

2008 FR-900A Employer's Withholding
Tax Booklet

Annual Return

Secure - Accurate - Convenient ...

File Electronically Today!

www.taxpayerservicecenter.com



CONTENTS

- Instructions
- Request for Withholding Tax Forms
- FR-900A — Employer Withholding Tax Annual Return
- Form W-2T — Transmittal for Paper Forms W-2
- Mailing Labels
- FR-900C — Change of Name or Address form

Important Instructions

- You must include your Federal Employer Identification Number (FEIN) or SSN on all Forms W-2 you issue to employees from whom you withheld DC taxes.
- Enter whole dollar amounts. Round cents to the nearest dollar. Do not enter cents.
- Mail the FR-900A, Employer Withholding Tax — Annual Return with your payment using the mail label in the back of this booklet. The mailing address is: Office of Tax and Revenue, PO Box 96385, Washington DC 20090-6385. The FR-900A is due by January 20, 2009. If a due date falls on a Saturday, Sunday or legal holiday the tax is due the next business day.
- Mail Forms W-2 either as magnetic media or, if 50 or fewer, as paper forms attached to the transmittal, Form W-2T to: Office of Tax and Revenue, 941 North Capitol St NE, FL 6, Washington DC 20002-4265. The Forms W-2 are due by January 31, 2009.
 - File on magnetic media if you have more than 50 Forms W-2, see “Submission of Forms W-2” for instructions.
 - You may file on paper if you have 50 or fewer Forms W-2.
- Make your check or money order payable to the DC Treasurer. Write your FEIN or SSN, FR-900A and 2008 on your payment.
- We encourage you to file and pay electronically. See www.taxpayerservicecenter.com for electronic payment options. Payments may also be made at any Wachovia Bank in DC.
- You must file the FR-900A even if no taxes were withheld or nothing is due.
- Final return oval - If you have gone out of business or are otherwise no longer required to file, fill in the Final Return oval on the Form FR-900A.
- For any name or address change, fill out both sides of the FR-900C, “Change of Name or Address,” form in this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470. Do not make a change on the return if you received a personalized return.

Employer Withholding Tax Annual Return

Filing Period and Due Dates

The annual return (FR-900A) is due by January 20, 2009. If a due date falls on a Saturday, Sunday or legal holiday the tax is due the next business day.

Who must file?

Every employer who withholds DC income tax from an employee must file a DC Withholding Tax Return.

NOTE: If your DC withholding total is consistently \$100 or more per month, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX (4829) to change your filing frequency to monthly. If your liability exceeds \$25,000, you must file electronically. See www.taxpayerservicecenter.com for instructions.

Forms

This booklet has all the forms and instructions you will need. It is mailed to each registered taxpayer except those filing electronically or on 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-900A and 2008 on your check or money order. Make it payable to the DC Treasurer; mail it with your return to the Office of Tax and Revenue, PO Box 96385, Washington, DC 20090-6385. You may also pay electronically, see www.taxpayerservicecenter.com.

Dishonored Checks

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

Submission of Forms W-2

You must send OTR 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 if filed on paper (50 or fewer) or the last day of February if filed electronically. 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. Use transmittal form W-2T to mail 50 or fewer paper forms. If the number of Forms W-2 you are sending is more than 50 submit a magnetic tape in lieu of the Forms W-2. Acceptable magnetic media is IBM 3480 compatible cartridge only, 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.

Mail the Forms W-2 magnetic tapes to: Office of Tax and Revenue, 941 North Capitol St NE, FL 6, Washington DC 20002-4265.

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 criminal provisions of the DC Code, Title 47 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 failure or neglect.

- 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 Codes §§47-4101 and 4102).

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

Failure to withhold or pay tax

An employer who fails to withhold or pay over to DC withholding taxes, 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.

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



Government of the
District of Columbia

Form W-2T Transmittal for Paper Forms W-2

**Attach Forms W-2 and mail to:
Office of Tax and Revenue
941 North Capitol St NE, FL 6
Washington DC 20002-4265**

Taxpayer Identification Number

Fill in if FEIN

Period ending (MM/DD/YYYY)

Account Number (provided by OTR)

Fill in if SSN

Business name

Telephone number of person to contact

Mailing address line 1

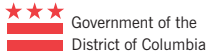
Mailing address line 2

Remarks

City

State

Zip Code +4



FR-900C Change of Name or Address

If there are changes to your business name, address or contact person, please complete both sides of this form and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470. For all other changes, call the Customer Service Administration at (202) 727-4829.

Important: Print in CAPITAL letters using black ink.

PREVIOUS TAXPAYER IDENTIFICATION NUMBER											OFFICIAL USE				
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	FILL IN		<input type="radio"/> IF FEIN	<input type="radio"/> IF SSN	
Old Business name															
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Old Business address															
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
Old Mailing address															
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
City										State		Zip Code + 4			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

DCW011A

DCW008A

OFFICE OF TAX AND REVENUE
PO Box 96385
Washington DC 20090-6385

OFFICE OF TAX AND REVENUE
PO Box 96385
Washington DC 20090-6385

