



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

2009 FR-800M Sales and Use Tax Monthly Return Booklet

DCS001M

Secure - Accurate - Convenient ...

DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

File Electronically Today!

www.taxpayerservicecenter.com

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 1st floor
8:15 am–5:30 pm

Reeves Center

2000 14th St NW Lobby
7 am–7 pm

Municipal Center

300 Indiana Av NW Lobby
6:30 am–8 pm

Recorder of Deeds Building

515 D St NW Lobby
8:30 am–4:30 pm

Wilson Building

1350 Pennsylvania Av NW Lobby
7 am–7 pm

MLK Jr Memorial Library

901 G St NW Business Information Center
Sunday, 1-5 pm
Monday–Thursday 10 am–9 pm
Friday, Saturday 10 am–5:30 pm

Penn Branch

3220 Pennsylvania Av SE
8:15 am–4:30 pm

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Office will be open Tuesdays and Thursdays, January 2 – April 15

Ask tax questions

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

Regular hours

8:15 am–5:30 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–5:30 pm
Monday–Friday

Visit our Penn Branch Satellite Center, 3220 Pennsylvania Av SE

Regular hours

Office will be open Tuesdays and Thursdays, January 2 – April 15

Do you need help with this form? Visit our Walk-In Center, at 941 North Capitol St NE. (1st floor)

Are you unable to hear or speak? Contact 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.

Monthly Sales and Use Tax Return

Filing Period and Due Date

Your monthly returns are due by the 20th of the month after the month 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, even if you did not make any sales or no sales or use tax is due. Otherwise, you will receive a delinquency notice.

NOTE: If your liability exceeds \$25,000 in a month, you must file electronically, see www.taxpayerservicecenter.com. If your monthly sales and use tax liability is consistently less than \$100, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX (4829) to change your filing frequency to annually.

Final Return

If you are no longer required to file sales and use returns due to the ending of your business operations, fill in the "final return" oval on the FR-800M return. We will then cancel your filing requirement.

Forms

This booklet has all the forms and instructions you need. It is mailed to each registered taxpayer except those that file electronically or on a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms. You may want to file your return and pay your tax electronically. The booklet also contains mailing labels.

NAICS Business Activity Codes

Please refer to FR-500, the Combined Business Tax Registration Application booklet for a list of NAICS codes. They are also available on our website - www.taxpayerservicecenter.com.

Payments

Write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-800M and the tax period being reported on your check or money order. Make it payable to the DC Treasurer and mail it with your return to: Office of Tax and Revenue, PO Box 96384, Washington, DC 20090-6384. You may pay at any DC branch of the Wachovia Bank. You may also pay electronically— see our website www.taxpayerservicecenter.com.

Dishonored Checks

You will be charged \$65 for any check you send to OTR that is dishonored.

Exempt and/or Nontaxable Sales:

- Sales to the United States or the DC Government or any of their instrumentalities;
- Sales to a semipublic institution with a DC Certificate of Exemption (FR-551);
- Sales to a purchaser who provides you with a DC

Certificate of Resale (OTR-368);

- Sales delivered to a purchaser outside DC; and
- Certain sales in DC by a Qualified High Technology Company (QHTC) and certain sales to a QHTC. *Fill in the QHTC oval, attach a completed QHTC-CERT form to each monthly return and enter the amount in Column B, Line 14, QHTC exempt sales. See Publication FR-399, Qualified High Technology Companies, for details.*
- For additional exempt sales please see DC Code §§47-2005 and 47-2001. Also see publication FR-379, General Information—Sales and Use Taxes.

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

Tax Rates

- The **5.75% rate** applies to:
 - Sales of tangible property delivered in DC;
 - 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 or printing, repairs or 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 or the toll telecommunication tax;
 - Admissions to certain public events;
 - Sales of local telephone service, gas, oil and electricity for commercial use; and
 - Sales of solid fuel or steam.

For more details, see publication FR-379, *General Information - Sales and Use Taxes* (see www.taxpayerservicecenter.com).

- The **9% rate** applies to sales of alcoholic beverages sold for consumption off the premises.
- The **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 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;

- Rentals of motor vehicles and utility trailers, except those registered for commercial purposes;
- Sales of alcoholic beverages sold for consumption on the premises; and
- Sales of prepaid telephone calling cards.

- The **12% rate** applies to:

- Parking, storing or keeping motor vehicles or trailers;
- Tobacco products, other than cigarettes or premium cigars or pipe tobacco. This includes any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff.
NOTE: A premium cigar means an individual cigar with a retail cost of \$2 or more or a packaged unit of cigars with an average cost of \$2 or more per cigar.

- The **14.5% rate** applies to charges for rooms, lodgings, or accommodations furnished to transients.

Rules for Reporting Sales and Use Taxes

You must charge and collect tax on the actual selling price. Report cash, credit and charge sales, including conditional sales, for the 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, see Claim for Refund of Sales and Use Tax (FP-331) for detailed instructions on how to claim overpayments.
- Amounts for any sale of property that was later repossessed.

You may deduct bad debts. Subsequent collections of bad debts must be reported in full in the period you collected them. Expenses incurred in collecting bad debts are not deductible. (See: Title 9 of the DC Municipal Regulations available for purchase from: Office of Documents and Administrative Issuances, 441 4th St NW #520S, Washington DC 20001-2714.)

Criminal Penalties

You will be penalized if you are required to file a return or report, or perform any act under the provisions of the Sales and Use Tax Act, and —

- You fail to file the return or report. If convicted, you will be fined not more than \$3,000 or imprisoned for not more than 180 days, or both, for each failure.
- You willfully fail to timely file the return or report. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- You willfully attempt to evade or defeat a tax; or willfully fail to collect, account for, or pay over a tax. You may be subject to other penalties (see DC Code §§47-4101 and 4102).

These penalties are in addition to penalties under DC Code §22-2405 for false statements. Corporate officers may be held personally liable for the payment of taxes owed and not paid to DC.

Penalty and Interest Charges

OTR will charge —

- A penalty of 5% per month 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.
- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a 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 civil fraud penalty of 75%.

Use Tax Reporting

You must report the cost of all personal property and taxable services used or consumed by you in DC on which sales tax has not been paid to any state. This includes the cost of items purchased under a DC Certificate of Resale (OTR-368) and withdrawn from stock for personal use or for use in the conduct of your business. QHTC filers do not need to report use tax on certain purchases. See publication FR-399, Qualified High Technology Companies, for more details.

Overpayment of Sales or Use Tax

You cannot claim credit on your FR-800M for an overpayment of sales or use tax from a prior year. To claim an overpayment credit you must file a Claim for Refund of Sales and Use Tax (FP-331). If you need more information, please call (202) 727-4829. For tax forms, call (202) 442-6546 or visit www.taxpayerservicecenter.com.

Amended Returns

You can correct a previously filed return by filing an amended return. Fill in the amended return oval on the FR-800M and show the corrected figures. You must complete and attach a Form FP-331 to any amended return requesting a refund.

Use Tax

Line 1, Taxable at 5.75%: In Column B enter the Taxable amount of all items or services you used in DC for the month being reported and on which you have not paid a sales tax to any state. Multiply the amount by .0575 and enter the result on Line 1C.

Line 2, Taxable at 9%: In Column B enter the Taxable amount of alcoholic beverages used by you in DC for the month being reported and on which you have not paid a sales tax to any state. Multiply the amount by .09 and enter the result on Line 2C.

Line 3, Taxable at 10%: In Column B enter the Taxable amount of all food and drink used or consumed in DC, or rentals of motor vehicles or utility trailers (except those registered for commercial purposes) for the month being reported and on which you have not paid a sales tax to any state. Multiply the amount by .10 and enter the result on Line 3C.

Line 4, Taxable at 12%: In Column B enter the Taxable amount of Other Tobacco Products purchased on which you have not paid a sales tax for the month being reported. Multiply the amount by .12 and enter the result on Line 4C.

Line 5, enter the amount exempt from use tax if you are a certified QHTC. Fill in the QHTC oval and attach a completed copy of your QHTC-CERT form.

Line 6, Total use tax: Add Lines 1C, 2C, 3C and 4C and enter the result on Line 6C.

Sales Tax

Line 7, Taxable at 5.75%: In Column B enter the amount of all sales taxed at 5.75% for the month being reported. Multiply the amount by .0575 and enter the result on Line 7C.

Line 8, Taxable at 9%: In Column B enter the amount of all sales taxed at 9% for the month being reported. Multiply the amount by .09 and enter the result on Line 8C.

Line 9: Taxable at 10%: In Column B enter the amount of all sales taxed at 10% for the year being reported. Multiply the amount by **.10** and enter the result on Line 9C.

Line 10a, Taxable at 12%: In Column B enter the amount of all sales of the services of parking, storing or keeping motor vehicles taxed at 12% for the month being reported. Multiply the amount by .12 and enter the result on Line 10aC.

Line 10b, Taxable at 12%: In Column B enter the amount of all sales of Other Tobacco Products taxed at 12% for the month being reported. Multiply the amount by .12 and enter the result on Line 10bC.

Line 11: Taxable at 14.5%, In Column B enter the amount of all sales taxed at 14.5% for the month being reported. Multiply the amount by .145 and enter the result on Line 11C.

Line 12, Column B: Add all entries on Lines 7B–11B and enter the result as the Total taxable sales.

Line 12, Column C: Add the entries on Lines 7C–11C and enter the result as Total sales tax.

Line 13, Column B: Enter your Total exempt sales for the sales month being reported. Include the QHTC exempt sales amount from Line 14B. If you have QHTC exempt sales, fill in the QHTC oval at the top of the form and attach a completed QHTC-CERT form.

Line 15, Column B: Add Lines 12B and 13B and enter the total.

Line 16, Column C: Add Lines 6C (Total use tax) and 12C (Total sales tax), enter the Tax amount due.

Preparer Tax Identification Number (PTIN)

A PTIN is issued by the IRS to a paid preparer who applies for one. A PTIN may be used for identification purposes, instead of the preparer's SSN.

Change of Name or Address

For any name or address change, fill out the FR-800C, "Change of Name or Address," form in this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470. Do not make a change on the return if you received a personalized return.

2009 FR-800M Sales and Use Tax Monthly Return



Taxpayer Identification Number Fill in: if FEIN if SSN Period Ending (MMDDYYYY)

Business name

Mailing address line 1

Mailing address line 2

City State Zip Code + 4

OFFICIAL USE ONLY

Due Date

Fill in if Amended return
Fill in if Final return
Fill in if certified QHTC

Account Number (provided by OTR) NAICS code

Column A Description	Column B — Taxable amount	Tax Rate	Column C — Tax due — multiply column B by tax rate, enter here
1. Use Taxable at 5.75% 1B	\$ <input type="text"/>	X .0575	1C \$ <input type="text"/>
2. Use Taxable at 9% 2B	\$ <input type="text"/>	X .09	2C \$ <input type="text"/>
3. Use Taxable at 10% 3B	\$ <input type="text"/>	X .10	3C \$ <input type="text"/>
4. Use - other tobacco Taxable at 12% 4B	\$ <input type="text"/>	X .12	4C \$ <input type="text"/>
5. QHTC exempt purchases excluded from Line 1B 5B	\$ <input type="text"/>		
6. Total use tax (Add Lines 1C, 2C, 3C and 4C) 6C			\$ <input type="text"/>
7. Sales Taxable at 5.75% 7B	\$ <input type="text"/>	X .0575	7C \$ <input type="text"/>
8. Sales Taxable at 9% 8B	\$ <input type="text"/>	X .09	8C \$ <input type="text"/>
9. Sales Taxable at 10% 9B	\$ <input type="text"/>	X .10	9C \$ <input type="text"/>
10a. Sales - parking Taxable at 12% 10aB	\$ <input type="text"/>	X .12	10aC \$ <input type="text"/>
10b. Sales - other tobacco Taxable at 12% 10bB	\$ <input type="text"/>	X .12	10bC \$ <input type="text"/>
11. Sales Taxable at 14.5% 11B	\$ <input type="text"/>	X .145	11C \$ <input type="text"/>
12. Total taxable sales (Add Lines 7B-11B). 12B	\$ <input type="text"/>	12. Total sales tax (Add Lines 7C-11C). 12C	\$ <input type="text"/>
13. Total exempt sales (include Line 14B) 13B	\$ <input type="text"/>		
14. QHTC exempt sales 14B	\$ <input type="text"/>		
15. Total sales (Add Lines 12B and 13B) 15B	\$ <input type="text"/>	16. Tax amount due (Add Lines 6C and 12C) 16C	\$ <input type="text"/>

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

PLEASE SIGN HERE

Taxpayer's signature Title Date

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) Date

Firm name and address

Telephone Number of Person to Contact

Paid Preparer's FEIN, SSN or PTIN

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800M" and tax period on your payment. Mail return and payment to: Office of Tax and Revenue, PO Box 96384, Washington DC 20090-6384.

FR-800C Change of Name or Address

Important: Print in CAPITAL letters using black ink.

OFFICIAL USE

Taxpayer Identification Number

Grid for Taxpayer Identification Number

Fill in if FEIN
Fill in if SSN

Account Number (provided by OTR)

Field for Account Number

Old Business name

Field for Old Business name

Old Mailing address line #1

Field for Old Mailing address line #1

Old Mailing address line #2

Field for Old Mailing address line #2

City

State

Zip Code + 4

Fields for City, State, and Zip Code + 4

DATE OF CHANGE MMDDYYYY

Field for DATE OF CHANGE

New Taxpayer Identification Number (if applicable)

Field for New Taxpayer Identification Number

New Business Name

Field for New Business Name

New Mailing address line #1

Field for New Mailing address line #1

New Mailing address line #2

Field for New Mailing address line #2

City

State

Zip Code + 4

Fields for City, State, and Zip Code + 4

Contact person

Field for Contact person

Contact telephone number

Field for Contact telephone number

DCS0011M

Instructions

The FR-800C "Change of Name or Address" form may be used to make a name or address change for your Sales and Use Return.

- Fill in your taxpayer identification number.
• Fill in the appropriate oval to indicate whether the number is a Federal Employer Identification Number (FEIN) or a Social Security Number (SSN).
• Complete all lines affected by your change.
• Fill in the contact person and telephone number fields.
• Mail the completed form to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

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