2025

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

2025 FR-800V

SALES AND USE TAX
STREET VENDOR AND MOBILE FOOD SERVICES
MINIMUM SALES TAX QUARTERLY BOOKLET
October 1, 2024 - September 30, 2025

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

Reminders

- You must be registered and logged on via MyTax.DC.gov to file and pay the FR-800V, Street Vendor and Mobile Food Services Minimum Sales Tax. 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 to access the FR-500 for business income (corporate or unincorporated franchise), Sales and Use, Withholding Wage or Non-Payroll, etc.
- The District does not support International ACH Transactions (IATs) 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

Street Vendor and Mobile Food Services Minimum Sales Tax Quarterly Return

Who must file a Form FR-800V?

On or before the 20th day of the month after the quarter being reported, every Business Beneficial License Holder (BBLH) and mobile food services vendor who has made any sale at retail, taxable under the provisions of District of Columbia (DC) Official Code § 47-2001 et seq., during the preceding calendar quarter, shall file a return with the DC Office of Tax and Revenue (OTR). Such returns shall show the gross receipts of the business of the vendor upon which the tax is computed; the amount of tax for which the vendor is liable and such other information that is deemed necessary for the computation and collection of the tax.

Engaging in Business in the District

Engaging in business includes the selling, delivering or furnishing in the District, or any activity performed in the District in connection with the selling, delivering or furnishing of tangible personal property or services sold at retail. This term includes, but is not limited to the following acts or methods of transacting business:

- Maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, of any office place of distribution, sales or sample room or place, warehouse or storage place, or other place of business; and
- Having a representative, agent, salesman, canvasser, or solicitor operating in the District for the purposes of making sales at retail or the taking of orders for such sales.

The information provided is not all-inclusive. For specific information regarding District sales and use taxes, please refer to District of Columbia (DC) Official Code Sections § 47-2001 et seq. and § 47-2201 et seq. and to Chapter 9-4 of Title 9 of the DC Municipal Regulations.

Imposition of Sales Tax

A person engaging in business in the District must collect sales tax from the purchaser on:

1. Sales of tangible personal property delivered to a customer in the District;
2. Services – (examples are listed in DC Official Code § 47-2001(n)(1));
3. Renting or leasing tangible personal property used in the District;
4. Charges for rooms, lodging or accommodations located in the District that are furnished to transients;
5. Admissions to certain public events in the District; and,
6. Charges for parking, storing or keeping motor vehicles or trailers in the District.

This is not an all-inclusive list. For additional information, reference Title 47 Chapter 20 of the DC Official Code.

A retailer that did not resell goods purchased under a resale certificate is liable for use tax for those goods used as complimentary gifts. For additional information see DC Code § 47-2201 et seq.

What must be filed?

If you are deemed a street and mobile food services vendor or the BBLH, you shall file a quarterly return, FR-800V.

If the amount of your payment due for a period exceeds $5,000, you shall pay electronically, and if you are a BBLH you shall file and pay electronically the full amount of the tax due.

Which other DC form may sales and use taxpayers need to file?

Combined Registration Application for Business DC Taxes/Fees/Assessments (FR-500)

Before making taxable sales in the District, you **must** register at MyTax.DC.gov using the business registration process by completing the online Combined Registration Application for Business DC Taxes/Fees/Assessments (Form FR-500) with OTR. There is no charge for registering.

List on the FR-500 all locations in the District from which you will be making taxable sales. OTR will issue a Certificate of Registration for each location listed. Each location must display its own Certificate of Registration.

If you make taxable sales without a Certificate of Registration, you may be fined up to $50 for each day you do business in the District without a certificate.

Special Event for Promoters (FR-500B)

Promoters of special events must, before the event, inform vendors and exhibitors who are participating in the special event of their responsibilities to collect sales tax and pay it to the DC Office of Tax and Revenue (OTR). A special event promoter must submit a preliminary list of all the participating vendors and exhibitors, their addresses, representatives and telephone numbers via MyTax.DC.gov.

This list is due at least 30 calendar days before the special event occurs. A final list is due no later than 10 calendar days after the last day of the special event unless previously submitted. Promoters who fail to adhere to the District's tax code § 47-2002.04 will be subject to penalties. For additional information please refer to OTR's Special Events page.

Claim for Refund (FP-331)
To claim a refund for a previous period, you must file a claim using Form FP-331, Claim for Refund, via MyTax.DC.gov. If you need more information, please call (202) 759-1946 or visit MyTax.DC.gov.

When are your taxes due?

You must file your return and pay any tax due on or before the 20th day of the month after the quarter being reported.

If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. You must file a return to pay the minimum sales tax of $375 even if no sales were made. Otherwise, you will receive a delinquency notice.

If you are not filing a 2025 (October 2024 through September 2025) Street Vendor and Mobile Food Services Minimum Sales Tax Quarterly Return, do not use this booklet.

Filing Your Return

This booklet has all the instructions you will need. You are responsible for filing and paying taxes on time.

Electronic Payment Options

If the amount of your payment due for a period exceeds $5,000, **you shall pay electronically**.

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at MyTax.DC.gov for instructions for electronic payments. 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 the online account. MyTax.DC.gov can store multiple bank accounts across multiple tax types. Taxpayers give OTR the right to debit the money from their bank account. Ensure you allow 1-3 business days for processing 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 OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be registered to use this payment type, and does not need access to the website. **Note: When making ACH credit payments through your bank, please use the correct tax type code (00353) and tax period ending date (YYMMDD).**

Note: International ACH Transaction (IAT). The District does not support International ACH Transactions (IATs) 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

Returns and/or payments that are not received by the due date will accrue penalties and interest as required by District law.

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. The penalty may not exceed an additional amount equal to 25% of the tax due.
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is the 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 a failure to keep adequate books and records.
- Interest of 10% per year, compounded daily, on a late payment.

- 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 Official Code § 47-4212).

Criminal Penalties

You will be penalized under the criminal provisions of the DC Official Code, Title 47 and any other applicable penalties, 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.

Corporate officers may be held personally liable for the payment of taxes owed to DC.

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. For more information visit Enforcement Actions | otr (dc.gov).

Special Circumstances

Amended Returns

Once you have filed your original return, you can amend that return by selecting "View Returns" within the Street Vendor account in MyTax.DC.gov. Navigate to the period where the return was filed. Select "View or Amend Return" for the requested period. Then select "Amend" at the top of the screen. That will open the return to key in the changes.

Final Return

If you are not required to continue filing a return due to the ending of business operations, check the "final return" indicator on the return. OTR will then cancel your filing requirement. You must return the Certificate of Registration to the:

Office of Tax and Revenue
PO Box 470
Washington, DC 20044-0470

Only use this option if you are going out of business. Do not use this indicator to indicate the return is the final for the month, year, or quarter.

Change of Name, Address or Identification Number For any name, address or identification number change, you can manage your account by logging onto your MyTax.DC.gov account. From the main page, locate the "More…" tab and click "Manage Names & Addresses" under the "Registration Details" panel. You will be prompted to attach certain required documents depending on the change you are requesting.

Alternatively, you can complete and mail Form FR-COA, "Change of Name, Address or Identification Number," available on the OTR website.

Getting Started

To complete the Form FR-800V, in general you will need:

Account Number

The account number must be the number that was provided by OTR when you registered. Omission of the account number will cause delays in processing your return. The taxpayer is responsible for providing their assigned OTR account number to their tax practitioner or other persons who are completing the sales and use tax return.

Taxpayer Identification Number (TIN)

You must have a Taxpayer Identification Number (TIN), whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).

- **An FEIN is a valid number issued by the Internal Revenue Service (IRS).** To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses: Click on "Apply online now". You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).
- **An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or online at www.ssa.gov: You may also get this form by calling 1-800-772-1213.
- **An ITIN is a valid number issued by the IRS.** The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a SSN from the SSA. ITINs do not serve any purpose other than federal tax reporting.

Preparer Tax Identification Number (PTIN)

- **A PTIN, Preparer Tax Identification Number is an identification number issued by the IRS.** All paid tax preparers must use their PTIN on tax returns or claims for refund.

You must wait until you receive a TIN before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid.

Help Us Identify Your Forms and Attachments
Write your TIN, tax form number, tax period, business name and address on any statements submitted to OTR. The TIN is used for tax administration purposes only.

Incomplete Forms Will Delay Processing
Sales and use licensees must file a return even if no sales were made or no tax or fees are due. Complete the identification section and then place a zero on the line labeled "Total Amount Due."

Type of Mobile Vendor

Indicate the type of vendor on the face of the return by selecting one of the following: (a food truck (b sidewalk vendor (c ice cream truck or (d other vendor.

Calculation of Sales Tax
Sales tax is calculated by multiplying the sales price of a taxable item by the applicable rate.

The tax is based on the sales price. Sales price is the total amount paid by a purchaser to a vendor for a taxable item without deducting the cost of the item sold. Sales price does not include: (1) cash discounts allowed and taken on sales; (2) separately stated initial installation charges; and (3) sales tax collected by the vendor from the purchaser.

Rules for Reporting Sales Tax
You must calculate tax on the actual selling price. Report cash, credit and charged sales, including conditional sales, for each period each sale took place, even if you have not collected part of the sales price.

Do not deduct:

- Refunds you issued for previously reported sales;
- Amounts for any sale of property that was later repossessed.

You may deduct bad debts. Subsequent collections of deducted bad debts must be reported in full in the period you collected them. Expenses incurred in collecting bad debts are not deductible on your sales tax form. They may be deductible on your business franchise tax forms D-20 or D-30. (See: Title 9 of the DC Municipal Regulations available for purchase from: Office of Documents and Administrative Issuances, 441 4th Street, NW #520S, Washington, DC 20001-2714.

Exempt and/or Nontaxable Sales

- Sales to the United States or the DC Government or any of their instrumentalities thereof, except sales to national banks and Federal savings and loan associations;
- Sales to a state, territory or possession of the US or their political subdivisions, if they grant a similar exception to the District;
- Sales to foreign embassies and diplomats provided the purchaser presents the seller with an exemption card issued by the US State Department.

Note: The Department of State began issuing new tax exempt cards with symbols to indicate the type of items that would be exempt for individuals using these cards.

- Sales to diplomats of the Taipei Economic and Cultural Representative's Office in the US provided the purchaser presents the seller with an exemption card issued by the American Institute in Taiwan;
- In accordance with international law, the Foreign Missions Act (22 USC 4301-4316 as amended), and subject to reciprocity, such cards are used to authorize the exemption from sales, occupancy, restaurant/meal, and other similar taxes, on the official and personal purchases of foreign diplomatic and consular missions and their members of the US. The Department of State issues Diplomatic Tax Exemption Cards identifying the items that are exempt for the holder of the card;
- Sales to organizations exempted from the payment of sales tax by federal statute or treaty;
- Sales of natural or artificial gas, oil, electricity, solid fuel or steam, used directly in processing or refining, manufacturing or assembling, if the purchaser presents the seller with a specific exemption certificate;
- Sales of property which the purchaser acquires for resale in the same form as when acquired, or to be incorporated as a material part of a product to be produced by processing or refining, manufacturing or assembling, if the purchaser presents the seller with a DC Certificate of Resale (OTR-368);
- Certain sales to a public utility or telecommunications company;
- Sales of insurance, professional or personal service transactions which involve sales of tangible personal property as inconsequential elements for which no separate charges are made;

- Sales of transportation and communication services other than data processing services, information services, commercial local telephone services and selected telecommunications services;
- Sales of motor vehicles and trailers subject to the provisions of Title III of the District of Columbia Revenue Act of 1949;
- Sales of medicines, drugs, and pharmaceuticals;
- Sales of food or beverages on a train, airline or other form of transportation operating in interstate commerce;
- Casual and isolated sales, except that sales by churches, religious, scientific, educational, social, fraternal, benevolent and other organizations and institutions of the same nature are not considered to be casual and isolated sales;
- Sales to semipublic institutions;
- Charges for printing a newspaper that is distributed free of charge in the District;
- Sales of food (including snack food), not including food or drink prepared for immediate consumption, or food or drink sold through vending machines;
- Charges for postage, provided the charges are stated separately;
- Sales which, under the US Constitution, may not be taxed by a State;
- Sales of residential public utility services and commodities by a gas, electric, or telephone company, and sales of residential heating oil by any person;
- Sales of residential cable television services and commodities by a cable television company;
- Access to the Internet; and
- Sales delivered to a purchaser outside DC.

For additional exempt sales, please refer to DC Official Code Sections § 47-2005 and § 47-2001.

NOTE: Charitable organizations must pay sales tax on taxable items purchased that are not for purposes of maintaining, operating or conducting the exempt activities of the organization. Charitable organizations must also collect sales tax if they are regularly engaged in making retail sales.

Sales Tax Rates and Fees

A 6.0% rate applies to sales of certain tangible personal property and selected services delivered in DC such as:

- Sales of or charges for all tangible personal property, all digital goods and certain taxable services delivered in the District unless expressly subject to a different rate. Examples of sales and charges subject to the 6.0% rate include, but are not limited to -
    - Rentals or leases of tangible personal property, except rentals of textiles to residential users.
- Sales of newspapers and publications.
- Sales of food or drinks sold through vending machines.
- Sales of certain services: real property maintenance, landscaping, employment, personnel placement, data processing, information, production, fabrication/printing, repairs/alterations of tangible personal property, copying, photocopying, duplicating, or mailing, delivery and laundering, dry cleaning, or pressing, unless the service is performed by coin-operated equipment.
- Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, “900”,”976”,”915”, and other “900” type telecommunication services, telephone answering services, and coin-operated telephone services. These services are exempt from sales tax if charges to the end-user are subject to the DC gross receipts tax or the toll telecommunication tax.
- Charges for admission to certain public events.
- Sales of local telephone service, gas, oil and electricity for commercial use.
- Sales of solid fuel or steam.
- Sales by a bottled water delivery service of bottled water by the gallon generally for use with and to be dispensed from a water cooler or similar type of water dispenser.
- Sales of or charges for the service of the storage of household goods through renting or leasing space for self-storage, including rooms, compartments, lockers, containers, or outdoor space, except general merchandise warehousing and storage and coin-operated lockers.
- Sales of or charges for the service of carpet and upholstery cleaning, including the cleaning or dyeing of used rugs, carpets, or upholstery, or for rug repair.

- The sale of or charge for health-club services or a tanning studio.
- The sale of or charge for the service of car washing, including cleaning, washing, waxing, polishing, or detailing an automotive vehicle, except not for coin-operated self-service car washes.
- The sale of or charge for the service of a bowling alley or a billiard parlor.
- The sales or charges for armored care services or security services.
- Gross receipts from sales contracts on the date the sale is made, regardless of the time of payment or delivery. If the sale is made by a vendor located outside DC, the tax on the purchase— the use tax - whether collected by the vendor or remitted by the purchaser is due at the 6% rate.
- Tax due on rental or lease payments for rentals or leases of tangible personal property applies to each rental or lease period, regardless of the length of the lease or the date the lease agreement was signed.

An 8% rate applies to sales of soft drinks. "Soft drink" means a non-alcoholic beverage with natural or artificial sweeteners. The term "soft drink" shall not include a beverage that:

1. Contains:
   a) At least 50% milk including soy, rice or similar milk substitutes; or
   b) 100% fruit or vegetable juice.
2. Is prepared for immediate consumption, as defined in subsection (g-1) of Section 47-2001 of the DC Official Code.

A 10% rate applies to:

- All sales of food and drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops and similar places of business. This includes food or drink in a heated state, cold drinks, including soft drinks, dispensed on a self-service basis into a container, and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint.
- Alcoholic beverages for off-premises consumption made by specific ABRA license holders; and
- Sales of prepaid telephone calling cards.

A 10.25% rate applies to sales of alcoholic beverages sold for consumption off premises.

A 10.25% rate applies to rentals of motor vehicles and utility trailers, except those registered for commercial purposes.

A 15.95% rate applies to charges for rooms, lodgings, or accommodations furnished to transients.

Procedure for remittance of hotel taxes by online vendors. A room re-marketer is a vendor only with respect to additional charges, and shall file returns and remit tax with respect to such additional charges only. The room re-marketer shall also collect the tax imposed by Title 47 Chapter 20 and Title 47 Chapter 22 of the DC Official Code with respect to net charges and shall remit the tax to the operator of the hotel, inn, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for consideration.

"Additional charges" means the excess of the gross sale or charge receipts received by a room re-marketer over the net charges.

"Net charges" means the gross receipts from the sale of or charges for any room or accommodations received by the accommodations operator from a room re-marketer.

An 18% rate applies to parking, storing or keeping motor vehicles or trailers.

Specific Line Instructions

Sales Tax

Line Instructions

Lines 1-4 are used to report specific types of taxable sales, each of which is assigned its own tax rate.

Line 1: General: 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: Soft drinks not for immediate consumption: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of soft drinks not for immediate consumption, subject to the sales tax rate of 8%.

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: Alcoholic beverages for off-premises consumption: Report the gross sales, exempt/resale sales, marketplace sales, and credit for tax refunded to purchaser for sales of alcoholic beverages for off-premises consumption, subject to the sales tax rate of 10.25%.

Line 5: Sales Tax Collected

Line 6: Sales Tax Due

Use Tax

General Instructions
Lines 7-14 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.

Line Instructions
Line 7: Purchases and rentals (General):
Tax owed on your total purchase subject to the general use tax rate of 6%.

Line 8: 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 9: 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 10: 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 11: 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 12: Rentals of vehicles: Report the tax owed on your total purchases of rental vehicles, subject to the use tax rate of 10.25%.

Line 13: 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 14: Purchases and rentals on parking: Report the tax owed on your total purchases of parking, subject to the use tax rate of 18%.

Line 15: Total Use Tax: This line automatically calculates the totals from Lines 7 - 14.

Other Taxes/Fees

Line 16: 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 16. Multiply the 911 prepaid wireless telecommunications sales receipts by 2% (.02) for the period being reported. Multiply the result by 3% (.03) 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	X .03
e	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 16 of the form.	

Line 17: 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 sells 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 DC Department of Energy and Environment (DOEE) is auditing businesses for bag fee compliance and assessing penalties where appropriate. If you are unclear about how to remit fees, please contact DOEE at CAPTeam@dc.gov. For more information on the District's Bag Law, please visit: https://doee.dc.gov/bags.

Line 18: Total amount due: Sum of Lines 6, 15, 16 and 17.

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.