2021 and later

MyTax.DC.gov

Specifications for Bulk Filing Sales and Use (FR-800M/Q/A) Tax Returns Electronically and Account Lookup

File formats and processing for electronic bulk filing of the FR-800M/Q/A in the DC Taxpayer Portal and access to the portal

Contents

Version Control

Version Number/Date	Comments
1.0 – 10/2/2020	Initial Release for 2021

This document may be re-issued every tax year and may be updated at any time to ensure that it contains the most current information. The Version Control Log will indicate what has changed from the initial publication.

What's New:

- The sales tax portion of the online form has been expanded to accommodate reporting of Exempt/Resale Sales and Marketplace Facilitator Information. Reference the 2021 Sales and Use Tax Booklet.

    NOTES:

    - Exempt/Resale Sales **must be** less than or equal to Gross Sales.

    - Marketplace Sales **must be** less than or equal to Gross Sales.

    - The sum of Exempt/Resale Sales **and** Marketplace Sales must be less than or equal to gross sales.

- The use tax portion of the online form has been expanded to accommodate reporting of transactions subject to 14.95% and 18%. Reference the 2021 Sales and Use Tax Booklet.

Reminders:

- Effective 10/1/18, the District of Columbia (DC) Budget Support Act (BSA) approved the following rate changes:
    - As of October 1, 2019, purchases of computer software and hardware by QHTCs will no longer be exempt from sales and use tax. (*See* D.C. Official Code §§47-2001(n)(2)(G) and 47-2005(31).) No QHTC Exempt Purchase Certificates will be issued after September 30, 2019. All QHTC Exempt Purchases Certificate issued before October 1, 2019, regardless of the expiration date, are terminated as of October 1, 2019.

    - As of October 1, 2019, sales by QHTCs, including the sale of digital goods, will no longer be exempt from sales and use tax. If you are using a digital good provided sold by a QHTC on after October 1, 2019, and the QHTC did not charge you sales tax, you must pay a use tax on the sale of that transaction.

- The rate of tax shall be 8% of the gross receipts from the sale of or charges for soft drinks. The definition of "soft drink" is expanded to include beverages with natural or artificial sweeteners that contains less than 100 percent juice, less than 50 percent milk, soy, rice or similar milk substitutes or coffee, coffee substitutes, cocoa, or tea. (*See* D.C. Official Code §47-1803.(02.).

- The sale of or the charge for diapers is exempt from sales and use tax. "Diaper" is defined by statute as "an absorbent incontinence product that is washable or disposable and worn by a person, regardless of age or sex, who cannot control bladder or bowel movements. (*See* D.C. Official Code §47-2005(39).)

- The use tax portion of the form has been expanded to accommodate reporting of transactions subject to the 8%, 10%, 10.25% use tax rates in addition to the 6% rate.

- Reference the 2021 Electronic Funds Transfer (EFT) Guide for debit block number for sales and use if payment is remitted by ACH Debit.

- Bulk filers can submit test files by sending the file to Bulkwhsutesting@dc.gov, and in the subject line indicate that it is a test bulk file submission.

- Effective, January 1, 2019, sales of or charges for digital goods delivered in the District are subject to sales and use tax. For more information, see OTR Notice 2019-01: Taxation of Digital Goods.

- Effective January 1, 2019, a seller without a physical presence in the District must register with OTR and collect and remit sales tax on retail sales delivered in the District beginning on January 1, 2019, if that seller had in 2018, 2019 or 2020 gross receipts from retail sales delivered into the District that exceeded $100,000 or had 200 or more separate retail sales delivered in the District. All sellers without a physical presence are required to file and pay on a monthly basis.

- Effective April 1, 2019, marketplace facilitators must register with OTR and collect and remit sales tax on all sales delivered in the District that the marketplace facilitator facilitates on behalf of marketplace sellers. All marketplace facilitators are required to file and pay on a monthly basis.

- All other new registrants will be required to file and pay on a quarterly basis.

- You must be registered and logged on via MyTax.DC.gov to file and pay the FR-800M/Q/A, Sales and Use Tax.

- Use the same business name as when you registered with DC OTR to ensure proper posting of your return(s).

- The file format must conform to the specifications found in these instructions.

- For more information regarding the web portal, contact OTR's e-Services Center at (202) 759-1946 or email e-services.otr@dc.gov.

General Information

These are the instructions for electronic bulk filing of the FR-800M/Q/A, Sales and Use tax returns with the DC Office of Tax and Revenue (OTR). These instructions relate to the FR-800M/Q/A sales tax returns **only**. No other Sales and Use tax returns will be accepted.

DO NOT send paper or PDF's of FR-800M/Q/A if you have submitted your file(s) electronically. These are for your records.

Taxpayers must be registered with the District via the FR-500, Combined Registration Application for Business DC Taxes/Fees/Assessments prior to filing FR-800M/Q/A.

The taxpayer identification number (TIN) must be registered and active with DC.

The DC assigned Sales and Use account ID must be registered, active and begin with '350'. The DC Sales and Use account ID must be linked to the TIN.

All submitters must obtain a logon ID through our online portal, MyTax.DC.gov. This is a one-time registration. To sign up for an account, visit https://mytax.dc.gov/ and click on "Sign Up To Use MyTax.DC.gov".

Filing Deadline

The filing deadlines for the FR-800M/Q/A are as follows:

The period …	Form is Due
1. Monthly	On or before the 20th day of the month after the month being reported
2. Quarterly	On or before the 20th day of the month after the quarter being reported
3. Annual	On or before the 20th day of October

Sales Tax

★ ★ ★ Year   **Sales & Use Tax Return**

Government of the District of Columbia   Form: FR-800

Sales Tax	Gross Sales	Less Exempt/ Resale Sales	Less Market Place Sales	Taxable Amount	Tax Rate	Gross Tax Due	Credit from Tax Refunded to Purchaser	Tax Due	
1. General	15	16	17	18	0.0600	19	20	21	
2. Soft drinks not for immediate consumption	22	23	24	25	0.0800	26	27	28	
3. Food and drink for immediate consumption	29	30	31	32	0.1000	33	34	35	
4. Prepaid telephone calling cards	36	37	38	39	0.1000	40	41	42	
5. Alcoholic beverages for off-premises consumption	43	44	45	46	0.1025	47	48	49	
6. Rental vehicles	50	51	52	53	0.1025	54	55	56	
7. Hotel and short term lodging	57	58	59	60	0.1495	61	62	63	
8. Parking	64	65	66	67	0.1800	68	69	70	
9. Total Sales Tax	71	72	73	74				75	

Use Tax

★ ★ ★ Year   **Sales & Use Tax Return**

Government of the District of Columbia   Form: FR-800

Use Tax	Taxable Amount	Tax Rate	Tax Due
10. Purchases and rentals (General)	76	0.0600	77
11. Purchases of soft drinks not for immediate consumption	78	0.0800	79
12. Purchases of food for immediate consumption	80	0.1000	81
13. Purchases of prepaid telephone calling cards	82	0.1000	83
14. Purchases of alcohol for consumption off-premises	84	0.1025	85
15. Rentals of vehicles	86	0.1025	87
16. Purchases and rental of hotel or short-term lodging accommodations	88	0.1495	89
17. Purchases and rentals on parking	90	0.1800	91
18. Total Use Tax	92		93
19. Enter 2% of E911 sales receipts less 3% discount			94
20. Disposable Carryout Bag Fee (net of discount)			95
21. Total Amount Due (Sum of Lines 9,18,19 and 20)			96

Marketplace Facilitator Information

Did you make any sales this period through a Marketplace Facilitator?

| No | Yes |

104

YES - Provide the name and TIN for each Marketplace Facilitator.

Record 1
❌ Delete

Marketplace Facilitator TIN   105

Marketplace Facilitator Name   106

Record 1
❌ Delete

Marketplace Facilitator TIN   107

Marketplace Facilitator Name   108

Record 1
❌ Delete

Marketplace Facilitator TIN   109

Marketplace Facilitator Name   110

Record 1
❌ Delete

Marketplace Facilitator TIN   111

Marketplace Facilitator Name   112

Record 1
❌ Delete

Marketplace Facilitator TIN   113

Marketplace Facilitator Name   114

Bulk File Submission Layout

Field		Field Name	Data Type	Format	Mandatory	Validation/Explanation	Validation Rule 2	Comments
1		Taxpayer ID	Numeric		Yes	ID number	Must be 9 Digits	
2		Taxpayer ID Type	Alpha		Yes	F = FEIN S = SSN T = ITIN		
3		Account Number	Numeric		Yes	Provided Sales Tax Account ID, omit hyphen	Must be blank or Numeric	
4		Amended Return	Alpha		No	Y = Amended		
5		Final Return	Alpha		No	Y = This is the last return for this account		
6		Closed Date	Numeric	MMDDYYYY	No	Date business stopped making sales	Must be a valid	
7		Legal Name	Alpha		Yes	Nest name in "" if commas exist in name	Cannot be blank	
8		Form Type	Alpha		No	M = Monthly Q = Quarterly A = Annual		
9		Period	Numeric	MMDDYYYY	Yes	Filing Period End Date - Periods earlier than 10/31/2020 are not supported	Must be a valid month- ending date corresponding with the account's filing schedule	
10		Mailing Street 1	Alpha		Yes	Nest street in "" if commas exist in street		
11		Mailing Street 2	Alpha		No	Nest street in "" if commas exist in street		
12		Mailing City	Alpha		Yes			
13		Mailing State	Alpha		Yes			
14		Mailing Zip	Alpha Numeric		Yes	5 or 9 digit ZIP code		
15	1A	Gross Sales (General) - @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
16	1B	Less Exempt/ Resale Sales (General Sales) @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
17	1C	Less Market Place Sales (General Sales) @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
18	1D	Total Taxable Sales (General Sales) @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 1A - 1B - 1C
19	1E	Gross Tax Due - (General Sales) @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	1D * 6%
20	1F	Credit from Tax Refunded - (General Sales) @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
21	1G	Tax Due - (General Sales) @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 1E - 1F

Field		Field Name	Data Type	Format	Mandatory	Validation/Explanation	Validation Rule 2	Comments
22	2A	Gross Sales (soft drinks not for immediate consumption) @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
23	2B	Less Exempt/Resale Sales (soft drinks not for immediate consumption) @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
24	2C	Less Market Place Sales (soft drinks not for immediate consumption) @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
25	2D	Total Taxable Sales (soft drinks not for immediate consumption) @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 2A - 2B - 2C
26	2E	Gross Tax Due - (soft drinks not for immediate consumption) @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	2D * 8%
27	2F	Credit from Tax Refunded - (soft drinks not for immediate consumption) @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
28	2G	Tax Due - (soft drinks not for immediate consumption) @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 2E - 2F
29	3A	Gross Sales (food and drink for immediate consumption) @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
30	3B	Less Exempt/Resale Sales (food and drink for immediate consumption) @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
31	3C	Less Market Place Sales (food and drink for immediate consumption) @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
32	3D	Total Taxable Sales (food and drink for immediate consumption) @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 3A - 3B - 3C
33	3E	Gross Tax Due - (food and drink for immediate consumption) @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	3D * 10%
34	3F	Credit from Tax Refunded - (food and drink for immediate consumption) @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
35	3G	Tax Due (food and drink for immediate consumption) @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 3E - 3F

Field		Field Name	Data Type	Format	Mandatory	Validation/Explanation	Validation Rule 2	Comments
36	4A	Gross Sales (prepaid telephone calling cards) @10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
37	4B	Less Exempt/Resale Sales (prepaid telephone calling cards) @10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
38	4C	Less Market Place Sales (prepaid telephone calling cards) @10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
39	4D	Total Taxable Sales (prepaid telephone calling cards) @10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 4A - 4B - 4C
40	4E	Gross Tax Due - (prepaid telephone calling cards) @10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	4D * 10%
41	4F	Credit from Tax Refunded - (prepaid telephone calling cards) @10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
42	4G	Tax Due (prepaid telephone calling cards) @10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 4E - 4F
43	5A	Gross Sales (alcoholic beverages for off-premises consumption) @10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
44	5B	Less Exempt/Resale Sales (alcoholic beverages for off-premises consumption) @10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
45	5C	Less Market Place Sales (alcoholic beverages for off-premises consumption) @10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
46	5D	Total Taxable Sales (alcoholic beverages for off-premises consumption) @10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 5A - 5B - 5C
47	5E	Gross Tax Due (alcoholic beverages for off-premises consumption) @10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	5D * 10.25%
48	5F	Credit from Tax Refunded (alcoholic beverages for off-premises consumption) @10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	

Field		Field Name	Data Type	Format	Mandatory	Validation/Explanation	Validation Rule 2	Comments
49	5G	Tax Due (alcoholic beverages for off-premises consumption) @10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 5E - 5F
50	6A	Gross Sales (rental vehicles) @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
51	6B	Less Exempt/Resale Sales (rental vehicles) @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
52	6C	Less Market Place Sales (rental vehicles) @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
53	6D	Total Taxable Sales (rental vehicles) @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 6A - 6B - 6C
54	6E	Gross Tax Due - (rental vehicles) @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	6D * 10.25%
55	6F	Credit from Tax Refunded - (rental vehicles) @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
56	6G	Tax Due -(rental vehicles) @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 6E - 6F
57	7A	Gross Sales (hotel and short term lodging) @ 14.95%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
58	7B	Less Exempt/Resale Sales (hotel and short term lodging) @ 14.95%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
59	7c	Less Market Place Sales (hotel and short term lodging) @ 14.95%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
60	7D	Total Taxable Sales (hotel and short term lodging) @ 14.95%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 7A - 7B - 7C
61	7E	Gross Tax Due - (hotel and short term lodging) @ 14.95%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	7D * 14.95%
62	7F	Credit from Tax Refunded - (hotel and short term lodging) @ 14.95%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	

Field		Field Name	Data Type	Format	Mandatory	Validation/Explanation	Validation Rule 2	Comments
63	7G	Tax Due - (hotel and short term lodging) @ 14.95%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 7E - 7F
64	8A	Gross Sales - Parking @ 18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
65	8B	Less Exempt/Resale Sales - Parking @ 18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
66	8C	Less Market Place Sales - Parking @ 18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
67	8D	Total Taxable Sales - Parking @18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 8A - 8B - 8C
68	8E	Gross Tax Due - Parking @ 18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	8D * 18%
69	8F	Credit from Tax Refunded - Parking @ 18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
70	8G	Tax Due - Parking @ 18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 8E - 8F
71	9A	Total Gross Sales	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 1A + 2A +3A + 4A + 5A + 6A + 7A + 8A
72	9B	Total Exempt/Resale Sales	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 1B + 2B +3B + 4B + 5B + 6B + 7B + 8B
73	9C	Total Market Place Sales	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 1C + 2C +3C + 4C + 5C + 6C + 7C + 8C
74	9D	Total Taxable Amount	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 1D +2D +3D +4D +5D + 6D +7D +8D
75	9G	Total Sales Tax Due	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total of 1G + 2G +3G + 4G + 5G + 6G + 7G + 8G
76	10A	Gross Purchases - Purchases and rentals (General) - @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	

Field		Field Name	Data Type	Format	Mandatory	Validation/Explanation	Validation Rule 2	Comments
77	10G	Tax Due - Purchases and rentals (General) - @ 6%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	10A * 6%
78	11A	Gross Purchases of soft drinks not for immediate consumption @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
79	11G	Tax Due - Purchases of soft drinks not for immediate consumption @ 8%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	11A * 8%
80	12A	Gross Purchases of food for immediate consumption @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
81	12G	Tax Due - Purchases of food for immediate consumption @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	12A * 10%
82	13A	Gross Purchases of prepaid telephone calling cards @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
83	13G	Tax Due - Purchases of prepaid telephone calling cards @ 10%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	13A * 10%
84	14A	Gross Purchases of alcohol for consumption off-premises @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
85	14G	Tax Due - Purchases of alcohol for consumption off-premises @10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	14A * 10.25%
86	15A	Gross Purchases of Rentals of vehicles @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
87	15G	Tax Due Rentals of vehicles @ 10.25%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	15A * 10.25%
88	16A	Gross Purchases and rental of hotel or short-term lodging accommodations @14.95 %	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
89	16G	Tax Due of Purchases and rental of hotel or short-term lodging accommodations @14.95 %	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	16A * 14.95%
90	17A	Gross Purchases and rentals or parking @ 18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	

Field		Field Name	Data Type	Format	Mandatory	Validation/Explanation	Validation Rule 2	Comments
91	17G	Tax Due of Purchases and rentals or parking @ 18%	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	17A * 18%
92	18A	Total Use Taxable Amount	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total 10A + 11A + 12A + 13A + 14A +15A + 16A + 17A
93	18G	Total Use Tax Due	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total 10G + 11G + 12G + 13G + 14G +15G + 16G + 17G
94	19	E911 Sales Receipts	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
95	20	Disposable Carryout Bag Fee	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	
96	21	Total Amount Due	Currency	###.00	Yes	Must be a positive, numeric value; include decimal point and two digits for cents	Cannot exceed 15 digits	Total 9G + 18G + 19 + 20
97		Preparer's Name	Alpha		No	Name of the Preparer		
98		Preparer's PTIN	Alpha		No	PTIN		
99		Designee's Name	Alpha		No	3rd Party Designee's Name		
100		Designee's Phone	Numeric	##########	No	Non-Formatted Phone Number	Must be 10 digits	
101		Vendor ID	Numeric		No	Must be 4 digits or blank		
102		Paid Preparer	Alpha		No	Y = You are a paid Preparer		
103		Are you Authorizing an Individual to speak with OTR	Alpha		No	Y = You are authorized to speak with OTR		
104		Did you use a Market Place Seller	Alpha		No	Y = you need to add Market Place EIN and Name		
105		Market Place EIN -1	Numeric		No	ID number	Must be 9 Digits	
106		Market Place Name - 1	Alpha		No			
107		Market Place EIN -2	Numeric		No	ID number	Must be 9 Digits	
108		Market Place Name - 2	Alpha		No			
109		Market Place EIN -3	Numeric		No	ID number	Must be 9 Digits	
110		Market Place Name - 3	Alpha		No			
111		Market Place EIN -4	Numeric		No	ID number	Must be 9 Digits	
112		Market Place Name - 4	Alpha		No			
113		Market Place EIN -5	Numeric		No	ID number	Must be 9 Digits	
114		Market Place Name - 5	Alpha		No			

FR-800M/Q/A Upload Specifications

Files must be created using a CSV or text (.txt) file format. Zip or compressed files will not be accepted. Each file contains 114 fields.

Files smaller than 24MB must be submitted as CSV or text files (.txt). Files 24MB or larger must be submitted as multiple FR800M/Q/A submissions. Files that are 24MB or larger will be rejected.

Use a naming convention such a SLU12021.txt or SLU22021.txt. There are no restrictions on the naming convention.

Do not use any special characters in text fields such as commas in the string fields unless they are nested in quotes (").

File Status

ACCEPTED - File has passed all quality checks and an email will be sent to the submitter that displays "Pending".

REJECTED - File did not pass quality checks. All errors will be displayed after clicking the submit button and front-end validations occur. The file should be corrected and re-submitted for processing.

COMPLETED – Processed submissions denoting the bulk submission has been processed. There is no return level completion, just that the file was processed.

File re-submission for rejected files

After front-end validation, errors will be displayed to the submitter. A single error WILL reject the entire file. The submitter may remove the record or correct the record and re-submit. We are only accepting valid format bulk submissions.

Error Message Types

Row Specific:
- Invalid number of fields to process return
  - This error is created if the split comma array does not have 54 values (for example, there are missing commas or there are too many commas).

Field Specific:
- FEIN <VALUE> is required and must be 9 digits
- DC Account ID <VALUE> is blank or not 12 digits
- Account ID <VALUE> is not valid for Sales and Use
- Legal Name is required and cannot be blank
- Invalid Taxpayer Identification Number:<VALUE>

Data Type Check:

- Invalid Currency: <mark><VALUE></mark>
- Invalid Number: <mark><VALUE></mark>
- Record contain invalid character(s): <mark><VALUE></mark>
- Invalid Checkbox: <mark><VALUE></mark>
- Invalid Date: <mark><VALUE></mark>

Common FR-800M/Q/A Bulk File Error Messages

Errors detected during validation, correct file and re-upload

Filename	CORPTAX_DC_201710_HITM1_O7DC1.TXT	Choose File
File Size (KB)	0	

Filter Export

Line	Legal Name	Field	Message
1	LOUS BAR	Taxpayer ID	Invalid FEIN: 123456789
1	LOUS BAR	Account Number	Account ID: 350256800102 is not registered with OTR
1	LOUS BAR	Preparer's PTIN	Invalid PTIN: P123456789

3 Rows

Registration

You must have a MyTax.DC.gov web logon to access the electronic bulk filing of FR-800M/Q/A's. The individual completing the registration will be considered the 'Administrator' of the account. <u>Do not</u> use an invalid Taxpayer Identification Number (TIN) when registering.

Step 1:
- If you are a DC taxpayer, answer 'Yes'
  - Enter your TIN and the notice number from your any notice you have received from OTR.   If you did not receive a notice, you can enter your last tax due amount or mark the "Last Tax Due is $0.00" checkbox. If you do not know the last tax due amount, contact the account administrator.
- If you are not a DC taxpayer, answer 'No'

    If you selected 'No' and the system prompts that an account exists for the TIN entered, this is an indication that your company does have a presence in DC. Therefore, you will need to contact your company representative/administrator to obtain logon credentials to MyTax.DC.gov. If that individual within your company is unknown, a representative from OTR's Customer Service Administration can assist you in identifying that individual. Contact them at (202) 759-1946 or email e-services.otr.dc.gov.

For either answer, complete all information, including a security question and an email address. Press 'Next' to continue.

You will see this screen if you answered 'No' to being a DC taxpayer. Complete the information and click 'Next'.
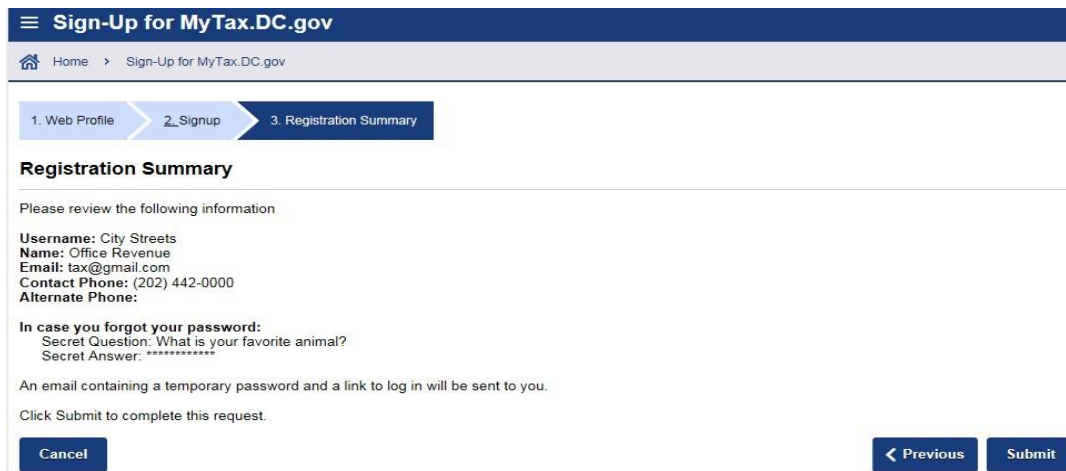
Step 2:
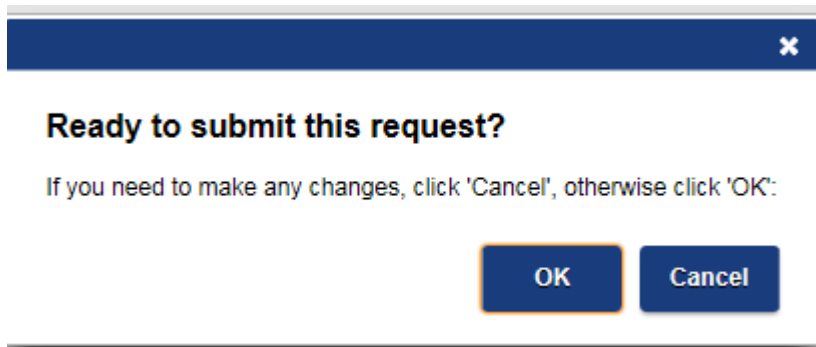
In either instance, you will receive a registration summary screen.

Step 3:

Once you have verified the above information, click 'Submit' and then click 'Ok' or 'Cancel'.

Step 4:

You will then receive a confirmation page. An email will be sent to you to continue the process.

Once you have obtained you logon credentials, you are ready to add additional logon or continue bulk processing.
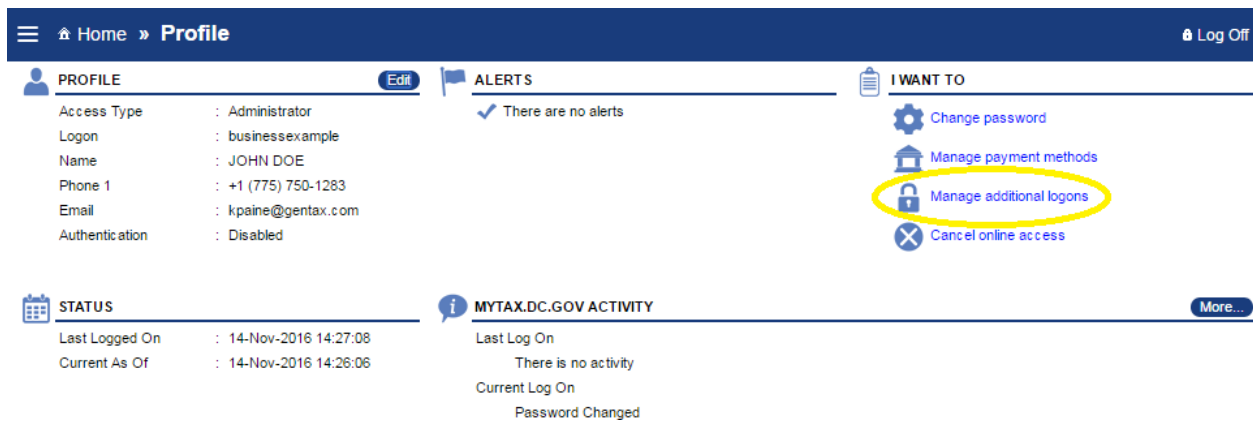
Adding Additional Logons

- After you or the account administrator has successfully logged into the account, additional logons can be added.
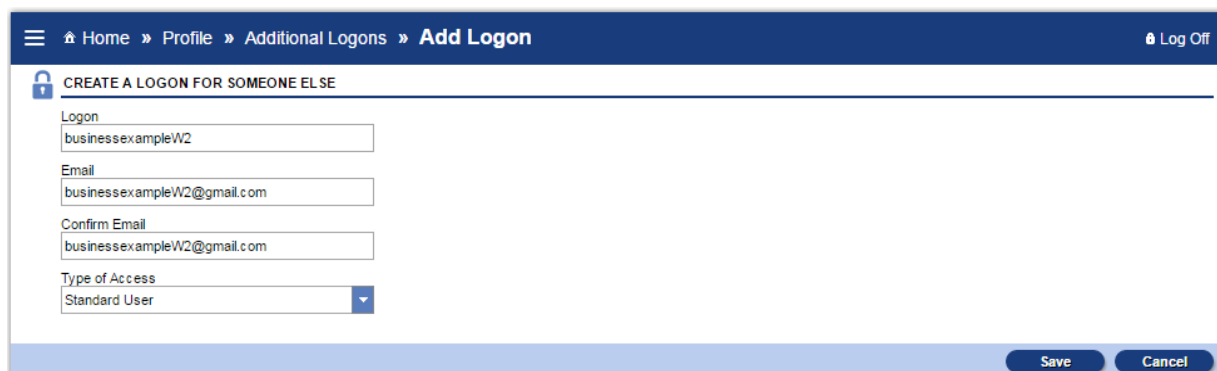
- After selecting 'My Profile' you will see 'Manage additional logons'

- Proceed with additional logon until complete. Ensure 'Standard User' is selected from the 'Type of Access' drop down selection.

- This is the standard user view onMyTax.DC.gov.

Bulk Upload FR-800M/A/Q's

- On the far-right side of the home screen, you will see a list of common actions under the title of 'I Want To'.
- To the right of the 'I Want To' title, there is a button labeled 'More'

  More...
- Under '**BULK PROCESSING**', press the link to access the '**Request Access to Bulk Filing**' feature.
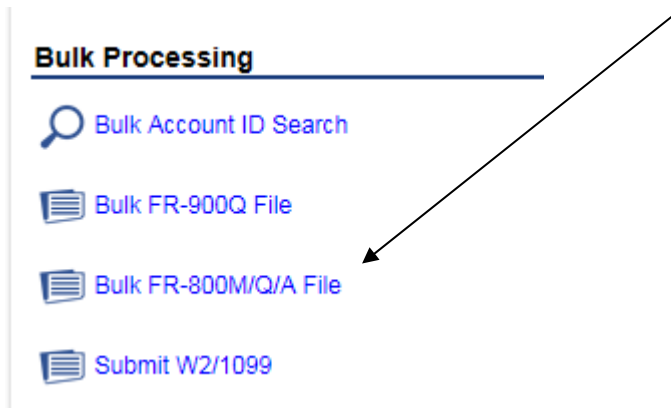
- Select 'Request Access to Bulk Filing'

If you are a preparer or Reporting Agent and would like to bulk submit the FR800M/Q/A, then fill out the request below to gain access to these features.

- Step 1: As a preparer, fill out the form by providing your Preparer Tax Identification Number (PTIN) and the email address you provided to the IRS when requesting your PTIN or

  As an enrolled or reporting agent, click on the "I am a Reporting Agent" button. This request will be reviewed by OTR against the active reporting agents.

You must be a reporting agent with the National Association of Computerized Tax Professionals (NACTP) or have a valid and active PTIN with the IRS to submit bulk sales and use tax requests.

- Step 2: Click 'Submit'
- Step 3: Enter your password to confirm your submission, click 'OK'

- Step 4: You will receive a confirmation that your request has been submitted
- Step 5: Check your messages to determine whether your request has been accepted or rejected

Once you have the rights to bulk file FR800M/Q/A, select this option from the 'I Want to' Screen:

Bulk Processing

🔍 Bulk Account ID Search

📄 Bulk FR-900Q File

📄 Bulk FR-800M/Q/A File

📄 Submit W2/1099
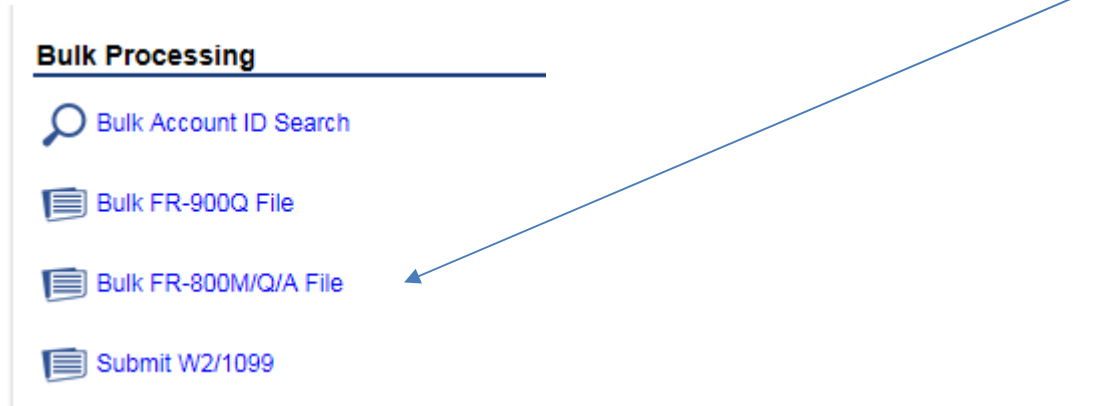
You will then be directed to this page:

≡ **FR-800M/Q/A Bulk Upload**   Welcome, David Clarke   🔒 Log Off

🏠 Home › I Want To › FR-800M/Q/A Bulk Upload

Sales & Use Tax Return Bulk Upload   Instructions (PDF)

Click on the 'Choose File' button to attach your comma separated file (CSV or TXT extensions are accepted).

If any errors exist, they will be listed below. You must correct all errors in order to submit your file for processing.

To improve performance, only the first few errors will be displayed. Others may appear after the initial errors are corrected.

You must upload a file in order to proceed.

Filename   [   ] **Choose File**

                                          Submit   **Cancel**

Select a file or files to attach as shown below:

☰ FR-800M/Q/A Bulk Upload

Welcome, David Clarke   🔒 Log Off

🏠 Home › I Want To › FR-800M/Q/A Bulk Upload

Sales & Use Tax Return Bulk Upload

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Errors detected during validation, correct file and re-upload

| Filename	FR800A_06.15.17.csv	Choose File
File Size (KB)	269	

Filter   Export

|◄ ◄◄ 1 of 11 ►► ►| 1 - 20 of 217

Line	Legal Name	Field	Message
1	Record Error	N/A	Invalid number of fields to process this return
2	Record Error	N/A	Invalid number of fields to process this return
3	Record Error	N/A	Invalid number of fields to process this return
4	Record Error	N/A	Invalid number of fields to process this return

You must correct the errors, if any, before your submission will be accepted.

Account Lookup

It is very important that you, a bulk filer, have the correct information for your clients, as our system requires the unique DC assigned account id. We have provided a method for you to ensure you have the correct account id by using the account lookup. Approval of your bulk filing request will give you access to the TIN to Sales and Use Account ID Search which will allow you to send in a comma separated list of TINs and be provided with their corresponding sales and use account ID. This will remove the need for additional research to correctly apply your client's returns and payments by using the accurate sales and use account ID.

Step 1: Choose 'Bulk Account ID Search' from BULK PROCESSING

Bulk Processing

🔍 Bulk Account ID Search

📄 Bulk FR-900Q File

📄 Bulk FR-800M/Q/A File

📄 Submit W2/1099
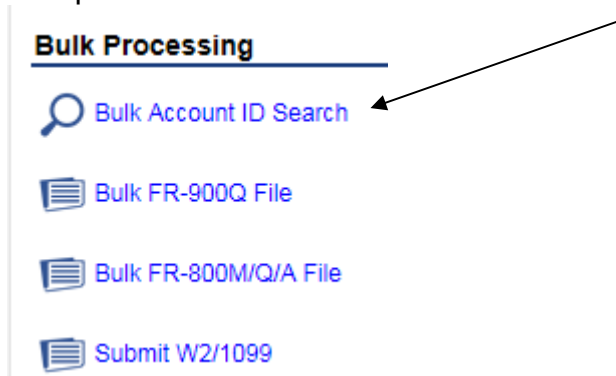
Step 2: Select the account type and ID type

≡ **Home**   Welcome, David Clarke   🔒 Log Off

🏠 Home > I Want To > Bulk Account ID Search

Bulk Account ID Search

Set the search options to indicate the Account Type you are searching for along with the ID Type you will enter.

Enter a series of IDs in a comma separated list (no spaces) and press the Search at the bottom of the screen.

The results will populate in the table below. If you need to save the list for later, press the "Export" button on the top of the results list to export into an Open Spreadsheet format.

Search Options:

Select Account Type   Sales & Use ▼
Select ID Type   FEIN - Federal Employer ID ▼
Enter FEIN(s)
123456789

Results   Filter Export

Show Errors   1 - 1 of 1

FEIN	Name	Trade Name	Frequency	Account ID
123456789	Business Not Found			

Enter the TIN's in a comma separated list and press the search button. Your results will be returned in which you can export to an .xlxs or another file format.