



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

2008
FR-900M

2008 FR-900M Employer's Withholding Tax Booklet

Monthly Returns and Annual Reconciliation and Report

Secure - Accurate - Convenient ...
File Electronically Today!
www.taxpayerservicecenter.com



FR-900M (REV. 07/07)

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Important Instructions

- We encourage you to file and pay electronically. See our web site, www.taxpayerservicecenter.com for details. Payments may also be made at any Wachovia Bank in DC.
- Enter whole dollar amounts — do not use cents. Round all cents to the nearest dollar.
- If you complete a paper return, mail it with your payment using the address labels in the back of this booklet. The address is: Office of Tax and Revenue, PO Box 96385, Washington DC 20090-6385.
- Mail the Employer Withholding Tax Annual Reconciliation and Report — FR-900B and any payment to the Office of Tax and Revenue, 6th Floor, 941 North Capitol St NE, Washington DC 20002-4259. Use the FR-900B in this booklet for tax year 2008. Do not use it for the year 2007.
- You must include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on all Forms W-2 issued to employees from whom you withheld DC taxes. If you file electronically, you must file the Forms W-2 electronically.
- Make the check or money order payable to the DC Treasurer. Write your FEIN or SSN, FR-900M or FR-900B and the tax period on your payment.
- You must file your FR-900M returns and the FR-900B even if you withheld no tax or nothing is due. If you have gone out of business or are otherwise no longer required to file, fill in the “Final return oval” on the FR-900M. We will then cancel your filing requirements.
- **For any name or address changes, fill out both sides of the FR-900C “Change of Name or Address” form on pages 10 and 11 of this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.**

Filing Period and Due Dates

Your FR-900M return is due by the 20th day of the month following the month being reported. For example, the January 2008 return is due February 20, 2008. If a due date falls on a Saturday, Sunday or legal holiday the return is due the next business day.

Who must file?

Every employer who pays wages to a DC resident and/or withholds DC income tax from an employee must file a DC Withholding Tax Return. If your liability exceeds \$25,000 in any month, you must file electronically. See www.taxpayerservicecenter.com.

NOTE: If your monthly withholding amount is consistently less than \$100, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX(4829) to change your filing frequency from monthly to annual.

Forms

This booklet has all the forms and instructions you need to file your returns. It is mailed to each registered taxpayer that does not file electronically or use a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms.

Payments

Write your FEIN or SSN, FR-900M and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to: Office of Tax and Revenue, PO Box 96385, Washington, DC 20090-6385. You may pay electronically, see www.taxpayerservicecenter.com. You may also pay at any DC branch of the Wachovia Bank.

When using the FR-900B, Annual Reconciliation and Report, mail it with any payment, to the Office of Tax and Revenue, 941 North Capitol St., NE, FL6, Washington, DC 20002-4259. Write your FEIN or SSN, FR-900B and the tax year on your payment.

Dishonored checks

You will be charged \$65 for any check returned to us.

Submission of Forms W-2

You must send copies of every Form W-2 you issued and showing your FEIN or SSN and the amount of DC income tax withheld during the year. These forms are due by January 31, 2009. Any Form W-2 issued to a DC resident employee not showing DC income tax withheld must also be

submitted along with the W-2s showing DC income tax withheld. Send your Forms W-2 attached to your FR-900B if you have 50 or fewer. If you have more than 50 Forms W-2 or you filed your return electronically, you must file the Forms W-2 electronically. Acceptable magnetic media is IBM 3480 compatible cartridge, CD-ROM or diskette. See www.taxpayerservicecenter.com, "Tax Forms/Publications", "Business" for magnetic media specifications. We follow SSA's MMREF-1 specifications and require the entire MMREF-1 record set. Your FEIN or SSN must be entered on each Form W-2 you issued to DC resident employees. Mail W-2 magnetic media to: Office of Tax and Revenue, ISA, 941 North Capitol St NE, FL3, Washington DC 20002-4259.

Send the payment for any tax owed together with the FR-900B. Attach a statement that your Forms W-2 are being mailed separately.

Penalty and Interest Charges

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay any

tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due.

- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- Interest of 10% per year, compounded daily, on a late payment.

Criminal Penalties

You will be penalized under the provisions of Title 47 of the DC Code if you are required to file a return or report, or perform any act and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each occurrence.
- Willfully fail to file the return or report timely. If convicted, you will be fined not

more than \$5,000 or imprisoned for not more than 180 days, or both.

- Willfully attempt to evade or defeat a tax; or willfully fail to collect, account for, or pay a tax. You may be subject to other penalties (see DC Code §§47-4101 and 4102).
- These penalties are in addition to penalties under DC Code §22-2405 and any other applicable penalties for false statements. Corporate officers may be held personally liable for the payment of taxes owed to the District, if not paid.

Failure to withhold or pay tax

An employer who fails to withhold DC tax or pay to DC the taxes withheld is personally liable for the tax.

Preparer Tax Identification Number (PTIN)

A PTIN is issued by the IRS to a paid preparer who applies for one. For identification purposes, a PTIN may be used instead of the preparer's SSN.

Form FR-900B—Employer Withholding Tax Annual Reconciliation and Report (Enter dollars only)

NOTE: The FR-900B in this booklet is the 2008 tax year form, **do not use it to file your 2007 tax year reconciliation and report.** Refer to your 2007 FR-900M booklet for your 2007 FR-900B.

Line 1 Enter your total DC income tax withheld during 2008 as shown on the Withholding Statements (Forms W-2). If you were not required to withhold, leave this line blank.

Line 2 Enter the total DC income tax withheld and paid to DC with your FR-900M returns for the year.

Line 3 Additional tax due - if Line 1 is more than Line 2, enter the difference on Line 3. If your tax liability is not paid timely, we will automatically calculate any penalty and interest you owe from the due date of the return to the date the tax is paid.

Line 4 Overpayment - If Line 1 is less than line 2, enter the difference on Line 4. If you do not owe other amounts, this is the amount that will be refunded.

REQUEST FOR WITHHOLDING TAX FORMS

Need more forms? Complete this request and send it to the address shown to the right.

Forms	Number Needed
FORM D-4 Employee Withholding Allowance Certificate	
FORM D-4A Certificate of Non-Residence in the District of Columbia	

NOTE:
DC Forms D-2 are NO LONGER ISSUED. Use federal Forms W-2.



Office of Tax and Revenue
Customer Service Forms Office
941 North Capitol St NE, FL 1
Washington DC 20002-4259

Business Name

Trade name

Mailing Address

City

State

Zip Code



Taxpayer name _____

FEIN _____

PLEASE SIGN HERE	Under penalties of law, I declare that, to the best of my knowledge, this return is correct. Declaration of paid preparer is based on the information available to the preparer.		
	_____	_____	_____
PAID PREPARER ONLY	Preparer's signature (if other than taxpayer)		Date
	Firm name		
	Firm address		

Telephone number of person to contact

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Preparer's FEIN, SSN or PTIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FR-900M" and tax year on your payment.
Mail return and payment to: Office of Tax and Revenue, PO Box 96385, Washington DC 20090-6385.

Taxpayer name _____

FEIN _____



PLEASE SIGN HERE	Under penalties of law, I declare that, to the best of my knowledge, this return is correct. Declaration of paid preparer is based on the information available to the preparer.		
	_____ Taxpayer's signature	_____ Title	_____ Date
PAID PREPARER ONLY	_____ Preparer's signature (if other than taxpayer)		_____ Date
	_____ Firm name		
	_____ Firm address		

Telephone number of person to contact

Grid for telephone number: 12 empty boxes

Preparer's FEIN, SSN or PTIN

Grid for FEIN/SSN/PTIN: 10 empty boxes

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FR-900B" and tax year on your payment. Mail return and payment to: Office of Tax and Revenue, 941 North Capitol St NE, FI 6, Washington DC 20002-4265.



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**EMPLOYER'S
MONTHLY WITHHOLDING RECORD**

MONTH	DC INCOME TAX WITHHELD	DATE PAID
JAN		
FEB		
MAR		
APR		
MAY		
JUNE		
JULY		
AUG		
SEPT		
OCT		
NOV		
DEC		
RECONCILIATION		
Annual Payroll	(a) Payroll Tax Paid	(b) Tax per W-2s
		Difference (Block a minus Block b)

