2024

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

2024 FR-800SM

SPECIALIZED SALES TAX RETURN BOOKLET

October 1, 2023- September 30, 2024

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

Reminders

- Legitimate theaters and entertainment venues sales tax rate is 6%.
- The baseball game and baseball-related event ticket sales tax rate is 10.25%.
- The baseball-related tangible personal property sales tax rate is 10.25%.
- The Capital One Arena ticket sales tax rate is 10.25%.
- The Capital One Arena event related tangible personal property sales tax rate is 10.25%.
- The web portal is MyTax.DC.gov.
- You must be registered and logged on via MyTax.DC.gov to file and pay the FR800SM.
- All new entities starting business operations or promoting/vending at a special event in DC MUST register on MyTax.DC.gov using the new business registration process access the FR-500 for business income (corporate or unincorporated franchise), Sales and Use, Withholding Wage or Non-Payroll, etc.
- Amended and final returns must also be filed on MyTax.DC.gov starting with 2018 filing periods.
- Compliance Considerations:
    - Late payment penalty will be imposed on the first bill (full and timely payment of tax)
    - Late filing penalty (timely filing of tax return)
    - Late payment penalty and interest on manual penalties considered 'Additions to Tax' (e.g., fraud, gross negligence).
- The District does not support International ACH Transactions ("IAT") for payments or direct deposit refunds that are remitted to or received from a financial institution outside the territorial jurisdiction of the United States. (The territorial jurisdiction of the United States includes the District of Columbia, US territories, US military bases, and US embassies in foreign countries.) A foreign address is not an indicator of whether the payment or refund is an IAT. Please refer to the IAT section in the District of Columbia's Electronic Funds Transfer (EFT) Payment Guide for more information.

General Instructions

Who must file?

The Form FR-800SM, Specialized Sales Tax Monthly Return, is used for legitimate theaters and entertainment venues, professional baseball-related special or commission events, Capital One Arena vendors and Medical Marijuana sales tax remittance.

Legitimate theaters and entertainment venues. The base rate for entertainment venues with more than 10,000 seats and legitimate theaters that are not funded by tax exempt bonds is 6%.

"Legitimate theaters" are venues where the live presentations of stage productions by professional performing artists, including but not limited to plays, musicals, or other performances involving the spoken word, are held and shall not mean motion picture theaters.

The entertainment venues with the 6% sales tax rate are those entertainment venues with seating of 10,000 or more, other than Nationals Ballpark.

Legitimate Theaters Food, Drink, Beer and Wine sales is 10%.

Legitimate Theaters Parking is 18%.

Medical Marijuana. The Legalization of Marijuana for Medical Treatment Amendment Act of 2010 defines the key terms and clarifies who is permitted to cultivate, possess, dispense, or use medical marijuana. The sales tax rate is 6%.

Professional baseball-related special or commission events. DC Municipal Regulations, Title 9, Chapter 496 imposes the tax as it applies to public events including baseball games, baseball-related special and commission events, and exhibitions at the Nationals Ballpark.
The requirement applies to any vendor, whether located in the District or outside the District. See DC Official Code §47-2015, 2016.

Sales of food and beverages, spirituous or malt liquors, beers, and wine that are all made for consumption at the Nationals Ballpark, as well as charges for parking are not subject to the additional 4.25%. The tax on the sales of food and beverages for immediate consumption is 10%.

District law, as amended by the Act, imposes a total sales tax of 10.25% on the gross receipts derived by any person from ticket sales to any public event held at the Ballpark unless exempted under D.C. Code §47-2001 (n)(1)(H). This total sales tax of 10.25% ("the 10.25% sales tax") is the sum of the general sales tax of 6% imposed by D.C. Official Code §47-2002, plus an additional sales tax of 4.25%. D.C. Official Code § 47-2002, 2002.05(b),(d)(2).

Sales by any person at the Ballpark subject to this 10.25% tax include sales of other tangible personal property, such as, jerseys, memorabilia, novelties, pennants, souvenirs, and other products ("souvenirs") as well as electricity, heating oil, and natural gas.

Ballpark Parking is 18%.

Capital One Arena. DC Act 17-0041 imposes a tax on the gross receipts from any sale by a vendor on or after March 1, 2008, at the Capital One Arena of (a) tangible personal property and services otherwise taxable, and (b) tickets to non-exempt pubic events. See DC Code §47-2001(n) (1) (H), 2002.06. Thus, the total sales tax that is due on these sales is 10% effective October 1, 2013 and before October 1, 2018. On or after October 1, 2018. On or after October 1, 2018 the sales tax rate is 6%.

Capital One Arena Food, Drink, Beer and Wine sales is 1%.

Capital One Arena Parking is 18%.

What must be filed?

The Specialized Sales Tax Form FR-800SM.

When is your tax due?

Any entity subject to the specialized sales tax shall file and pay the FR-800SM on or before the 20th day of the following the period being reported.

If the due date falls on a Saturday, Sunday, or holiday, the return and payment is due the next business day. Failure to file and pay electronically will subject the taxpayer to the appropriate penalties established under Title 47 of the DC Official Code for the collection of the assessment.

How should you file?

The FR-800SM return **must be filed and paid electronically** through MyTax.DC.gov. Visit MyTax.DC.gov to access the registration application.

Electronic Payment Options

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the District of Columbia website at MyTax.DC.gov for further information regarding electronic payments.

Electronic payment options are as follows:

- **ACH Debit.** ACH debit is used for taxpayers who have signed up for MyTax.DC.gov. There is no fee. Bank account information is stored within their online account. MyTax.DC.gov can store multiple bank accounts across multiple tax types. Taxpayers give the right to debit the money from their bank account. Ensure you allow 1-3 business days if entering change of banking information.

- **Credit/Debit Card.** The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. The taxpayer will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.

- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by the Office of Tax and Revenue (OTR), but the taxpayer's bank may charge a fee. The taxpayer directly credits the OTR's bank account. The taxpayer does not need to be registered to use this payment type, and they do not need access to the website.

  Note: When making ACH credit payments through your bank, please use the correct tax type code (00380) and tax period ending date (YYMMDD).

  Note: International ACH Transaction (IAT). The District does not support International ACH Transactions ("IAT") for payments or direct deposit refunds that are remitted to or received from a financial institution outside the territorial jurisdiction of the United States. (The territorial jurisdiction of the United States includes the District of Columbia, US territories, US military bases, and US embassies in foreign countries.) A foreign address is not an indicator of whether the payment or refund is an IAT. Please refer to the IAT section in the District of Columbia's Electronic Funds Transfer (EFT) Payment Guide for more information.

  Dishonored Payments
  Ensure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

Penalties and interest

To avoid penalties and interest, file and pay your form on time!

OTR will charge –

- A penalty of 5% per month for each month, or a fraction thereof, if you fail 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. It may not exceed an additional amount equal to 25% of the tax due; Interest is 10% per year compounded daily which shall be added to the unpaid balance.

- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records.
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by OTR on accounts are first applied to the collection fee, then to penalty, interest and tax owed.
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Criminal penalties

You will be penalized under the criminal provisions of the DC Code, Title 47 if you are required to file a return or report, or perform any act and you –

- Fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax or willfully make fraudulent or false statements or fail to provide information. See DC Official Code §47-4101 through 4107.

Enforcement actions

OTR may use lien, levy, seizure, collection agencies and liability offset if a taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit MyTax.DC.gov.

Specific Instructions

The Specialized Sales Tax Monthly Return, FR-800SM is an electronic-only filing and payment form and must be accessed through the website, MyTax.DC.gov.

Getting started

Account number

The account number will be the number that was provided by the OTR when you were registered.

Special circumstances

Amended returns

You can correct a previously filed return by filing an amended return. In MyTax.Dc.gov, from the home page, select the period, and then return. Then select "Amend."

Final return

If you are not required to continue filing a return due to the ending of business operations, select 'yes' beside the question. We will then cancel your filing requirement.

Do not use this option to indicate the return is the final for the month, year, or quarter.

Specific Line Instructions

Legitimate theaters and large entertainment venues sales tax

Line 1 Ticket sales: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales subject to the general sales tax rate of 6%.

Line 2 Tangible personal property: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales subject to the general sales tax rate of 6%.

Line 3: Food and drink for immediate consumption: Report the gross sales, exempt/ resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of food and drink for immediate consumption, and alcoholic beverages for off-premises consumption made by specific ABRA license holders, subject to the sales tax rate of 10%.

Line 4: Parking: Report the gross sales, exempt/ resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of parking, subject to the sales tax rate of 18%.

Line 5: Totals: This line automatically calculates the totals from Lines 1-4.

Nationals Park sales tax

Line 6 Ticket sales NOT related to baseball or baseball-related events: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales subject to the general sales tax rate of 10.25%.

Line 7 Tangible personal property NOT related to baseball or baseball-related events: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser at the ballpark NOT related to baseball games or baseball-related events subject to the sales tax rate of 6%.

Line 8: Food and drink for immediate consumption: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of food and drink for immediate consumption, and alcoholic beverages for off-premises consumption made by specific ABRA license holders, subject to the sales tax rate of 10%.

Line 9 Ticket sales to baseball games and baseball-related events: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser of tickets at the ballpark for baseball games or baseball-related events at the ballpark subject to the sales tax rate of 10.25%.

Line 10 Tangible personal property during baseball games and baseball-related events: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser at the ballpark during baseball games or baseball-related events at the ballpark of tangible personal property or taxable services subject to the sales tax rate of 10.25%.

Line 11: Parking: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of parking, subject to the sales tax rate of 18%.

Line 12: Totals: This line automatically calculates the totals from Lines 6-11.

Capital One Arena sales tax

Line 13 Food and drink for immediate consumption: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of food and drink for immediate consumption, and alcoholic beverages for off-premises consumption made by specific ABRA license holders, subject to the sales tax rate of 10%.

Line 14 Ticket sales: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales subject to the general sales tax rate of 10.25%.

Line 15 Tangible personal property at Capital One Arena: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of tangible personal property subject to the sales tax rate of 10.25%.

Line 16: Parking: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of parking, subject to the sales tax rate of 18%.

Line 17: Totals: This line automatically calculates the totals from Lines 13-16.

Medical Marijuana sales tax

Line 18 Medical Marijuana sales: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales subject to the general sales tax rate of 6%.

Line 19 Totals: This line automatically calculates the totals from Line 18.

Column Instructions

Gross Sales: Enter your total gross sales (taxable and nontaxable) for the reporting period that correspond to the sales type listed on each Line. Report all sales (in any manner) related to District business. You will deduct current period nontaxable transactions in the next columns. Marketplace facilitators use this column to report all taxable sales made on their platform on behalf of marketplace sellers.

Less Exempt/Resale Sales: Enter your total sales to other sellers who submitted resale certificates to you for their purchases or that are otherwise exempt from tax under District law.

Less Marketplace Sales: Enter your total sales made through a marketplace facilitator where the marketplace facilitator has collected and remitted tax on your behalf.

“Marketplace facilitator" means a person that provides a marketplace that lists, advertises, stores, or processes orders for retail sales subject to tax under this chapter for sale by such marketplace sellers, and directly or indirectly collects payment from a purchaser and remits payment to a marketplace seller regardless of whether the marketplace facilitator receives compensation or other consideration in exchange for its services.

Total Taxable Sales: Automatically calculates to Gross Sales less Exempt/Resale and Marketplace Sales.

Tax Rate: Tax rate for relevant line.

Gross Tax Due: Automatically calculates to Total.

Credit from Tax Refunded to Purchase: Enter the amount of tax that has been refunded to the customer for a returned purchase. This amount may not exceed the Gross Tax Due amount.

Tax Due: Automatically calculates to Gross Tax Due minus Credit from Tax Refunded to Purchaser.

Use Tax

General Instructions

Each of Lines 10-17 are used to report use tax on taxable items or services you used in DC for the period being reported and on which you have not paid a sales tax to any state. A vendor who did not resell goods purchased under a resale certificate is liable for use tax for those goods used as complimentary gifts.

The columns are used to calculate the sales tax due from the tax rate for each line. Consult the line instructions and the column instructions for specifics. For each Line, fill in all columns to calculate tax due.

Line Instructions

Line 21: Purchases and rentals (General): tax owed on your total purchase subject to the general use tax rate of 6%.

Line 22: Purchases of soft drinks not for immediate consumption: Report the tax owed on your total purchases of soft drinks not for immediate consumption, subject to the use tax rate of 8%.

Line 23: Purchases of food for immediate consumption: Report the tax owed on your total purchases of food and drink for immediate consumption, subject to the use tax rate of 10%.

Line 24: Purchases of prepaid telephone calling cards: Report the tax owed on your total purchases of prepaid telephone calling cards, subject to the use tax rate of 10%.

Line 25: Purchases of alcohol for consumption off-premises: Report the tax owed on your total purchases of alcoholic beverages for off-premises consumption, subject to the use tax rate of 10.25%.

Line 26: Rentals of vehicles: Report the tax owed on your total purchases of rental vehicles, subject to the use tax rate of 10.25%.

Line 27: Purchases and rental of hotel or short-term lodging accommodations: Report the tax owed on your total purchases of hotel and short-term lodging, subject to the use tax rate of 15.95%.

Line 28: Purchases and rentals on parking: Report the tax owed on your total purchases of parking, subject to the use tax rate of 18%.

Line 29: Total Use Tax: This line automatically calculates the totals from Lines 21-28.

Column Instructions

Gross Purchases: Enter your total taxable and nontaxable purchases for the reporting period that correspond to purchases type listed on each line. Report all purchases (in any manner) related to District business.

Tax Rate: Tax rate for relevant line.

Tax Due: Automatically calculates to Total Taxable Sales times Tax Rate.

Other Taxes/Fees

Line 30: Less 2% of 911 sales receipts less 3% discount: Report the 2% fee of the sales price of prepaid wireless telecommunication services. This charge is in addition to the 10% sales tax already being charged on telecommunication retail transactions and must be separately stated on the invoice, receipt or other similar document given to the customer.

The prepaid wireless 911 charge is the liability of the consumer, but the seller is liable for remitting the prepaid wireless 911 charges collected to OTR. The seller is entitled to retain 3% of the total prepaid wireless 911 charges collected.

The charge will not apply to:

- The purchase of wireless telecommunication services which are made for purposes of being resold; and
- An amount of service of 10 minutes or less, or valued at $5 or less when the service is sold with a prepaid wireless device for a single, non-itemized price.

Use the worksheet to determine the amount to be entered on Line 30. Multiply the 911 prepaid wireless telecommunications sales receipts by 2% for the period being reported. Multiply the result by 3% and then subtract the 3% discount to get the net charges to be submitted to OTR.

Prepaid Wireless Telecommunications Worksheet

a	Enter the amount of sales on 911 prepaid wireless telecommunication services for the period being reported.	
b	Multiply the amount by .02	X .02
c	Enter the result here	
d	Multiply the amount on Line c by .03 e	X .03
	Enter the result here. This is the 3% discount you retain.	
f	Net Charges Subtract Line e from Line c. Enter this amount on Line 30 of the form.	

Line 31: Disposable Bag Carryout Fee, net of discount: Report total bag fee collected, less discount. The Anacostia River Cleanup and Protection Act of 2009 (also known as the District's Bag Law) requires all District businesses that sell food or alcohol to charge a $.05 fee for every disposable paper or plastic carryout bag provided to customers. Businesses retain $0.01 (or $0.02 if the business offers a rebate when customers bring their own bag).

To calculate your business' net bag fee, tally the number of bags sold by reviewing your customer receipts or your electronic sales management system.

For instance, if your business sell 1,000 bags, your business should remit $40 (1000 bags x $0.04 = $40) or $30 if your business has a carryout bag credit program that offers a $0.05 credit to customers who bring their own bags (1000 bags x $0.03 = $30). Please note that the amounts retained by a business are not considered revenue and are tax exempt.

The District Department of the Environment is auditing businesses for bag fee compliance and assessing penalties where appropriate. If you are unclear about how to remit fees, please contact DDOE at 202-645-6988. For more information on the District's Bag Law, please visit: green.dc.gov/bags.

Line 32: Total amount due: Sum of Lines 20, 29, 30 and 31.

Need Assistance?

For questions related to your account name, summary, overpayments or adjustments, please contact our Customer Service Administration by:

1. using the web portal, MyTax.DC.gov;
2. calling 202-759-1946;
3. visiting OTR's Customer Service Walk-In Center at 1101 4th Street SW, Suite W270, Washington, DC 20024, Monday through Friday, 9:00am to 4:00pm.