

★ ★ ★ GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
P.O. BOX 556
WASHINGTON, DC 20044-0556
FAX # (202) 442-6883 www.cfo.dc.gov

APPLICATION FOR EXEMPTION, FR-164
(Check Appropriate Boxes)

- INCOME AND FRANCHISE TAX
 SALES AND USE TAX (SEMI-PUBLIC INSTITUTION ONLY)
 PERSONAL PROPERTY TAX (SEMI-PUBLIC INSTITUTION ONLY)

1. Full name of organization _____

EEIN# -

2. Complete address (number, city/town and Postal Zip Code of the organization; P.O. Box is not acceptable.) including Website _____

3. Federal Exemption Status:

- IRS Determination Letter effective date _____ Internal Revenue Code Section _____
 Application filed (if not recognized) Date _____ Internal Revenue Code Section _____

4. Form of Organization:

- Corporation Date of incorporation _____ State _____
 Other-Describe _____

5. Purpose of Organization:

- Religious Library Other: Explain: _____
 Charitable Educational
 Scientific Hospital

6. Principal Sources of Income:

- Donations Assessments Interest Other: Explain _____
 Grants Initiation Fees Dividends
 Dues Rents Business Operations

7. End of Annual Accounting Period: _____

8. Date activities began in the District: _____

9a. Physical location(s) of Personal Property in the District: _____

9b. Type of Personal Property Owned by Organization: (Also list total cost of property owned and located in the District) _____

Person Authorized to Discuss Application for Exemption:

Name: _____ Title: _____ Telephone: _____

Address: _____ FAX: _____ Email: _____

SIGNATURE AND VERIFICATION

Under the penalties provided by law, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature of Officer	Title	Date

10a. Does the organization control or is it controlled by any other organization?	Yes	No	If 'Yes', attach an explanation.
b. Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?	Yes	No	If 'Yes', attach an explanation.
c. Other than a statutory office, do you maintain regular places of business outside the District?	Yes	No	If 'Yes', attach a statement indicating the locations.
d. Does the organization report any unrelated business income on Form 990T to the IRS?	Yes	No	If 'Yes', attach an explanation of the nature of the organization's unrelated business activities or provide a copy of the latest filed Form 990T.
e. Does the organization file a Form 1120POL U.S. Income Tax Return for Certain Political Organizations with the IRS?	Yes	No	If 'Yes', attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
f. Did the organization establish a political action committee described in section 527(F)(3) of the Internal Revenue Code?	Yes	No	If 'Yes', attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
g. Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District?	Yes	No	If 'Yes', attach an explanation of the nature of the organization's activities.
h. Did the organization purchase any tangible personal property outside the District for use in the District?	Yes	No	If 'Yes', did the organization file an appropriate sales & use tax return with the District? If no please attach an explanation.

General Information

This application is for use by organizations who wish to apply for an exemption from the District of Columbia Income and Franchise Tax, Sales and Use Tax and Personal Property Tax. All questions on the application must be answered completely. Mail the completed application, with the various documents requested in the specific instructions, to the Office of Tax and Revenue, P.O. Box 556, Washington, DC 20044-0556, Attn: Exempt Organizations. If you have questions, please call (202) 442-6586 between the hours of 7:30 a.m. and 4:30 p.m. Monday through Thursday.

Applicants for Income and Franchise Tax Exemption under Sec. 47-1802.1 of the DC Code:

Most organizations recognized by the Internal Revenue Service will qualify for exemption under the District of Columbia Income and Franchise Tax Act. The effective date for all income and franchise tax exemptions will be the effective date of the IRS Determination Letter.

Applicants for Sales and Use Tax Exemption under Sec. 47-2005 of the DC Code:

Under the District of Columbia Sales and Use Tax Act sales made to any organization which qualifies as a "semipublic institution" are exempt from the tax. A "semipublic" institution is defined under Sec. 47-2001(r) of the Act as "any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual." This exemption is limited to those organizations, which have been recognized as tax exempt under Section 501(c) (3) of the Internal Revenue Code of 1986 (or comparable sections under prior codes).

SEMI-PUBLIC INSTITUTIONS ARE RECOGNIZED AS TAX EXEMPT IF PHYSICALLY LOCATED IN THE DISTRICT.

The exemption applies only to those transactions, which occur on or after the date of the issuance of a Certificate of Exemption by the Office of Tax and Revenue.

Personal Property Tax Exemption under Sec. 47-1508 of the DC Code:

Organizations requesting an exemption from DC Personal Property Tax must own the personal property for which the request is being made, and qualify under Title 47, Section 1508 of the DC Code. Organizations that may qualify for exemption are any corporation, and community chest, fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual. The effective date for personal property tax exemptions will be the July 1 following the date of the initial application request.

Specific Instructions

FILE THE FOLLOWING DOCUMENTS WITH THIS APPLICATION: (If not currently available, state when they will be furnished).

- a. A copy of the latest determination or ruling letter you have received from the Internal Revenue Service, which either approves your organization's exemption from Federal income tax.
- b. If incorporated in DC, a copy of your Certificate of Incorporation issued by the DC Department of Consumer and Regulatory Affairs, Corporate Division, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other documents whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.
- c. If not incorporated in DC a photocopy of a Certificate of Authority issued by the DC Department of Consumer and Regulatory Affairs, Corporate Division, must be submitted to the Office of Tax and Revenue with the Application for Exemption.
- d. If your organization has ever been recognized as tax exempt by the District, based on a previous application, please provide a copy of your DC letter of exemption or certificate of exemption.
- e. A copy of a lease, District of Columbia Occupancy Permit issued to organization or other documentation should accompany a request by a semi-public institution (501(c) (3) organization) for sales tax exemption to satisfy the physical location requirement.
- f. An organization should file Form FR-500 Combined Business Tax Registration Application with Form FR-164 Application for Exemption if not previously registered with the Office of Tax and Revenue.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



OTR TAX NOTICE 2011-7

November 17, 2011

**GUIDANCE ON APPLICATION FOR EXEMPTION FROM DISTRICT OF
COLUMBIA FRANCHISE, SALES AND USE, AND PERSONAL PROPERTY
TAXES**

Nonprofit organizations intending to conduct activities in the District of Columbia that may subject them to liability for franchise, sales and use, or personal property taxes are advised to submit an application for exemption from these taxes no later than the time that those activities commence.¹

An Application Is Required to Obtain an Exemption

Under District law, a determination of exempt status by the Internal Revenue Service (“IRS”) does not by itself confer exemption from these taxes. Applicable exemptions from District of Columbia taxes must be secured from the Office of Tax and Revenue (“OTR”). The statutes governing each of these taxes provide that an organization cannot claim the available exemptions from these taxes unless the organization first obtains a letter (in the case of the franchise and personal property taxes) or a certificate (in the case of the sales and use taxes) from OTR stating that it is entitled to an exemption. D.C. Code secs. 47-1508 (personal property tax); 47-1802.01 (franchise taxes); 47-2005(3) (sales and use taxes). It should be noted that the tax exemptions conferred by these statutes generally apply only with respect to activities in furtherance of an organization’s exempt purposes, and no exemption is provided with respect to business activities that are not related to an organization’s exempt purposes. Such unrelated business activities remain subject to tax.

Application Procedures

In order to apply for exemption from these taxes, an organization must submit Form FR-164 to OTR. Filing instructions are provided with the form, which is available through OTR’s Taxpayer Service Center. If an application is hand-delivered to an OTR unit authorized to receive the filing, it is considered filed on the date shown by the OTR date

¹ This notice does not address the process of securing exemption from real property or other District taxes.

stamp placed on the filing. If a properly addressed application is delivered to OTR by mail or private delivery service, it is considered filed on the postmark date shown on the envelope or wrapper. If a properly addressed application is received by OTR via facsimile, it is considered filed on the date that the facsimile is received by OTR.

Effective Date of Exemption

For franchise tax purposes, the exemption, if granted, is effective on the effective date of the exemption determination letter issued for the organization by the Internal Revenue Service.

The sales and use tax exemption, if granted, becomes effective when the exemption certificate is issued.

The personal property tax exemption, if granted, becomes effective on the July 1 following the date of the filing of Form FR-164.

Procedure for Organizations That Do Not Promptly File an Application

OTR encourages any organization that has commenced activities in the District, or that has become liable for franchise, sales and use, or personal property tax prior to filing an application for exemption, to promptly file Form FR-164 so as to help forestall the accumulation of additional tax liability. OTR has instituted a Voluntary Disclosure Program under which noncompliant taxpayers are permitted to pay certain tax liabilities and interest without imposition of civil penalties or fees. An organization that has delayed filing an application for exemption, but that has not been contacted by OTR or its representatives, should consider entering this program to clear outstanding liabilities.

DC CODE § 47-1508
DISTRICT OF COLUMBIA OFFICIAL CODE 2001 EDITION
DIVISION VIII. GENERAL LAWS.
TITLE 47. TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES.
CHAPTER 20. GROSS SALES TAX.

Current through October 2, 2001

§ 47-2005. Exemptions.

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter:

- (1) Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations;
- (2) Sales to a state or any of its political subdivisions if such state grants a similar exemption to the District. As used in this paragraph, the term "state" means the several states, territories, and possessions of the United States;
- (3) Sales to semipublic institutions; provided, however, that such sales shall not be exempt unless:
 - (A) Such institution shall have first obtained a certificate from the Mayor stating that such institution is entitled to such exemption;
 - (B) The vendor keeps a record of the sale, the name of the purchaser, the date of each separate sale, and the number of such certificate;
 - (C) Such institution is located within the District; and
 - (D) The property or services purchased are for use or consumption, or both, in maintaining, operating, and conducting the institution for the purpose for which it was organized or for honoring the institution or its members;

DISTRICT OF COLUMBIA MUNICIPAL REGULATIONS

417.12. The location requirement of § 128(c) of the Act is not satisfied by a mere statutory office of a registered agent, but refers to a physical location where the activities of the organization are regularly carried on.



DEPARTMENT OF CONSUMER & REGULATORY AFFAIRS
District of Columbia Government

Corporations Division

Instruction Sheet for Application for Certificate of Authority for Foreign Non-Profit Corporation
Form FNP-1, Version 5, July 2010.

General Information:

By filing this application (FNP-1), you will register non-District non-profit corporation to conduct business in the District of Columbia.

This is the first step in regulatory compliance before you can apply for charitable solicitation or general business license or tax exempt status.

Include contact information with your correspondence such as cover letter with e-mail address, phone number, etc. in case of any questions;

All items must be answered; N/A is not an acceptable answer; you must use the latest version of this form;

Step-By-Step Guide:

Item 1. Provide the name of entity exactly as it is registered with the state of formation; do not include doing business as (DBA) or other versions of the name;

Item 2. Provide the state or country of formation;

Item 3. Provide the date of organization in the state of formation;

Item 4. Provide the term of existence - perpetual for most corporations or specify the dissolution date;

Item 5. Provide the true date when corporation will start or has started conducted business in the District of Columbia:

A-if corporation has not started conducting business, you may indicate the following - upon registration;

B-if corporation commenced its business previously, it may be liable for back reports (form bra-25) and back fees;

Special Note: It is imperative for corporations that conducted business previously to contact division for exact fees and instructions to avoid application rejection for deficiency;

Item 6. Provide the address of the corporation in the state of formation; if main office address is outside the state of formation, provide the registered agent's address in the state of formation;

Item 7. Provide the name and address of the registered agent in the District of Columbia; you must submit this application along with the form RA-1 (see page 4 for form and instructions);

Mail all forms and required payment to:

Department of Consumer and Regulatory Affairs
Corporations Division
PO Box 92300
Washington, DC 20090

Phone: (202) 442-4400

Item 8. Describe the corporations purpose in the District; provide at least one specific purpose; general purposes are not acceptable;

Item 9. Indicate the name and address of all corporate officers and directors; use additional sheet if needed;

Item 10. Include certified copy of articles of incorporation and articles of amendment (if available) from the state or country of incorporation;

See special instructions below:

A-certified copy should bear the issue date within the last 6 months; uncertified copies will not be accepted; do not include certificate of good standing / existence and uncertified copies - your application will be rejected;

B-if certified copy is not in English for non-US entities, then it should be translated by certified translation service;

C-certified copy should be issued by the Corporate Registrar in the state of formation;

D-if corporation has recent restated articles, then certified copy of restated articles is sufficient in lieu of original articles of incorporation; if restated articles have been amended since filing, include certified copy of all amendments;

E-certificate of good standing or certificate of existence will not be accepted in lieu of certified copy;

F-for MD Entities - contact Department of Tax and Assessment; for VA entities - contact State Corporation Commission;

G-for other non-District entities - contact Secretary of State or other registrar;

Items 11-14. Application must be signed by president or vice-president of the corporation and attested by the secretary or assistant secretary of the corporation.

Application Checklist:

(items 1-4 are applicable for all applicants; item 5 is applicable to specific customers - see Item 5 above)

1-Application form - 2 forms required (use form on page 3);

2-RA-1 form - 2 forms required (use form on page 4);

3-Certified copy of articles of incorporation and articles of amendment - 1 certified copy required (see item 12 for definition)

4-Filing fee - Refer to Corporate Fee Schedule posted online;

5-Back reports and back fees - not required unless commenced business before registered (see item 5 above) - contact Division for detailed instructions to avoid application rejection;

Frequently Requested Optional Services:

1-If you need to request certificate of good standing, include the corresponding fee and application for certificate of good standing;

2-for certified copies of filing, include the corresponding fee and application for certified copies;

3-for trade name registration (dba), include the form TN-1 and corresponding fee;

Failure to include all items indicated on the checklist or answer all questions will result in rejection of this application.

Mail all forms and required payment to:

Department of Consumer and Regulatory Affairs
Corporations Division
PO Box 92300
Washington, DC 20090

Phone: (202) 442-4400

Please check dcra.dc.gov to view organizations required to register, to search business names, to get step-by-step guidelines to register an organization, to search registered organizations, and to download forms and documents. Just click on "Corporate Registrations."



**DEPARTMENT OF CONSUMER & REGULATORY AFFAIRS
District of Columbia Government**

Corporations Division

**Application for Certificate of Authority for Foreign Non-Profit Corporation
Form FNP-1, Version 5, July 2010.**

Use this form (FNP-1) to register your foreign non-District nonprofit corporation.

ENTITY TYPE

FILING FEE

Foreign Non-Profit Corporation

Refer to Corporate Fee Schedule posted online.

Under the provisions of the Non-Profit Corporation Act, DC Official Code (DCOC) Title 29 Chapter 3, the corporation listed below hereby applies for a Certificate of Authority to transact business in the District of Columbia, and for that purpose submits the statement below.

1. Entity Name.

2. Incorporated under the laws of which state or country.

3. Date of Incorporation.

4. Term of Existence.

5. Date commenced or will commence transacting business in the District of Columbia.

6. Address of the corporation in the state where it is incorporated.

7. Name of Registered Agent and address of registered office in District Columbia.

8. Briefly describe the *specific* proposed activity the corporation will transact in the District of Columbia. "General purpose" is not an acceptable description. Attach sheet if needed.

9. List all corporation directors and officers (attach list if needed).

TITLE

NAME

ADDRESS

10. Attach your Certified Copy of Articles of Incorporation and any Amendments, from the State/Country of Incorporation. The attachments must have state certification dates within the last 6 months.

If you sign this application, you agree that you understand that anyone who makes a false statement anywhere on it can be punished by criminal penalties of a fine up to \$1000, imprisonment up to 180 days, or both, under DCOC § 22-2405.

11. Select the corporate officer executing this form.

President Vice-President

12. Signature.

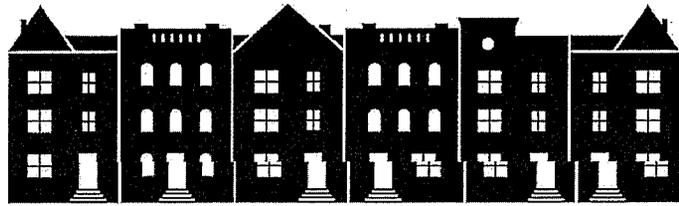
13. Select corporate officer executing this form.

Secretary Assistant Secretary

14. Signature.

Mail all forms and required

Department of Consumer and Regulatory
Corporations
PO Box 92300
Washington, DC
Phone: (202)



**DEPARTMENT OF CONSUMER & REGULATORY AFFAIRS
District of Columbia Government
Corporations Division**

**Registered Agent Written Consent
Form RA-1, July 2010.**

Use this form to appoint a Registered Agent for an entity. Choose Option A or B, but not both. There is no filing fee for this form. Under DC Official Code (DCOC) Titles 29 and 41, a Registered Agent (RA) must be:

A bona fide resident of the District of Columbia (District), or
A for-profit corporation, registered and in good standing in the District of Columbia, or
A non-profit corporation, registered and in good standing in the District of Columbia.

Limited Liability Companies (LLCs) and Limited Liability Partnerships (LLPs) may not act as RAs.

RA's address must be physical street address in the District of Columbia.

Entities may not act as their own RAs.

A. By a District Of Columbia resident: I, a bona fide District resident, consent to act as a RA for the entity below.

Name of Resident.	Address of Resident.
Entity Name.	Signature.

B. By a legally authorized corporation: The authorized corporate Registered Agent in the District, by the signatures of its President/Vice-president and Secretary/Assistant Secretary, agrees to act as RA for the entity below.

Name of Corporation.	Address.
Entity Name.	
President or Vice-President.	Signature.
Secretary or Assistant Secretary.	Signature.

If you sign this form, you agree that you understand that anyone who makes a false statement anywhere on it can be punished by the final penalties of a fine up to \$1000, imprisonment up to 180 days, or both, under DCOC § 22-2405.

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