



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

COMBINED BUSINESS TAX REGISTRATION APPLICATION

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OFFICE OF TAX AND REVENUE
CUSTOMER SERVICE ADMINISTRATION
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Washington DC 20002

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Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System.

If a company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311110-339900).

Agriculture, Forestry, Fishing and Hunting

Code

Crop Production

- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming (including potatoes & yams)
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production

- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

Fishing, Hunting and Trapping

- 114110 Fishing
- 114210 Hunting & Trapping

Support Activities for Agriculture and Forestry

- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating)
- 115210 Support Activities for Animal Production
- 115310 Support Activities for Forestry

Mining

- 211110 Oil & Gas Extraction
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

Utilities

- 221100 Electric Power Generation, Transmission & Distribution
- 221210 Natural Gas Distribution
- 221300 Water, Sewage & Other Systems

Construction

Building, Developing, and General Contracting

- 233110 Land Subdivision & Land Development

Code

- 233200 Residential Building Construction
- 233300 Nonresidential Building Construction

Heavy Construction

- 234100 Highway, Street, Bridge, & Tunnel Construction
- 234900 Other Heavy Construction

Special Trade Contractors

- 235110 Plumbing, Heating, & Air-Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation, & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding, & Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors
- 235900 Other Special Trade Contractors

Manufacturing

Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing

Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel mfg
- 315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

Code

Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

Paper Manufacturing

- 322100 Pulp, Paper & Paperboard Mills
- 322200 Converted Paper Product Mfg

Printing and Related Support Activities

- 323100 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing

- 324100 Petroleum Refineries (including integrated)
- 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing

- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing

- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing

- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing

- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

Fabricated Metal Product Manufacturing

- 332110 Forging & Stamping
- 332210 Cutlery & Handtool Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing

- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg

Code

- 333900 Other General Purpose Machinery Mfg

Computer and Electronic Product Manufacturing

- 334110 Computer & Peripheral Equipment Mfg
- 334200 Communications Equipment Mfg
- 334310 Audio & Video Equipment Mfg
- 334410 Semiconductor & Other Electronic Component Mfg
- 334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
- 334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing

- 336100 Motor Vehicle Mfg
- 336210 Motor Vehicle Body & Trailer Mfg
- 336300 Motor Vehicle Parts Mfg
- 336410 Aerospace Product & Parts Mfg
- 336510 Railroad Rolling Stock Mfg
- 336610 Ship & Boat Building
- 336990 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Manufacturing

Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing

Wholesale Trade

Wholesale Trade, Durable Goods

- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
- 421200 Furniture & Home Furnishing Wholesalers
- 421300 Lumber & Other Construction Materials Wholesalers
- 421400 Professional & Commercial Equipment & Supplies Wholesalers
- 421500 Metal & Mineral (except Petroleum) Wholesalers
- 421600 Electrical Goods Wholesalers
- 421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
- 421800 Machinery, Equipment, & Supplies Wholesalers
- 421910 Sporting & Recreational Goods & Supplies Wholesalers
- 421920 Toy & Hobby Goods & Supplies Wholesalers
- 421930 Recyclable Material Wholesalers
- 421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
- 421990 Other Miscellaneous Durable Goods Wholesalers
- 422100 Paper & Paper Product Wholesalers
- 422210 Drugs & Druggists' Sundries Wholesalers
- 422300 Apparel, Piece Goods, & Notions Wholesalers
- 422400 Grocery & Related Product Wholesalers
- 422500 Farm Products Raw Material Wholesalers
- 422600 Chemical & Allied Products Wholesalers

<p><i>Code</i></p> <p>Wholesale Trade, Durable Goods 422700 Petroleum & Petroleum Products Wholesalers 422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers 422910 Farm Supplies Wholesalers 422920 Books, Periodical, & Newspaper Wholesalers 422930 Flower, Nursery Stock & Florists' Supplies Wholesalers 422940 Tobacco & Tobacco Product Wholesalers 422950 Paint, Varnish, & Supplies Wholesalers 422990 Other Miscellaneous Nondurable Goods Wholesalers</p>	<p><i>Code</i></p> <p>Sporting Goods, Hobby, Book, and Music Stores 451110 Sporting Goods Stores 451120 Hobby, Toy, & Game Stores 451130 Sewing, Needlework, & Piece Goods Stores 451140 Musical Instrument & Supplies Stores 451211 Book Stores 451212 News Dealers & Newsstands 451220 Prerecorded Tape, Compact Disc, & Record Stores</p> <p>General Merchandise Stores 452110 Department Stores 452900 Other General Merchandise Stores</p>	<p><i>Code</i></p> <p>488990 Other Support Activities for Transportation</p> <p>Couriers and Messengers 492110 Couriers 492210 Local Messengers & Local Delivery</p> <p>Warehousing And Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)</p>	<p><i>Code</i></p> <p>Insurance Carriers and Related Activities 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities</p>
<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441221 Motorcycle Dealers 441222 Boat Dealers 441229 All Other Motor Vehicle Dealers 441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores 442110 Furniture Stores 442210 Floor Covering Stores 442291 Window Treatment Stores 442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores 443111 Household Appliance Stores 443112 Radio, Television, & Other Electronics Stores 443120 Computer & Software Stores 443130 Camera & Photographic Supplies Stores</p>	<p>Miscellaneous Store Retailers 453110 Florists 453210 Office Supplies & Stationery Stores 453220 Gift, Novelty, & Souvenir Stores 453310 Used Merchandise Stores 453910 Pet & Pet Supplies Stores 453920 Art Dealers 453930 Manufactured (Mobile) Home Dealers 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers 454110 Electronic Shopping & Mail-Order Houses 454210 Vending Machine Operators 454311 Heating Oil Dealers 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)</p>	<p>Information</p> <p>Publishing Industries 511110 Newspaper Publishers 511120 Periodical Publishers 511130 Book Publishers 511140 Database & Directory Publishers 511190 Other Publishers 511210 Software Publishers</p> <p>Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries</p>	<p>Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-end Investment Funds 525920 Trusts, Estates, & Agency Accounts 525930 Real Estate Investment Trusts 525990 Other Financial Vehicles</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding Companies)</p>
<p>Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint & Wallpaper Stores 444130 Hardware Stores 444190 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores 445110 Supermarkets and Other Grocery (except Convenience) Stores 445120 Convenience Stores 445210 Meat Markets 445220 Fish & Seafood Markets 445230 Fruit & Vegetable Markets 445291 Baked Goods Stores 445292 Confectionery & Nut Stores 445299 All Other Specialty Food Stores 445310 Beer, Wine, & Liquor Stores</p>	<p>Transportation and Warehousing</p> <p>Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation</p> <p>Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking</p> <p>Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation</p>	<p>Broadcasting and Telecommunications 513100 Radio & Television Broadcasting 513200 Cable Networks & Program Distribution 513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)</p> <p>Information Services and Data Processing Services 514100 Information Services (including news syndicates, libraries, & on-line information services) 514210 Data Processing Services</p>	<p>Real Estate and Rental and Leasing</p> <p>Real Estate 531110 Lessors of Residential Buildings & Dwellings 531114 Cooperative Housing 531120 Lessors of Miniwarehouses & Self-Storage Units 531190 Lessors of Other Real Estate Property 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate</p>
<p>Health and Personal Care Stores 446110 Pharmacies & Drug Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 446190 Other Health & Personal Care Stores</p> <p>Gasoline Stations 447100 Gasoline Stations (including convenience stores with gas)</p> <p>Clothing and Clothing Accessories Stores 448110 Men's Clothing Stores 448120 Women's Clothing Stores 448130 Children's & Infants' Clothing Stores 448140 Family Clothing Stores 448150 Clothing Accessories Stores 448190 Other Clothing Stores 448219 Shoe Stores 448310 Jewelry Stores 448320 Luggage & Leather Goods Stores</p>	<p>Pipeline Transportation 486000 Pipeline Transportation</p> <p>Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation</p> <p>Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement</p>	<p>Finance and Insurance</p> <p>Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation</p> <p>Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other Nondepository Credit Intermediation</p> <p>Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers)</p>	<p>Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>
		<p>Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice)</p>	<p>Professional, Scientific, and Technical Services</p> <p>Legal Services 541110 Offices of Lawyers 541190 Other Legal Services</p> <p>Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services</p> <p>Architectural, Engineering, and Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services</p>

<p><i>Code</i></p> <p>Architectural Engineering, and Related Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories</p> <p>Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)</p> <p>Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services</p> <p>Other Professional, Scientific, and Technical Services 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services</p> <p>Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies</p>	<p><i>Code</i></p> <p>561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)</p> <p>Waste Management and Remediation Services 562000 Waste Management & Remediation Services</p> <p>Educational Services 611000 Educational Services (including schools, colleges, & universities)</p> <p>Health Care and Social Assistance</p> <p>Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, mental Health Specialists 621210 Office of Dentists</p> <p>Offices of Other Health Practitioners 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners</p> <p>Outpatient Care Centers 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient Care Centers</p> <p>Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services 621610 Home Health Care Services</p>	<p><i>Code</i></p> <p>Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals 622000 Hospitals</p> <p>Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities</p> <p>Social Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services</p> <p>Arts, Entertainment, and Recreation</p> <p>Performing Arts, Spectator Sports, and Related Industries 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures 711510 Independent Artists, Writers, & Performers</p> <p>Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites & Similar Institutions</p> <p>Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)</p>	<p><i>Code</i></p> <p>Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)</p> <p>Other Services</p> <p>Repair and Maintenance 811110 Automotive Mechanical & Electrical Repair & Maintenance 811120 Automotive Body, Paint, Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes) 811210 Electronic & Precision Equipment Repair & Maintenance 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment & Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance</p> <p>Personal and Laundry Services 812111 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812190 Other Personal Care Services (including diet & weight reducing centers) 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners 812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services</p> <p>Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)</p>
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INSTRUCTIONS

The Combined Business Tax Registration Application (Form FR-500) is to be completed by a business or consumer registering with the Government of the District of Columbia, Office of Tax and Revenue and the Department of Employment Services (DOES) for the following taxes or payment:

- Corporation Franchise Tax Return (Form D-20)
- Unincorporated Business Franchise Tax Return (Form D-30)
- Employer Withholding Tax Return (Form FR-900 series)
- Sales and Use Tax Return (Form FR-800 series)
- Personal Property Tax Return (Form FP-31)
- Street Vendor Payment
- Gross Receipts Tax
- Unemployment Compensation Tax (Registered by DOES)

PART I

The following general instructions will assist you in completing Form FR-500.

- **Furnish all information requested in Parts I through VI. If not applicable, write "N/A" in the answer block.**
- **Although there is some duplication of information requested in Part I and Part VI, both parts must be completed. Part VI is processed separately from Parts I through V-1 and V-2.**
- **Answer all questions requesting a date with the month, day and year.**
- **Sign the application at the end of Parts V-2 and VI.**
- **Return only the signed, original, completed application form. Do not send copies.**
- **Enter your Federal Employer Identification Number.**
- **Enter your Social Security Number.**
- **Enter the correct Business Activity Code from the list of codes provided.**

The identification number(s) entered on the Form FR-500 will be used only for tax administration purposes.

PART II

DC TAX REQUIREMENTS Corporation Franchise Tax Unincorporated Business Franchise Tax

Corporation Franchise Tax — Every corporation engaging in or carrying on a trade or business in DC and/or receiving income from sources within DC must file a Corporation Franchise Tax Return (Form D-20). The return must be filed by the 15th day of the third month following the close of the corporation's taxable year. If the amount of tax owed is less than \$100 the minimum amount of \$100 is required to be paid.

Unincorporated Business Franchise Tax — An Unincorporated Business Franchise Tax Return (Form D-30) is required of every unincorporated business (ex, sole proprietor, joint venture, etc.) engaging in or carrying on a trade or business in DC, deriving rental income, and/or receiving other income from sources within DC, whose gross receipts exceed \$12,000. A Form D-30 must be filed by the 15th day of the fourth month following the close of the business' taxable year. If the amount owed is less than \$100 the minimum amount of \$100 is required to be paid.

Partnership Return of Income (D-65) — Partnerships not required to file a Form D-30 (for whatever reason) must file a Form D-65.

Non-profit Organizations — Organizations subject to tax on unrelated business income, as defined in IRC §512, must file a Form D-20, Corporation Franchise Tax return. The due date for this filing is the 15th day of the fifth month after the close of the organization's tax year.

PART III Employer Withholding Tax

Employer Withholding Tax — A Form FR-900 is due from every employer doing business in DC and having DC resident employees. The employer is required to register with DC and withhold DC income tax from the wages of DC resident employees. Form FR-900M, the monthly return, is due by the 20th day of the month following the period being reported. If your withholding tax liability is consistently less than \$100 per month, file an annual return (Form FR-900A). The FR-900A is due on or before January 20th of the subsequent year. Note: where the amount withheld for a month exceeds \$25,000 the employer must file electronically.

PART IV Sales and Use Tax

Sales Tax — Anyone engaging in business in DC must collect DC sales tax from the purchaser on: sales of tangible personal property delivered to a customer in DC; certain foods and drinks sold at retail; certain services, rental and leasing of tangible personal property; rental of rooms to transients; admissions to certain public events that take place in DC; and the service of parking, storing or keeping motor vehicles or trailers in DC. A Sales and Use Tax Monthly Return (Form FR-800M) must be filed for each month by the 20th day of the month following the period being reported. If your liability is consistently less than \$100 per month, file an annual return (Form FR-800A). The FR-800A is due on or before January 20th of the subsequent year.

The promoter of a Special Event must provide a list of the participants (the individuals who must collect DC sales tax from the purchasers of any goods sold at the event). The list should contain the name, address and telephone number of each participant, the name and date(s) of the event and whether the participant is a street vendor. Please refer to the Special Event Registration Application (Form FR-500B) for additional information.

The Sales and Use Tax Special Event Return, form FR-800SE, is used to report and pay any sales and use tax liability arising from a special event. It is due by the 20th of the month following the last day of the special event.

Use Tax — The use tax is imposed at the same rate as the corresponding sales tax on the purchase or rental of tangible personal property for the use, storage or consumption in DC by a buyer who did not pay a sales tax to DC or any other tax jurisdiction at the time of the purchase or rental of the property.

For more information on Sales and Use Taxes, obtain a copy of the publication **General Information – Sales and Use Taxes** (FR-379) from the Customer Service Center. You may either visit the Center at 941 North Capitol St., NE (first floor), Washington, DC or you may call 202-727-4TAX (4829).

PART V Personal Property Tax

Personal Property Tax — A Personal Property Tax Return (Form FP-31) must be filed by every business owning or holding in trust any tangible personal property (ex. furniture, computers, fixtures, books, etc.) located in or having a taxable situs in DC. The tax applies to property used or available for use in a trade, business or office held for business purposes, including property kept in storage or held for rent or which is leased to third parties, including governmental agencies, under a "lease-purchase agreement." A Form FP-31 must be filed and the tax paid on or before July 31st of each year based upon the remaining cost (current value) of all tangible personal property owned as of July 1st.

Railroad companies operating rolling stock, parlor cars and sleeping cars in DC over any railroad line, must file Form FP-32 (Railroad Tangible Property Return) by July 31st of each year, on property owned on July 1st. Also, every railroad company whose lines run through DC, must report by July 31st of each year, on Form FP-33 (Railroad Company Report), and any other company whose cars run on their D.C. tracks, must file Form FP-34 (Rolling Stock Tax Return) together with full payment of the tax owed.

Part V2 Miscellaneous Tax

Gross Receipts Tax — Utilities, telecommunication companies providing long distance service, companies providing cable television, satellite relay or distribution of video or radio transmission to subscribers and paying customers, heating oil delivery companies, commercial mobile service providers and non-public utility sellers of natural or artificial gas are subject to a Gross Receipts Tax.

Companies subject to the Gross Receipts Tax must submit a monthly report of their gross receipts from DC sources. Gross receipts are reported by filing:

- Form FP-27 for utilities
- Form FP-27T for toll telecommunication companies
- Form FP-27C for cable television, satellite relay, or distribution of video and radio transmission companies
- Form FP-27NAG for non-public utility sellers of natural or artificial gas
- Form FP-27M for commercial mobile service providers; and
- Form FP-27H for heating oil delivery companies.

If you have any questions regarding these tax requirements, contact the Office of Tax and Revenue, Customer Service Center, 941 North Capitol Street, NE (1st Fl.), Washington, DC 20002; or call (202) 727-4TAX (4829). First time applicants must mail the original application to: Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470.

Companies must file the proper form by the 20th of the month following the month being reported.

PAYMENT REQUIREMENT FOR STREET VENDORS

Every street vendor with a Class A license, Class B license, Class C non-food license or Class C food license issued by the DC Department of Consumer and Regulatory Affairs must register with the Office of Tax and Revenue (OTR). They must also make an initial payment of \$125 (credited against the \$375 due the 1st quarter) and thereafter submit quarterly installment payments of \$375 using a vendor payment coupon. These quarterly payments to OTR are in lieu of collecting and remitting sales tax for each immediately preceding three-month period. Vendors holding these licenses must complete Parts I, II and VI of this application. If a holder of an annual street vending license surrenders that license, prior to the close of a quarter, the quarterly payment is pro-rated based on the number of months, or fraction of a month, that the license is held during the quarter. Payment is due on or before the 20th day of every January, April, July and October.

A holder of a Class A **temporary license** or a Class B **temporary license** instead of collecting and remitting sales tax must make a \$125 payment. The payment is due on or before the 10th day following the expiration date of the temporary license. Payments must be made in cash, certified check, cashier's check, or money order.

NOTE: Every street vendor licensed by the DC Department of Consumer and Regulatory Affairs must make vendor payment(s) regardless of the amount of sales, if any, made during the year.

PART VI UNEMPLOYMENT COMPENSATION TAX REGISTRATION

Unemployment Compensation Tax — Employers who hire one or more persons to perform services in DC must register for Unemployment Compensation Taxes. Domestic/ household employers who pay cash remuneration of \$500 or more in any calendar quarter also must register and file reports. A non-profit organization granted an exemption from the payment of FUTA taxes under IRC §501(c)(3) may elect to reimburse the DC Office of Unemployment Compensation instead of paying taxes.

ITEM 16 OF PART VI SHOULD ONLY BE COMPLETED BY NON-PROFIT ORGANIZATIONS. If the organization is exempt from federal unemployment taxes, check the appropriate box and include a copy of the Internal Revenue Service exemption letter.

A non-profit organization has two options for financing Unemployment Insurance Coverage:

1. Paying contributions at the rate assigned by the DC Department of Employment Services. The rate is applied to the taxable wages earned by each employee during a calendar year. Contributions are paid on a calendar quarter basis.

OR

2. Reimburse the trust fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid by DC to its former employees during the quarter.

PERCENTAGE OF ASSETS ACQUIRED. Enter the appropriate information in item 15 of Part VI of the form. List any prior DC ID number issued to you or to the business.

If you are a new employer acquiring your business from a predecessor, answer the appropriate questions or state whether this is a change in the entity doing business under individual ownership, or a partnership or corporation. This information is necessary to determine your experience rate. If changing the trade name, include the former trade name.

Questions concerning liability or financing options for Unemployment Compensation Taxes should be directed to the DC Department of Employment Services, Office of Unemployment Compensation, Division of Tax, 609 H St., NE, Room 362, Washington, DC 20002 or telephone (202) 698-7550. The facsimile number is (202) 698-5706.



PART I — General Information

1(a). Federal Employer Identification Number — 2. NAICS Business Code

1(b). Social Security Number — —

3. Reason for application: (please check)

- New business
- Additional location
- Purchased existing business
- Name change
(if a corporation, attach corporation amendment)
- Legal form change
- Street vendor
- Employment of household/domestic help
- Address change
- Merger (attach merger agreement)
- Other (describe on an attachment)
- Heating oil company
- Utility company

4. Legal form of business (please check):

- Sole proprietor
- Limited partnership
- Limited Liability Company
- Government
- General partnership
- Joint venture
- Limited liability partnership
- Other (specify)
- Corporation

If incorporated, enter state and date of incorporation
State _____ Mo. _____ Day _____ Yr _____

5. Business Name (Individual, Partnership, Corporation) _____

6. Trade Name (if different from Line 5) _____

7. Business Address (PO Box is not acceptable unless located in a Rural Area) _____

8. Mailing Address _____

9. Local Business Phone No. () () 10. Main Office Phone No. () () 10(a). Fax No. () () 11. Date present business began or is expected to begin in DC Mo. _____ Day _____ Year _____

12. If previously registered with the DC, please provide:
Former Entity Name _____ Business Tax Registration Number _____
Former Trade Name _____ Name of Former Owner(s) _____

13. NAME, TITLE, HOME ADDRESS, SOCIAL SECURITY NUMBER OF PROPRIETOR, PARTNERS OR PRINCIPAL OFFICERS

Name and Title	Home Address	Zip Code	Social Security Number

PART II — Franchise Tax Registration

14. Indicate your profession, principal business activity or service (for example, retail grocery, wholesale auto parts, barber shop, doctor, contractor, etc.) _____

15. Do you or will you have an office, warehouse, or other place of business in DC, or a representative with a DC location? Yes No

16. Do you or will you have merchandise stored in a public or private warehouse in DC? Yes No

17. Do you or will you perform in DC personal services (medical, accounting, consulting); or other services such as electrical, heating, construction, etc., or installations or repairs of any type? Yes No

18. Do you or will you generate any business related income from DC sources? Yes No

19. Do you or will you have rental property in DC? Yes No 20. Date converted or expected to be converted to rental property ____/____/____

21. Date on which your taxable year ends: Month _____ Day _____ Year _____

22. Describe fully ALL your current or expected business activities and/or major type of services performed within DC. (Attach separate sheet if necessary.)

PART III — Employer's DC Withholding Tax Registration

23. Estimated total number of employees _____	24. Number of DC resident employees subject to DC Withholding Tax: _____
25. Date when you began to employ DC resident(s) ____-____-____ mo. day yr. Date when you began or when you expect to begin to withhold DC tax from resident employees ____-____-____ mo. day yr.	26. Estimate of amount of DC tax to be withheld monthly from DC resident employees: 27. Will you have employee(s) working in DC? <input type="checkbox"/> Yes <input type="checkbox"/> No

PART IV — Sales and Use Tax Registration

28. Check applicable box(es) below <input type="checkbox"/> Reporting Sales Tax on retail sales or rentals. <input type="checkbox"/> Reporting Use Tax on items purchased tax free inside/outside DC <input type="checkbox"/> Purchasing in DC items for resale outside DC (Attach photocopy of state/county sales tax registration.) <input type="checkbox"/> Purchasing in DC cigarettes for resale outside DC (Attach photocopy of state/county cigarette/tobacco license.) <input type="checkbox"/> Making no taxable sales and tax is paid to vendors on all taxable purchases. <input type="checkbox"/> Making exempt sales where a Certificate of Resale is issued.	29. Date when sales/use began in DC ____-____-____ or date expected to begin mo. day yr.
30. If you have more than one place of business where you collect taxes on sales in DC, do you wish to file a Combined Sales Tax Return for all locations? <input type="checkbox"/> Yes <input type="checkbox"/> No Please attach a statement listing the additional places of business.	

PART V1 — Personal Property Tax Registration

Describe the type of Personal Property at each location (ex. furniture, fixtures, machinery equipment and supplies), used for business purposes.

PART V2 — Miscellaneous Tax Registration

Check applicable block(s) below and the appropriate payment booklets/returns will be sent to you.

<input type="checkbox"/> Alcoholic Beverage Wholesaler	<input type="checkbox"/> Heating Oil
<input type="checkbox"/> Cable Television, Satellite Relay or Distribution of Video or Radio Transmission only	<input type="checkbox"/> Interstate Bus
<input type="checkbox"/> Cigarette Wholesaler	<input type="checkbox"/> Motor Vehicle Fuel Tax
<input type="checkbox"/> Commercial Mobile Service Tax	<input type="checkbox"/> Natural or Artificial Gas by Non-Public Utility Person
<input type="checkbox"/> Gross Receipts Public Utility	<input type="checkbox"/> Toll Telecommunication Service Tax

If you have questions please contact the Customer Service Administration at (202) 727-4TAX (4829).

CERTIFICATION

I declare under penalties as provided by law that this application (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge, it is correct.

Signature Title Date

APPLICATIONS WHEN COMPLETED MUST BE SIGNED BY EITHER THE OWNER, PARTNER OR PRINCIPAL OFFICER OF THE CORPORATION. (Agents or Representatives signing must attach a *Power of Attorney*.)

OFFICIAL USE ONLY

Type Tax	Date Lia. began	Cycle	Method	Remarks
H				
J				
W				
S				
P				
MISC				
Reviewer/Date				
Date Data Entered/Initials				

COMPLETE THIS PART IF ANY OF YOUR EMPLOYEES WORK IN THE DISTRICT OF COLUMBIA

PART VI — Unemployment Compensation Tax Registration

IMPORTANT: Although some information has already been requested in Part I, all parts of this form must be completed by applicants who have employees working in DC. Part VI will be processed separately from Parts I through V. For more information on this part call (202) 698-5124 or (202) 698-5126 or (202) 698-5127.

1. Federal Employer Identification Number —

3. Type of ownership (check one)

<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Household/domestic
<input type="checkbox"/> Partnership	<input type="checkbox"/> Limited liability company
<input type="checkbox"/> Joint Venture	<input type="checkbox"/> Limited liability partnership
<input type="checkbox"/> Corporation	<input type="checkbox"/> Other (specify) _____

If incorporated, enter:
 State _____ Date _____
 MM / DD / YYYY

2. Previously assigned unemployment insurance number (if applicable) —

Reason for applying:

<input type="checkbox"/> New Business	<input type="checkbox"/> Additional location
<input type="checkbox"/> Merger (attach merger agreement)	<input type="checkbox"/> Purchased existing business
<input type="checkbox"/> Household/domestic	<input type="checkbox"/> Other (specify) _____
<input type="checkbox"/> Change of Entity	
<input type="checkbox"/> Reorganization	
<input type="checkbox"/> Name Change	

(if a corporation attach corporation amendment)

4. Describe in *detail* your business activity and/or major source of sales that generate sales and use tax; specify the product manufactured and/or sold, or the type of service performed. (Omission of this information may delay the determination of your status.)

5. Entity name

6. Trade name (if different from line 5)

7. Street address of DC business or DC worksite
 (PO Box is not acceptable)

8. Mailing address for ALL returns

9. Electronic Means of Communication
 (Leave blank if not applicable)

Local Voice Number _____

Local Fax Number _____

Main Office Voice Number _____

Main Office Fax Number _____

E-mail Address _____

Website Address _____

10. Owner, officer, or agent responsible for reporting and remitting unemployment taxes:

Name _____

Title _____

Voice No. _____

Fax No. _____

11. List proprietor, partners, or principal officers

Name and Title	Address	Social Security Number

12a. Date wages were first paid to employees performing services in DC <i>(write N/A if there were no services performed in DC.)</i> Month: _____ Day: _____ Year: _____	This space for official use only. Account Number _____ Date _____ Signature _____
12b. For household employers only. Do you have an individual in your private DC residence performing personal, rather than business, services to whom you pay \$500 or more in one calendar quarter? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes: indicate the earliest quarter and calendar year when you paid \$500 or more : Quarter: _____ Year: _____ Check your preference for filing Contribution and Wage Reports: Quarterly _____ Annually _____	

13. Number of workers employed in DC *(including officers)*. _____

14. List all places of business in DC

BUSINESS NAME	LOCATION ADDRESS	ZIP CODE

15. If the reason for registering is due to the purchase of a going business, merger, reorganization, or change of legal entity, provide the following information including the percentage of assets acquired *(if needed, attach additional explanation of transaction)*.

Nature of transfer *(check appropriate box)*:

Purchase Merger or consolidation Foreclosure Receivership
 Lease Corporate Reorganization Bankruptcy Assignment
 Partnership reorganization *(admission or withdrawal of one or more partners)*.
 Other *(specify in detail)*: _____

Percent of assets acquired: _____ % Date of transfer: Month: _____ Day: _____ Year: _____

Predecessor's Name _____ Predecessor's Account Number _____

Address _____

Trade name under which transferred business was operated _____

16. COMPLETE THIS PART ONLY IF THIS IS A NON-PROFIT ORGANIZATION

16a. Is the organization covered by the Federal Unemployment Tax Act? <input type="checkbox"/> Yes <input type="checkbox"/> No If NO, is it exempt under §3306(c)(8) of the Federal Unemployment Tax Act? <input type="checkbox"/> Yes <input type="checkbox"/> No	16b. Is this a non-profit organization as described in IRC §501(c)(3) which is determined to be exempt from income under §501(a) of the IRC? <input type="checkbox"/> Yes <input type="checkbox"/> No <i>(If yes, please attach a copy of the §501(c)(3) exemption letter.)</i>
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16c. Choose an option to finance unemployment insurance coverage *(see instructions)*
 Contributions Reimbursement of trust fund

CERTIFICATION. I declare under penalties as provided by law that Part VI (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge it is correct.

Signature _____ Title _____ Date _____ Telephone Number _____

THE COMPLETED PART VI MUST BE SIGNED BY THE OWNER, PARTNER OR PRINCIPAL OFFICER OF THE BUSINESS, OR BY AN AGENT *(Power of Attorney must be attached if signed by an agent.)*

Mail Part VI to: Department of Employment Services
 609 H St., NE, Room 362
 Washington, DC 20002

