



# Instructions for Form FR-130 (Unincorporated Business Franchise)

## Purpose

Use Form FR-130 to request a 6-month extension of time to file an Unincorporated Business Franchise Tax Return (Form D-30), or a 7-month extension of time to file if you are a Combined Reporting filer.

## When to file

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

## Where to submit your request

Mail the completed FR-130 with your payment in full of any tax due for D-30 to: Office of Tax and Revenue, PO Box 96020 Washington, DC 20090-6020. Make your payment out to the DC Treasurer. Include your FEIN or SSN, FR-130 and the tax year on the payment.

## Extension of time to file

A 6-month extension of time to file (7-month extension for Combined Reporting filers) will be allowed if you complete this form properly, file it on time and PAY the full amount of any tax due shown on Line 5 of the Worksheet. When you file your return (D-30), attach a copy of the FR-130 which you filed. A separate extension request must be filed for each return. Blanket requests for extensions will not be accepted.

## Federal extension forms

The Office of Tax and Revenue does not accept the federal application for an extension of time to file. **You must use DC Form FR-130.**

## Additional extension of time

No additional extension of time to file will be granted beyond the 6-month extension unless the taxpayer is outside the continental limits of the United States. In that case, an additional extension up to 6 months may be granted, but in no case shall such extension be granted for more than one year.

## Notes:

- If your payment exceeds \$5,000 in any period, **you must pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)
- **For electronic filers**, in order to comply with new banking rules, you will be asked the question "Will the funds for this payment come from an account outside of the United States". If the answer is yes, you will be required to pay by money order (US dollars) or credit card. Please notify this agency if your response changes in the future.