



CHANGES TO THE DISTRICT OF COLUMBIA 2017 WITHHOLDING FORMS AND REQUIREMENTS



Government of the District of Columbia
Office of the Chief Financial Officer

Office of Tax and Revenue

ABOUT WITHHOLDING CHANGES

The District of Columbia Office of Tax and Revenue (OTR) is making changes to its withholding filing requirements and tax returns for the 2017 filing year. To reduce the paperwork burden for withholding filers like you, OTR is more closely aligning its forms with the federal process.

Similar to the IRS 941 quarterly withholding filing, all existing monthly filers in the District of Columbia will be converted to filing their returns quarterly. Existing quarterly and annual filers will remain the same.

Additionally, you will no longer be able to use your social security number if you are a business/employer. OTR is requiring you to have a Federal Employer Identification Number (FEIN) beginning January 1, 2017.

These changes are being completed as OTR streamlines the process for individuals and businesses to file and pay their taxes using its new web portal, MyTax.DC.gov.

MyTax.DC.gov replaces eTSC for specific functions in November 2016, and it will offer all the benefits of the existing system, along with a host of new functionalities to make it **simpler, faster and safer** for you to file and pay.

HAVE QUESTIONS ABOUT
YOUR TAX FILING



Additional information

can be found at [MyTax.DC.gov](https://mytax.dc.gov)
or by calling **202-727-4TAX (4829)**
or emailing e-services.otr@dc.gov

 [@DC_OTR](https://twitter.com/DC_OTR)

2017 DUE DATES: FOR FILING QUARTERLY WITHHOLDING RETURNS

Quarter includes	Quarter Ends	Form FR-900Q is Due
January, February, March	March 31	April 30
April, May, June	June 30	July 31
July, August, September	September 30	October 31
October, November, December	December 31	January 31

The due date for the 2017 FR-900A, 2017 FR-900NP and 2017 FR-900P is January 31, 2018. A new FR-900P will be available.

REMINDER:



- Withholding booklets will no longer be mailed after November 1, 2016, and will only be made available online at MyTax.DC.gov.
- There are no changes to the 2016 FR-900M, FR-900Q, FR-900A and FR-900B for the 2016 filing year.
- The 2016 FR-900B will be the last legacy reconciliation form to be filed. It is due by January 31, 2017.
- Withholding payments must still be deposited on the 20th of each month for the amount of tax withheld in the previous month. For example, the January tax withheld must be paid by February 20th, and the February tax withheld must be paid by March 20th.

WITHHOLDING TAX CHANGES FORMS AND REQUIREMENTS

Beginning January 2017, OTR is eliminating monthly withholding return filing for District of Columbia taxpayers. This will more closely align with the federal 941 withholding process and make tax filing simpler for District businesses/employers.

If you currently file the Employer/Payer Withholding Tax Monthly Return (FR-900M), you will not be required to file monthly withholding tax returns anymore. Instead, you will be required to file the new Quarterly Return, FR-900Q. However, you will still be required to make your tax payments on a monthly basis, with the due dates being the 20th of the following month, as they are now.

There will be an option of bulk filing the FR-900Q via MyTax.DC.gov beginning with the quarterly return due on April 30, 2017 for the months of January, February and March 2017.

Beginning January 2017, another key feature will be a new standalone annual (Non-Payroll) return, FR-900NP. This new form aligns with Federal regulations and IRS Form 945, and you can file it through MyTax.DC.gov. To report backup or non-wage withholding on non-payroll payments such as pensions, annuities and gambling winnings, use form FR-900NP only.

WITHHOLDING-RELATED FORMS

FR-500	Combined Business Tax Registration Application	
FR-900A	Employer/Payer Withholding Tax Annual Return	
FR-900B	Employer/Payer Withholding Tax Annual Reconciliation and Report <i>(discontinued after 2016)</i>	
FR-900M	Employer/Payer Withholding Tax Monthly Return <i>(discontinued after 2016)</i>	
FR-900NP	Non-Payroll Return	NEW
FR-900P	Payment Voucher for Withholding Tax	NEW
FR-900Q	Employer/Payer Withholding Quarterly Return	

REGISTERING YOUR BUSINESS WITH OTR

To withhold income taxes for the District of Columbia, your business must be registered with OTR by filing the FR-500, Combined Business Tax Registration Application. The FR-500 is used to simplify filing for businesses, allowing you to register all your tax requirements on a single form.

Whether registering for sales, franchise or any other taxes, you should complete all areas applicable to your business activity on the FR-500 by submitting it online: **MyTax.DC.gov**.