# 2022

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

# SPECIFICATIONS FOR BULK FILING WITHHOLDING FR-900Q TAX RETURNS ELECTRONICALLY AND ACCOUNT LOOKUP

File formats and processing for electronic bulk filing for the FR-900Q on the DC Taxpayer Portal and access to the portal

# Contents

**Version Control**

| Version Number/Date | Comments |
|---------------------|----------|
| 1.0 – 11/5/2021 | Initial Release for 2022 |
| 2.0 – 4/7/2022 | In red on page 4 |

This document may be re-issued every tax year and may be updated at any time to ensure that it contains the most current information.  The Version Control Log will indicate what has changed from the initial publication.

**What's New:**
- An email address field has been added.

**Reminders:**
- Please use the FR-900P to make payments for your quarterly filing if filing by paper.
- Account look-up to ensure you have the correct DC withholding assigned account identification number.
- Filers are not required to submit test files.  The file format must conform to the specifications found in the Bulk File Submission Layout.
- All withholding taxpayers doing business in DC **will be required** to have a FEIN.  SSN will no longer be accepted.
- For more information regarding the web portal, contact OTR's e-Services Center at (202) 759-1946 or email e-services.otr@dc.gov.

# General Information

These are the instructions for filing FR-900Q, Employer/Payor Withholding Tax – Quarterly Return with the DC Office of Tax and Revenue (OTR).   These instructions relate to the **FR-900Q** only.

The OTR paper filers are being offered a faster and more convenient way to create and transmit the quarterly withholding return(s) electronically via the DC web portal, MyTax.DC.gov. Electronic filing eliminates the outdated manual paper process.

DO NOT send paper or PDF's of FR-900Q if you have submitted your file(s) electronically.   These are for your records.

Taxpayers must be registered with the District via the FR-500, Combined Registration Application for Business DC Taxes/Fees/Assessments prior to filing a FR-900Q.  Lack of completing this process will delay processing of the return and/or payment.

The FEIN must be registered and active with DC.

The DC 12-digit withholding account ID must be registered, active and begin with '300'. The DC withholding account ID must be linked to the FEIN.

All submitters must obtain a logon ID through our online portal, MyTax.DC.gov.   This is a one-time registration.  To sign up for an account**,** visit https://mytax.dc.gov/ and click on "Sign Up To Use MyTax.DC.gov"

## Filing Deadline

The filing deadlines for the FR-900Q are as follows:

| The Quarter includes … | Quarter Ends | Form FR-900Q is Due |
|---|---|---|
| 1.   January, February, March | March 31 | April 30 |
| 2.   April, May, June | June 30 | July 31 |
| 3.   July, August, September | September 30 | October 31 |
| 4.   October, November, December | December 31 | January 31 |

MyTax.DC.gov

## Bulk File Submission Layout

Delimited File Layout, Delimiter = Comma

| Field Number | Field Name | Data Type | Format | Manditory | Validation/Explanation |
|---|---|---|---|---|---|
| 1 | Taxpayer ID | Numeric | | Yes | FEIN (9 Digits) |
| 2 | Account Number | Numeric | | Yes | Provided Account ID |
| 3 | Amended Return | Alpha | Y/N | No | Yes = Amended<br>No or Blank = No |
| 4 | Final Return | Alpha | Y/N | No | Yes = This is the last return for this account<br>No or Blank = No |
| 5 | Closed Date | Numeric | MMDDYYYY | No | Date business stopped paying wages |
| 6 | Legal Name | Alpha | | Yes | Nest name in "" if commas exist in name |
| 7 | Quarter | Numeric | | Yes | 1 = March<br>2 = June<br>3 = September<br>4 = December |
| 8 | Period Ending | Numeric | MMDDYYYY | Yes | |
| 9 | Mailing Street 1 | Alpha | | Yes | Nest street in "" if commas exist in street |
| 10 | Mailing Street 2 | Alpha | | Yes | Nest street in "" if commas exist in street |
| 11 | Mailing City | Alpha | | Yes | |
| 12 | Mailing State | Alpha | | Yes | |
| 13 | Mailing Zip | Alpha Numeric | | Yes | 5 digit Zip or<br>9 Digit Zip |
| 14 | email address | Alpha Numeric | | Yes | email address |
| 15 | DC total Withheld | Numeric | ###.00 | Yes | Will equal sum of all three months if a Monthly Payer |
| 16 | Month 1 Withheld | Numeric | ###.00 | Yes if Monthly | |
| 17 | Month 2 Withheld | Numeric | ###.00 | Yes if Monthly | |
| 18 | Month 3 Withheld | Numeric | ###.00 | Yes if Monthly | |
| 19 | Total Payments against Withholding | Numeric | ###.00 | Yes | Amount of Payments made againts Tax withheld |
| 20 | Balance Due | Numeric | ###.00 | Yes | |
| 21 | Overpayment | Numeric | ###.00 | Yes | |

| | | | | | R = Refund amount<br>F = Carry forward |
|---|---|---|---|---|---|
| 22 | Credit Forward | Alpha | | No | Blank = Carry Forward |
| 23 | Preparer's Name | Alpha | | No | Name of the Preparer |
| 24 | Preparer's PTIN | Numeric | | No | PTIN |
| 25 | Designee's Name | Alpha | | No | 3rd Party Designee's Name |
| 26 | Designee's Phone | Numeric | ########## | No | Non-Formatted Phone Number |
| 27 | Vendor ID | Alpha Numeric | | No | Vendor ID |

## FR-900Q Upload Specifications

Files must be created using a CSV or text (.txt) file format.  Zip or compressed files will not be accepted.  Each file contains 26 fields.

Files smaller than 24MB must be submitted as CSV or text files (.txt).
Files 24MB or larger must be submitted as multiple FR-900Q submissions. Files that are 24MB or larger will be rejected.

Use a naming convention such as QTR12018.txt, QTR22018.txt.  There are no restrictions on the naming convention.

Do not use any special characters in text fields such as commas in the string fields unless they are nested in quotes (").

## Sign-up for MyTax.DC,gov

In order to bulk file the FR-900Q (withholding quarterly tax return) you must have a MyTax.DC.gov web logon to access electronic bulk filing of FR-900Q. The individual completing the registration will become the Administrator for all accounts associated with the Taxpayer Identification Number (TIN). *Do not* use an invalid TIN when registering.

In some cases, you must request bulk filing access (see below).
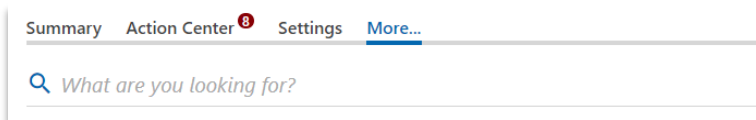
You can review the tutorial at https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/How_to_Sign_Up_for_MyTax.DC_.gov_Businesses_1220.pdf that contains the information for nexus and non-nexus business entities to access the secure web portal.

# Request Bulk Filing Access

If you are a Preparer or Reporting Agent and would like to bulk file the FR900Q, follow these steps to gain bulk filing access.

You must be a reporting agent with the National Association of Computerized Tax Professionals (NACTP) or have a valid and active PTIN with the IRS to submit bulk sales and use tax requests.
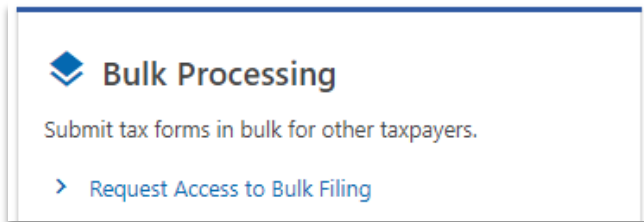
1. On the tab bar, select **More….**



2. In the **Bulk Processing** section, select the '**Request Access to Bulk Filing**' link.
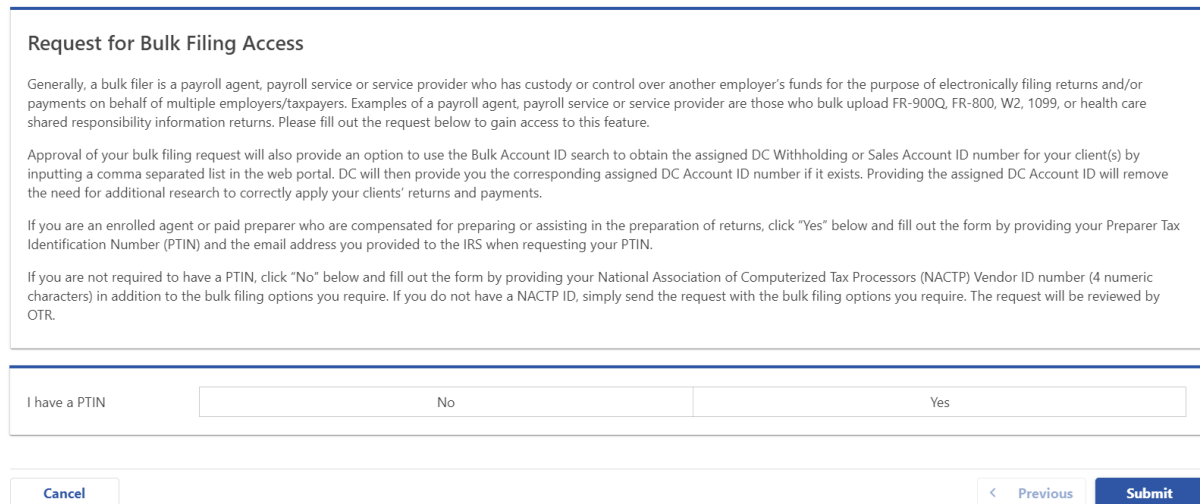


3. At the Request for Bulk Filing Access page, select **Yes** or **No** for "I have a PTIN".



Request for Bulk Filing Access

Generally, a bulk filer is a payroll agent, payroll service or service provider who has custody or control over another employer's funds for the purpose of electronically filing returns and/or payments on behalf of multiple employers/taxpayers. Examples of a payroll agent, payroll service or service provider are those who bulk upload FR-900Q, FR-800, W2, 1099, or health care shared responsibility information returns. Please fill out the request below to gain access to this feature.

Approval of your bulk filing request will also provide an option to use the Bulk Account ID search to obtain the assigned DC Withholding or Sales Account ID number for your client(s) by inputting a comma separated list in the web portal. DC will then provide you the corresponding assigned DC Account ID number if it exists. Providing the assigned DC Account ID will remove the need for additional research to correctly apply your clients' returns and payments.

If you are an enrolled agent or paid preparer who are compensated for preparing or assisting in the preparation of returns, click "Yes" below and fill out the form by providing your Preparer Tax Identification Number (PTIN) and the email address you provided to the IRS when requesting your PTIN.

If you are not required to have a PTIN, click "No" below and fill out the form by providing your National Association of Computerized Tax Processors (NACTP) Vendor ID number (4 numeric characters) in addition to the bulk filing options you require. If you do not have a NACTP ID, simply send the request with the bulk filing options you require. The request will be reviewed by OTR.

| I have a PTIN | No | Yes |
|---|---|---|

Cancel | Previous | Submit

a. If Yes, enter your Preparer Tax Identification Number (PTIN) and the email address you provided to the IRS when requesting your PTIN.

| I have a PTIN | No | Yes |
|---|---|---|

| IRS PTIN | P12345678 |
|---|---|
| Email on PTIN registration | test@dc.gov |
| Email Confirmation | test@dc.gov |

| Cancel | | ‹ Previous | Submit |
|---|---|---|---|

b. If No, select **Yes** or **No** to "I have an NACTP ID." Enter your NACTP ID if prompted. (You must have an NACTP ID to access bulk filing for Withholding.)

| I have a PTIN | No | Yes |
|---|---|---|
| I have an NACTP ID | No | Yes |

| NACTP ID | 1234 |
|---|---|

**I am requesting bulk filing for the following:**

| Bulk Sales | No | Yes |
|---|---|---|
| Bulk Withholding | No | Yes |
| W2/1099 | No | Yes |

| Cancel | | ‹ Previous | Submit |
|---|---|---|---|

4. Select the types of bulk filing access you are requesting.

**I am requesting bulk filing for the following:**

| Bulk Sales | No | Yes |
|---|---|---|
| Bulk Withholding | No | Yes |
| W2/1099 | No | Yes |

5. Click **Submit**. Click OK to confirm the submission.
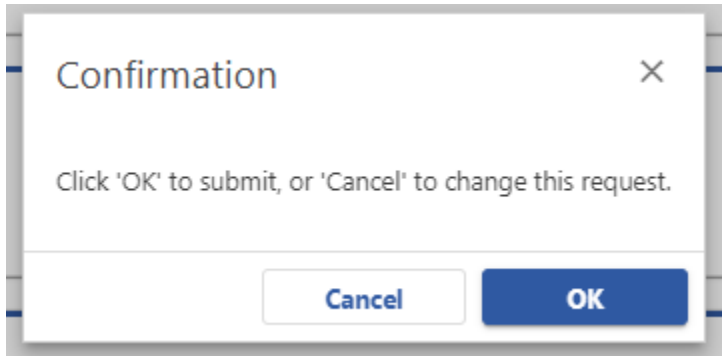


You will receive a confirmation that your request has been submitted. Check your messages to determine whether your request has been accepted or rejected

## Bulk Filing FR-900Q

1. When you have access, select Bulk FR-900Q File in the Bulk Processing block.



**Bulk Processing**

Submit tax forms in bulk for other taxpayers.

> Request Access to Bulk Filing
> Bulk Account ID Search
> Bulk FR-800M/Q/A File
> Bulk FR-900Q File
> Submit Healthcare Returns
> Submit W2/1099

2. At the Bulk Upload page, select the Tax Year for which you are bulk filing.



FR-900Q Bulk Upload

Tax Year        Bulk Upload

**Withholding Return Bulk Upload**

Please select the year you wish to file:

FR-900Q Bulk 2022+

3. Use the Choose File button to select a file to upload and submit.

**FR-900Q Bulk Upload**

Tax Year — Bulk Upload

**Withholding Return Bulk Upload**                                    Instructions (PDF)

Click on the 'Choose File' button to attach your comma separated file (CSV or TXT extensions are accepted).

If any errors exist, they will be listed below. You must correct all errors in order to submit your file for processing.

To improve performance, only the first few errors will be displayed. Others may appear after the initial errors are corrected.

Selected Year:     2022

You may choose a file to upload.

Filename                                                           **Choose File**

**Cancel**                                            **<  Previous**     **Submit**

4. If errors are reported, you must remove the file and upload a corrected file.

Click on the 'Choose File' button to attach your comma separated file (CSV or TXT extensions are accepted).

If any errors exist, they will be listed below. You must correct all errors in order to submit your file for processing.

To improve performance, only the first few errors will be displayed. Others may appear after the initial errors are corrected.

**Errors detected during validation, correct file and re-upload**

Selected Year:              2021

Filename  FR800 2021 BulkTest.csv                         **Choose File**

File Size (KB)                        1

**Remove File**

Export ≡

| Line | Legal Name | Field | Message |
|------|-----------|-------|---------|
| 1 | Record Error | N/A | Invalid number of fields to process this return |
| 2 | Record Error | N/A | Invalid number of fields to process this return |

**Cancel**                                            **<  Previous**     **Submit**

# File Status

**ACCEPTED** - File has passed all quality checks and an email will be sent to submitter that displays "Pending" status.

**REJECTED** - File did not pass quality checks. All errors will be displayed after enabling the submit button and front-end validations occur.  The file should be corrected and re-submitted for processing.

**COMPLETED –** Processed submissions denoting the bulk submission has been processed.  There is no return level completion, just that the file was processed.

# File resubmission for rejected files

After front end validations, errors will be displayed to the submitter. A single error WILL reject the entire file.  The submitter may remove the record or correct the record and re-submit.  We are only accepting valid format bulk submissions.

# Error Message Types

Row Specific:

- Invalid number of fields to process return
  - This error is created if the split comma array doesn't have 26 values (for example, there are missing commas or have too many).  This skips over the rest of the record.

Field Specific:

- FEIN <VALUE> is Required and must be 9 digits
- DC Account ID <VALUE> is blank or not 12 digits
- Account ID <VALUE> is not Valid for Withholding
- Legal Name is required and cannot be blank
- Invalid FEIN: <VALUE>
- Invalid Quarter: <VALUE>

Data Type Check:

- Invalid Currency: <VALUE>
- Invalid Number: <VALUE>
- Record contains invalid character(s): <VALUE>
- Invalid Checkbox: <VALUE>
- Invalid Date: <VALUE>

# Common FR-900Q Bulk File Error Messages



## Account Lookup

As a bulk filer, you must use the correct Account ID for your clients. You can look up accounts using the Bulk Account ID Search in the Bulk Processing section. You can submit a comma-separated list of TIN(s) to retrieve the corresponding Withholding Account ID for each entity.

1. At the Bulk Processing block, select Bulk Account ID Search.

2. Select the Account Type and ID Type.

**Bulk Account ID Search**

Set the search options to indicate the Account Type you are searching for along with the ID Type you will enter.

Enter a series of IDs in a comma separated list (no spaces) and press the Search at the bottom of the screen.

The results will populate in the table below. If you need to save the list for later, press the "Export" button on the top of the results list to export into an Open Spreadsheet format.

**Search Options:**

Account Type

Sales & Use

ID Type

FEIN - Federal Employer ID #

Enter FEIN(s)

Search

3. Enter TINs in a comma-separated list, and click **Search**. Results are returned below. Use **Export** to download the results to a spreadsheet or flat file format.

Enter FEIN(s)

010000001

Search

**Results**                                                                 Export

| FEIN | Name | Trade Name | Frequency | Account ID |
|------|------|-----------|-----------|-----------|
| 010000001 | DC BUSINESS | | Sales & Use Quarterly | 350001415255 |