) Expense Related to Non-business Income, <i>Attach Statement</i>									
	(c) 29(a) minus 29(b)									
30	Net income subject to apportionment, <i>Line 28 minus Line 29(c)</i>									

Name of Designated Agent _____										
	Description	Combined Group Report	Intercompany Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	* Member 3	(A Bank) Member 4	Member 5
30	Net income subject to apportionment, Line 28 minus Line 29(c)									
31	DC Apportionment factor, <i>Schedule 2, Line 26</i>									
32	Net income apportioned to DC, <i>Line 30 of Combined Group Report column, multiplied by Line 31</i>									
33	Portion of Line 29(c) attributable to DC, <i>Attach Statement</i>									
34	Total taxable income before apportioned NOL deduction, <i>Line 32 plus or minus Line 33</i>									
35	Apportioned NOL deduction, <i>Loss occurring in year 2000 and later</i>									
36	Total District Taxable Income, <i>Line 34 minus Line 35 (don't offset income of members with losses of other members)</i>									
37	Tax (Combined Tax) <i>Minimum tax is \$250, unless DC gross receipts are greater than \$1M, the minimum tax is \$1,000</i>									
38	Minus Non Refundable Credits									
39	Net Tax, <i>see instructions for minimum requirements</i>									
40	Minus Payments and refundable credits:									
	(a) Tax paid with request for an extension of time to file <u>or</u> paid with the original return if this is an amended return									
	(b) 2011 Estimated Franchise tax payments - First Quarter									
	Second Quarter									
	Third Quarter									
	Fourth Quarter									
	Total Estimated Franchise tax payments									
	(c) Refundable credits									
41	Add lines 40(a), (b), and (c)									
42	Tax Due, if line 39 amount is larger, subtract line 41 from Line 39									
43	Overpayment: <i>if line 41 amount is larger, subtract Line 39 from Line 41</i>									
44	Amount you want to apply to your 2012 estimated franchise tax									
45	Amount to be refunded: <i>Line 43 minus Line 44</i>									
46	Reserved									

Additions and Subtractions to DC Income										
Name of Designated Agent _____										
Description		Combined Group Report	Intercompany Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	* Member 3	A Bank Member 4	Member 5
47	Add: State and local taxes measured by net income									
	Interest and dividends exempt under I.R.C.									
	Adjustment for D.C. depreciation and Section 179									
	Adjustment for D.C Gain/Loss Sch 4 Line F4									
	Other Additions									
48	Total Additions, Amount to Line 9									
49	Deduct: Foreign dividend (Sub-Part F gross-up)									
	District municipal interest **									
	Tax-exempt interest on U.S. obligations									
	Less interest expense offset, Schedule 3									
	Adjustment for D.C. depreciation and Section 179									
	Adjustment for D.C Gain/Loss Sch 4 Line F4									
	Other Deductions									
50	Total Deductions, Amount to Line 24									

* Member 3 is part of the unitary group but not subject to DC taxes as an example

** Do not deduct on line 5 for Combine Reporting Purposes (District Municipal Interest)

Schedule 2

Apportionment Factors Computation

Name of Designated Agent _____		Tax Year Ending _____					
Taxpayer Identification Number (FEIN/SSN) _____							
Fiscalized (check if fiscalized) _____							
Description		Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	A Bank Member 4 Member 5
Property Factor Computation							
1	Numerator: District Property						
	Beginning Inventory						
	Less: Intercompany profits in beginning inventory						
	Beginning Real & Tangible Personal Property						
	Total Beginning Owned Property - District						
	Ending Inventory						
	Less: Intercompany profits in ending inventory						
	Ending Real & Tangible Personal Property						
	Total Ending Owned Property - District						
	Average Beginning Owned Property plus Average Ending Owned Property divided by 2						
	District Rent Expense						
	Less: Intercompany Rents						
	Net District Rent Expense Capitalized X 8						
2	Total Owned & Rented Property - District (Average Property + Capitalized Rents)						
3	Denominator: Everywhere Property						
	Beginning Inventory						
	Less: Intercompany profits in beginning inventory						
	Beginning Real & Tangible Personal Property						
	Total Beginning Owned Property - Everywhere						
	Ending Inventory						
	Less: Intercompany profits in ending inventory						
	Ending Real & Tangible Personal Property						
	Total Ending Owned Property - Everywhere						
	Average Beginning Owned Property plus Average Ending Owned Property divided by 2						
	Everywhere Rent Expense						
	Less: Intercompany Rents						
	Net Everywhere Rent Expense Capitalized X 8						
4	Total Owned & Rented Property - Everywhere (Average Property + Capitalized Rents)						
5	Total Owned & Rented Property – District, Line 2						
6	Total Owned & Rented Property - Everywhere, Line 4						
7	District Property Factor, Percentage of Line 5 divided by Line 6						

Name of Designated Agent _____											
Description		Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	A Bank Member 4	Member 5			
Payroll Factor Computation											
8	District Payroll: (Total compensation paid or accrued)Ⓜ										
9	Everywhere Payroll: (Total Compensation paid or accrued)										
10	Total Payroll - District (Total Compensation paid or accrued)										
11	Total Payroll - Everywhere (Total Compensation paid or accrued)										
12	District Payroll Factor, Line 10 divided by Line 11										
Sales Factor Computation											
13	District Sales										
	Sales delivered or shipped to District purchasers:										
	From outside District										
	From within District										
	Sales shipped from within District to: The United States Government										
	Purchasers in a state where the entity making the sales is not taxable due to Public Law 86-272										
	Other gross receipts (rents, royalties, etc)		(a)	(b)							
	Less intercompany receipts		(c)								
14	Total Sales - District										
15	Everywhere Sales										
	Gross receipts, less returns and allowances										
	Other gross receipts (rents, royalties, etc)		(d)	(e)							
	Less intercompany receipts		(f)	(g)	(g)	(g)					
16	Total Sales - Everywhere										
17	Total Sales - District, Line 14										
18	Total Sales - Everywhere, Line 16										
19	District Sales Factor, Line 17 divided by Line 18										
20	Multiplier	2	2	2	2	2	1				
21	District Weighted Sales Factor, Multiply Line 19 by Line 20										

Name of Designated Agent _____								
Description		Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	A Bank Member 4 *	Member 5
22	District Property Factor, Line 7							
23	District Weighted Sales Factor, Line 21							
24	District Payroll Factor, Line 12							
25	Total Percent, Add Line 22, 23, and 24							
26	Divider	4	4	4	4	4	2	4
27	DISTRICT APPORTIONMENT FACTOR Divide Line 25 by Line 26							

Note for Sales Factor Computation:

(a)			
(b)			
(c)			
(d) Dividends Interest Interest and dividends exempt under the IRC Gross Rents Net gain on securities in cash management portfolio (\$800,000- \$350,000 non-business gain) Other Income Designated Agent, Other Gross Receipts			(f) Dividends Interest Rents Other Income Designated Agent, Intercompany receipts
(e) Dividends Interest Sales price of mfg. plant resulting in \$350,000 gain Member 1, Other Gross Receipts			(g) Member 1, intercompany sales Member 2, intercompany sales Member 3, intercompany sales Agrees with line 13

* Financial Institutions will use Payroll & Sales Factor receipts (Gross Income) only and they will divide by 2 and no double weighted Sales Factor

Schedule 3

Interest Expense Offset for Tax - Exempt Interest Income

Name of Designated Agent _____

		Source
1		
a.	Interest expense. Total interest expense deducted in determining federal taxable income	(1)
b.	Interest expense disallowed under IRC Sections 265 and 291	
c.	Interest expense from a pass-through entity	
d.	Interest expense of foreign corporations included in the combined report	
e.	Subtotal. Add lines a through d.	
f.	Interest expense of corporations included in the consolidated federal return but not part of the combined report filed with the District	
g.	Total interest expense. Subtract line f from line e.	
2	Total tax-exempt income (interest on qualifying obligations of the United States and interest on qualifying obligations of the District)	(2)
3	Total income (amount reported on the federal returns (s), total income from Sch. C Form 5471 and partnership total income and distributive amounts)	(3)
4	Divide line 2 by line 3	
5	Multiply line 1 g by line 4. This is the amount of the Interest Expense Offset.	\$0

- (1) Schedule 3
- (2) Schedule 2
- (3) Schedule 3 Total Incomes
- (4) Schedule 2 Interest Exempt under the IRC
Total Income

Schedule 4
Capital and Section 1231 Gains & Losses

Name of Designated Agent _____										
Taxpayer Identification Number (FEIN/SSN) _____										
Description	Combined Group Report	Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5	
Worksheet A: Unitary Group Gain/(Loss)										
<i>NOTE: Before completing Worksheet A, the Designated Agent and each Member entity must prepare separate-entity pro forma copies of the following federal forms: Schedule D (Form 1120), Form 4684, and Form 4797.</i>										
A1	Capital gain/(loss) from Schedule D, lines 1-3, 6, & 8-10									
A2(a)	Section 1231 gain/(loss) from Form 4797, lines 1 & 4-6									
A2(b)	Adjustment for additional bonus depreciation & Section 179 disallowed by D.C.									
A2(c)	Adjusted Section 1231 gain/(loss) (add line A2(a) and line A2(b))									
A3(a)	Ordinary gain/(loss) from Form 4797, lines 10, 13, 15, & 16									
A3(b)	Adjustment for additional bonus depreciation & Section 179 disallowed by D.C.									
A3(c)	Adjusted ordinary gain/(loss) (add line A3(a) and line A3(b))									
A4(a)	Short-term casualty/theft gain/(loss) from Form 4684, line 31									
A4(b)	Adjustment for additional bonus depreciation & Section 179 disallowed by D.C.									
A4(c)	Adjusted short-term casualty gain/(loss) (add line A4(a) and line A4(b))									
A5(a)	Long-term casualty/theft gain/(loss) from Form 4684, lines 36 & 37									
A5(b)	Adjustment for additional bonus depreciation & Section 179 disallowed by D.C.									
A5(c)	Adjusted long-term casualty gain/(loss) (add line A5(a) and line A5(b))									
Worksheet B: Gain/(Loss) Allocated and Assigned to D.C.										
B	Apportionment percentage from Schedule 2, line 26									
B1(a)	Non-business portion of line A1 allocated to D.C.									
B1(b)	Non-business portion of line A1 allocated outside D.C.									
B1(c)	Business capital gain/(loss) (subtract line B1(a) and line B1(b) from line A1)									
B1(d)	Apportioned capital gain/(loss) (multiply line B by line B1(c) of combined group)									
B1(e)	D.C. capital gain/(loss) (add line B1(a) plus line B1(d))									
B2	D.C. Section 1231 gain/(loss) (multiply line B by line A2(c) of combined group)									
B3	D.C. ordinary gain/(loss) (multiply line B by line A3(c) of combined group)									
B4(a)	Non-business portion of line A4(c) allocated to D.C.									
B4(b)	Non-business portion of line A4(c) allocated outside D.C.									
B4(c)	Business short-term casualty/theft gain/(loss) (subtract line B4(a) and line B4(b) from line A4(c))									
B4(d)	Apportioned short-term casualty/theft gain/(loss) (multiply line B by line B4(c) of combined group)									
B4(e)	D.C. short-term casualty gain/(loss) (add line B4(a) plus line B4(d))									
B5(a)	Non-business portion of line A5(c) allocated to D.C.									
B5(b)	Non-business portion of line A5(c) allocated outside D.C.									
B5(c)	Business long-term casualty/theft gain/(loss) (subtract line B5(a) and line B5(b) from line A5(c))									
B5(d)	Apportioned long-term casualty/theft gain/(loss) (multiply line B by line B5(c) of combined group)									
B5(e)	D.C. long-term casualty/theft gain/(loss) (add line B5(a) plus line B5(d))									

Name of Designated Agent _____										
Taxpayer Identification Number (FEIN/SSN) _____										
		Combined Group Report	Eliminations	Total Before Eliminations	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
Description										
Worksheet A: Unitary Group Gain/(Loss)										
Worksheet C: Recomputation of Section 1231 Gain/(Loss)										
C1	If line B5(e) is a casualty/theft gain, enter line B5(e) as a positive number									
C2	Enter line B2									
C3	D.C. Section 1231 gain/(loss) before Section 1231(c) recapture (add line C1 plus line C2)									
	<If line C3 is negative, skip line C4 and line C5>									
C4	Enter nonrecaptured D.C. Section 1231 losses from prior five years									
C5	D.C. Section 1231 gain (subtract line C4 from line C3, but not less than zero)									
	<If line C5 is zero, enter line C3 on line D3 below>									
	<If line C5 is positive, enter line C4 on line D3 below>									
Worksheet D: Recomputation of Ordinary Gain/(Loss)										
D1	If line B5(e) is a casualty/theft loss, enter line B5(e) as a negative number									
D2	If line C3 is a Section 1231 loss, enter line C3 as a negative number									
D3	Enter D.C. Section 1231(c) recapture as a positive number (see line C5 instruction)									
D4	Enter line B3									
D5	Enter line B4(e)									
D6	D.C. ordinary gain/(loss) (add lines D1 - D5)									
Worksheet E: Recomputation of Capital Gain/(Loss)										
E1	Enter line B1(e)									
E2	Enter line C5									
E3	Enter available D.C. capital loss carryover (per Section 1211) as a negative number									
E4	D.C. net capital gain/(loss) (add lines E1-E3)									
E5	D.C. capital loss carryover generated (enter line E4, but not greater than zero)									
E6	D.C. capital gain net income (enter line E4, but not less than zero)									
Worksheet F: Reconciliation of Gain/(Loss)										
F1(a)	Total gain/(loss) (add Schedule 1, line 8a plus Schedule 1, line 8b)									
F1(b)	Nonbusiness gain/(loss) (add the following lines: B1(a) + B1(b) + B4(a) + B4(b) + B5(a) + B5(b))									
F1(c)	Business gain/(loss) (subtract line F1(b) from line F1(a))									
F1(d)	Apportioned gain/(loss) (multiply line B by line F1(c) of combined group)									
F1(e)	Nonbusiness gain/(loss) allocated to D.C. (add the following lines: B1(a) + B4(a) + B5(a))									
F1(f)	D.C. gain/(loss) without separate D.C. netting (add line F1(d) plus line F1(e))									
F2	D.C. gain/(loss) with separate D.C. netting (add line D6 plus line E6)									
F3	Adjustment for D.C. gain/(loss) (subtract line F1(f) from line F2)									
F4	Preapportionment adjustment for D.C. gain/(loss) (divide line F3 by line B)									
	<Line F4 should be included on Schedule 1 line 47 (if positive) or line 49 (if negative)>									

Schedule 5

Reconciliation of Income (Loss) per Book with Income (loss) per Return

Name of Designated Agent _____			Tax Year Ending _____				
Taxpayer Identification Number (FEIN/SSN) _____			_____	_____	_____	_____	_____
Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
1. Net Income per books	\$	\$	\$	\$	\$		\$
2. Federal Income Tax							
3. Excess of capital losses over capital gain							
4. Taxable Income not recorded on books this year (Itemize)							
5. Expenses recorded on books this year and not deducted on this return (itemize):							
(a) Depreciation							
(b) Depletion							
6. TOTAL, Lines 1 through 5	\$	\$	\$	\$	\$		\$
7. Income recorded on books this year and not included in this return (itemize)							
Tax-exempt interest							
8. Deductions on this tax return and not charged against book income this year (itemize)							
(a) Depreciation							
(b) Depletion							
9. TOTAL, Line 7 and 8	\$	\$	\$	\$	\$		\$
10. Taxable income, Federal Form 1120, page 1, line 28 should equal Line 6 minus Line 9	\$	\$	\$	\$	\$		\$

Schedule 6

Analysis of Unappropriated Retained Earnings per Books

Name of Designated Agent _____		_____					
Taxpayer Identification Number (FEIN/SSN) _____		_____					
Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
1. Balance at beginning of year	\$	\$	\$	\$	\$	\$	
2. Net Income per books							
3. Other increases (itemize)							
4. TOTAL, Add Lines 1, 2, and 3	\$	\$	\$	\$	\$	\$	
5. Distributions:							
(a) Cash							
(b) Stock							
(c) Property							
6. Other decreases (itemize)							
7. TOTAL, Line 5 and 6	\$	\$	\$	\$	\$	\$	
8. Balance at end of year, Line 4 minus Line 7	\$	\$	\$	\$	\$	\$	

Schedule 7

Computation of Cost of Goods Sold

Name of Designated Agent _____				Tax Year Ending _____			
Taxpayer Identification Number (FEIN/SSN) _____		_____	_____	_____	_____	_____	_____
Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
1. Inventory at beginning of year	\$	\$	\$	\$	\$	\$	\$
2. Merchandise bought for manufacture or sale							
3. Salaries and wages							
4. Other costs per books, <i>Attach Statement (Additional Federal bonus depreciation is not allowable)</i>							
5. TOTAL, <i>Add Line 1 through Line 4</i>	\$	\$	\$	\$	\$	\$	\$
6. Minus: Inventory at end of the year							
7. Cost of goods sold, Enter here and on Schedule 1, Line 2	\$	\$	\$	\$	\$	\$	\$
Method of inventory valuation							

Schedule 8 Computation of Dividends

Name of Designated Agent _____			Tax Year Ending _____					
Taxpayer Identification Number (FEIN/SSN) _____			_____	_____	_____	_____	_____	_____
	Description	Combined Group Report	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
1.	Name and Address of Declaring Corporation							
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$	\$
2.	Total Dividends	\$	\$	\$	\$	\$	\$	\$
3.	Minus deduction for (Subpart F Income, Gross Up)	\$	\$	\$	\$	\$	\$	\$
4.	Minus deduction for dividends received from wholly-owned subsidiary	\$	\$	\$	\$	\$	\$	\$
5.	TOTAL, Enter here and on Schedule 1, Line 4	\$	\$	\$	\$	\$	\$	\$

Schedule 9

Computation of Gross Rental Income

Name of Designated Agent _____							
Taxpayer Identification Number (FEIN/SSN)		_____	_____	_____	_____	_____	_____
Description		Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5
Property One - Kind and Address of property :							
1	Gross Amount of Rent	\$	\$	\$	\$	\$	\$
2	Depreciation or Amortization* (Per Federal Form 4562)	\$	\$	\$	\$	\$	\$
3	Repairs, Attach Explanation	\$	\$	\$	\$	\$	\$
4	Taxes, Interest, and Other Expenses*, Attach Explanation	\$	\$	\$	\$	\$	\$
5	Total, Line 1 minus Lines 2, 3, and 4	\$	\$	\$	\$	\$	\$
Property Two - Kind and Address of property :							
6	Gross Amount of Rent	\$	\$	\$	\$	\$	\$
7	Depreciation or Amortization* (Per Federal Form 4562)	\$	\$	\$	\$	\$	\$
8	Repairs, Attach Explanation	\$	\$	\$	\$	\$	\$
9	Taxes, Interest, and Other Expenses*, Attach Explanation	\$	\$	\$	\$	\$	\$
10	Total, Line 6 minus Lines 7, 8, and 9	\$	\$	\$	\$	\$	\$
Property Three - Kind and Address of property :							
11	Gross Amount of Rent	\$	\$	\$	\$	\$	\$
12	Depreciation or Amortization* (Per Federal Form 4562)	\$	\$	\$	\$	\$	\$
13	Repairs, Attach Explanation	\$	\$	\$	\$	\$	\$
14	Taxes, Interest, and Other Expenses*, Attach Explanation	\$	\$	\$	\$	\$	\$
15	Total, Line 11 minus Lines 12, 13, and 14	\$	\$	\$	\$	\$	\$
Property Four - Kind and Address of property :							
16	Gross Amount of Rent	\$	\$	\$	\$	\$	\$
17	Depreciation or Amortization* (Per Federal Form 4562)	\$	\$	\$	\$	\$	\$
18	Repairs, Attach Explanation	\$	\$	\$	\$	\$	\$
19	Taxes, Interest, and Other Expenses*, Attach Explanation	\$	\$	\$	\$	\$	\$
20	Total, Line 16 minus Lines 17, 18, and 19	\$	\$	\$	\$	\$	\$
Total Income from Rent, Add Lines 5, 10, 15, and 20 (Enter here and Schedule 1, Line 6)		\$	\$	\$	\$	\$	\$

* Exclude Federal 30% and 50% bonus depreciation and additional IRC 179 expensedeductions

Worksheet

FAS 109 - Deferred Tax Accounts

Name of Designated Agent _____							
<i>Taxpayer Identification Number (FEIN/SSN)</i> _____							
Asset and Liability Accounts	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5	Total
Deferred Tax Assets:							
Eligible asset as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Asset <i>BEFORE</i> application of combined reporting							
Deferred Tax Asset <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Asset							
Eligible asset as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Asset <i>BEFORE</i> application of combined reporting							
Deferred Tax Asset <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Asset							
Eligible asset as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Asset <i>BEFORE</i> application of combined reporting							
Deferred Tax Asset <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Asset							
Eligible asset as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Asset <i>BEFORE</i> application of combined reporting							
Deferred Tax Asset <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Asset							
Total Deferred Tax Assets as of:							

Name of Designated Agent							
Asset and Liability Accounts	Designated Agent	Member 1	Member 2	Member 3	Member 4	Member 5	Total
<i>Taxpayer Identification Number (FEIN/SSN)</i>	_____	_____	_____	_____	_____	_____	_____
Deferred Tax Liabilities:							
Eligible liability as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Liability <i>BEFORE</i> application of combined reporting							
Deferred Tax Liability <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Liability							
Eligible Liability as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Liability <i>BEFORE</i> application of combined reporting							
Deferred Tax Liability <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Liability							
Eligible Liability as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Liability <i>BEFORE</i> application of combined reporting							
Deferred Tax Liability <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Liability							
Eligible Liability as of 01/01/2011 :							
Tax Basis	\$	\$	\$	\$	\$	\$	\$
Book Basis							
Deferred Tax Liability <i>BEFORE</i> application of combined reporting							
Deferred Tax Liability <i>AFTER</i> application of combined reporting							
Difference in Net Deferred Tax Liability							
Total Deferred Tax Liabilities as of:							
Total Net Deferred Tax Assets (Liabilities)							