

Instructions for Form FR-127

Why file Form FR-127?

Use this form if you cannot file your individual income tax return by the April 15, 2008 due date. By filing this form, you can receive an extension of time to file until October 15, 2008.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by withheld amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 15, 2008.

Additional extension for DC residents living or traveling outside the U.S.

In addition to the 6-month extension, you may receive another 6-month extension. You must file for the first 6-month extension by the April 15, 2008 due date before applying for the additional extension of time to file.

When is the Form FR-127 due?

You must submit your request for extension along with full payment

of any tax due by April 15, 2008. If the due date falls on a Saturday, Sunday or legal holiday, the form is due the next business day.

When is your individual tax return due?

You may file your tax return any time before the extension expires. When you file your D-40, attach a copy of the FR-127 that you filed.

How can you avoid penalties and interest?

File and pay your liability on time.

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

You will be charged a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

Make sure your check will clear.

You will be charged a \$65 fee if your check is returned to us.

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue.

Signature

Your signature

Date

Spouse's/domestic partner's signature if filing jointly
or separately on same return

Send your signed and completed original form to: Office of Tax and Revenue
PO Box 59

Washington DC 20044-0059

Save a copy of this form for your records.