

2012 FR-900M Employer's/Payor's Withholding Tax Booklet

Monthly Returns and Form FR-900B Annual Reconciliation and Report

Secure - Accurate - Convenient ...

File Electronically Today!

www.taxpayerservicecenter.com



What's new.....

- The calculation for withholding has changed as of January 1, 2012. See FR-230, 2012 District of Columbia (DC) Income Tax Withholding Instructions and Tables.
- Employers or payors must file Forms W-2 **electronically** if the number of W-2 forms is greater than **25**. If 25 or fewer, the employer or payor may file electronically (upload or on-line data entry), or as paper forms attached to the Transmittal Form W-2-1099T.
- W-2 forms must be transmitted to the DC Office of Tax and Revenue (OTR) on or before January 31 of the year following the tax year for which they are issued whether they are filed on paper, on CD or electronically.
- The District now requires withholding at the highest DC income tax rate (8.95%) for DC residents on distributions from retirement accounts or plans that are subject to federal withholding. This is applicable for distributions after December 31, 2011.

The terms “retirement account” or “retirement plan” mean:

- a. A qualified employee plan;
- b. A qualified employee annuity plan;
- c. A defined contribution plan;
- d. A tax sheltered annuity plan;
- e. An individual retirement account;
- f. Any combination of the plans and accounts listed in a through e above; or
- g. Any similarly situated plan as defined by the Internal Revenue Code.

General Instructions

Withholding Monthly Tax Return and Annual Reconciliation

Who must file a Form FR-900M?

Every employer who pays wages to a District of Columbia (DC) resident, or payor of certain distributions, who withholds DC income tax must file a DC withholding tax return. This includes individual employers who have household employee(s).

An employer/payor who fails to withhold or pay withholding taxes to DC is personally liable for the tax.

Who must file a Form FR-900B?

Every monthly or quarterly withholding taxpayer must file a Form FR-900B, Employer Withholding Tax Annual Reconciliation and Report.

What must be filed?

You must file your FR-900M returns and the FR-900B even if you withheld no tax or no payment is due.

Use the FR-900B in this booklet for **tax year 2012 and not tax year 2011**.

If your withholding tax liability is less than or equal to \$200 per period, file an annual return, FR-900A. If your withholding tax liability is greater than or equal to \$201 and less than or equal to \$1200 per period, file a quarterly return, FR-900Q. If your withholding tax liability is greater than or equal to \$1201 per period, file a monthly return, FR-900M. If you need to change your filing frequency, contact Customer Service Administration at (202) 727-4TAX (4829).

If your tax liability is \$10,000 per period, you shall file and pay electronically. Visit www.taxpayerservicecenter.com for instructions.

Which other DC form may withholding taxpayers need to file?

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

Before conducting business in the District of Columbia ("District") you must file a Combined Registration Application For Business DC Taxes/Fees/Assessments (Form FR-500) with the OTR. There is no charge for registering. You may obtain the FR-500 from our website: www.taxpayerservicecenter.com or you may call

202-442-6546. This form is also available at the OTR Customer Service Center, 1101 4th Street, SW, 2nd Floor, Washington, DC.

List on the FR-500 all locations in the District from which you will be making payments requiring withholding.

Wage and Tax Statement (W-2)

The W-2's must be accompanied with the FR-900B. You must include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on all W-2 forms issued to employees from whom you withheld DC taxes. If you file electronically, you must file the W-2 forms electronically.

File W-2 forms electronically if filing more than 25. If 25 or fewer, you may file electronically via on-line data entry, or submit as paper forms attached to the transmittal, Form W-2/1099T to the:

Office of Tax and Revenue
1101 4th Street, SW, FL4
Washington, DC 20024

File Forms W-2 by January 31, 2013.

Pensions, Annuities, Retirement or Profit Sharing Plans, IRA's, Insurance Contracts, etc (1099-R)

The 1099-R must be accompanied with the FR-900B. You must include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on all 1099-R forms issued to taxpayers from whom you withheld DC taxes. File 1099-R forms on a CD in PDF format by January 31, 2013. Submit the CD to the:

Office of Tax and Revenue
1101 4th Street, SW, FL4
Washington, DC 20024

Please include the FEIN, 1099 and year on the CD.

NOTE: The Office of Tax and Revenue (OTR) offers an electronic web-based interface for W-2 and W-2C transmissions. This can be used both for 25 or fewer W-2's and for files containing more than 25 W-2's. A data entry interface is provided on the OTR website for on-line keying of small batches of W-2's (25 or fewer). A file transfer interface is provided for all W-2 or W-2C files, with EFW2 and EFW2C format specified.

Visit the OTR website at www.taxpayerservicecenter.com for details.

When are your taxes due?

You must file your monthly return and pay any withholding due on or before the 20th day of the month following the month being reported. For example, the January 2012 return is due February 20, 2012.

You must file your annual reconciliation return and pay any withholding due on or before the 31th day of January following the year being reported.

If the due date falls on a Saturday, Sunday, or legal holiday, the filing of the return and payment is due the next business day. You must file a return, even if you did not withhold from wages or other payments. Otherwise, you will receive a delinquency notice.

How to file your return

This booklet has all the forms and instructions you will need. It is mailed to each registered taxpayer except those who file electronically or use a substitute form. It also contains mailing labels. You are responsible for filing and submitting the withheld amounts on time whether or not you receive the printed forms.

Substitute forms

You may file your DC withholding return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the OTR. The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if their form is a DC OTR approved form.

By mail

If mailing a return with a payment, make the check or money order payable to the DC Treasurer. Write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-900M, and the tax year on the payment.

If mailing a return with or without a payment, send your return to:

Office of Tax and Revenue
PO Box 96385
Washington, DC 20090-6385

By accessing the DC Electronic Taxpayer Service Center (eTSC)

Withholding taxpayers may file and pay the FR-900M or FR-900B by accessing the DC eTSC website. A pre-registration is required. Allow 5-7 business days for

processing. Visit www.taxpayerservicecenter.com for information on completing an eTSC application.

Electronic Filing Instructions

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the “on screen” instructions. If you need further explanations, review the instructions in this booklet.

Electronic Payment Options

If your payment due is greater than \$10,000 per month, **you shall pay electronically.**

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at www.taxpayerservicecenter.com for instructions for electronic payments. The electronic taxpayer service center (eTSC) does not allow the use of foreign bank accounts.

Payment options are as follows:

- Electronic check (e-check). E-check is similar to ACH debit, but it is a one-

time transaction where the taxpayer provides the banking information at the time of payment instead of storing the information. There is no fee for business e-check payments.

- 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. The taxpayer does not need to be eTSC registered to use this payment type, and they do not need access to the website.

Note: When making ACH credit payments through your bank, please use the correct tax type code (00300) and tax period ending date (YYMMDD).

- ACH Debit. ACH debit is for registered eTSC business taxpayers only. There is no fee. The taxpayer’s bank routing and account numbers are stored within their on-line eTSC account. They can use this account to pay any existing liability. They give OTR the right to debit the money from their bank account.
- Credit Card. The taxpayer may pay the amount owed using Visa, MasterCard, Discover or American Express. You 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.

Note: Dishonored payments. Make sure 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.

Note: International ACH Transaction (IAT). Electronic banking rules have changed. If you request a refund to be direct deposited into an account outside of the United States, you will receive a paper check.

Your payment cannot be drawn on a foreign account. You must pay by money order or credit card instead.

Penalties and interest

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 the portion of an underpayment of taxes if attributable to negligence. Negligence is 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 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 20% 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 fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- 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, if not paid.

Enforcement actions

OTR may use lien, levy, seizure, collection agencies and liability offset if a taxpayer fails to pay the District within 10 days after receiving a Notice of Tax Due and a demand for payment. Visit www.taxpayerservicecenter.com. Click “Information”, “Collection Division”, “Enforcement Actions”.

Special circumstances

Final return

If you are not required to continue filing a return due to the ending of business operations, fill in the “final return” oval on the return. We will then cancel your filing requirement.

If you are not going out of business, do not use this oval to indicate the return is the final for the month, year or quarter.

Amended returns (FR-900B only)

You can correct a previously filed return by filing an amended return. Fill in the “amended return” oval on the FR-900B and show the corrected figures.

Mail the amended return and any additional attachments to the OTR, PO Box 96385, Washington, DC 20090-6385. We do not offer the ability to file amended returns electronically.

Change of Name or Address

For any name or address change, fill out the FR-900C, “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.

Refund Offset

If you have other DC tax liabilities, OTR may apply all or part of your overpayment of the withholding tax to offset them.

Getting started

To complete the Form FR-900M or FR-900B, in general you will need:

- A pen with black ink
- A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

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 persons that are completing the withholding tax return.**

Taxpayer Identification Number(s) (TIN)

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

- If you apply for a SSN, it must be a valid number issued by the Social Security

Administration (SSA) of the United States Government. To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213;

- If you apply for a FEIN, it must be a valid number issued by the Internal Revenue Service (IRS). To apply for a FEIN, get Form SS-4, Application for Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number 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 FEIN/SSN, tax period, business name and address on any statements submitted with the return or filed separately. The FEIN/SSN is used for tax administration purposes only.

Incomplete forms will delay processing

Complete the identification section and then complete all applicable withholding Lines 1 through 3 on the FR-900M, otherwise processing your return will be delayed.

Filling out the form

To aid us in processing your return, please follow these rules:

Using black ink, print in CAPITAL letters.

ROBERTS

Leave a space between words and between numbers and words.

8 ELM

Write 3s with rounded tops, not flat tops.

Yes No
37 ~~37~~

Write 7s without middle bars.

Round cents to the nearest dollar.

Do not enter cents.

\$ 57204.00

Personal Information

Complete the personal information as instructed, using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, otherwise, processing your return may be delayed.

Signature and verification

An authorized officer of the corporation must sign and date the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign, date and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Paid Preparer Tax Identification Number (PTIN)

IRS rules have changed. If you are a paid preparer of federal returns, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf. Please include your PTIN.

Specific Line Instructions for the FR-900M

Line 1 Enter total DC income tax withheld by you during the month. If you were not required to withhold, leave this line blank.

Line 2 Enter the adjustments to a previous month of the year. If minus, fill in the oval.

Line 3 Enter the amount of the tax due.

Specific Line Instructions for the FR-900B

The FR-900B in this booklet is the 2012 tax year form. Do not use it to file your 2011 tax year reconciliation and report. Refer to your 2011 FR-900M booklet for your 2011 FR-900B.

Line 1 Enter total DC income tax withheld by you during 2012 as shown on the Withholding Statements Forms W-2 or 1099-R. If you were not required to withhold, leave this line blank.

Line 2 Enter the total DC income tax withheld and paid to DC with your FR-900M returns for the year.

Line 3 Additional tax due – if Line 1 is more than Line 2, enter the difference on Line 3. If your tax liability is not paid timely, OTR will automatically calculate any penalty and interest you owe from the due date of the return to the date the tax is paid.

Line 4 Overpayment – If Line 1 is less than Line 2, enter the difference on Line 4. If you do not owe any additional amounts, this is the amount that will be refunded.

Key Website Resources

- **DC Official Code**
<http://www.dccouncil.washington.dc.us/dcofficialcode>
- **DC Regulations**
<http://www.dcregs.dc.gov/>
- **US Department of State Tax Exemption Cards**
www.state.gov/ofm/tax/
- **DC Tax Forms/Publications**
<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,594065.asp>
- **Mailing Address for Returns**
<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,593904.asp>
- **Electronic Funds Transfer (EFT) Guide**
http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/information/2011_eft_guide_072011.pdf
- **NACHA Guidelines**
<http://www.nacha.org/>
- **Social Security Administration**
<http://ssa.gov/>
- **Internal Revenue Service**
<http://www.federal-tax-identification.com/>

2012 FR-900M Employer/Payor Withholding Tax – Monthly Return

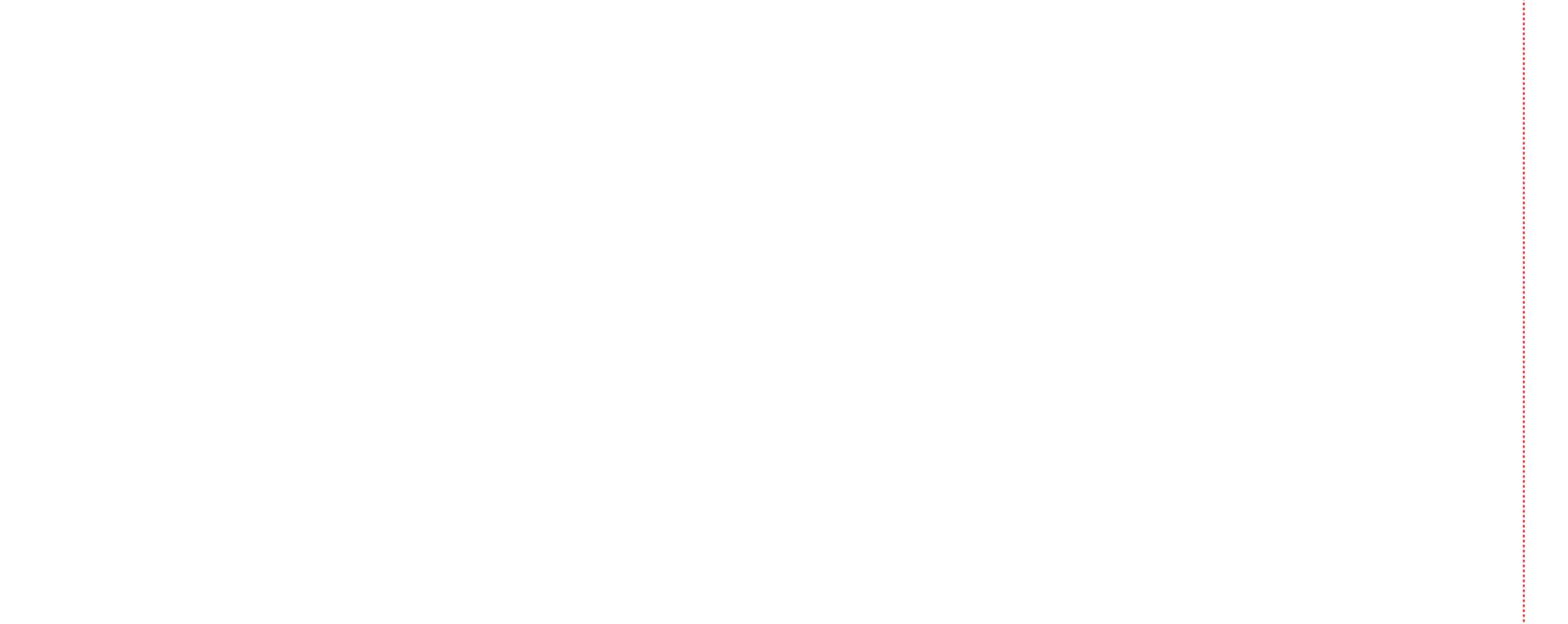


Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN	Tax Period Ending (MMYY)		OFFICIAL USE ONLY	
<input type="text"/>		Fill in <input type="radio"/> if SSN	01/31/2012		Vendor ID#0000	
Business name				Account Number		
<input type="text"/>				Due date: 02/20/2012		
Business mailing address 1				1. DC income tax withheld this month		
<input type="text"/>				\$ <input type="text"/>		
Business mailing address 2				2. Adjustment to a previous month of this year. Fill in circle if a minus.		
<input type="text"/>				\$ <input type="text"/>		
City	State	Zip Code + 4		3. Tax Due		
<input type="text"/>	<input type="text"/>	<input type="text"/>		\$ <input type="text"/>		
Telephone number of person to contact				Preparer's PTIN		
<input type="text"/>				<input type="text"/>		
Under penalties of law, I declare that, to the best of my knowledge, this return is correct. Declaration of paid preparer is based on the information available to the preparer.						
<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>
Taxpayer's signature		Title		Paid Preparer's Signature		Date

DCW006M





2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

[Empty box for Taxpayer Identification Number]

Fill in if SSN

02/29/2012

Fill in if Final return

OFFICIAL USE ONLY Vendor ID#0000

Business name

[Empty box for Business name]

Account Number [Empty box]

Business mailing address 1

[Empty box for Business mailing address 1]

Due date: 03/20/2012

Business mailing address 2

[Empty box for Business mailing address 2]

1. DC income tax withheld this month

\$ [Empty grid for DC income tax withheld]

City

State

Zip Code + 4

[Empty box for City]

[Empty box for State]

[Empty box for Zip Code + 4]

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$ [Empty grid for Adjustment]

Telephone number of person to contact

[Empty grid for Telephone number]

3. Tax Due

\$ [Empty grid for Tax Due]

Preparer's PTIN

[Empty grid for Preparer's PTIN]

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

[Empty box for Taxpayer's signature]

[Empty box for Title]

[Empty box for Date]

[Empty box for Paid Preparer's Signature]

[Empty box for Date]

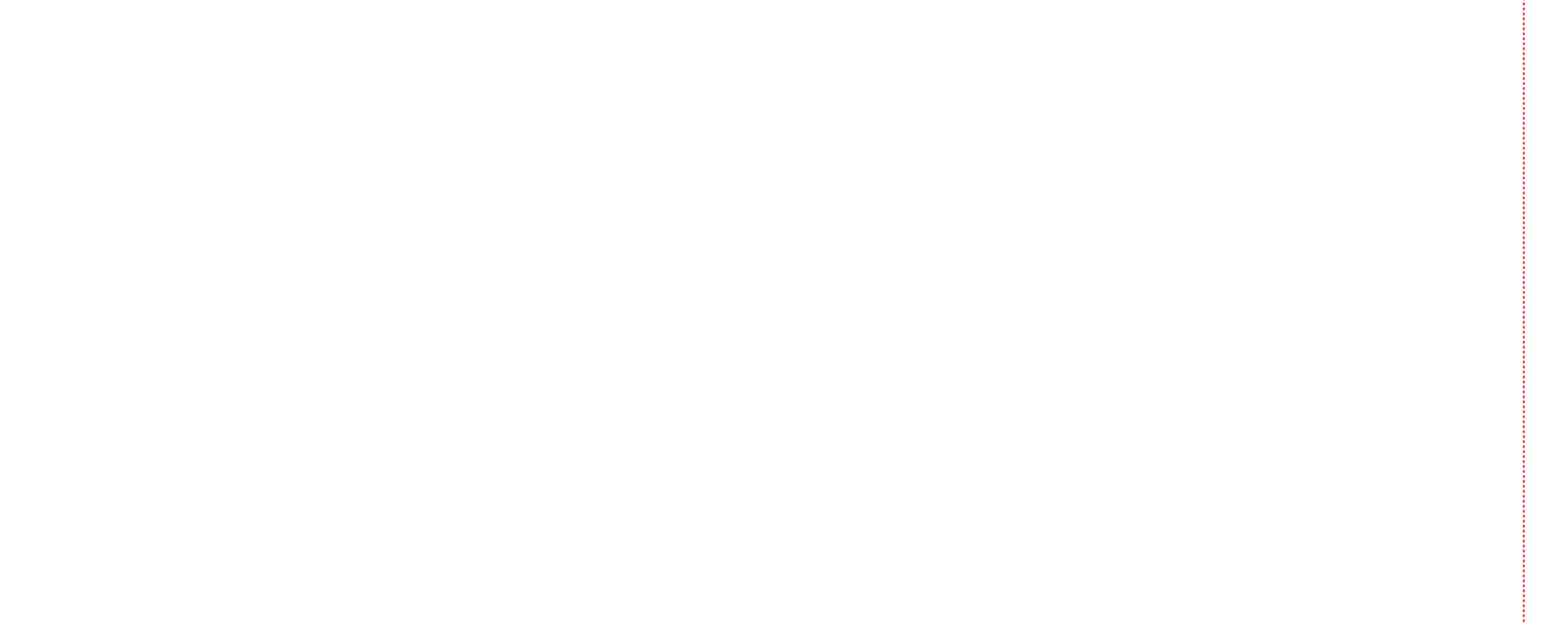
Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

[Empty box for Taxpayer Identification Number]

Fill in if SSN

03/31/2012

Fill in if Final return

OFFICIAL USE ONLY Vendor ID#0000

Business name

[Empty box for Business name]

Account Number

Business mailing address 1

[Empty box for Business mailing address 1]

Due date: 04/20/2012

Business mailing address 2

[Empty box for Business mailing address 2]

1. DC income tax withheld this month

\$ [Grid for DC income tax withheld]

City

State

Zip Code + 4

[Empty box for City]

[Empty box for State]

[Empty box for Zip Code + 4]

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$ [Grid for Adjustment]

Telephone number of person to contact

[Grid for Telephone number]

3. Tax Due

\$ [Grid for Tax Due]

Preparer's PTIN

[Grid for Preparer's PTIN]

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

[Empty box for Taxpayer's signature]

[Empty box for Title]

[Empty box for Date]

[Empty box for Paid Preparer's Signature]

[Empty box for Date]

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

[Empty box for Taxpayer Identification Number]

Fill in if SSN

04/30/2012

Fill in if Final return

OFFICIAL USE ONLY Vendor ID#0000

Business name

[Empty box for Business name]

Account Number

Business mailing address 1

[Empty box for Business mailing address 1]

Due date: 05/20/2012

Business mailing address 2

[Empty box for Business mailing address 2]

1. DC income tax withheld this month

\$ [Grid for DC income tax withheld]

City

State

Zip Code + 4

[Empty box for City]

[Empty box for State]

[Empty box for Zip Code + 4]

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$ [Grid for Adjustment]

Telephone number of person to contact

[Grid for Telephone number]

3. Tax Due

\$ [Grid for Tax Due]

Preparer's PTIN

[Grid for Preparer's PTIN]

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

[Empty box for Taxpayer's signature]

[Empty box for Title]

[Empty box for Date]

[Empty box for Paid Preparer's Signature]

[Empty box for Date]

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number <input type="text"/>		Fill in <input type="radio"/> if FEIN	Tax Period Ending (MMYY) <input type="text" value="05/31/2012"/>	Fill in <input type="radio"/> if Final return	OFFICIAL USE ONLY Vendor ID#0000	
Business name <input type="text"/>		Business mailing address 1 <input type="text"/>		Due date: <input type="text" value="06/20/2012"/>	Account Number <input type="text"/>	
Business mailing address 2 <input type="text"/>		City <input type="text"/> State <input type="text"/> Zip Code + 4 <input type="text"/>		1. DC income tax withheld this month <input type="text" value="\$"/>	<input type="text"/>	
Telephone number of person to contact <input type="text"/>		Preparer's PTIN <input type="text"/>		2. Adjustment to a previous month of this year. Fill in circle if a minus. <input type="radio"/>	<input type="text"/>	
Under penalties of law, I declare that, to the best of my knowledge, this return is correct.		Declaration of paid preparer is based on the information available to the preparer.		3. Tax Due <input type="text" value="\$"/>	<input type="text"/>	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Taxpayer's signature	Title	Date	Paid Preparer's Signature		Date	

DCW006M



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

[Empty box for Taxpayer Identification Number]

Fill in if SSN

06/30/2012

Fill in if Final return

OFFICIAL USE ONLY Vendor ID#0000

Business name

[Empty box for Business name]

Account Number

Business mailing address 1

[Empty box for Business mailing address 1]

Due date: 07/20/2012

Business mailing address 2

[Empty box for Business mailing address 2]

1. DC income tax withheld this month

\$ [Grid for DC income tax withheld]

City

State

Zip Code + 4

[Empty box for City]

[Empty box for State]

[Empty box for Zip Code + 4]

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$ [Grid for Adjustment]

Telephone number of person to contact

[Grid for Telephone number]

3. Tax Due

\$ [Grid for Tax Due]

Preparer's PTIN

[Grid for Preparer's PTIN]

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

[Empty box for Taxpayer's signature]

[Empty box for Title]

[Empty box for Date]

[Empty box for Paid Preparer's Signature]

[Empty box for Date]

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

Fill in if SSN

07/31/2012

Fill in if Final return

OFFICIAL USE ONLY
Vendor ID#0000

Business name

Account Number

Business mailing address 1

Due date: 08/20/2012

Business mailing address 2

1. DC income tax withheld this month

\$

City

State

Zip Code + 4

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$

Telephone number of person to contact

3. Tax Due

\$

Preparer's PTIN

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

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

[Empty box for Taxpayer Identification Number]

Fill in if SSN

08/31/2012

Fill in if Final return

OFFICIAL USE ONLY Vendor ID#0000

Business name

[Empty box for Business name]

Account Number [Empty box]

Business mailing address 1

[Empty box for Business mailing address 1]

Due date: 09/20/2012

Business mailing address 2

[Empty box for Business mailing address 2]

1. DC income tax withheld this month

\$ [Grid for DC income tax withheld]

City

State

Zip Code + 4

[Empty box for City]

[Empty box for State]

[Empty box for Zip Code + 4]

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$ [Grid for Adjustment]

Telephone number of person to contact

[Grid for Telephone number]

3. Tax Due

\$ [Grid for Tax Due]

Preparer's PTIN

[Grid for Preparer's PTIN]

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

[Empty box for Taxpayer's signature]

[Empty box for Title]

[Empty box for Date]

[Empty box for Paid Preparer's Signature]

[Empty box for Date]

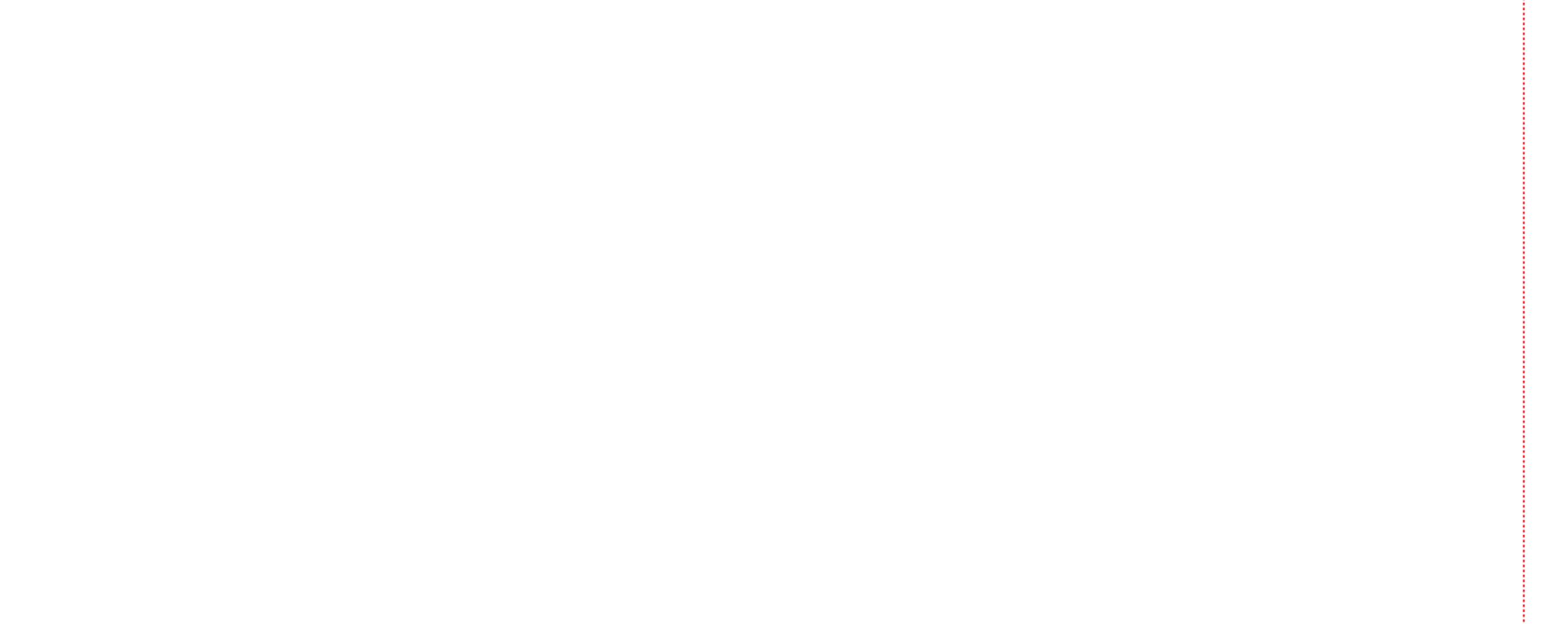
Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

Fill in if SSN

09/30/2012

Fill in if Final return

OFFICIAL USE ONLY
Vendor ID#0000

Business name

Account Number

Business mailing address 1

Due date: 10/20/2012

Business mailing address 2

1. DC income tax withheld this month

\$

City

State

Zip Code + 4

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$

Telephone number of person to contact

3. Tax Due

\$

Preparer's PTIN

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

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

Fill in if SSN

10/31/2012

Fill in if Final return

OFFICIAL USE ONLY
Vendor ID#0000

Business name

Account Number

Business mailing address 1

Due date: 11/20/2012

Business mailing address 2

1. DC income tax withheld this month

\$

City

State

Zip Code + 4

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$

Telephone number of person to contact

3. Tax Due

\$

Preparer's PTIN

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

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



1 2 9 0 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Tax Period Ending (MMYY)

[Empty box for Taxpayer Identification Number]

Fill in if SSN

11/30/2012

Fill in if Final return

OFFICIAL USE ONLY Vendor ID#0000

Business name

[Empty box for Business name]

Account Number

Business mailing address 1

[Empty box for Business mailing address 1]

Due date: 12/20/2012

[Empty box for Account Number]

Business mailing address 2

[Empty box for Business mailing address 2]

1. DC income tax withheld this month

\$ [Grid for DC income tax withheld]

City

State

Zip Code + 4

[Empty box for City]

[Empty box for State]

[Empty box for Zip Code + 4]

2. Adjustment to a previous month of this year. Fill in circle if a minus.

\$ [Grid for Adjustment to a previous month]

Telephone number of person to contact

[Grid for Telephone number]

3. Tax Due

\$ [Grid for Tax Due]

Preparer's PTIN

[Grid for Preparer's PTIN]

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

[Empty box for Taxpayer's signature]

[Empty box for Title]

[Empty box for Date]

[Empty box for Paid Preparer's Signature]

[Empty box for Date]

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date



2012 FR-900M Employer/Payor Withholding Tax – Monthly Return



Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number		Fill in <input type="radio"/> if FEIN	Tax Period Ending (MMYY)		OFFICIAL USE ONLY	
<input type="text"/>		Fill in <input type="radio"/> if SSN	12/31/2012		Vendor ID#0000	
Business name				Account Number		
<input type="text"/>				Due date: 01/20/2013		
Business mailing address 1				1. DC income tax withheld this month		
<input type="text"/>				\$ <input type="text"/>		
Business mailing address 2				2. Adjustment to a previous month of this year. Fill in circle if a minus.		
<input type="text"/>				\$ <input type="text"/>		
City	State	Zip Code + 4		3. Tax Due		
<input type="text"/>	<input type="text"/>	<input type="text"/>		\$ <input type="text"/>		
Telephone number of person to contact				Preparer's PTIN		
<input type="text"/>				<input type="text"/>		
Under penalties of law, I declare that, to the best of my knowledge, this return is correct. Declaration of paid preparer is based on the information available to the preparer.						
<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>
Taxpayer's signature		Title		Paid Preparer's Signature		Date

DCW006M







FR-900B PAGE 2 **Reconciliation and Report**

Taxpayer name _____

FEIN/SSN _____



DCW008M

Employer's DC withholding tax reconciliation			
	Date Paid	Tax Paid	Explanation
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Total for the year			

Telephone number of person to contact

--	--	--	--	--	--	--	--	--	--	--	--

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

Taxpayer's signature

--

Title

--

Date

--

Paid preparer's signature

--

Date

--



OFFICE OF TAX AND REVENUE
PO BOX 96385
WASHINGTON DC 20090-6385

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PO BOX 96385
WASHINGTON DC 20090-6385



**EMPLOYER'S
MONTHLY WITHHOLDING RECORD**

MONTH	DC INCOME TAX WITHHELD	DATE PAID
JAN		
FEB		
MAR		
APR		
MAY		
JUNE		
JULY		
AUG		
SEPT		
OCT		
NOV		
DEC		
RECONCILIATION		
Annual Payroll	(a) Payroll Tax Paid	Difference (Block a minus Block b)
	(b) Tax per W-2's/ 1099's	

