

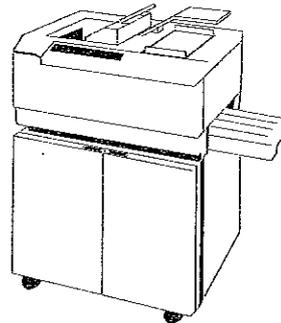
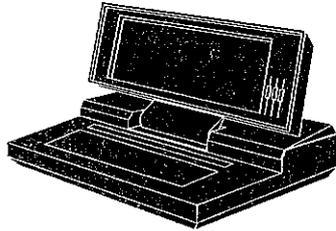
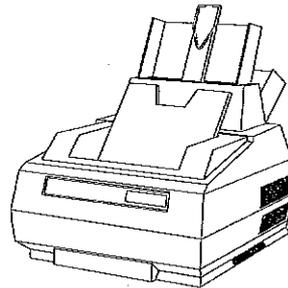
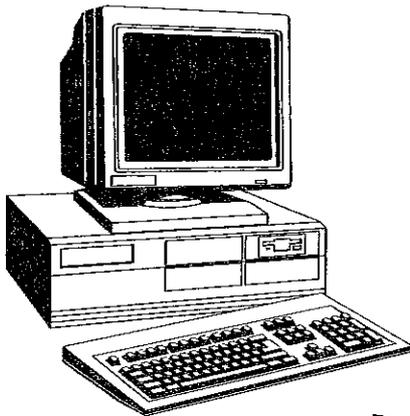


DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE
 441 4th St., N.W.
 Washington, DC 20001

OFFICIAL BUSINESS
 PENALTY FOR MISUSE

Personal Property Tax

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IF AN ADDRESS LABEL IS PROVIDED, PLACE IT
 ON THE ADDRESS AREA OF THE RETURN YOU
 FILE AND MAKE ANY CORRECTIONS NECESSARY

INSTRUCTIONS FOR FILING 1999 D.C. PERSONAL PROPERTY TAX RETURN

General Instructions

IMPORTANT

TO INSURE PROPER CREDIT TO YOUR ACCOUNT,
PLEASE REMEMBER THAT:

1. Only one return will be accepted for each tax registrant. If you have more than one business location, please file a consolidated return with a separate schedule for each location.
2. If a label is provided, place it on the address area of the return you file and make any corrections necessary.
3. Enter your D.C. business tax number and your federal employer identification number in the appropriate boxes.
4. Write "1999 Personal Property Tax" and your D.C. business tax number on your remittance.
5. Include the telephone number of an officer or owner.
6. Include your name, address, tax year, and D.C. business tax number on any additional schedules or attachments.
7. All assets acquired before July 2, 1988, must continue to be reported at the same depreciation rates that were used on previous years' returns. All assets acquired on or after July 2, 1988, must use the rates in the depreciation guide contained in this booklet.

Who Must File a Return

A D.C. personal property tax return must be filed by every individual, corporation, partnership, executor, administrator, guardian, receiver, trustee or any entity that owns or holds in trust any tangible personal property if:

- the property is located or has a taxable situs in the District of Columbia; and
- the property is used or is available for use in a trade or business, including property kept in storage or held for rent or lease to third parties or government agencies.

NOTE: You are in a trade or business if you are engaged in or carry on a trade, business, profession, rental of property, or any other activity for the purpose of gaining income or a livelihood. Construction companies doing business in the District of Columbia at any time from July 2, 1997 to July 1, 1998 must apportion the current value of tangible personal property as of July 1, 1998, in accordance with the number of days during the period that their tangible personal property was physically located in the District.

Exemptions

1. Nonprofit Organizations — The personal property of an IRC §501(c)(3) organization that has applied for and received an exemption certificate from the Office of Tax and Revenue is exempt from the personal property tax. If you are an IRC §501(c)(3) organization and would like to apply for an exemption certificate, please call (202) 727-6070.
2. Telecommunication Companies — The tangible personal property (excluding office equipment or office furniture) of any telecommunication company subject to the toll telecom-

munication service tax or the commercial mobile service tax is exempt from the personal property tax.

3. Public Utility Companies — The personal property of any gas, electric lighting or telephone company subject to the gross receipts tax is exempt from the personal property tax.
4. Cable Television Companies — The personal property of any cable television company subject to the gross receipts tax is exempt from the personal property tax.

When and Where to File

The 1999 D.C. personal property tax return must be filed on or before July 31, 1998. Mail returns to the Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862.

Payment of Personal Property Tax

The total amount of tax due must be paid in full and mailed with the return. Make the check or money order payable to the D.C. Treasurer, and write "1999 Personal Property Tax" and your D.C. business tax number in the bottom left hand corner of your payment.

Extension of Time to File

To request an extension of time to file your Personal Property Tax Return, file Form FP-129A. Mail Form FP-129A, on or before July 31, 1998, with your payment of the tax due.

Penalties and Interest

- The penalty for failure to file the return on time or failure to pay any tax due by the due date of the return, without regard to any extension, is 5 percent of the unpaid portion of the tax due for each month, or portion of a month, that the failure to file or pay continues, but not more than 25 percent of the tax due.
- A 20 percent penalty will be imposed on an understatement of taxes, if the understatement exceeds the greater of (a) 10 percent of the tax determined to be due or (b) \$2,000. An understatement of taxes is the difference between the amount shown as due on the original or amended return (less any overpayment, credit or refund) and the amount of tax determined to be due as a result of an audit or review.
- Interest of 1.5 percent per month, or portion of a month, will be assessed on any tax which remains unpaid after the due date of the return without regard to any extension. Interest is computed from the due date of the return to the date of payment of the tax.

Additional Information

Additional information regarding this return may be obtained from the Customer Service Division, 441 4th Street, N.W., Suite 550 N., Washington, D.C. 20001, telephone (202) 727-4TAX.

Photocopies

Photocopies of the D.C. personal property tax return with the original signature will be accepted.

SPECIFIC INSTRUCTIONS

Value of Personal Property — You must report the remaining cost (current value) of all tangible personal property as of July 1, 1998.

Depreciation — The straight-line method of depreciation is the only method allowed to be used in calculating the remaining cost. Accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System (ACRS), may not be used to compute the remaining cost. Tangible personal property reported on the return shall not be depreciated in excess of 75 percent of its original cost. Consequently, the remaining cost of all tangible personal property must be at least 25 percent of the original cost.

All assets acquired before July 2, 1988, must continue to be depreciated at the rates used on the previous years' returns.

All assets acquired on or after July 2, 1988, must use the depreciation rates in the Depreciation Guide contained in this booklet.

Applicable depreciation rates for any tangible personal property not listed in the Depreciation Guide may be obtained by calling the Audit Division at (202) 727-6070.

Use Schedule A to report all depreciable property.

Leased Property — Any tangible personal property owned by the lessor must be reported by the lessor in Schedule A. Any tangible personal property under a "Lease-Purchase" or a "Security-Purchase" Agreement, in which the lessee is obligated to become the owner, must be reported by the lessee in Schedule A.

Square Footage — Include the approximate total square footage of all space in the District of Columbia, owned or leased, where any personal property reported on this return is located.

Schedules — Separate schedules may be attached if necessary. These schedules must include your name, address, tax year, and your D.C. business tax number.

All items of tangible personal property owned by the business, whether or not currently in use, must be reported at their remaining cost as of July 1, 1998.

SCHEDULE A and Lines 1, 2, and 3 of the Return

BOOKS, CASSETTES AND OTHER REFERENCE MATERIAL. Report in this schedule all books, reference books, other reference material, such as cassettes, tapes, etc., used in a business or profession. Enter the amount on line 1 of the return.

FURNITURE, FIXTURES, MACHINERY AND EQUIPMENT. Report furniture, fixtures, machinery, equipment, and other fixed assets used in the business or profession. Report the furniture, furnishings and equipment of hotels, apartments, schools, hospitals, sanitariums, rooming and boarding houses, estate property, property in storage and private dwellings that are rented furnished as a complete unit or as individual rooms or apartments. Hotels and motels must report on the return the total number of rooms. Enter the total amount on line 2 of the return.

UNREGISTERED EQUIPMENT AND OTHER TANGIBLE PROPERTY. Report all unregistered (not registered in the District of Columbia) motor vehicles, trailers, construction equipment, equipment mounted on a vehicle or trailer and not used primarily for the transportation of persons or property, boats, barges, dredges, aircraft, etc., and all other tangible personal property not reported in any other schedule. In addition to Schedule A, owners (lessors) of leased property located in the District of Columbia must complete Schedule D-2, if the property is not included in Schedule A. Enter the total amount on line 3 of the return.

SCHEDULE B and Line 4 of the Return

SUPPLIES. Report those consumable items not held for sale, such as office and other supplies. Office supplies include, but are not limited to, items such as stationery and envelopes used in the business or profession. Other supplies include, but are not limited to, wrapping and packing materials, advertising items, sales-books, fuel oil, china, glass and silverware. Enter the total amount on line 4 of the return.

SCHEDULE C (Page 2)

DISPOSITIONS OF TANGIBLE PERSONAL PROPERTY. Report all fixed assets that were traded in, sold, donated, discarded or transferred from a D.C. location during the preceding tax year. This includes all those items reported on the previous years' returns that are not reported in the current year return.

SCHEDULE D-1 (Page 2)

LEASED PROPERTY-LESSEE. Complete this schedule only if you, as a lessee, had in your possession tangible personal property which is rented or leased from another business or individual, and the lessor owned this tangible personal property. Any other tangible personal property under a "Lease-Purchase" or "Security-Purchase" Agreement in which you as the lessee are obligated to become the owner, must be reported in Schedule A.

SCHEDULE D-2 (Page 2)

LEASED PROPERTY-LESSOR. Complete this schedule only if you, as a lessor, rented or leased to any business or individual the tangible personal property under a "Lease-Purchase" or a "Security-Purchase" Agreement by which the lessee is obligated to become the owner. Any other tangible personal property which you rent or lease must be reported in Schedule A.

Line 5 of the Return

Enter the total cost of items in lines 1, 2, 3, and 4 in Column A of the return.

Line 6 of the Return

Enter the remaining cost of items in lines 1, 2, 3 and 4 in Column B of the return.

Amended Returns

If this is an amended return, please write "Amended Return" at the top of the form.

DEPRECIATION GUIDE (FOR ALL ASSETS ACQUIRED ON OR AFTER JULY 2, 1988)

Assets may not be depreciated in excess of 75% of the original cost.

Each category includes but is not limited to the items listed.

Examples are provided in parentheses.

Category A: 10% depreciation per year

- (1) Air conditioning equipment (compressors, ducts, package units and window units)
- (2) Asphalt, cement and slurry plants and equipment
- (3) Automobile repair shop and gasoline service station equipment
- (4) Automobile sales agency furniture, fixtures and equipment
- (5) Bakery equipment
- (6) Banking furniture, fixtures and equipment (automatic teller machines)
- (7) Barber shop, beauty salon and cosmetic salon furniture, fixtures and equipment
- (8) Bottling equipment
- (9) Bowling alley equipment
- (10) Burglar alarm, security alarm and monitoring systems
- (11) Catering equipment
- (12) Clay products manufacturing equipment
- (13) Cold storage, ice making and refrigeration equipment
- (14) Conveyors
- (15) Dentists and physicians office furniture and equipment
- (16) Department store furniture, fixtures and equipment
- (17) Drug store furniture, fixtures and equipment
- (18) Emergency power generators
- (19) Fire extinguishing systems
- (20) Garbage disposals, trash compactors and trash containers
- (21) Hotel and motel furniture, fixtures and equipment (restaurant, bar, meeting rooms, office rooms, lobby and other public rooms)
- (22) Intercom systems
- (23) Kitchen equipment
- (24) Laundry and dry cleaning equipment
- (25) Libraries
- (26) Mail chutes and mail boxes
- (27) Musical instruments (portable)
- (28) Office furniture, fixtures and equipment (any kind whether modular or system furniture, desks, chairs, cabinets, shelving, awnings, typewriters, calculators, adding machines, files, partitions, carrels, cash registers, paper cutters, etc.)
- (29) Paper products industry machinery and equipment
- (30) Printing industry machinery and equipment
- (31) Pulp industry machinery and equipment
- (32) Restaurant, carry out, supermarket and delicatessen furniture, fixtures and equipment
- (33) Shoe repairing furniture, fixtures and equipment
- (34) Signs (neon and others)
- (35) Special tools (dies, jigs, gauges, molds)
- (36) Surveying and drafting equipment
- (37) Theater furniture and equipment
- (38) X-ray and diagnostic equipment
- (39) Wax museum (wax figures, displays, sets, barriers, rails)

Category B: 6.67% depreciation per year

- (1) Antennas, transmitting towers, fiber optic cables, shelters, satellite dishes and repeaters
- (2) Cement, gravel and sand bins
- (3) Pianos and organs
- (4) Plating equipment
- (5) Safes
- (6) Watercraft, docks, slips, wharves, piers and floating equipment (boats, ships, barges)

Category C: 12.5% depreciation per year

- (1) Building and lawn maintenance equipment
- (2) Car wash equipment
- (3) Construction, road paving and road maintenance equipment
- (4) Fabricated metal products machinery and equipment (machine shop)
- (5) Hospital and nursing home furniture, fixtures and equipment
- (6) Junk yard machinery and equipment
- (7) Meat, fruit, and vegetable packing equipment
- (8) Meters, tickometers and automatic mailer equipment
- (9) Music boxes
- (10) Non-registered motor vehicles (forklifts and golf carts)
- (11) Pipe contractor machinery and equipment
- (12) Radio, television, telecommunications, microwave and satellite transmitting systems (multiplexers, switches, transmitters, receivers, telephones, fiber optic equipment, terminal equipment)
- (13) Recreation, health fitness, health club, golf course and sporting equipment
- (14) Special equipment mounted on any motor vehicle (welders, compressors)
- (15) Trailers
- (16) Vending machines (cigarette, slot, change, soft drink, food)

Category D: 20% depreciation per year

- (1) Blinds, drapes and shades (used as secondary window covering)
- (2) Brain scanners, CAT scanners, MRI scanners and dialysis equipment
- (3) Canvas
- (4) Carpets over finished floor, loose carpet and rugs
- (5) Coffee makers and soda fountain equipment
- (6) Computers and peripheral equipment
- (7) Duplicating machines, photocopiers and photographic equipment
- (8) Hot air balloons
- (9) Outdoor Christmas decorations
- (10) Portable toilets
- (11) Self-service laundries (washer, dryer)
- (12) Swimming pool furniture, fixtures and equipment
- (13) Telephone answering equipment (beepers)
- (14) Television, stereo, radio and recorder equipment
- (15) Test equipment and electronic manufacturing equipment
- (16) Wood pallets (used in warehouses)

Category E: 50% depreciation per year

- (1) Amusement arcade machines, pinball machines and video games
- (2) Cable T.V. decoders
- (3) China, glassware, pots, pans, serving dishes, utensils and silverware (in service)
- (4) Linens (in service)
- (5) Microfilms, movie films and video movie tapes
- (6) Small hand tools
- (7) Tuxedos and uniforms (in service)

Category F: No depreciation — report at 100% of cost

- (1) Antiques, tapestries and oriental rugs (items appreciating in value)
- (2) Chemicals
- (3) Cleaning, office and other supplies
- (4) China, glassware, pots, pans, serving dishes, utensils and silverware (new in reserve)
- (5) Linens (new in reserve)
- (6) Oil paintings and sculptures (items appreciating in value)
- (7) Paper products
- (8) Tuxedos and uniforms (new in reserve)

FP-31 1999

Personal Property Tax Return

*** DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE

TRANSACTION NUMBER

READ INSTRUCTIONS BEFORE PREPARING RETURN
Tax Year beginning July 1, 1998 and ending June 30, 1999

DATE RECEIVED

CASHIER'S RECEIPT NUMBER

D.C. Business Tax Number*		Name	
Federal Employer I.D. Number		Trade name	
Date business was established in D.C.		Mailing address	
Number of D.C. locations		City State Zip code	

*Same as Franchise Tax Number. D.C. Business Tax Number must be entered or your return will not be processed.

Principal D.C. business address _____ Zip code _____

Kind of business or profession _____ Business telephone number _____

Square footage of premises _____ If hotel or motel, number of rooms _____

If you are a lessee or lessor of personal property not reported on this return, complete the appropriate Schedule (D-1 or D-2) and check this box
Are there other companies doing business from your address under a lease, sublease or concession? Yes No If yes, attach separate schedule listing names of each company. **OFFICE BUILDING OWNERS MUST ATTACH A LIST OF TENANTS, INCLUDING ROOM NUMBERS, AS OF JULY 1, 1998.**

STATEMENT OF PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

Line Description	Column A Cost	Column B Remaining Cost (Current Value)
1. Books, cassettes and other reference material (From Schedule A)	\$	\$
2. Furniture, fixtures, machinery and equipment (From Schedule A)		
3. Unregistered equipment and other tangible property (From Schedule A)		
4. Supplies (From Schedule B)		
5. Total cost of personal property (Add lines 1 through 4, Column A)	\$	
6. CURRENT VALUE OF PERSONAL PROPERTY (Add lines 1 through 4, Column B)		\$
TAX RATE (\$3.40 per hundred)		.0340
7. TAX (Line 6 multiplied by tax rate)		\$
8. Tax paid, if any, with request for extension of time to file		
9. BALANCE DUE (Line 7 less line 8)		
10. Penalty (See general instructions)		
11. Interest (See general instructions)		
12. TOTAL BALANCE DUE, PLUS ANY PENALTY AND INTEREST (Add lines 9, 10 and 11)		
13. Amount to be paid with this return		
14. Remaining unpaid balance		
15. Overpayment		\$

I declare under penalties provided by law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, their declaration is based on all the information reported in the return of which they have knowledge.

SIGNATURE OF OFFICER OR OWNER	TITLE	DAYTIME TELEPHONE	DATE
SIGNATURE OF PREPARER (Other than taxpayer)	ADDRESS		DATE

MAILING INSTRUCTIONS: Make check or money order payable to the D.C. Treasurer and mail to the Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862 on or before July 31, 1998. Please write on the payment "1999 Personal Property Tax" and your D.C. Business Tax Number.

ATTACH CHECK OR MONEY ORDER HERE

TEAR HERE

FP-31 1999

Personal Property Tax Return

**DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF TAX AND REVENUE**

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Principal D.C. business address _____ Zip code _____

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Are there other companies doing business from your address under a lease, sublease or concession? Yes No If yes, attach separate schedule listing names of each company. **OFFICE BUILDING OWNERS MUST ATTACH A LIST OF TENANTS, INCLUDING ROOM NUMBERS, AS OF JULY 1, 1998.**

STATEMENT OF PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

Line Description	Column A Cost	Column B Remaining Cost (Current Value)
1. Books, cassettes and other reference material (From Schedule A)	\$	\$
2. Furniture, fixtures, machinery and equipment (From Schedule A)		
3. Unregistered equipment and other tangible property (From Schedule A)		
4. Supplies (From Schedule B)		
5. Total cost of personal property (Add lines 1 through 4, Column A)	\$	
6. CURRENT VALUE OF PERSONAL PROPERTY (Add lines 1 through 4, Column B)		\$
TAX RATE (\$3.40 per hundred)		.0340
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15. Overpayment		\$

I declare under penalties provided by law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, their declaration is based on all the information reported in the return of which they have knowledge.

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ATTACH CHECK OR MONEY ORDER HERE

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FP-129A 1999 EXTENSION OF TIME TO FILE D.C. Personal Property Tax Return or Report	★ ★ ★ DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE	TRANSACTION NUMBER
ENTITY NAME	D.C. BUSINESS TAX NUMBER MUST BE ENTERED	
NUMBER AND STREET OR RURAL ROUTE	FEDERAL EMPLOYER IDENTIFICATION NUMBER	
CITY OR TOWN STATE ZIP CODE	-	
Request for Extension of Time to File. Submit only the original request along with your payment of any tax due as shown on line 4.		
1. A 3-month extension until October 31, 1998, is hereby requested in order to file the following District of Columbia return or report. (Check one):		
<input type="checkbox"/> Personal Property Tax Return, Form FP-31 <input type="checkbox"/> Railroad Company Report, Form FP-33 <input type="checkbox"/> Personal Property Tax Return of Railroads, Form FP-32 <input type="checkbox"/> Rolling Stock Tax Return, Form FP-34		
2. Estimated remaining cost (current value) of personal property as of July 1, 1998	2.	
3. Tax rate (\$3.40 per hundred)	3.	.0340
4. Balance due (multiply line 2 by line 3). Payment of the entire balance due must be submitted with this form, otherwise, your extension request will be denied. Note: You will also be subject to failure-to-pay penalty and interest on any amount of the tax due that is not paid with this extension request.	4.	
Taxpayer's Signature (If signed by another person, see instructions.)	Date	

INSTRUCTIONS

PURPOSE—A taxpayer must use Form FP-129A to request a 3-month extension of time to file Forms FP-31, FP-32, FP-33 or FP-34. A separate Form FP-129A must be submitted for each return or report.

WHEN TO FILE—The request for an extension of time to file must be submitted on or before the due date of the return or report.

WHERE TO FILE—The completed form together with your payment of any tax due should be mailed to the Office of Tax and Revenue, 441 4th Street, N.W., Suite 810S, Washington, D.C. 20001. Be sure to sign and date the form. Make your check or money order payable to *D.C. Treasurer*.

REQUEST FOR EXTENSION OF TIME TO FILE—A 3-month extension of time to file will be granted if you properly complete and timely file Form FP-129A together with full payment of tax due. If you are granted an extension of time to file you must attach a copy of your completed and filed Form FP-129A at the time you file your return or report.

ADDITIONAL EXTENSION OF TIME TO FILE—No extension of time to file shall be granted beyond the first 3-month extension.

INTEREST AND PENALTY—If any tax is not paid on or before the due date of the report or return, without regard to any extension, interest at the rate of 1.5 percent per month, and a penalty at the rate of 5 percent per month (limited to 25 percent maximum) shall be assessed on the unpaid taxes. Interest and penalty are computed from the due date of the return or report to the date when the unpaid taxes are paid.

SIGNATURE—The request must be signed by the taxpayer or the taxpayer's authorized agent. If the request is signed by a person with a duly authorized power of attorney, a statement to that effect should be made below. It is not necessary to attach a copy of the power of attorney.

FP-129A 1999 EXTENSION OF TIME TO FILE D.C. Personal Property Tax Return or Report	*** DISTRICT OF COLUMBIA GOVERNMENT OFFICE OF TAX AND REVENUE	TRANSACTION NUMBER 										
ENTITY NAME	D.C. BUSINESS TAX NUMBER MUST BE ENTERED											
NUMBER AND STREET OR RURAL ROUTE	<table border="1" style="width: 100%; height: 20px;"> <tr> <td style="width: 10%;"></td> </tr> </table>											
CITY OR TOWN STATE ZIP CODE	FEDERAL EMPLOYER IDENTIFICATION NUMBER											
Request for Extension of Time to File. Submit only the original request along with your payment of any tax due as shown on line 4.												
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REQUEST FOR EXTENSION OF TIME TO FILE—A 3-month extension of time to file will be granted if you properly complete and timely file Form FP-129A together with full payment of tax due. If you are granted an extension of time to file you must attach a copy of your completed and filed Form FP-129A at the time you file your return or report.

ADDITIONAL EXTENSION OF TIME TO FILE—No extension of time to file shall be granted beyond the first 3-month extension.

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SIGNATURE—The request must be signed by the taxpayer or the taxpayer's authorized agent. If the request is signed by a person with a duly authorized power of attorney, a statement to that effect should be made below. It is not necessary to attach a copy of the power of attorney.