

District of Columbia Fiduciary (Estate or Trust) Declaration for Electronic Filing

Tax period ending 99999999

IRS Declaration Control Number (DCN) 99-999999-99999-9

Estate or trust name

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

Taxpayer Identification Number

999999999

Name and title of fiduciary

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

PART I - TAX RETURN INFORMATION

PLEASE ENTER WHOLE DOLLAR AMOUNTS

Table with 2 columns: Description (1. Total DC fiduciary income, 2. Taxable fiduciary income, 3. Net tax on fiduciary income, 4. Refund or Total amount due) and Amount (999999999.00).

PART II - REFUND METHOD

X Direct Deposit

X Paper Check

For Direct Deposit or Direct Debit enter the following information:

- 5. Routing Number\* 999999999
6. Account Number 9999999999999999999
7. Type of Account X Checking X Savings

PART III - DECLARATION OF FIDUCIARY

Under penalties of perjury, I declare that the above amounts agree with the amounts shown on the corresponding lines of the electronic portion of the 2021 Fiduciary Income Tax Return (for estates and trusts).

99999999

Signature of fiduciary or officer representing fiduciary

Date

PART IV - DECLARATION OF ELECTRONIC RETURN ORIGINATOR (ERO) AND PAID PREPARER

I declare that I have reviewed the above fiduciary return and that the entries on D41-E are complete and correct to the best of my knowledge. The fiduciary or an officer representing the fiduciary will have signed this form before I submit the return.

X Mark if also paid preparer

99999999

999999999

ERO's Signature

Date

ERO Taxpayer Identification Number

ERO's Use Only

Firm's name (or yours if self-employed) XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

999999999

Address and Zip Code

EIN

9999999999

Phone Number

Under penalties of perjury, I declare that I have examined the above fiduciary return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only

Preparer's name (type/print)

Preparer's signature

PTIN

Firm's name

Firm's address

Firm's EIN

PLEASE KEEP FOR YOUR RECORDS. DO NOT MAIL.

## FORM D-41E

The Form D-41E, District of Columbia (DC) Fiduciary Income Tax Declaration for Electronic Filing, is the declaration document and signature authorization for an e-filed return filed by an electronic return originator (ERO). Form D-41E must be completed and signed by all appropriate parties before the return is transmitted electronically to the IRS. Do not mail a copy of an electronically filed D-41 and/or applicable schedules to the DC Office of Tax and Revenue (OTR).

### ERO Responsibilities

The ERO will do the following:

1. Confirm the identity of the taxpayer(s).
2. Enter the estate or trust and fiduciary name(s) and federal employer identification number of the taxpayer(s) at the top of the form.
3. Complete Part I and/or Part II using the amounts from the taxpayer's DC 2021 tax returns.
4. After the return has been prepared and before the return is transmitted (or released for transmission), the taxpayer (s) must verify the information on the return and sign and date the completed Form D-41E. The ERO must provide the taxpayer with a copy of this form. The ERO and/or paid preparer are also required to sign and date this section of Form D-41E.
5. The D-41E 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-41E for a return transmitted 2/15/2022 must be retained until 12/31/2025). DO NOT SEND THIS DOCUMENT TO THE DC OTR. Please be advised that a copy of the D-41E and all attached documents must be submitted to the DC OTR if specifically requested during the three-year retention period.
6. Attach the state copies of Forms W-2, W-2G, and 1099's to the front left margin of D-41E. IRS Form 4852, Substitute Form W-2 or copies generated by a preparer or transmitter's software are NOT acceptable documents.
7. If the ERO changes the electronic return after the taxpayer has signed the Form D-41E but before transmitting the data, the ERO must ask the taxpayer to sign a corrected Form D-41E if the DC taxable income changes by more than \$25 or the DC refund changes by more than \$2. Non-substantive changes are permissible if the person making the corrections initials the changes.

### Taxpayer Responsibilities

Taxpayers have the following responsibilities:

1. Verify the accuracy of the prepared income tax return, including direct deposit or direct debit information. Complete the Routing (ACH) Number, as shown on your personal check or obtained from your financial institution. 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 18 digits) in the appropriate boxes. Check the appropriate box below for checking or savings.
2. For direct debit, I authorize the District of Columbia and its designated financial institution to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of your state taxes owed on this return and/or a payment of estimated or extension payment, and the financial institution to debit the entry to this account.
3. Sign and date D-41E. Taxpayers must sign by handwritten or electronic signature, if supported by computer software.
4. Return the completed D-41E to the ERO in person, or by US mail, private delivery service, fax, email or an Internet website.
5. Your return will not be transmitted to DC until the ERO or paid preparer receives your signed D-41E.
6. Ensure you obtain and keep a copy of your tax return.
7. I agree, that by using a computer system and software to prepare and transmit my return electronically, I consent to the disclosure to DC of all information pertaining to my use of the system and software and to the transmission of my tax return electronically.