

2024

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



FR-467 Monthly Cigarette Wholesalers Report Tax Forms and Instructions

Reminders:

- The FR-467, Cigarette Wholesaler Monthly Return must be filed online at MyTax.DC.gov.
- The DC Office of Tax and Revenue (OTR) no longer automatically registers businesses from business tax returns. You must register with OTR by completing the FR-500 online.
- Failure to use the business or trade name that you used when registering with DC OTR will cause processing delays with returns and/or payments.
- If the due date falls on a Saturday, Sunday, or legal holiday, the return and/or payment are due the next business day. You must file a return, even if you had no receipts in a given month.
- The District does not support International ACH Transactions (“IAT”) for payments or direct deposit refunds that are remitted to or received from a financial institution outside the territorial jurisdiction of the United States. (The territorial jurisdiction of the United States includes the District of Columbia, US territories, US military bases, and US embassies in foreign countries.) A foreign address is not an indicator of whether the payment or refund is an IAT. Please refer to the IAT section in the [District of Columbia’s Electronic Funds Transfer \(EFT\) Payment Guide](#) for more information.
- For more information, contact OTR Customer Service by visiting MyTax.DC.gov or calling 202-727-4829.

Who must file a form FR-467?

The “Cigarette Tax Amendment Act of 1981” requires all licensed wholesalers to file monthly information reports detailing the procurement and disposition of cigarettes and cigarette tax stamps.

A license is required by all persons who manufacture for sale, keep for sale, offer for sale, display for sale in vending machines, or sell cigarettes, and may be obtained from the Department of Licensing and Consumer Protection (DLCP), 1100 4th Street, SW, 2nd Floor, Washington, DC 20024. Visit mybusiness.dc.gov.

Fees for Licenses and Duplicate Licenses

- (a) Retailer’s license (two-year license) - \$147.40/2-year term or \$190.30/4-year term.
- (b) Retailer’s duplicate license - \$6.60.
- (c) Wholesaler’s license (two-year license) - \$247.50/2-year term or \$390.50/4-year term.
- (d) Wholesaler’s duplicate license - \$6.60.

What other DC tax forms cigarette wholesalers may need to file?

FR-467E: Cigarette Wholesaler Quarterly Report

FR-1000Q: Tobacco Products Excise Quarterly Tax Return

Corporation Franchise Tax Return (D-20):

Employer/Payor Withholding Tax Quarterly Return (FR-900Q); and

Personal Property Tax (FP-31)

Visit MyTax.DC.gov for more information.

When and where should you file your Form FR-467?

Reports are due on or before the twenty-fifth (25th) day of the month following the month during which sales or distribution of cigarettes took place.

This report is used as a summary of cigarettes and stamps activities.

You must file the FR-467 by accessing the MyTax.DC.gov web portal.

Penalties

A licensed cigarette wholesaler in violation of the Act or the DC Code, or any regulation adopted pursuant to the Act or the DC Code, is subject to the following penalties:

- Suspension or revocation of the cigarette wholesaler’s license;
- A civil penalty in an amount not to exceed the greater of 500% of the retail value of the cigarettes sold or \$5,000.00;
- Seizure, forfeiture, and destruction of any contraband cigarettes that have been sold, offered for sale, possessed for sale, stamped for sale, or imported for personal consumption in DC.

Taxpayer Identification Number (TIN)

You must have a TIN. You should apply for a Federal Employer Identification Number (FEIN) before completing the return.

A FEIN is a valid number issued by the Internal Revenue Service (IRS). To apply for a FEIN, get Form S-4, Application for Employer Identification Number online at www.irs.gov. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

Signature

Your username is your electronic signature.

Specific Instructions

Inventory Schedule 1: This schedule is used to list the various totals for cigarettes and stamps, according to their jurisdiction, whether they be stamped or unstamped.

Schedule A: Report of cigarettes received from manufacturers during this month or period.

Schedule B: Report of cigarettes received from other manufacturers during the month or period.

Schedule C: This schedule is used to list the sales of unstamped cigarettes outside the District of Columbia.

Schedule D: this schedule is used to indicate when cigarettes are returned for credit during the month or period.

Key website resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

DC Tax Forms/Publications

MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide

MyTax.DC.gov

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov/