

2023 FR-120 SUB Extension of Time to File a DC Corporation Franchise Tax Return

Purpose

Use Form FR-120 to request a 6-month extension of time to file a Corporation Franchise Tax Return (Form D-20) or a 7-month extension of time to file if you are a Combined Reporting filer.

When to file

The request for an extension of time to file must be submitted no later than the due date of the return.

Where to submit your request

Mail the completed FR-120 with your payment in full of any tax due for D-20 to: Office of Tax and Revenue, PO Box 96019 Washington, DC 20090-6019. Make your payment out to the DC Treasurer. Include your TIN, FR-120 and the tax year on the payment.

Extension of time to file

A 6-month extension of time to file (7-month extension for Combined Reporting filers) will be allowed if you complete this form properly, file it on time and PAY the full amount of any tax due shown on Line 5 of the Worksheet. When you file your return (D-20), attach a copy of the FR-120 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. You must use DC Form FR-120.

Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension up to 6 months may be granted, but in no case shall such extension be granted for more than one year. To request the additional extension of time for living or traveling outside the U.S., fill in the oval on the front of this form.

Notes:

- If your payment exceeds \$5,000 in any period, you must pay electronically. Visit MyTax.DC.gov.
For electronic filers, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

ENTER DOLLAR AMOUNTS

Table with 2 columns: Description and Amount. Rows include Total estimated corporation franchise tax liability, Estimated franchise tax payments, Other payments, Total payments and credits, and Balance due.

Detach at perforation and mail the voucher, with payment attached, to the: Office of Tax and Revenue PO Box 96019 Washington DC 20090-6019

Government of the District of Columbia

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Amount of payment 9999999999.00 (dollars only)

SOFTWARE DEVELOPER USE ONLY

Taxpayer Identification Number 999999999 Tax period ending (MMDDYYYY) 99999999

VENDOR ID# 9999

Business Name or Designated Agent Name XX

Mark X if Combined Report Mark X if Living or Traveling Outside the U.S.

Business mailing address (number, street and suite/apartment number if applicable) XX

City State Zip Code + 4 XXX XX 99999999

A 6 or 7 month extension of time to file until XXX 15, 2024, for calendar year 2023, or until XXX XX, XXXX or fiscal year ending XXXX, is requested.