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

2008 FP-31 Personal Property Tax Forms and Instructions

DISTRICT OF COLUMBIA
eTSC
ELECTRONIC TAXPAYER SERVICE CENTER

A payment voucher (FP-31P) is provided.

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Need assistance?

File or pay online: **www.taxpayerservicecenter.com**

Get tax forms

Download forms at www.taxpayerservicecenter.com

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue
941 North Capitol St NE Lobby
8:15 am–4:30 pm

Recorder of Deeds Building
515 D St NW Lobby
8:30 am–4:30 pm

Penn Branch
3220 Pennsylvania Av SE
8:15 am–4:30 pm
Tuesdays and Thursdays

Reeves Center
2000 14th St NW Lobby
7 am–7 pm

Wilson Building
1350 Pennsylvania Av NW
7 am–7 pm

One Judiciary Square
441 4th St NW Lobby
7 am–7 pm

Municipal Center
300 Indiana Av NW Lobby
6:30 am–8 pm

MLK Jr Memorial Library
901 G St NW
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Ask tax questions

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Regular hours
8:15 am–4:30 pm
Monday–Friday

Ask tax questions; get tax forms preparation help free

Visit our Walk-In Center, 941 North Capitol St NE, 1st floor

Regular hours
8:15 am–4:30 pm
Monday–Friday

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours
8:15 am–4:30 pm Tuesdays and Thursdays

Do you need help with this form? Come to our Walk-In Center, at 941 North Capitol St NE. (1st floor)
Are you unable to hear or speak? Call the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎？請致電 202-727-4829 或請到 941 North Capitol St NE，要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.

Who must file a Personal Property Tax Return?

Generally, each individual, corporation, partnership, executor, administrator, guardian, receiver, trustee (every entity) that holds personal property in trust must file a DC personal property tax return, Form FP-31. This includes entities located in the District or those that, by legal definition, are located in the District. This includes property that is:

- used or is available for use in DC in a trade or business, whether or not operated for profit; and
- kept in storage, held for rent or lease or similar business arrangement with third parties, government agencies or non-profit entities.

NOTE: By definition, you are engaged in a trade or business if you are carrying on the affairs of a trade, business, profession, vocation, rental of property, or any other activity, whether or not operated for profit or a livelihood. Construction companies doing business in DC at any time during the tax year must apportion the remaining cost (current value) of tangible personal property as of July 1, 2007, by the number of days their tangible personal property was physically located in the District.

Who is exempt from Paying Personal Property Tax?

You are exempt from paying if—

- You are a Non-profit Organization—The tangible personal property of an Internal Revenue Code (IRC) §501(c)(3) organization that has received a certificate of exemption from the DC Office of Tax and Revenue is exempt from the personal property tax. Note: Any personal property used for activities that generate unrelated business income subject to tax under Internal Revenue Code (IRC) §511 is not exempt from the personal property tax. If you are an IRC §501(c)(3) organization and would like to obtain a DC application for exemption (Form FR-164), please visit our web site at www.taxpayerservicecenter.com or call (202) 442-6546.
- You pay Gross Receipts Tax, Distribution Tax, Toll Telecommunication Service Tax or Commercial Mobile Service Tax.
- You are a Qualified High Technology Company (QHTC). You are exempt from personal property tax for ten years from the date of purchase for qualified tangible personal property purchased after December 31, 2000. See the specific instructions on page 5 for a description of eligible property. Qualified personal property leased to a QHTC is also exempt from personal property tax for a period not to exceed ten years. A QHTC claiming exemption from personal property tax must attach form QHTC-CERT to Form FP-31. For additional information, see Publication, FR-399, Qualified High Technology Companies. FR-399 includes information on QHTC claims for a refund of personal property tax and the schedules to use for exempt QHTC property (See our web site for additional Information: www.taxpayerservicecenter.com.)
- Your remaining cost (current value) is less than $50,000.

Simplified filing for those with remaining cost of less than $50,000.

If your personal property remaining cost (current value) is less than $50,000, do the following:

- Complete page 1 of FP-31;
- Fill in the oval by the "Fill in if remaining cost is under $50,000";
- Sign the return; and
- Send it to the Office of Tax and Revenue.

When and where should you file you FP-31 return?

Use the correct mail label. Mail labels are on the back flap of the return envelope in this booklet. File your FP-31 by July 31, 2007. Mail the return and payment voucher with payment to the Office of Tax and Revenue, PO Box 7862, Washington, DC 20044-7862. Please file the original return. Do not send a photocopy. If you are filing a no payment return mail it to the Office of Tax and Revenue, PO Box 96035, Washington, DC 20090-6035.

Extension of Time to File – To request an extension of time to file your Personal Property Tax Return, mail Form FP-129A by July 31, 2007.

Payment options

Pay the total amount of tax due in full with the return (please use the enclosed envelope). You have two options:

- You can pay your tax liability after you have filed your return using our electronic Taxpayer Service Center (eTSC). eTSC allows you to pay by credit card or by ACH. See taxpayerservicecenter.com for details.
- You can pay by check or money order. Make it payable to the DC Treasurer, and write "2008 Personal Property Tax" and your FEIN or SSN in the lower left corner of your check or money order. We use your FEIN or SSN for tax administration purposes only. Attach your payment to the FP-31P payment voucher and mail it with your return in the envelope provided. (Please use the PO Box 7862 mail label.)
- If you are filing a Form FR-129A (extension of time to file) attach your payment to that form.

Penalties and interest

- A late payment penalty of 5 percent per month or portion of month (25 percent maximum) will be assessed on unpaid taxes.
- Interest at the rate of 10 percent per year, compounded daily, will be assessed on any tax remaining unpaid after the return due date without regard to any extension of time to file. Interest on a late payment is computed from the return due date to the date the tax is paid.
- A penalty may be applied if there is an understatement of tax liability greater than $5,000 (greater than $10,000 for corporations) that is attributable to a valuation misstatement.
  - The misstatement is substantial if the amount determined to be the correct valuation is 200% or more than the

amount reported on your return. In this case, the penalty is an amount equal to 20% of the underpayment.

– The misstatement is gross if the amount determined to be the correct valuation is 400% or more than the amount reported on your return. In this case the penalty is an amount equal to 40% of the underpayment.

Make sure your check will clear

You will be charged $65 if your check is returned to us.

Specific Instructions

Value of Tangible Personal Property — You must report the remaining cost (current value) of all your tangible personal property as of July 1, 2007.

Depreciation — Depreciation is allowed only for the period of ownership from the month and year of acquisition. The straight-line method of depreciation is the only method allowed in calculating the remaining cost (current value). Do not use accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System.

Tangible personal property (excluding qualified technological equipment) reported on the return **must not** be depreciated in excess of 75 percent of its original cost. Consequently, the remaining cost (current value) of all tangible personal property (excluding qualified technological equipment) must be at least 25 percent of the original cost.

Qualified technological equipment must be depreciated at the rate of 30 percent per year. It **must not** be depreciated in excess of 90 percent of its original cost. Consequently, the remaining cost (current value) of qualified technological equipment must be at least 10 percent of the original cost.

For personal property tax years beginning July 1, 2000 and thereafter, the remaining cost (current value) of qualified technological equipment acquired on or before June 30, 2000, must be calculated as if depreciation at the rate of 30 percent per year was used from the acquisition date. However, there will be no credit granted nor refund of tax paid in earlier tax years under the prior depreciation rate for qualified technological equipment.

Depreciation rates for tangible personal property not listed in the Depreciation Guidelines in this booklet may be obtained by calling (202) 727-4829.

Use Schedule A of the Personal Property Tax Return to report all depreciable property that you own which is subject to the personal property tax.

Definition of Qualified Technological Equipment

As used here, computer means a programmable electronically activated device capable of accepting information, applying prescribed processes to the information and supplying the results with or without human intervention, and which consists of a central unit containing extensive storage, logic, arithmetic and control capabilities.

Related peripheral equipment means any auxiliary machine (whether on-line or off-line) designed to be placed under the control of a computer and operated in conjunction with the computer.

Qualified technological equipment means any computer or related peripheral equipment except:

- Equipment that is an integral part of other property that is not a computer;
- Typewriters, calculators, adding and accounting machines, copiers, duplicating equipment and similar devices;
- Equipment of a kind used primarily for the amusement or entertainment of the user;
- Mainframe computers capable of simultaneously supporting multiple transactions and multiple users, and having an original cost in excess of $500,000, including any additional memory units, tape drives, disk drives, power supplies, cooling units and communication controllers that are peripheral equipment related to such computers; or
- Computers used in operating industrial processing equipment, equipment used in a computer assisted manufacturing system, equipment used in a computer assisted design or engineering system integral to an industrial process, or a subunit or an electronic assembly comprising a component in a computer integrated industry processing system.

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

Schedules — When attaching separate schedules to the FP-31, include your name, address, tax year, and your FEIN (or SSN) on each schedule.

All items of tangible personal property owned by the business and located or having a taxable situs in DC, whether or not currently in use, must be reported at their remaining cost (current value) as of July 1, 2007.

Schedule A: Books, DVDs and other reference material

Report in this schedule all books and other reference material such as DVDs, tapes, etc., used in the business or profession. Enter the totals on page 2 of form FP-31, line 1 of columns A and B.

Furniture, fixtures, machinery and equipment

Report furniture, fixtures, machinery, equipment and other fixed assets used in the business or profession. Report the furniture, furnishings and equipment of hotels, apartments, schools, hospitals, sanitariums, rooming and boarding houses, estate property, property in storage and private dwellings that are rented furnished as a complete unit or as individual rooms or apartments. Enter the totals on page 2 of form FP-31, line 2, of columns A and B. Hotels and motels must also report their total number of rooms on page 1 of form FP-31, line C.

Unregistered motor vehicles and trailers
Report on Schedule A the totals for all unregistered (not registered in DC) motor vehicles and trailers. Include the totals along with the totals for other tangible personal property on page 2 of form FP-31, line 3, of columns A and B.

Other tangible personal property
Report on Schedule A the following tangible personal property: trailers; construction equipment; special equipment mounted on a vehicle or trailer (not used primarily for the transportation of persons or property); boats; barges; dredges; aircraft; and other tangible personal property. Enter the total original cost on page 2 of form FP-31, line 3, of column A and the total remaining cost (current value) on page 2, line 3, of column B. Owners (lessors) of leased property located in DC in addition to completing Schedule A must complete Schedule D-2, if the property is not included in Schedule A.

Schedule B: Supplies
Report the cost of any consumable items not held for sale, such as office and other supplies.
- Office supplies include, but are not limited to, items such as stationery and envelopes used in the business or profession.
- Other supplies include, but are not limited to, wrapping and packing materials, advertising items, sales books, fuel oil, china, glass and silverware. Enter the totals on page 2 of form FP-31, line 4, of columns A and B.

Schedule C: Dispositions of tangible personal property
Report all fixed assets that were traded in, sold, donated, discarded or transferred out of a District of Columbia location during the preceding tax year. This includes items reported on last year's return that are not reported in either Schedules A or D-2 of the current year's return.

Schedule D-1: Possession of leased property
Complete this schedule only if you are a non QHTC and had in your possession tangible personal property under either a rental or lease agreement or under some other arrangement with another business or individual and the tangible personal property is not owned by you. Any tangible personal property in your possession under a "Lease-Purchase" Agreement or a "Security-Purchase" Agreement which obligates you to become the owner, must be reported in Schedule A.

Schedule D-2: Leased property in DC
Complete this schedule only if you are a non QHTC and, as lessor, rented or leased to any business or individual, tangible personal property under a "Lease-Purchase" Agreement or a "Security-Purchase" Agreement under which the lessee is required to become the owner. Any other tangible personal property owned by you and subject to a rental or lease agreement or any other similar arrangement is reported in Schedule A.

Complete and file the following schedules, as applicable, if you are a QHTC amending your originally filed FP-31 return.

Schedule D-3: Purchased property and QHTCs
This schedule is used to report qualifying tangible personal property purchased after December 31, 2000 by a certified QHTC and used or held for use by the QHTC (or leased under a capital lease) to a certified QHTC. (This schedule is in Publication FR-399, Qualified High Technology Companies.)

Schedule D-4: Leased property and QHTCs
This schedule is used to report qualifying tangible personal property purchased after December 31, 2000, by a non QHTC and leased to a certified QHTC under a capital lease. This schedule is to be completed by the lessor of the property. (This schedule is in Publication FR-399, Qualified High Technology Companies.)

Amended Returns
Use Form FP-31 to file an amended personal property tax return. Please fill in the amended return oval located below the address area. For prior year forms check our web site www.taxpayerservicecenter.com. You must file a separate amended return for each year you are amending.

Other Personal Property Tax Forms
- Railroad Tangible Personal Property Return, Form FP-32;
- Railroad Company Report, Form FP-33; and
- Rolling Stock Tax Return, Form FP-34.

DEPRECIATION GUIDELINES

Assets (excluding qualified technological equipment) may not be depreciated in excess of 75% of the original cost. Qualified technological equipment may not be depreciated in excess of 90% of the original cost. Each category includes, but is not limited to, the items listed below. Examples of items included in some categories are provided in parentheses.

Category A: 6.67% depreciation per year

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

Category B: 10% depreciation per year

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

Category C: 12.5% depreciation per year

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

Category D: 20% depreciation per year

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

Category E: 30% depreciation per year

(1) Qualified technological equipment

Category F: 50% depreciation per year

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

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

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

Government of the District of Columbia

2008 FP-31 Personal Property Tax Return

0 8 0 3 1 0 0 1 0 0 0 0

Federal Employer Identification Number (FEIN)

Social Security Number (SSN) if self-employed

Tax Year beginning July 1, 2007
and ending June 30, 2008
Due Date: July 31, 2007

Business name

OFFICIAL USE

Principal DC business address

Business address (continued)

City | State | Zip Code + 4

Mailing address (if different from above)

Mailing address (continued)

City | State | Zip Code + 4

Fill in ( ) if Amended Return Fill in ( ) if Certified QHTC Fill in ( ) if remaining cost is under $50,000

Statement of personal property and computation of personal property tax

A. Kind of business or profession:

B. Number of DC locations

C. If a hotel or motel, enter the number of rooms

D. Are you a lessee or lessor of personal property not reported in Schedule A of this return? If "Yes", complete Schedule D-1 or D-2 as appropriate. If you are a certified QHTC complete Schedule D-3 or D-4 (see Publication FR-399 for schedules D-3 and D-4) as appropriate. ( ) Yes ( ) No

E. Are there other companies doing business from your address under a lease, sublease or concession? If "Yes", attach a separate schedule listing the name of each company ( ) Yes ( ) No

Office building owners must attach a list of tenants as of July 1, 2007.
Include the building address, their taxpayer ID and room number.

Rev. 04/07

Taxpayer name : _____

FEIN (or SSN): _____

0 8 0 3 1 0 0 2 0 0 0 0

	Column A - Original Cost Dollars	Cents	Column B - Remaining Cost (Current Value) Dollars	Cents
1. Books, DVDs and other reference material *(from Schedule A)*	$		$	
2. Furniture, fixtures, machinery and equipment *(from Schedule A)*	$		$	
3. Unregistered motor vehicles, unregistered trailers and other tangible personal property *(from Schedule A)*	$		$	
4. Supplies *(from Schedule B)*	$		$	
5. Total original cost of tangible personal property *(Add Lines 1 through 4, Column A*	$			
6. Remaining cost (Current Value) of personal property *(Add Lines 1 through 4, Column B)*			$	
7. Deduct: Exclusion			$	50 000 00
8. Taxable remaining cost (current value) of personal property *(Line 6 minus Line 7). If Line 7 is equal to or greater than Line 6, make no more entries, sign below and mail)*			$	
TAX RATE ($3.40 per hundred)				X .0340
9. **TAX** *(Line 8 multiplied by .0340 tax rate)*			$	
10. Tax paid with FR-129A, request for extension of time to file			$	
11. Balance due *(Line 9 minus Line 10)*			$	
12. Penalties *(See page 4 of instructions)*			$	
13. Interest *(See page 4 of instructions)*			$	
14. Total - balance due, penalties and interest *(Add Lines 11, 12 and 13)*			$	
15. Amount paid with this return			$	
16. Unpaid balance *(If any)*			$	
17. Overpayment *(If any)*			$	

PLEASE SIGN HERE

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Officer's or owner's signature _____ Title _____ Date _____

Telephone Number of Person to Contact - -

PAID PREPARER ONLY

Preparer's signature (If other than taxpayer) _____ Date _____

Preparer's FEIN, SSN or PTIN

Firm name _____

Preparer's Telephone Number - -

Firm address _____

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FP-31" and tax year 2008 on your payment.
See page 4 for complete mailing instructions. Use return envelope in this booklet and the correct mailing label.

Books, DVDs and other reference material, furniture, fixtures, machinery and equipment, unregistered motor vehicles, unregistered trailers and other tangible personal property. (If the total cost is over $50,000, attach a copy of your latest balance sheet.)

Schedule A

(1) Type of Property	(2) Date Acquired Month/Year	(3) Depreciation Rate Used	(4) Original Cost	(5) Accumulated Depreciation as of of June 30, 2007	(6) Remaining Cost (Current Value) July 1, 2007
			$		$
Total Original Cost (Also enter on appropriate line(s) 1, 2 and/or 3 of Col. A, page 2 of FP-31)			$	Total Remaining Cost (Current Value) (Also enter on appropriate line(s) 1, 2 and/or 3 of Col. B. page 2 of FP-31.)	$

Schedule B Cost of office and other supplies on hand as of July 1, 2007.

Type of Supplies	Basis of Valuation if other than Physical Inventory	Remaining Cost (Current Value)
		$
Total original cost of supplies on hand (Enter on line 4 in both Col. A. and Col. B, Page 2 of FP-31.)		$

Schedule C Tangible personal property reported on last year's return and disposed of subsequently.

(1) Type of Property	(2) Date Acquired	(3) Original Cost	(4) Date of Disposition	(5) Method of Disposition	***IF SOLD*** (6) Name and Address of Purchaser	(7) Sales Price
		$				$

Schedule D-1 Leased tangible personal property in your possession. To be completed by lessee (other than a QHTC) only. (See the specific instructions for Schedule D-1.)

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		$		$

Schedule D-2 Leased tangible personal property in DC (other than leased to a QHTC). To be completed by lessor only. (See the specific instructions for Schedule D-2.)

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		$		$

Government of the District of Columbia

2008 FP-31 Personal Property Tax Return

0 8 0 3 1 0 0 1 0 0 0 0

Federal Employer Identification Number (FEIN)

Social Security Number (SSN) if self-employed

Tax Year beginning July 1, 2007
and ending June 30, 2008
Due Date: July 31, 2007

Business name

OFFICIAL USE

Principal DC business address

Business address (continued)

City | State | Zip Code + 4

Mailing address (if different from above)

Mailing address (continued)

City | State | Zip Code + 4

Fill in ( ) if Amended Return Fill in ( ) if Certified QHTC Fill in ( ) if remaining cost is under $50,000

Statement of personal property and computation of personal property tax

A. Kind of business or profession:

B. Number of DC locations

C. If a hotel or motel, enter the number of rooms

D. Are you a lessee or lessor of personal property not reported in Schedule A of this return? If "Yes", complete Schedule D-1 or D-2 as appropriate. If you are a certified QHTC complete Schedule D-3 or D-4 (see Publication FR-399 for schedules D-3 and D-4) as appropriate. ( ) Yes ( ) No

E. Are there other companies doing business from your address under a lease, sublease or concession? If "Yes", attach a separate schedule listing the name of each company ( ) Yes ( ) No

Office building owners must attach a list of tenants as of July 1, 2007.
Include the building address, their taxpayer ID and room number.

Rev. 04/07

Taxpayer name : _____

FEIN (or SSN): _____

0 8 0 3 1 0 0 2 0 0 0 0

	Column A - Original Cost Dollars	Cents	Column B - Remaining Cost (Current Value) Dollars	Cents
1. Books, DVDs and other reference material *(from Schedule A)*	$		$	
2. Furniture, fixtures, machinery and equipment *(from Schedule A)*	$		$	
3. Unregistered motor vehicles, unregistered trailers and other tangible personal property *(from Schedule A)*	$		$	
4. Supplies *(from Schedule B)*	$		$	
5. Total original cost of tangible personal property *(Add Lines 1 through 4, Column A*	$			
6. Remaining cost (Current Value) of personal property *(Add Lines 1 through 4, Column B)*			$	
7. Deduct: Exclusion			$	50 000 00
8. Taxable remaining cost (current value) of personal property *(Line 6 minus Line 7). If Line 7 is equal to or greater than Line 6, make no more entries, sign below and mail)*			$	
TAX RATE ($3.40 per hundred)				X .0340
9. **TAX** *(Line 8 multiplied by .0340 tax rate)*			$	
10. Tax paid with FR-129A, request for extension of time to file			$	
11. Balance due *(Line 9 minus Line 10)*			$	
12. Penalties *(See page 4 of instructions)*			$	
13. Interest *(See page 4 of instructions)*			$	
14. Total - balance due, penalties and interest *(Add Lines 11, 12 and 13)*			$	
15. Amount paid with this return			$	
16. Unpaid balance *(If any)*			$	
17. Overpayment *(If any)*			$	

PLEASE SIGN HERE

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Officer's or owner's signature _____ Title _____ Date _____

Telephone Number of Person to Contact - -

PAID PREPARER ONLY

Preparer's signature (If other than taxpayer) _____ Date _____

Preparer's FEIN, SSN or PTIN

Firm name _____

Preparer's Telephone Number - -

Firm address _____

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FP-31" and tax year 2008 on your payment.
See page 4 for complete mailing instructions. Use return envelope in this booklet and the correct mailing label.

Books, DVDs and other reference material, furniture, fixtures, machinery and equipment, unregistered motor vehicles, unregistered trailers and other tangible personal property. (If the total cost is over $50,000, attach a copy of your latest balance sheet.)

Schedule A

(1) Type of Property	(2) Date Acquired Month/Year	(3) Depreciation Rate Used	(4) Original Cost	(5) Accumulated Depreciation as of of June 30, 2007	(6) Remaining Cost (Current Value) July 1, 2007
			$		$
Total Original Cost (Also enter on appropriate line(s) 1, 2 and/or 3 of Col. A, page 2 of FP-31)			$	Total Remaining Cost (Current Value) (Also enter on appropriate line(s) 1, 2 and/or 3 of Col. B. page 2 of FP-31.)	$

Schedule B Cost of office and other supplies on hand as of July 1, 2007.

Type of Supplies	Basis of Valuation if other than Physical Inventory	Remaining Cost (Current Value)
		$
Total original cost of supplies on hand (Enter on line 4 in both Col. A. and Col. B, Page 2 of FP-31.)		$

Schedule C Tangible personal property reported on last year's return and disposed of subsequently.

(1) Type of Property	(2) Date Acquired	(3) Original Cost	(4) Date of Disposition	(5) Method of Disposition	***IF SOLD*** (6) Name and Address of Purchaser	(7) Sales Price
		$				$

Schedule D-1 Leased tangible personal property in your possession. To be completed by lessee (other than a QHTC) only. (See the specific instructions for Schedule D-1.)

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		$		$

Schedule D-2 Leased tangible personal property in DC (other than leased to a QHTC). To be completed by lessor only. (See the specific instructions for Schedule D-2.)

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		$		$

Instructions for FP-31P - Please print clearly

The FP-31P Payment Voucher is used to make any payment due on your FP-31 return.

- Enter your federal employer identification number (FEIN) or your social security number (SSN).
- Enter your business name and mailing address.
- Enter the amount you are paying by check or money order (do not send cash).
- Make your check or money order payable to the DC Treasurer.
- Write your FEIN/SSN and the tax year on your check or money order.
- Make sure your name and address appear on your payment.
- Staple your payment to the FP-31P.
- Mail the FP-31P with the return to the Office of Tax and Revenue, PO Box 7862, Washington, DC 20044-7862. **Do not attach this voucher to your return**.

By using the FP-31P Payment Voucher, you are helping us process your return.

Detach at perforation before mailing

Government of the District of Columbia

2008 FP-31P Payment Voucher

0 8 0 3 1 0 3 1 0 0 0 0

Important: Print in CAPITAL letters in black ink.

Taxpayer Identification Number

Fill in ◯ if FEIN

Fill in ◯ if SSN

Business name

Address 1

Address 2

City *State* *Zip Code + 4*

Tax Year beginning July 1, 2007
and ending June 30, 2008
Due Date: July 31, 2007

Amount of payment $. 00

To avoid penalties and interest, your return envelope must be postmarked no later than the due date for your return.

STAPLE CHECK OR MONEY ORDER HERE ▲

Government of the District of Columbia

2008 FP-129A Extension of Time to File DC Personal Property Tax Return

0 8 1 2 9 0 0 1 0 0 0 0

Federal employer identification number (FEIN)

Social Security Number (if self-employed)

Tax Year beginning July 1, 2007
and ending June 30, 2008
Due Date: July 31, 2007

Business name

OFFICIAL USE

Mailing address

Mailing address (continued)

City

State

Zip Code + 4 -

Submit this form along with your payment in full of any tax due shown on Line 4 below.

1. A 3-month extension until October 31, 2007, is requested to file the following DC return or report *(fill in oval that applies)*:

- ○ Personal Property Tax Return, Form FP-31
- ○ Railroad Company Report, Form FP-33
- ○ Railroad Tangible Personal Property Return, Form FP-32
- ○ Rolling Stock Tax Return, Form FP-34

	Dollars	Cents
2. Estimated taxable remaining cost (current value) of tangible personal property as of July 1, 2007	$	.
3. Tax rate ($3.40 per hundred)	X .0340	
4. Balance due *(Multiply Line 2 amount by Line 3 rate)* Payment of the entire balance due must be submitted with this form, otherwise, your extension request will be denied. *(Note: A failure to pay penalty and interest will be added to any amount of tax due that is not paid with this extension request)*	$	.

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on all the information available to the preparer.

PLEASE SIGN HERE

Print name

Telephone Number of Person to Contact - -

Taxpayer's signature

Fill in ○ if you are granting the preparer power of attorney authority

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) Date

Preparer's FEIN, SSN or PTIN

Firm name

Preparer's Telephone Number - -

Firm address

Make check or money order payable to the DC Treasurer. Include your FEIN / SSN, "FP-129A" and tax year 2008 on your payment.
Mail this form and payment to: Office of Tax and Revenue, PO Box 229, Washington DC 20044-0229.

Rev. 04/07

Instructions

Form FP-129A

Extension of Time to File DC Personal Property Tax Return

Extension of time to file

A 3-month extension of time to file will be granted if you properly complete and timely file Form FP-129A together with full payment of any tax due. If you are granted an extension of time to file you must attach a copy of your Form FP-129A when you actually file your personal property tax return or report.

A taxpayer must use Form FP-129A to request a 3-month extension of time to file Forms FP-31, FP-32, FP-33 and FP-34. A separate Form FP-129A must be submitted for each return or report for which an extension of time to file is requested. No extension of time to file will be granted beyond the 3-month extension.

When to file

The request for an extension of time to file must be submitted no later than the due date of the return or report.

Where to file

Mail the completed Form FP-129A together with the payment of any tax due to the Office of Tax and Revenue, PO Box 229, Washington DC 20044-0229. Be sure to sign and date the form. Make the check or money order payable to the DC Treasurer. Include on the payment your FEIN/SSN, "FP-129A" and tax year 2008. If no tax is due, then the extension request should be sent to Office of Tax and Revenue, PO Box 96035, Washington DC 20090-6035.

Interest and penalty

If any tax due is not paid by the due date of the return or report, without regard to any extension of time to file, interest at the rate of 10 percent per year, compounded daily, will be assessed on any tax remaining unpaid after the due date of the return. Interest on a late payment is computed from the due date of the return to the date the tax is paid.

A penalty of 5 percent per month, or portion of a month (limited to a 25 percent maximum), will be assessed on the unpaid taxes.

Signature

The request for an extension to file must be signed by the taxpayer or the taxpayer's authorized agent.

Government of the District of Columbia

2008 FP-129A Extension of Time to File DC Personal Property Tax Return

0 8 1 2 9 0 0 1 0 0 0 0

Federal employer identification number (FEIN)

Social Security Number (if self-employed)

Tax Year beginning July 1, 2007
and ending June 30, 2008
Due Date: July 31, 2007

Business name

OFFICIAL USE

Mailing address

Mailing address (continued)

City

State

Zip Code + 4 -

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Print name

Telephone Number of Person to Contact - -

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PAID PREPARER ONLY

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Rev. 04/07

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