



# Instructions for Form FR-165 (Partnership)

## Purpose

Use Form FR-165 to request a 6-month extension of time to file a Partnership Return of Income (Form D-65).

## 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-165 with your payment in full of any tax due for D-65 to: Office of Tax and Revenue, 1101 4th Street, SW, FL4, Washington, DC 20024. Include your FEIN, FR-165 and the tax year on the payment.

**Note:** If you are a Qualified High Technology Company please submit a completed DC Form QHTC-CERT with your extension request.

## Extension of time to file

A 6-month extension of time to file will be allowed if you complete this form properly, and file it on time. When you file your return (D-65), attach a copy of the FR-165 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-165.**

## 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.