

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

2015 FR-800SE Sales and Use Tax Special Event Return Booklet

October 1, 2014 - September 30, 2015

Secure - Accurate - Convenient ...

DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

File Electronically Today!

www.taxpayerservicecenter.com

FR-800SE (REV. 08/14)

Please review the instructions and forms carefully before submitting your return. If you are not filing a 2015 (October 2014 – September 2015) sales and use tax return, do not use this booklet.

NEW

- **Effective October 1, 2014, the following are added to the 5.75% sales and use tax rate:**
 - The sale by a bottled water delivery service of bottled water by the gallon generally for use with and to be dispensed from a water cooler or similar type of water dispenser;
 - The sale of or charge for the service of the storage of household goods through renting or leasing space for self-storage, including rooms, compartments, lockers, containers, or outdoor space, except general merchandise warehousing and storage and coin-operated lockers;
 - The sale of or charge for the service of carpet and upholstery cleaning, including the cleaning or dyeing of used rugs, carpets, or upholstery, or for rug repair;
 - The sale of or charge for health-club services or a tanning studio. The term "Health-club services" includes the use of, access to, or membership to, an athletic club, fitness center, gym, recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities including swimming, skating, or racquet sports, or other facility for the purpose of physical exercise. The term "health club services" do not include the use of facilities for non-fitness-related purposes, including room rentals, or for other services or charges covered by a separate contract with the user, such as a lease or occupancy agreement. "Tanning studio" means a business the purpose of which is to provide individuals a manmade tan, including sun tanning salons and spray tanning salons;
 - The sale of or charge for the service of car washing, including cleaning, washing, waxing, polishing, or detailing an automotive vehicle, except not for coin-operated self-service carwashes;
 - The sale of or charge for the service of a bowling alley or a billiard parlor. "Billiard parlor" means the structure where the game of striking balls on a cloth-covered table with a cue stick for amusement and recreation takes place, including a billiard room, pool room and pool parlor. "Bowling alley " means a structure where the game of rolling a ball down a wooden alley to knock down pins for amusement and recreation takes place, including candle-pin, duck-pin, five-pin, and ten-pin bowling.
- "Reserved" sales and purchases Line 7, there will not be any sales or use tax imposed on the sale of other tobacco products. An excise tax will be paid at the wholesale level.

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General Instructions

Special Event Sales and Use Tax Return

Who must file a Form FR-800SE?

On or before the 20th day of each calendar month, every vendor who has made any sale at retail, taxable under the provisions of District of Columbia (DC) Official Code §47-2001 et seq., during the preceding calendar month shall file a return with the Office of Tax and Revenue (OTR). Such returns shall show the total gross proceeds of the vendor's business for the month for which the return is filed; the gross receipts of the business of the vendor upon which the tax is computed; the amount of tax for which the vendor is liable and such other information that is deemed necessary for the computation and collection of the tax.

Doing business in the District

Doing business includes the selling, delivering or furnishing in the District, or any activity performed in the District in connection with the selling, delivering or furnishing of tangible personal property or services sold at retail. This term includes, but is not limited to the following acts or methods of transacting business:

- Maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, of any office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business; and
- Having a representative, agent, salesman, canvasser, or solicitor operating in the District for the purposes of making sales at retail or the taking of orders for such sales.

The information provided is not all-inclusive. For specific information regarding District sales and use taxes, please refer to DC Official Code Sections 47-2001 et seq., and 47-2201 et seq., and to Chapter 9-4 of Title 9 of the DC Municipal Regulations.

Imposition of sales tax

A person doing business in the District must collect sales tax from the purchaser on:

1. Sales of tangible personal property delivered to a customer in the District;
2. Services listed in DC Official Code §47-2001(n)(1);
3. Renting or leasing tangible personal property used in the District;
4. Charges for rooms, lodging or accommodations located in the District that are furnished to transients;
5. Admissions to certain public events in the District;

6. Charges for parking, storing or keeping motor vehicles or trailers in the District; and

7. Sales of certain tobacco products.

This is not an all inclusive list. For additional information, reference Title 47 Chapter 20 of the DC Official Code.

Imposition of use tax

A use tax is imposed on the use, storage, or consumption of taxable tangible personal property and services in the District, unless the purchaser has paid a sales tax on the purchase of the taxable tangible personal property or service to the District, or another tax jurisdiction in the United States (US) or to a US territory. A retailer that did not resell goods purchased under a resale certificate is liable for use tax for those goods used as complimentary gifts.

What must be filed?

The FR-800SE Special Event Sales and Use tax return must be filed if you made any sales at retail, taxable under the provisions of DC Official Code §47-2001 et seq.

The necessary forms and instructions can be obtained from our website: www.taxpayerservicecenter.com or you may call 202-442-6546. Forms are also available at the OTR Customer Service Center, 1101 4th Street, SW, 2nd Floor, Washington, DC 20024 or our to each special event vendor. Taxpayers are responsible for filing and paying taxes on time whether or not the forms are received.

If your tax liability exceeds \$5,000 per period, you shall file and pay electronically.

Visit www.taxpayerservicecenter.com for instructions.

Which other DC form may sales and use taxpayers need to file?

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

Before making taxable sales in the District of Columbia (the "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. The form is also available at the OTR Customer Administration, 1101 4th Street, SW, 2nd Floor, Washington, DC. 20024. You may also complete the registration online.

List on the FR-500 all locations in the District from which you will be making taxable sales or purchases subject to sales or use tax. The OTR will issue a Certificate of Regis-

tration for each location listed. Each location must display its own Certificate of Registration.

If you make taxable sales without a Certificate of Registration, you may be fined up to \$50 for each day you do business in the District without a certificate.

Claim for Refund (FP-331)

To claim a refund for a previous period, you must file a claim using Form FP-331, Claim for Refund. DC Form OTR-368, Certificate of Resale, must accompany the FP-331. If you need more information, please call (202) 442-6546 or visit www.taxpayerservicecenter.com.

When are your taxes due?

You must file your return and pay any tax due on or before the 20th day of each calendar month following the last day of the special event.

If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

If you are not filing a 2015 (October 2014 through September 2015) Special Event Sales tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center (202) 442-6546 or visit our Customer Service Administration (CSA) at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website www.taxpayerservicecenter.com.

Filing your return

This booklet has all the forms and instructions you will need. Special Event Sales and Use Tax forms are also available on our website www.taxpayerservicecenter.com.

• Substitute forms

You may file your DC tax 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-800SE, and the tax year on the payment. The payment cannot be drawn from a foreign bank.

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

Office of Tax and Revenue
PO Box 96384
Washington, DC 20090-6384

Note: There is a pre-addressed label included in this booklet.

Electronic payment options

If your liability exceeds \$5,000 per period 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. eTSC does not allow the use of foreign bank accounts.

Electronic 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. A taxpayer does not need to be eTSC registered to use this payment type, and does not need access to the website.
- Note: When making ACH credit payments through your bank, please use the correct tax type code (00350) and tax period ending date (YYMMDD).**
- **ACH Debit.** ACH debit is for registered eTSC business taxpayers only. There is no fee. Taxpayers' bank routing and account numbers are stored within their online eTSC account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account.
 - **Credit/Debit 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. Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) 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 10% 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.

Enforcement actions

OTR may use lien, levy, seizure, collection agencies and liability offset if a taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit www.taxpayerservicecenter.com.

Special circumstances

Amended returns

You can correct a previously filed return by filing an amended return. Fill in the “amended return” oval on the FR-800SE and show the corrected figures. You must complete and attach a Form FP-331 “Sales and Use Tax Claim for Refund” to any amended return requesting a refund. The Form FP-331 is included in this booklet.

Mail the amended return and any additional attachments to the:

Office of Tax and Revenue
PO Box 96384
Washington, DC 20090-6384

OTR does not offer the ability to file amended returns electronically.

Change of Name or Address

Do not make a change on the return if you received a personalized return. 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

Note: If you are requesting to change the business name, “Articles of Amendment” must accompany the Form FR-800C.

Getting started

To complete the paper FR-800SE, 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.

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).

- A SSN, is 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;
- A FEIN, is a valid number issued by the Internal Revenue Service (IRS). To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/business and clicking on 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 form number, 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 sales and use Lines 1 through 15 on the FR-800SE, otherwise processing your return will be delayed.

Calculation of the use tax

Multiply the purchase price of the taxable tangible personal property or taxable service by the applicable use tax rate.

Purchases subject to the use tax

For purchases subject to sales tax on which a sales tax has not been paid to the District or another jurisdiction in the US or to a US territory, see the applicable 5.75% rates within the following pages.

Rules for reporting use tax

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 costs 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.

Exempt and/or nontaxable use tax

The use tax exemption is the same as the sales tax exemption. Also exempt are purchases on which a sales tax has been paid to the District, or another tax jurisdiction in the US or a US territory.

Calculation of sales tax

Sales tax is calculated by multiplying the sales price of a taxable item by the applicable rate.

You can obtain the tax tables of the different District sales tax rates from the OTR Customer Service Administration, 2nd Floor, 1101 4th Street, SW, Washington, DC 20024 or by calling 202-442-6546.

The tax is based on the sales price. Sales price is the total amount paid by a purchaser to a vendor for a taxable item without deducting the cost of the item sold. Sales price does not include: (1) cash discounts allowed and taken on sales; (2) separately stated installation charges; and (3) sales tax collected by the vendor from the purchaser.

Rules for reporting sales taxes

You must calculate tax on the actual selling price. Report cash, credit and charged sales, including conditional sales, for each 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 deducted bad debts must be reported in full in the period you collected them. Expenses incurred in collecting bad debts are not deductible on your sales tax form. They may be deductible on your business franchise tax forms D-20 or D-30. (See Title 9 of the DC Municipal Regulations available for purchase from: Office of Documents and Administrative Issuances, 441 4th Street, NW #520S, Washington, DC 20001-2714.)

Exempt and/or nontaxable sales

- Sales to the US or the DC Government or any of their instrumentalities thereof, except sales to national banks and federal savings and loan associations;
- Sales to a state, territory or possession of the US or their political subdivisions, if they grant a similar exception to the District;
- Sales to foreign embassies and diplomats provided the purchaser presents the seller with an exemption card issued by the US State Department. Note that the Department of State has begun issuing new tax exempt cards with symbols to indicate the type of items that would be exempt for individuals using these cards. Images of the newly designed Diplomatic Exemption Card are shown on page 11;
- Sales to diplomats of the Taipei Economic and Cultural Representative's Office in the US provided the purchaser presents the seller with an exemption card issued by the American Institute in Taiwan. They will also be receiving exemption cards similar to the ones shown on page 11;
- In accordance with international law, the Foreign Missions Act (22 USC 4301-4316 as amended), and subject to reciprocity, such cards are used to authorize the exemption from sales, occupancy, restaurant/meal, and other similar taxes, on the official and personal purchases of foreign diplomatic and consular missions and their members of the United States. Beginning on or around June 16, 2011, the Department of State began to issue a newly designed Diplomatic Tax Exemption Card identifying the items that are exempt for the holder of the card;
- Sales to organizations exempted from the payment of sales tax by federal statute or treaty;
- Sales of natural or artificial gas, oil, electricity, solid fuel or steam, used directly in processing or refining, manufacturing or assembling, if the purchaser presents the seller with a specific exemption certificate;
- Sales of property which the purchaser acquires for resale in the same form as when acquired, or to be incorporated as a material part of a product to be produced by processing or refining, manufacturing or assembling, if the purchaser presents the seller with a DC Certificate of Resale (OTR-368);
- Certain sales to a public utility or telecommunications company;
- Sales of insurance, professional or personal service transactions which involve sales of tangible personal property as inconsequential elements for which no separate charges are made;
- Sales of transportation and communication services other than data processing services, information services, commercial local telephone services and selected telecommunications services;
- Sales of motor vehicles and trailers subject to the District's Motor Vehicle Fuel Tax;
- Sales of medicines, drugs, and pharmaceuticals;
- Sales of food or beverages on a train, airline or other form of transportation operating in interstate commerce;
- Casual and isolated sales, except that sales by churches, religious, scientific, educational, social, fraternal, benevolent and other organizations and institutions of the same nature are not considered to be casual and isolated sales;
- Sales to semi-public institutions, if the semi-public institution presents the seller with a DC Certificate of Exemption (FR-551);
- Charges for printing a newspaper that is distributed free of charge in the District, if the purchaser presents a seller with a DC Free Newspaper Certificate of Exemption (Form FR-554);
- Sales of food and drink (including snack food) but not including food or drink prepared for immediate consumption, or food or drink sold through vending machines;
- Charges for postage, provided the charges are stated separately;
- Sales which, under the US Constitution, may not be taxed by a State;
- Sales of residential public utility services and commodities by a gas, electric, or telephone company, and sales of residential heating oil by any person;
- Sales of residential cable television services and commodities by a cable television company;
- Access to the Internet;
- Sales delivered to a purchaser outside DC.

For additional exempt sales, please refer to DC Official Code Sections 47-2005 and 47-2001.

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

Filling out the forms

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

Stay inside the boxes.
Use black ink and print
in CAPITAL letters.

ROBERTS

Leave a space between
words and between words
and numbers.

2 0 0 9 . J O E

Enter dollar amounts so
single dollars are always
in the right-most box.
Enter cents in the
appropriate boxes.

\$ 57 204 . 99

Write 3s with a rounded
top, not a flat top.

3 7 3 7

Write 7s without a
middle bar.

7 7

Fill in ovals completely.
Do not ✓ or "x" ovals.

○ ○

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.

Preparer Tax Identification Number (PTIN)

IRS rules have changed. If you are a paid preparer, 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.

Sales tax rates and fees

A **5.75% rate** applies to sales of certain tangible personal property and selected services delivered in DC such as:

- Rentals or leases of tangible personal property, except rentals of textiles to residential users;
- Sales of non-alcoholic soft drinks; "Soft drink" means a non-alcoholic beverage with natural or artificial sweeteners. The term "soft drink" shall not include a beverage that:
 1. Contains:
 - (a) Milk or milk products
 - (b) Soy, rice or similar milk substitutes
 - (c) Fruit or vegetable juice, unless the beverage is carbonated; or
 2. Is prepared for immediate consumption, as defined in subsection (g-1) of Section 47-2001 of the DC Official Code;
- 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/printing, repairs/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 tax or the toll telecommunication tax;
- Admission to certain public events;
- Sales of local telephone service, gas, oil and electricity for commercial use;
- Sales of solid fuel or steam;
- Gross receipts from sales contracts on the date the sale is made, regardless of the time of payment or delivery. If the sale is made on or after October 1, 2009, and before October 1, 2013, it is taxed at 6%. If the sale is made on or after October 1, 2013, it is taxed at 5.75%. If the sale is made by a vendor located outside DC, the tax on the purchase—the use tax—whether collected by the vendor or remitted

by the purchaser is due at the 6% rate if possession is taken in the District on or after October 1, 2009 and before October 1, 2013. The use tax rate is 5.75% on or after October 1, 2013;

- Tax due on rental or lease payments for rentals or leases of tangible personal property applies to each rental or lease period, regardless of the length of the lease or the date the lease agreement was signed. Payments for lease periods beginning on or after October 1, 2009 and before October 1, 2013, for leases other than motor vehicles, are subject to the 6% rate. On or after October 1, 2013, the rate is 5.75%;
- “Armored Car Service” means picking up and delivering money, receipts, or other valuable items with personnel and equipment to protect such properties while in transit. The term “armored car service” shall not include coin rolling or change room services, as long as these charges are separately stated;

“Private Investigation Service” means an investigation being conducted for purposes of providing information related to:

- A crime or wrong committed, assumed to have been committed, or threatened to be committed;
- The identity, habits, conduct, movement, location, affiliations, associations, transactions, reputation, or character of any person;
- The credibility of a witness or of any other individual;
- The location of a missing individual;
- The location or recovery of lost or stolen property;
- The origin, cause of, or responsibility for a fire, accident, damage to or loss of property, or injury to an individual, regardless of who conducts the investigation;
- The affiliation, connection, or relation of any person with an organization or other person;
- The activities, conduct, efficiency, loyalty, or honesty of any employee, agent, contractor, or subcontractor;
- The financial standing, creditworthiness or financial responsibility of any person;
- Others as defined in Section 47-2001 as amended of the DC Official Code.

“Security Service” shall include any activity that is performed for compensation as a security guard to protect any individual or property and provided on the premises of a person’s residential or commercial property, the service of monitoring an electronically controlled burglar or fire alarm system for any residential or commercial property located in the District, or responding to a distress call or an alarm sounding from a security system.

- Effective October 1, 2014:

- The sale by a bottled water delivery service of bottled water by the gallon generally for use with and to be dispensed from a water cooler or similar type of water dispenser.
- The sale of or charge for the service of the storage of household goods through renting or leasing space for self-storage, including rooms, compartments, lockers, containers, or outdoor space, except general merchandise warehousing and storage and coin-operated lockers.
- The sale of or charge for the service of carpet and upholstery cleaning, including the cleaning or dyeing of used rugs, carpets, or upholstery, or for rug repair.
- The sale of or charge for health-club services or a tanning studio. The term “Health-club services” includes the use of, access to, or membership to, an athletic club, fitness center, gym, recreational sports facilities featuring exercise and other active physical fitness conditioning or recreational sports activities including swimming, skating, or racquet sports, or other facility for the purpose of physical exercise. The term “health club services” do not include the use of facilities for non-fitness-related purposes, including room rentals, or for other services or charges covered by a separate contract with the user, such as a lease or occupancy agreement. “Tanning studio” means a business the purpose of which is to provide individuals a manmade tan, including sun tanning salons and spray tanning salons.
- The sale of or charge for the service of car washing, including cleaning, washing, waxing, polishing, or detailing an automotive vehicle, except not for coin-operated self-service carwashes.
- The sale of or charge for the service of a bowling alley or a billiard parlor. “Billiard parlor” means the structure where the game of striking balls on a cloth-covered table with a cue stick for amusement and recreation takes place, including a billiard room, pool room and pool parlor. “Bowling alley” means a structure where the game of rolling a ball down a wooden alley to knock down pins for amusement and recreation takes place, including candle-pin, duck-pin, five-pin, and ten-pin bowling.

A 10% rate applies to sales of alcoholic beverages sold for consumption off the premises.

A 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.

A 14.5% rate applies to charges for rooms, lodgings, or accommodations furnished to transients.

Procedure for remittance of hotel taxes by online vendors.

A room re-marketer is a vendor only with respect to additional charges, and shall file returns and remit tax with respect to such additional charges only. The room re-marketer shall also collect the tax imposed by Title 47 Chapter 20 and Title 47 Chapter 22 of the DC Official Code with respect to net charges and shall remit the tax to the operator of the hotel, inn, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for consideration.

“Additional charges” means the excess of the gross sale or charge receipts received by a room re-marketer over the net charges.

“Net charges” means the gross receipts from the sale of or charges for any room or accommodations received by the accommodations operator from a room re-marketer.

An 18% rate applies to parking, storing or keeping motor vehicles or trailers.

Specific Line Instructions

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. A vendor who did not resell goods purchased under a resale certificate is liable for use tax for those goods used as complimentary gifts. Multiply the amount by .0575 and enter the result on Line 1C.

Line 2: Gross sales: In Column B, enter the total gross dollar value of all sales, before deducting customer’s discounts, returns, or allowances and exempt sales.

Sales Tax

Line 3: 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 in Line 3C.

Line 4: Taxable at 10%: In Column B, enter the amount of all sales and purchases taxed at 10% for the month being reported for off-premise alcohol. Multiply the amount by .10 and enter the result on Line 4C.

Line 5: Taxable at 10%: In Column B, enter the amount of all other sales and purchases taxed at 10% for the month being reported. Multiply the amount by .10 and enter the result on Line 5C.

Line 6: Taxable at 18%: In Column B, enter the amount of all sales of parking taxed at 18% for the month being reported. Multiply the amount of .18 and enter the result on Line 6C.

Line 7: RESERVED

Line 8: Taxable at 14.5%: In Column B, enter the amount of all sales and purchases taxed at 14.5% for the month being reported. Multiply the amount by .145 and enter the result on Line 7C.

Line 9: RESERVED

Line 10: 2% of 911 sales receipts less 3% discount: Enacted legislation authorizes sellers to collect from consumers a charge of a 2% fee of the sales price of prepaid wireless telecommunication services. This charge will be in addition to the 10% sales tax already being charged on telecommunication retail transactions and must be separately stated on the invoice, receipt or other similar document given to the customer.

The additional 2% charge was applicable as of October 1, 2010. Under the new law, the 2% charge will be for the sale of prepaid wireless services that allow a caller to dial 911.

This is the equivalent of the 911 fee charge to non prepaid cell phone users by the wireless service providers. The charge will apply to wireless telecommunication services whether they are provided on a card, via remote sales such as internet or telephone purchase, or by other means, such as an authorization code on a receipt.

Exemptions from the 2% tax rate

The charge will not apply to:

- The purchase of wireless telecommunication services which are made for purposes of being resold; and
- An amount of service of 10 minutes or less, or valued at \$5 or less when the service is sold with a prepaid wireless device for a single, non-itemized price.

Procedures for remitting collected funds for the 2% tax rate

The additional 2% charge applied as of October 1, 2010. The pre-paid wireless 911 charge is the liability of the consumer, but the seller is liable for remitting the pre-paid wireless 911 charges collected to the OTR. The seller is entitled to retain 3% of the total pre-paid wireless 911 charges collected. The Form 800 series, sales and use tax return, is the vehicle for submitting the collected fees.

Use the Prepaid Wireless Telecommunications worksheet below to determine the amount to be entered on Line 10C. Multiply the 911 prepaid wireless telecommunications sales receipts by 2% for the period being reported. Multiply the result by 3% and then subtract the 3% discount to get the net charges to be submitted to the OTR.

Prepaid Wireless Telecommunications Worksheet

a Enter the amount of sales on 911 prepaid wireless telecommunication services for the period being reported.

b Multiply the amount by .02

 X .02

c Enter the result here

d Multiply the amount on Line c by .03

 X .03

e Enter the result here. This is the 3% discount you retain.

f Net Charges
Subtract Line e from Line c.
Enter this amount on Line 10C of the form.

Line 11: Disposable bag fee: Effective January 1, 2010, the *Anacostia River Cleanup and Protection Act of 2009* (also known as the District's Bag Law) requires all District businesses that sell food or alcohol to charge a \$.05 fee for every disposable paper or plastic carryout bag provided to customers.

Businesses retain \$.01 (or \$.02 if the business offers a rebate when customers bring their own bag), and the remaining \$.03 or \$.04 goes to the Anacostia River Clean

Up and Protection Fund administered by the District Department of the Environment (DDOE).

The Act requires all businesses that collect the bag fee to report their net bag fee collections on the DC Sales and Use Tax Returns – FR-800 series forms – to the Office of Tax and Revenue (OTR) by completing the “Disposable Carryout Bag Fee (Net of discount)” line item on the form.

To calculate your business' net bag fee, tally the number of bags sold by reviewing your customer receipts or your electronic sales management system. For instance, if your business sell 1,000 bags, your business should remit \$40 (1000 bags x \$0.04 = \$40) or \$30 if your business offers a \$.05 credit to customers who bring their own bags (1000 bags x \$0.03 = \$30). Please note that the amounts retained by a business are not considered revenue and are tax exempt.

DDOE is auditing businesses for bag fee compliance and assessing penalties where appropriate. If you are unclear about how to remit fees, please contact DDOE at 202-645-6988. For more information on the District's Bag Law, please visit: green.dc.gov/bags.

Line 12: RESERVED

Line 13: Penalty: Enter the penalty due at 5% per month with a maximum of 25%.

Line 14: Interest: Enter the interest due at 10% per year.

Line 15: Total amount due: Add Lines 1C-14C.

Key Website Resources

DC Official Code

<http://www.lexisnexis.com/hottopics/dccode/>

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/page/tax-forms-and-publications>

Mailing Address for Returns

<http://otr.cfo.dc.gov/node/392882>

Electronic Funds Transfer (EFT) Guide

<http://otr.cfo.dc.gov/publication/electronic-funds-transfer-payment-guide-eft>

NACHA Guidelines

<http://www.nacha.org/>

Social Security Administration

<http://ssa.gov/>

Internal Revenue Service

<http://www.irs.gov>



NEW U.S. DEPARTMENT OF STATE DIPLOMATIC TAX EXEMPTION CARDS

A New Design/Multiple Security Features/Faster Validation





In June 2011, the U.S. Department of State will begin issuing a newly designed *Diplomatic Tax Exemption Card* to eligible foreign diplomatic and consular missions, and in most cases to their personnel and eligible family members. Such missions and their members use these cards to obtain exemption from sales, occupancy, restaurant, and other similar taxes imposed on either their official or personal purchases in the United States or its territories.

The newly designed cards incorporate state-of-the-art security features as well as other elements intended to assist with the validation of the cardholder's entitlement to tax exemption privileges. The validity of a *Diplomatic Tax Exemption Card* can be verified on-line at <https://ofmapps.state.gov/tec/> or by contacting OFM by telephone at (202) 895-3500, x2. Please visit www.state.gov/ofm/tax/ for additional information.

► NEW DOS Tax Exemption Cards



Each tax exemption card bears one of the following animal symbols indicating the specific type of tax exemption of the cardholder.

<p>OWL</p> 	<p>Cards with this image are intended to be used solely in connection with official purchases; the cardholder/mission is eligible for exemption from sales, occupancy, restaurant/meal, and other similarly imposed taxes without restriction.</p>	<p>BUFFALO</p> 	<p>Cards with this image are intended to be used solely in connection with official purchases; the cardholder/mission is subject to some degree of restriction on exemption from sales, occupancy, restaurant/meal, and other similarly imposed taxes. (For example, such cards may read "EXEMPT FROM TAXES IMPOSED ON PURCHASES OVER \$300; NOT VALID AT HOTELS.")</p>
<p>EAGLE</p> 	<p>Cards with this image are intended to be used solely in connection with personal purchases; the cardholder is eligible for exemption from sales, occupancy, restaurant/meal, and other similarly imposed taxes without restriction.</p>	<p>DEER</p> 	<p>Cards with this image are intended to be used solely in connection with personal purchases; the cardholder is subject to some degree of restriction on exemption from sales, occupancy, restaurant/meal, and other similarly imposed taxes. (For example, such cards may read "EXEMPT FROM TAXES IMPOSED ON PURCHASES OF HOTEL STAYS, RESTAURANT MEALS, AND RENTAL CARS.")</p>

Date: June 2011



File this return for each of the months Oct 2014 - Sept 2015.

Taxpayer Identification Number Fill in: if FEIN
 Business name Fill in: if SSN
 Mailing address line 1
 Mailing address line 2 City State Zip Code + 4
 Event name

OFFICIAL USE ONLY
Vendor ID # 0000
 Due date
 Tax period ending (MMYY) Fill in if Amended return

Column A — Description	Column B — Taxable amount	Tax rate	Column C — Tax due – multiply column B by tax rate, enter here
1. Use Tax on Purchases Taxable at 5.75%	1B \$ <input type="text"/>	X .0575	1C \$ <input type="text"/>
2. Gross Sales	2B \$ <input type="text"/>		
3. Sales Taxable at 5.75%	3B \$ <input type="text"/>	X .0575	3C \$ <input type="text"/>
4. Sales and Purchases of Off-Premises Alcohol Taxable at 10%	4B \$ <input type="text"/>	X .10	4C \$ <input type="text"/>
5. Other Sales and Purchases Taxable at 10%	5B \$ <input type="text"/>	X .10	5C \$ <input type="text"/>
6. Sales for Parking Taxable at 18%	6B \$ <input type="text"/>	X .18	6C \$ <input type="text"/>
7. Reserved	7B \$ <input type="text"/>	X ____	7C \$ <input type="text"/>
8. Sales and Purchases Taxable at 14.5%	8B \$ <input type="text"/>	X .145	8C \$ <input type="text"/>
9. Reserved	9B \$ <input type="text"/>	X ____	9C \$ <input type="text"/>
		10. Enter 2% of 911 sales receipts less 3% discount	10C \$ <input type="text"/>
		11. Disposable Carryout Bag Fee (Net of discount)	11C \$ <input type="text"/>
		12. Reserved	12C \$ <input type="text"/>
		13. Penalty – 5% per month with a maximum of 25%	13C \$ <input type="text"/>
		14. Interest – 10% per year	14C \$ <input type="text"/>
		15. Total Amount Due (Add Lines 1C - 14C)	15C \$ <input type="text"/>

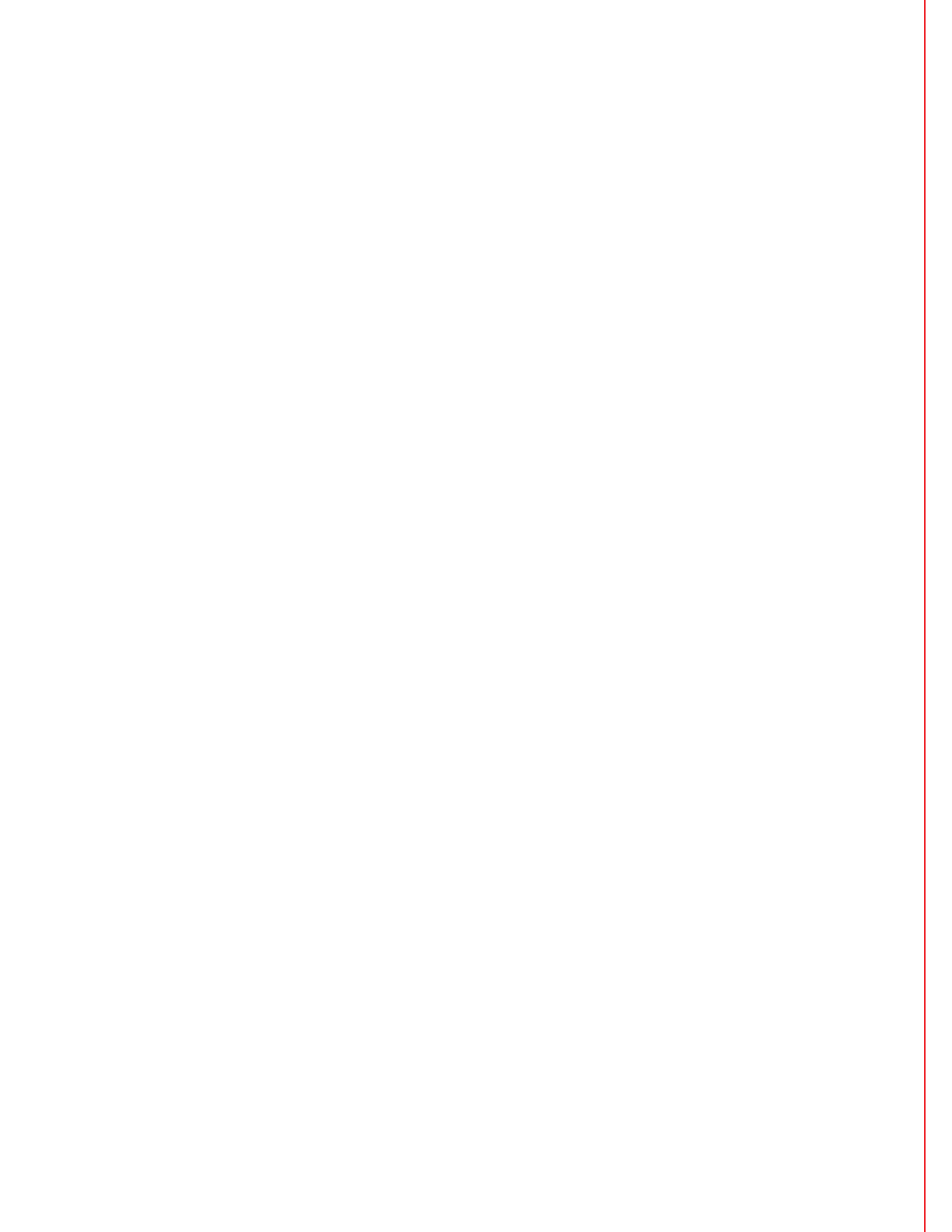
Will the funds for this payment come from an account outside the US? Yes No See Instructions.

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
 Telephone Number of Person to Contact

PAID PREPARER ONLY
 Preparer's signature (if other than taxpayer) Date
 Firm name and address
 Preparer's Tax Identification Number (PTIN)

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





File this return for each of the months Oct 2014 - Sept 2015.

Taxpayer Identification Number Fill in: if FEIN
 Business name Fill in: if SSN
 Mailing address line 1
 Mailing address line 2 City State Zip Code + 4
 Event name

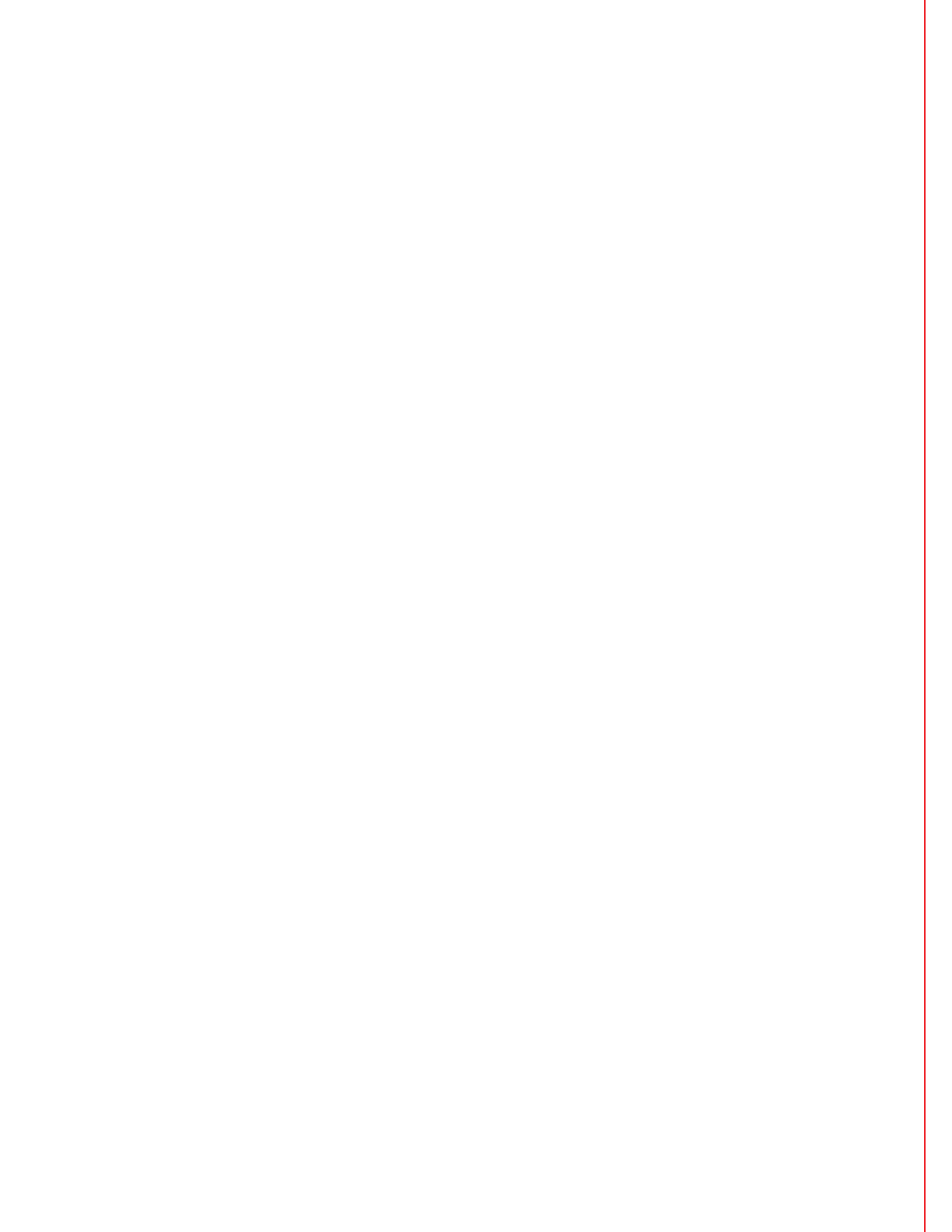
OFFICIAL USE ONLY
Vendor ID # 0000
 Due date
 Tax period ending (MMYY) Fill in if Amended return

Column A — Description	Column B — Taxable amount	Tax rate	Column C — Tax due – multiply column B by tax rate, enter here
1. Use Tax on Purchases Taxable at 5.75%	1B \$ <input type="text"/>	X .0575	1C \$ <input type="text"/>
2. Gross Sales	2B \$ <input type="text"/>		
3. Sales Taxable at 5.75%	3B \$ <input type="text"/>	X .0575	3C \$ <input type="text"/>
4. Sales and Purchases of Off-Premises Alcohol Taxable at 10%	4B \$ <input type="text"/>	X .10	4C \$ <input type="text"/>
5. Other Sales and Purchases Taxable at 10%	5B \$ <input type="text"/>	X .10	5C \$ <input type="text"/>
6. Sales for Parking Taxable at 18%	6B \$ <input type="text"/>	X .18	6C \$ <input type="text"/>
7. Reserved	7B \$ <input type="text"/>	X ____	7C \$ <input type="text"/>
8. Sales and Purchases Taxable at 14.5%	8B \$ <input type="text"/>	X .145	8C \$ <input type="text"/>
9. Reserved	9B \$ <input type="text"/>	X ____	9C \$ <input type="text"/>
		10. Enter 2% of 911 sales receipts less 3% discount	10C \$ <input type="text"/>
		11. Disposable Carryout Bag Fee (Net of discount)	11C \$ <input type="text"/>
		12. Reserved	12C \$ <input type="text"/>
		13. Penalty – 5% per month with a maximum of 25%	13C \$ <input type="text"/>
		14. Interest – 10% per year	14C \$ <input type="text"/>
		15. Total Amount Due (Add Lines 1C - 14C)	15C \$ <input type="text"/>

Will the funds for this payment come from an account outside the US? Yes No See Instructions.

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 _____	Telephone Number of Person to Contact <input type="text"/>
	PAID PREPARER ONLY Preparer's signature (if other than taxpayer) _____ Date _____ Firm name and address _____	Preparer's Tax Identification Number (PTIN) <input type="text"/>



FR-800C Change of Name or Address

Note: "Articles of Amendment" must be submitted with this form when requesting a name change.

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in if FEIN

Fill in if SSN

OFFICIAL USE

Account number (provided by OTR when business was registered)

Old business name

Old mailing address line #1

Old mailing address line #2

City

State

Zip Code + 4

Date of change MMDYYYY

New Taxpayer Identification Number (if applicable)

New business name

New mailing address line #1

New mailing address line #2

City

State

Zip Code + 4

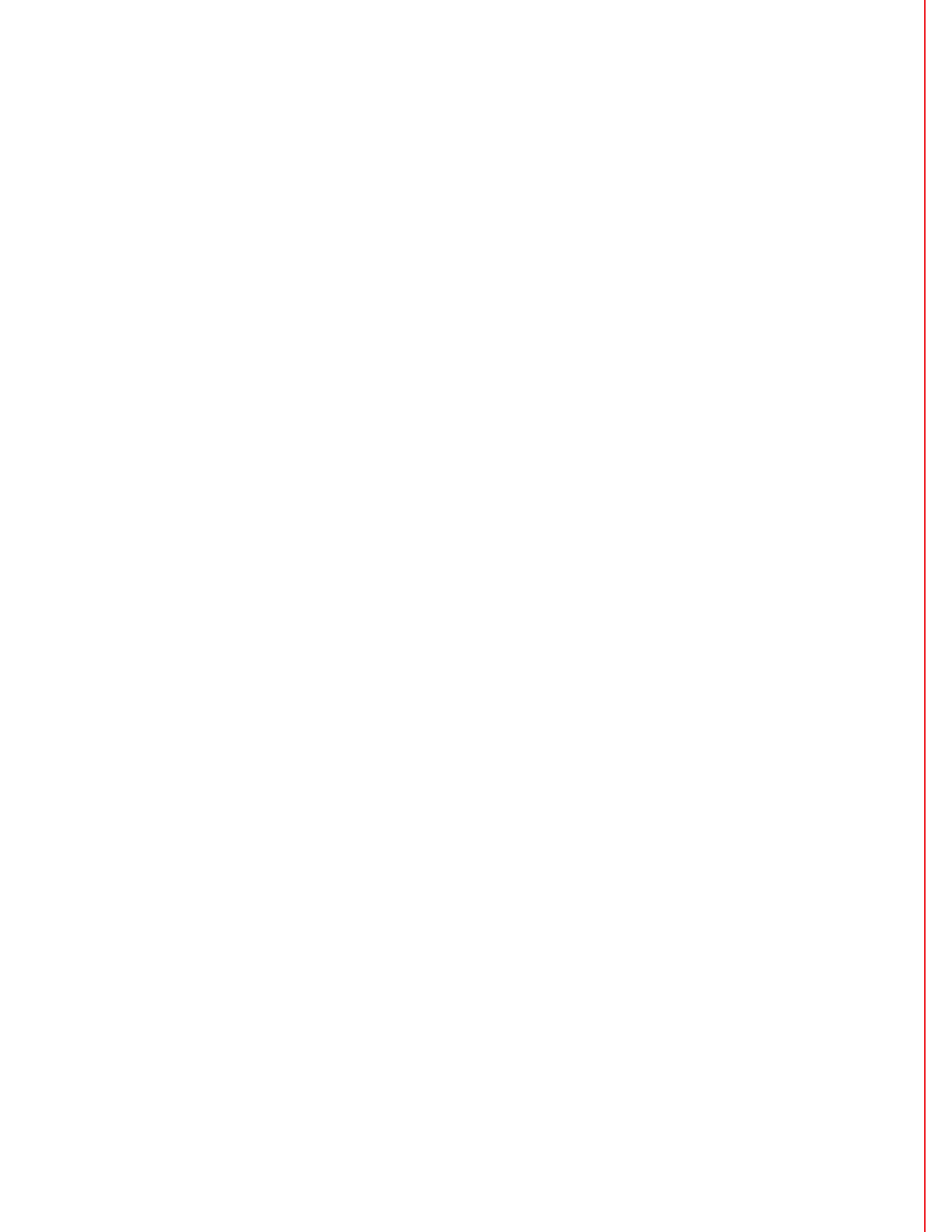
Contact person

Contact telephone number

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 entered 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.
- Articles of Amendment must accompany the Form FR-800C when requesting to change the business name.
- Mail the completed form along with any attachments to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.



Important: Print in CAPITAL letters using black ink

Taxpayer Identification Number

Fill in if FEIN
 Fill in if SSN

OFFICIAL USE

Business name

Mailing address line #1

Mailing address line #2

City

State

Zip Code + 4

If business was sold, state purchaser's name, address and date sold:

Purchaser's name

Purchaser's address line #1

Purchaser's address line #2

City

State

Zip Code + 4

Date sold (MMDDYYYY)

If business has been closed or discontinued:

Date closed or discontinued (MMDDYYYY)

Reason

Person to contact for additional information:

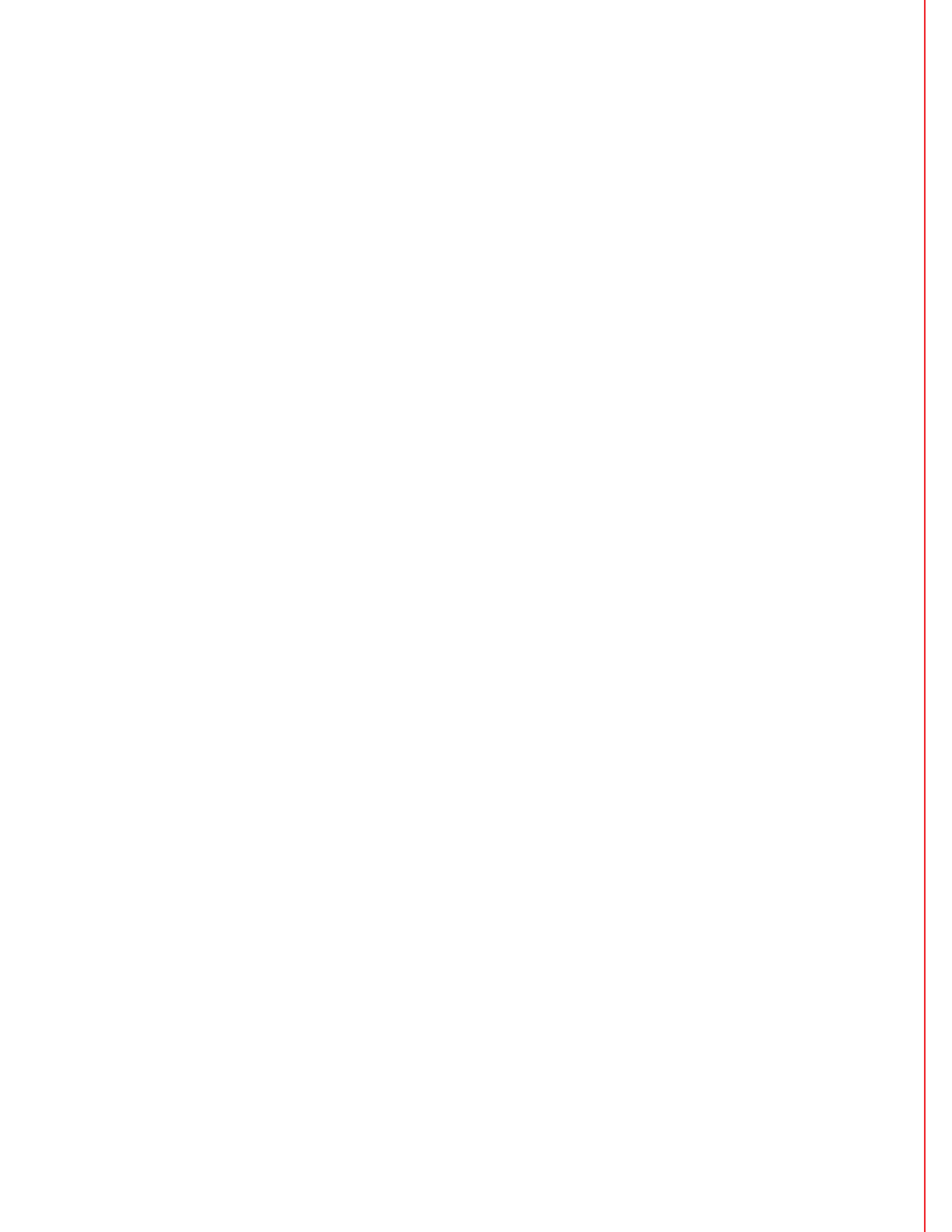
Contact person

Title

Contact telephone number

Instructions

Complete this FR-800SF "Close of Business Final Report" form if business is sold, closed or discontinued. Mail the completed form along with your Certificate of Registration to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.



OFFICIAL USE

FP-331
Year 201 _____

CLAIM FOR REFUND
SALES AND USE TAX

NAME OF TAXPAYER _____

TRADE NAME _____ FEDERAL EMPLOYER IDENTIFICATION NO. SSN

STREET ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____ PHONE # _____ FAX #: _____

NOTE: FOR TAX PAID ON MORE THAN ONE RETURN, LIST EACH ON A SEPARATE LINE

PERIOD ENDED	TOTAL TAX PAID	DATE OF PAYMENT	AMOUNT OF REFUND CLAIMED	EXPLANATION OF OVERPAYMENT
	\$	←TOTAL→	\$	(FOR ADDITIONAL SPACE, USE OTHER SIDE)

Under penalties of law the duly authorized applicant(s) do solemnly swear or affirm that the foregoing statements are correct to the best of my (our) knowledge.

AUTHORIZED SIGNATURE _____	TITLE _____	DATE _____
----------------------------	-------------	------------

OFFICIAL USE			
	INITIAL	DATE	AMOUNT
APPROVED			
DENIED			

FP-331 Instructions

Sales and Use Tax

Section 47-2020(a) of the DC Sales Tax Act allows a refund of tax erroneously or illegally collected if a claim is filed within **three years** from the date you paid the tax. If the tax has been collected from the customer, it must be refunded by the seller to the customer in cash or credit before the vendor can apply for a refund.

Attach your evidence to support the claim for refund. Include copies of original invoices and Certificates of Resale (OTR-368), tax exemption numbers of semipublic institutions, credit memos for returned sales or taxes refunded to customers and any other related documents.

Mail the claim to:

Office of Tax and Revenue
Audit Division
PO Box 556
Washington, DC 20044-0556

Questions? Call us at (202) 727-4829.



**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE**

**CERTIFICATE OF RESALE
DISTRICT OF COLUMBIA SALES AND USE TAX**

TO: SELLER	FROM: PURCHASER
TRADE NAME (IF ANY)	TRADE NAME (IF ANY)
SELLER'S STREET ADDRESS	PURCHASER'S STREET ADDRESS
CITY STATE ZIP CODE	CITY STATE ZIP CODE
FEIN	DC CERTIFICATE OF REGISTRATION #
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

I certify that all of the tangible personal property and services purchased from you in connection with this sale are for resale or rental either in the same form or for incorporation as a material part of other property being produced for resale or rental.

This certificate shall be considered a part of each order we shall give, provided the order contains our DC Certificate of Registration number and will continue in force until revoked by written notice to you.

AUTHORIZED SIGNATURE	TITLE	DATE

SELLER MUST KEEP THIS CERTIFICATE

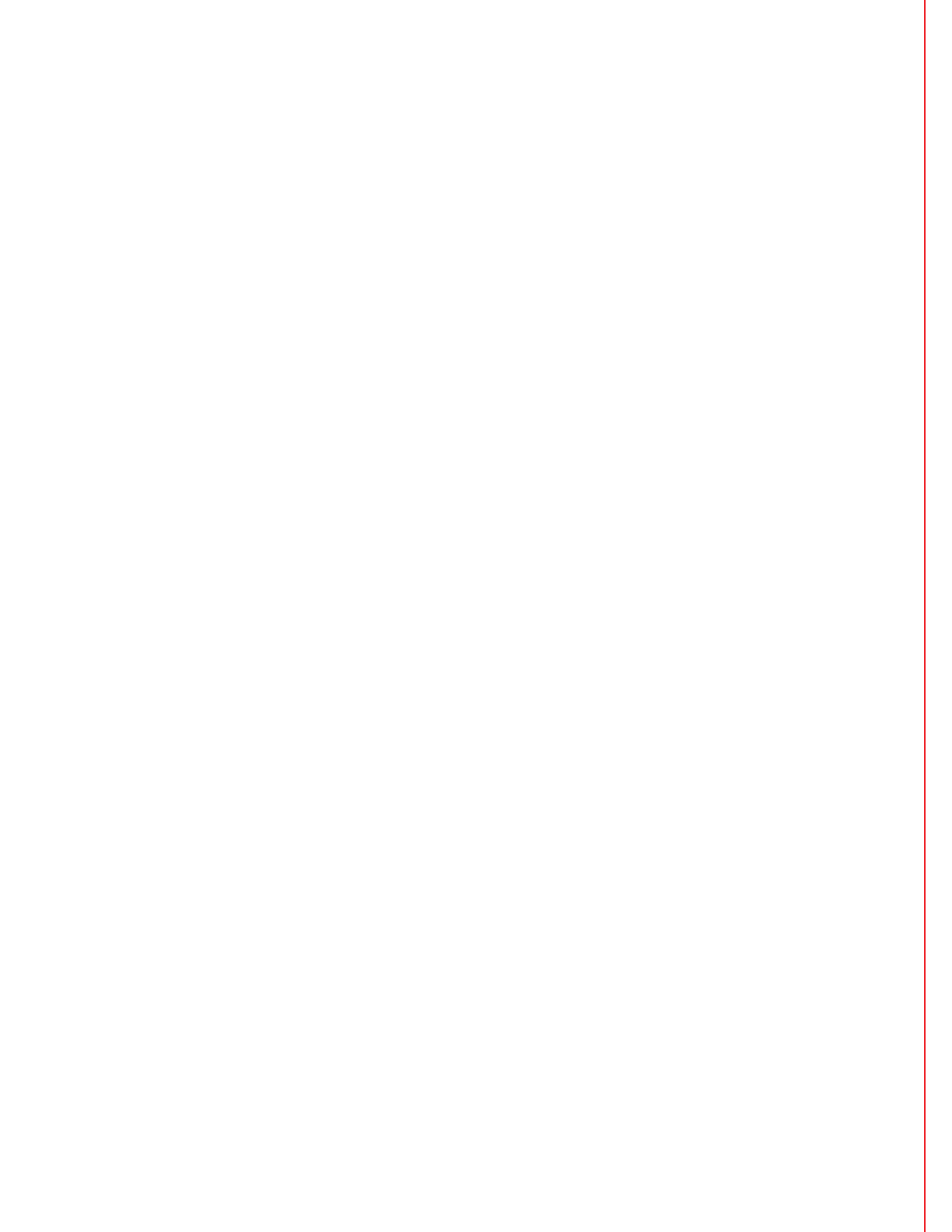
INSTRUCTIONS

This certificate is not valid unless it contains the purchaser's District of Columbia Sales and Use Tax Registration Number. It must be signed by the owner or authorized officer and must be dated.

If you, as the issuer of the certificate of resale, buy items from the seller that do not qualify for tax exemption, you should advise the seller to charge the appropriate sales tax on such items. Otherwise, the purchaser is required to report to OTR and pay use tax directly using the Sales and Use Tax returns FR-800A (annual), FR-800M (monthly), FR-800Q (quarterly), FR-800SE (Special Event) or FR-800V Street Vendor (quarterly).

The seller must retain all Certificates of Resale on file to substantiate exemptions in case of an audit of its DC Sales and Use Tax returns.

To be eligible to use this certificate, purchasers who are located inside or outside the District of Columbia must file DC Form FR-500, Combined Registration Application for Business DC/Taxes/Fees/Assessments, with the Office of Tax and Revenue, 1101 4th St., SW, Washington DC 20024 (202-727-4829).



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
PO BOX 96384
WASHINGTON DC 20090-6384



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

1101 4th St SW 2nd 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

One Judiciary Square

441 4th St NW Lobby
7 am–7 pm

Wilson Building

1350 Pennsylvania Av NW Lobby
7 am–7 pm

MLK Jr Memorial Library

901 G St NW
Business Information Center
during regular library hours

Ask tax questions; get tax forms preparation help free

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

Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

Regular hours: 8:15 am–5:30 pm, Monday–Friday

Are you unable to hear or speak? Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ እርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የገንዘብ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。