

**2023** D-2210 Underpayment of Estimated  
Income Tax By Individuals

**IMPORTANT: Please read the instructions before completing this form.**

Your First name, M.I., Last name

XX

Taxpayer Identification Number (TIN)

999999999

Spouse's/domestic partner's First name, M.I., Last name

XX

Spouse's/domestic partner's TIN

999999999

Daytime telephone number

9999999999

**No underpayment interest is due and this form should not be filed if:**

- A. Your tax liability on taxable income after deducting your District of Columbia (DC) withholding tax and applicable credits is less than 100, or
- B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: you must have been a 12-month DC resident last year in order to use the prior year 110% exception.

**Computation of Underpayment Interest**

1	2023 DC Tax Liability - Line 24 from your 2023 DC Individual Income Tax Return minus Line 30.	999999999.00
2	Multiply the amount on Line 1 by 90% (.90)	999999999.00
3	2022 DC Tax Liability - Line 24 from your 2022 DC Individual Income Tax Return minus Line 30	999999999.00
4	Multiply Line 3 amount by 110%.	999999999.00
5	Minimum withholding and estimated tax payment required for tax year 2023 (lesser of Line 2 and 4).	999999999.00
6	Multiply Line 5 amount by 25% (.25) for amount required for each periodic payment	999999999.00

*Note: If your income was not evenly divided over 4 periods, see instructions on the "Annualized Income" method.*

	Due date of Payments				
	1 <sup>st</sup> Period	2 <sup>nd</sup> Period	3 <sup>rd</sup> Period	4 <sup>th</sup> Period	
	04/15/23	06/15/23	09/15/23	01/15/24	
7	Enter Line 6 amount or the annualized income amount in each period (The 2 <sup>nd</sup> period includes the 1 <sup>st</sup> period amount, 3 <sup>rd</sup> period includes the 1 <sup>st</sup> and 2 <sup>nd</sup> period amounts, the 4 <sup>th</sup> period includes all period amounts). Mark here <input checked="" type="checkbox"/> if you are using "Annualized Income" method.	999999	999999	999999	999999
8	DC withholding and estimated tax paid each period (The 2 <sup>nd</sup> period includes the 1 <sup>st</sup> period amount, 3 <sup>rd</sup> period includes the 1 <sup>st</sup> and 2 <sup>nd</sup> period amounts, the 4 <sup>th</sup> period includes all period amounts).	999999	999999	999999	999999
9	Underpayment each period (Line 7 minus Line 8)	999999	999999	999999	999999
10	Underpayment interest factors	.0175	.0265	.0351	.0259
11	Line 9 multiplied by Line 10	999999	999999	999999	999999
12	Underpayment interest – Total of amounts from Line 11 (See instructions)	Pay this amount		999999999.00	

Make check or money order payable to: DC Treasurer