



OFFICIAL USE ONLY

Important: Print in CAPITAL letters using black ink. Leave lines blank that do not apply. File this form separately from your return.

Personal information

Fill in if amended return

Your first name M.I. Last name

Your social security number Your daytime phone number

Home address (number, street and apartment)

City State Zip Code + 4

Sales and use tax calculation

Round cents to the nearest dollar. If the amount is zero, leave the line blank.

	Amount purchased	Rate	Tax
1a Merchandise, services and rentals (Jan.–Sept. 2009)	\$ <input type="text"/> .00	X .0575* =	1a \$ <input type="text"/> .00
1a Merchandise, services and rentals (Oct.–Dec. 2009)* Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for an expanded list.	\$ <input type="text"/> .00	X .06* =	1b \$ <input type="text"/> .00
2 Alcoholic beverages	\$ <input type="text"/> .00	X .09 =	2 \$ <input type="text"/> .00
3 Purchases of catered food or drink or rentals of non-commercial vehicles	\$ <input type="text"/> .00	X .10 =	3 \$ <input type="text"/> .00
4 Purchases of certain tobacco products	\$ <input type="text"/> .00	X .12 =	4 \$ <input type="text"/> .00
5 Total tax due Add Lines 1, 2, 3 and 4.			5 \$ <input type="text"/> .00

*effective October 1, 2009 this rate is 6%

Attach a check or money order payable to: DC Treasurer. Write your social security number and "2009 FR-329" on your payment.

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Your signature Date Paid preparer's signature Date

Paid preparer's FEIN, SSN or PTIN Paid preparer's phone number

Do not mail this form with your individual tax return. Please mail in a separate envelope.

Send your signed and completed original return by April 15, 2010 to:
Office of Tax and Revenue
PO Box 7182
Washington DC 20044-7182

Instructions for Form FR-329

Who should file Form FR-329?

File Form FR-329 if, during tax year 2009, you paid a total of more than \$400 for merchandise, services, or rentals on which you did not pay sales tax. Typically, you do not pay sales tax on:

- Merchandise you ordered through catalogs;
- Merchandise shipped to DC that you bought or rented outside DC; and
- Merchandise taxed in DC but not in the state where purchased.

Do not file Form FR-329 for a business. Businesses should file a Form FR-800A (annual return), Form FR-800Q (quarterly return), or a Form FR-800M (monthly return) to report sales tax (in the "use tax" section) on such purchases and rentals.

When is Form FR-329 due?

You must submit your return by April 15, 2010. There is no extension of time to file this form.

Penalties and interest

You will be charged interest of 10% per year, compounded daily, on any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

You will be charged a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

Special Fee

OTR charges a one-time fee to cover internal collection efforts. The fee assessed is 15% of the balance due. Payments received by OTR on accounts subject to the fee are first applied to the fee, then to penalty, interest and tax owed.

You will be charged a \$65 fee if your payment is not honored by your financial institution.

International ACH Transaction (IAT)

Electronic banking rules have changed. If a payment will be drawn on a foreign account, you must send a check, money order or pay by credit card.

Sales tax you owe

Include shipping and handling charges in the sales price when they are listed as a line item on the bill.

Line 1a and/or 1b Merchandise, services and rentals

Enter the total sales price of all your purchases of merchandise, services and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .0575, or .06 if on or after October 1, 2009, and enter the result in the tax column.

Taxable merchandise includes, but is not limited to, furniture, clothing, shoes, jewelry, perfume, cosmetics, computer hardware and software, appliances, electronic equipment, cameras, antiques, art, office supplies, sporting goods and rare coins.

Taxable services include data processing, real property maintenance, information services, dry cleaning, landscaping, photographic services and film processing.

Taxable rentals include rental of furniture, televisions, stereos, computer hardware and software and lawn equipment.

Line 2 Alcoholic beverages

Enter the total sales price of all your purchases of alcoholic beverages on which you did not pay any DC or state sales tax. Multiply the amount by .09 and enter the result in the tax column.

Line 3 Purchases of catered food or drink or rentals of non-commercial vehicles

Enter the total sales price of all your purchases and rentals on which you did not pay any DC or state sales tax. Multiply the amount by .10 and enter the result in the tax column.

Line 4 Purchases of certain other tobacco products

Enter the total sales price of all your purchases of any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff on which you did not pay any DC or state sales tax. This tax rate does not apply to cigarettes, premium cigars or pipe tobacco. A premium cigar is any individual cigar with a retail cost of \$2 or more or a packaged unit of cigars that has an average cost of \$2 or more per cigar. Multiply the amount by .12 and enter the result in the tax column.