



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

2010 FR-1500 Ballpark Fee Return Instructions

Secure - Accurate - Convenient ...



File Your Ballpark Fee Return

Electronically Today!

www.taxpayerservicecenter.com

**This return must be filed
and paid electronically.
This document is to provide
instructions only.**

Revised 05/2010

General Instructions

Who Must File?

Except as provided below, any person that derived at least \$5 million in annual District gross receipts and who was subject to any of the following at any given point during that person's preceding tax year ending on or before June 15 must pay the Ballpark Fee:

- DC Corporation Franchise Tax;
- DC Unincorporated Business Franchise Tax;
- The DC Unemployment Compensation Act, except employers who employ persons to provide personal or domestic services in a private home unless the employment is related to the employer's trade, occupation, profession, enterprise or vocation.

What are District Gross Receipts?

District gross receipts are those derived from any activity such as sales, rents, services, commissions, etc., from any source within the District. Gross receipts are determined without deduction of any expenses.

District gross receipts do not include:

- Amounts received from ownership or beneficial interest in an entity which is itself a Ballpark Fee payer.
- Amounts collected of federal or local taxes on motor fuel.
- Amounts retained by a retail establishment under provisions of the **Anacostia River Clean Up and Protection Act** (bag fee).

What is a Preceding Tax Year?

A preceding tax year is the taxpayer's most recent calendar or fiscal year ending prior to June 15.

Tax-Exempt Organizations

An entity granted exemption from the DC Franchise Tax pursuant to DC Code §47-1802.01, is not subject to the Ballpark Fee, unless it has unrelated business taxable income (UBTI). A tax exempt entity with UBTI must pay the Ballpark Fee if \$5 million or more of its annual DC Gross Receipts are attributable to any UBTI for its most recent calendar or fiscal year.

Ballpark Fee Schedule

DC Gross Receipts	Ballpark Fee
Less than \$5,000,000	\$0
\$5,000,000 to \$8,000,000	\$5,500
\$8,000,001 to \$12,000,000	\$10,800
\$12,000,001 to \$16,000,000	\$14,000
\$16,000,001 and greater	\$16,500

How and when should you file?

All Ballpark Fee returns must be filed electronically through the electronic Taxpayer Service Center (eTSC). If you have not registered for eTSC, go to **eTSC Registration**. The eTSC application for the Ballpark fee will walk you through the calculation. If you have forgotten your password, you will be able to file and pay using the forgot password option, Using this option, you must file AND pay online to complete your filing.

Due Date

Each entity subject to the Ballpark Fee must file and pay on or before June 15th each year.

What are your payment options?

All payments must be made electronically. Payment options are ACH Debit, ACH Credit, E-Check, and Credit Card. ACH Credit is not available using the forgot password option.

Note: When making ACH Credit payments through your bank, please use the correct tax type code (00280) and tax period ending date (053110).

Please refer to the District of Columbia **ACH Payment Guide** for additional information.

International ACH Transactions (IAT)

Electronic banking rules have changed effective 9/18/2009. If your payment will be drawn from a foreign account and you answer 'yes' to the IAT question on your Ballpark Fee return, you must send a paper check, money order, or pay by credit card.

Enforcement

To avoid penalties and interest, file and pay your return on time! OTR will charge a 5 percent per-month penalty for failure to file a return or pay any fee due on time. The penalty is calculated on the unpaid fee for each month or part of a month that the return is not filed or the fee is not You will be charged interest of 10 percent per year, compounded daily, on any fee and any additional fee you

paid. The maximum penalty is an additional amount equal to 25 percent of the fee due.

owe that is not paid on time. Interest is calculated from the due date of the return to the date when the fee is paid.

Any person or entity required to file and pay the Ballpark Fee who fails to do so is subject to enforcement actions under section 47-2763 of the District Code.

Special Fee

OTR charges a one-time fee for unpaid balances to cover internal collection efforts. The fee assessed is 15% of the tax 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.

Specific Instructions

Form FR-1500

The FR-1500 Ballpark Fee form is an electronic form only and must be accessed through www.taxpayerservicecenter.com. Select the Business Tax Service Center and then Baseball Related Fees and Taxes.

Registered Users

Log in to your ETSC account. Filing the Ballpark Fee is a 5-step process:

1. Select the filing year
2. Enter the amount of your District Gross Receipts
3. File the return
4. Confirm your filing and save or print a copy of your return
5. Pay the Ballpark Fee online, or initiate an ACH Credit transaction through your bank

Forgot Password Users

Users of the forgot password option will be required to enter additional information regarding the business such as name, address, Taxpayer Identification Number (TIN), filing period and District Gross Receipts. The TIN can be either a Federal Identification Number (FEIN) or Social Security Number (SSN). Additionally, users must pay their Ballpark Fee liability to complete the filing transaction.