



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

## **FR-800SE**

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# 2009

## Sales and Use Tax Special Event Return Booklet



# Sales and Use Tax Special Event Return

## General Information

**FILING PERIOD AND DUE DATES.** The FR-800SE Sales and Use Tax, Special Event return is due by the 20th of the month following the last day of the special event. If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day. To avoid receiving a delinquency notice, a return must be filed even if no sales were made or no sales or use tax is due.

**FORMS.** The FR-800SE with all the necessary forms and instructions will be delivered to each special event vendor. Taxpayers are responsible for filing and paying taxes on time whether or not the forms are received.

**PAYMENTS.** Make a check or money order payable to the DC Treasurer and mail it with the FR-800SE return to the Office of Tax and Revenue, PO Box 37559, Washington DC 20013-7559. Payments may also be made in person at any DC branch of the Wachovia Bank. Please write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-800SE and the tax year on your payment.

**DISHONORED CHECKS.** There is a charge of \$65 for each dishonored check issued to DC.

### TAX RATES:

- (a) **5.75% rate**, in general, applies to:
- (1) Sales of tangible property delivered in the District of Columbia;
  - (2) Rentals of tangible personal property, except rentals of textiles to residential users;
  - (3) Sales of newspapers and publications;
  - (4) Sales of food or drink sold through vending machines;
  - (5) Sales of the following services: real property maintenance; landscaping; employment; personnel placement; data processing; information; production; fabrication or printing; repairs or alterations of tangible personal property; copying; photocopying, duplicating, or mailing; delivery; and laundering, dry cleaning, or pressing; except if the service is performed by coin-operated equipment.
  - (6) Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, "900," "976," "915," and other "900" type telecommunication services, telephone answering services, and coin-operated telephone services. Sales of these services are exempt from sales tax if charges to the end-user are subject to the DC gross receipts or the toll telecommunication tax;
  - (7) Admissions to certain public events (for detailed information, refer to the pamphlet "General Information—Sales and Use Taxes" FR-379);
  - (8) Sales of local telephone service, gas, oil and electricity for commercial use; and
  - (9) Sales of solid fuel or steam.
- (b) **9% rate applies** to sales of alcoholic beverages sold for consumption off the premises.
- (c) **10% rate applies to:**
- (1) All sales of food or drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops and other similar places of business.

- This includes sales of food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint;
- (2) Rental of motor vehicles and utility trailers, except those registered for commercial purposes;
  - (3) Sales of alcoholic beverages sold for consumption on the premises; and
  - (4) Sales of prepaid telephone calling cards.
- (d) **12% rate applies to:**
- Charges for the service of parking, storing or keeping motor vehicles or trailers; and
  - Tobacco products, **other than cigarettes or premium cigars or pipe tobacco.** This includes any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff.
- NOTE:** A premium cigar is an individual cigar with a retail cost of \$2 or more or a packaged unit of cigars with an average cost of \$2 or more per cigar.
- (e) **14.5% rate applies** to charges for rooms, lodgings or accommodations furnished to transients.

**NOTE:** Sales tax must be charged and collected on the actual selling price.

**EXEMPT AND NONTAXABLE SALES.** The following are examples of exempt and, therefore, nontaxable sales:

- (a) Sales to the United States or the Government of the District of Columbia or any instrumentalities thereof;
- (b) Sales to semipublic institutions that have a DC Certificate of Exemption (Form FR-551);
- (c) Sales to a purchaser that furnished you with a DC Certificate of Resale (Form OTR-368); and
- (d) Sales delivered to a purchaser outside DC.

**NOTE:** Charitable organizations must collect sales tax from purchasers of items and remit the tax as indicated under **PAYMENTS**

**RULES FOR REPORTING SALES AND GROSS RECEIPTS.** Report cash, credit or charge sales, including conditional sales, for the period in which the sale occurred, even if a portion of the sale price has not been collected. Do not deduct from taxable sales the refunds you issued for previously reported sales (see next page, **OVERPAYMENT OF SALES OR USE TAX**) or sales of property that was subsequently repossessed. You may deduct uncollected balances of accounts (bad debts). Subsequent collections of bad debts must be reported in full in the period in which they are collected. Expenses of collecting bad debts are not deductible. (See Title 9 of the DC Municipal Regulations.)

**NOTE:** A copy of Title 9 of the DC Municipal Regulations may be purchased from the Office of Documents and Administrative Issuances, 441 4th St NW # 520S, Washington DC 20001-2714.

### PENALTIES AND INTEREST CHARGES.

- (a) A penalty of 5 percent per month is imposed for the failure 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. The penalty may not exceed an additional amount equal to 25 percent of the tax due.
- (b) A penalty of 20 percent is imposed on the 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 use ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of neg-



ligence is a failure to keep adequate books and records.

- (c) Interest of 10 per cent per year, compounded daily will be assessed on a late return or late payment.
- (d) A civil fraud penalty of 75 percent.
- (e) It is not necessary for you to compute any penalty and interest owed since OTR will automatically compute these amounts where appropriate.

**CRIMINAL PENALTIES.** Any person required to file a return or report, or perform any act under the provisions of the DC Sales and Use Tax Act who:

- (a) Fails or neglects to file the return or report or perform such act within the time required shall, upon conviction thereof, be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each and every failure or neglect.
- (b) Willfully fails or refuses to file the return or report or perform such act within the time required shall, upon conviction thereof, be fined not more than \$5,000 or imprisoned for not more than one year, or both.

These penalties are in addition to penalties for false statements under DC Code §22-2514 and any other applicable penalties. Corporate officers may be held personally liable for the payment of taxes owed if the payment is not remitted to the District.

**USE TAX REPORTING.** Report use tax on the cost of all tangible personal property and taxable services used or consumed by you within the District for which sales tax has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale, Form OTR-368, or withdrawn from stock for personal use or for use in the conduct of your business.

**OVERPAYMENT OF SALES OR USE TAX.** An overpayment of sales or use tax for a prior year should not be taken as a credit on the tax return for a subsequent period. To receive a refund of the overpayment, you must file a Claim for Refund of Sales and Use Tax, Form FP-331. If additional information is needed, please call (202) 727-4TAX (4829). For tax forms, call (202) 442-6546 or visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

**NOTE: Lines 1 - 4 are for reporting use tax.**

**Line 1: Taxable at 5.75%.** In Column B enter the Taxable amount of all items or services used by you in the District for the period being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.0575** and enter the result on Line 1, Column C.

**Line 2: Taxable at 9%.** In Column B enter the Taxable amount of alcoholic beverages used by you in the District for the period being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.09** and enter the result on Line 2, Column C.

**Line 3: Taxable at 10%.** In Column B enter the Taxable amount of all food and drink used or consumed in the District, or rentals of motor vehicles or utility trailers (except those registered for commercial purposes) for the period being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.10** and enter the result on Line 3, Column C.

**Line 4: Taxable at 12%.** In Column B enter the Taxable amount of other tobacco products used by you in the District for the period being reported for which you have not previously paid a sales tax to

any state. Multiply the amount by **.12** and enter the result on Line 4, Column C.

**Line 5: Total use tax:** Add Lines 1- 4 of Column C and enter the result on Line 5, Column C.

**NOTE: Lines 6 - 11 are for reporting sales tax.**

**Line 6: Taxable at 5.75%.** In Column B enter the amount of sales taxed at 5.75 per cent for the period being reported. Multiply the amount by **.0575** and enter the result on Line 6, Column C.

**Line 7: Taxable at 9%.** In Column B enter the amount of sales taxed at 9 per cent for the period being reported. Multiply the amount by **.09** and enter the result on Line 7, Column C.

**Line 8: Taxable at 10%.** In Column B enter the amount of sales taxed at 10 per cent for the period being reported. Multiply the amount by **.10** and enter the result on Line 8, Column C.

**Line 9: Taxable at 12%.** In Column B enter the amount of sales of parking, storing or keeping motor vehicles taxed at 12 per cent for the period being reported. Multiply the amount by **.12** and enter the result on Line 9, Column C.

**Line 10: Taxable at 12%.** In Column B enter the amount of sales of Other Tobacco Products taxed at 12 per cent for the period being reported. Multiply the amount by **.12** and enter the result on Line 10C.

**Line 11: Taxable at 14.5%.** In Column B enter the amount of sales taxed at 14.5 per cent for the period being reported. Multiply the amount by **.145** and enter the result on Line 11, Column C.

**Line 12, Column B:** Add the entries on Lines 6 - 11 of Column B and enter as the **Total taxable sales**.

**Line 12, Column C:** Add the entries on Lines 6 through 11 of Column C and enter as the **Total sales tax**.

**Line 13, Column B:** Enter your Total exempt sales for the sales period being reported. Include eligible sales during the sales tax holiday.

**Line 13, Column C:** Enter any applicable penalty.

**Line 14, Column B:** Add Lines 12 and 13 of Column B and enter the result as the Total sales.

**Line 14, Column C:** Enter any applicable interest.

**Line 15, Column C:** Add Lines 5C (total use tax) and 12C-14C of Column C and enter the result on 15C. This is the **Total amount due**.

**NOTE:**

- **NAICS Business Activity Codes**  
Please enter the appropriate NAICS code on your return. The codes are listed in FR-500, Combined Business Tax Registration application. The FR-500 is on our website [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) and is also available at our North Capitol St. location.
- **You must enter your FEIN or SSN on the return. Each return must be properly completed and signed.**

**IMPORTANT:** Make the check or money order payable to the DC Treasurer. If mailing your return, use the mail label in the back of this booklet or mail to: Office of Tax and Revenue, PO Box 37559, Washington DC 20013-7559. Write your FEIN or SSN, "FR-800SE" and tax period on your check or money order. Payments may also be made in person at any DC branch of the Wachovia Bank.



# 2009 FR-800SE Sales and Use Tax Special Event Return



Taxpayer Identification Number  Fill in:  if FEIN  if SSN Period Ending (MMDDYYYY)

Business name  Event name  Fill in  if Amended return

Mailing address line 1  Mailing address line 2

City  State  Zip Code + 4

NAICS code  Due date

**File a return even if no sales were made or no sales or use tax is due.**

| Column A Description  | Column B — Taxable amount | Tax Rate   | Column C — Tax due — multiply column B by tax rate, enter here |
|---|---------------------------|--|--|
| 1. Use Taxable at 5.75% 1B                                      | \$                        | X .0575  | 1C \$  |
| 2. Use Taxable at 9% 2B   | \$                        | X .09  | 2C \$  |
| 3. Use Taxable at 10% 3B  | \$                        | X .10  | 3C \$  |
| 4. Use - other tobacco Taxable at 12% 4B                        | \$                        | X .12  | 4C \$  |
| <b>5. Total use tax</b> (Add Lines 1C, 2C, 3C and 4C) <b>5C</b> |                           |  | \$   |
| 6. Sales Taxable at 5.75% 6B                                    | \$                        | X .0575  | 6C \$  |
| 7. Sales Taxable at 9% 7B                                       | \$                        | X .09  | 7C \$  |
| 8. Sales Taxable at 10% 8B                                      | \$                        | X .10  | 8C \$  |
| 9. Sales - parking Taxable at 12% 9B                            | \$                        | X .12  | 9C \$  |
| 10. Sales - other tobacco Taxable at 12% 10B                    | \$                        | X .12  | 10C \$   |
| 11. Sales Taxable at 14.5% 11B                                  | \$                        | X .145   | 11C \$   |
| <b>12. Total taxable sales</b> 12B (Add Lines 6B-11B)           |                           | <b>12. Total sales tax</b> 12C (Add Lines 6C- 11C)         | \$   |
| 13. Total exempt sales 13B                                      | \$                        |  |  |
| 14. Total sales 14B (Add Lines 12B and 13B)                     | \$                        |  |  |
|   |                           | <b>15. Total amount due</b> 15C (Add Lines 5C and 12C-14C) | \$   |

**PLEASE SIGN HERE**

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

Telephone Number of Person to Contact

Taxpayer's signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

**PAID PREPARER ONLY**

Preparer's signature (if other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_

Paid Preparer's FEIN, SSN or PTIN

Firm name and address

**Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800SE" and tax period on your payment. Mail return and payment to: Office of Tax and Revenue, PO Box 37559, Washington DC 20013-7559.**



# 2009 FR-800SE Sales and Use Tax Special Event Return



Taxpayer Identification Number:  Fill in:  if FEIN  if SSN Period Ending (MMDDYYYY):

Business name:  Event name:  Fill in  if Amended return

Mailing address line 1:  Mailing address line 2:

City:  State:  Zip Code + 4:

NAICS code:  Due date:

**OFFICIAL USE ONLY**

**File a return even if no sales were made or no sales or use tax is due.**

| Column A Description  | Column B — Taxable amount | Tax Rate   | Column C — Tax due — multiply column B by tax rate, enter here |
|---|---------------------------|--|--|
| 1. Use Taxable at 5.75% 1B                                      | \$                        | X .0575  | 1C \$  |
| 2. Use Taxable at 9% 2B   | \$                        | X .09  | 2C \$  |
| 3. Use Taxable at 10% 3B  | \$                        | X .10  | 3C \$  |
| 4. Use - other tobacco Taxable at 12% 4B                        | \$                        | X .12  | 4C \$  |
| <b>5. Total use tax</b> (Add Lines 1C, 2C, 3C and 4C) <b>5C</b> |                           |  | \$   |
| 6. Sales Taxable at 5.75% 6B                                    | \$                        | X .0575  | 6C \$  |
| 7. Sales Taxable at 9% 7B                                       | \$                        | X .09  | 7C \$  |
| 8. Sales Taxable at 10% 8B                                      | \$                        | X .10  | 8C \$  |
| 9. Sales - parking Taxable at 12% 9B                            | \$                        | X .12  | 9C \$  |
| 10. Sales - other tobacco Taxable at 12% 10B                    | \$                        | X .12  | 10C \$   |
| 11. Sales Taxable at 14.5% 11B                                  | \$                        | X .145   | 11C \$   |
| <b>12. Total taxable sales</b> 12B (Add Lines 6B-11B)           |                           | <b>12. Total sales tax</b> 12C (Add Lines 6C- 11C)         | \$   |
| 13. Total exempt sales 13B                                      | \$                        |  |  |
| 14. Total sales (Add Lines 12B and 13B) 14B                     | \$                        |  |  |
|   |                           | <b>15. Total amount due</b> 15C (Add Lines 5C and 12C-14C) | \$   |

**TAXPAYER'S COPY**

**PLEASE SIGN HERE**

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

Taxpayer's signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_ Telephone Number of Person to Contact:

**PAID PREPARER ONLY**

Preparer's signature (if other than taxpayer): \_\_\_\_\_ Date: \_\_\_\_\_ Paid Preparer's FEIN, SSN or PTIN:

Firm name and address:

**Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800SE" and tax period on your payment. Mail return and payment to: Office of Tax and Revenue, PO Box 37559, Washington DC 20013-7559.**





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