

2026

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



FP-31 District of Columbia Personal Property Tax Instructions & Specifications for FP-31 Personal Property Tax Schedules Import

This return must be filed and paid electronically. This document is to provide instructions only.

Reminders:

- Please pay careful attention to the order of the Categories under the Depreciation Guidelines as they may have changed.
- You must file the FP-31 even if no tax or no payment is due unless you previously filed a final return.
- An Excel-based spreadsheet is provided for automatic import of return information for the Personal Property Tax Schedules.
- Complete all required schedules following the Specification for FP-31 Personal Property Return Schedules Import. The File Import functionality will allow you to save your schedules on a spreadsheet locally for future use as long as the provided layout has had no change since the previous year. Completion of the schedules will automatically populate the return once your spreadsheet is imported.
- You also have an option to enter required schedules manually online while completing the return.
- The FP-31 Personal Property Tax booklet is no longer printed or mailed. You must file and pay electronically through MyTax.DC.gov.
- Once you have successfully submitted your return on MyTax.DC.gov, you can print the return.
- **New Business Registration Policy:** The Office of Tax and Revenue (OTR) will no longer automatically register businesses for personal property tax when an FP-31 return is filed. All new entities starting business operations in the District of Columbia, MUST register on MyTax.DC.gov using the new business registration process by completing Form FR-500.
- Failure to use the business or trade name that you used when you registered with OTR will cause processing delays with returns and/or payments.

General Instructions

Who must file a FP-31?

Generally, every individual, corporation, partnership, executor, administrator, guardian, receiver, trustee (every entity) that owns or holds tangible personal property in trust must file a District of Columbia (DC) personal property tax return, Form FP-31. This includes property:

- used or available for use in DC in a trade or business, whether or not operated for profit; and,
- kept in storage, held for rent or lease or similar business arrangement with third parties, government agencies or non-profit entities.

Note: By definition, you are engaged in a trade or business if you are carrying on the affairs of a trade, business, profession, vocation, rental of property, or any other activity, whether or not operated for profit or livelihood. Construction companies doing business in DC at any time during the tax year must apportion the remaining cost (current value) of tangible personal property as of July 1, 2025, by the number of days their tangible personal property was physically located in the District. You must file the FP-31 even if no tax or no payment is due unless you previously filed a final return.

Who is exempt from paying Personal Property Tax?

You are exempt from paying if:

- You are a non-profit organization. If an Internal Revenue Code (IRC) 501(c)(3) organization has submitted a DC Application for Exemption (Form FR-164), and received a certificate of exemption from the DC Office of Tax and Revenue (OTR), the tangible personal property of the organization is exempt from the personal property tax. **Note:** Any personal property used for activities that generate unrelated business income subject to tax under IRC § 511 is not exempt from the personal property tax. If you are an IRC § 501(c)(3) organization you **must** complete the FR-164 Application for Exemption by logging on to [MyTax.DC.gov](https://mytax.dc.gov).

- You pay DC Gross Receipts Tax, Distribution Tax, Toll Telecommunication Service Tax, or Commercial Mobile Service Tax.
- You are a co-generation system that produces both electric energy and steam or forms of useful energy (such as heat) that are used for industrial, commercial, heating, or cooling purposes.
- You are a system using exclusively solar energy as defined in DC Official Code § 34-1431(14).
- You are a qualified supermarket under DC Official Code §47-3801(2), have otherwise been subject to personal property tax for less than 10 years, and have applied for and received a certificate of eligibility for the exemption from the Office of the Mayor. See DC Code §§ 47-3802(c)(1) and 47-1508(a)(9).

\$225,000 Exclusion

There is no tax due if the value of your personal property is \$225,000 or less; however, you still must file the return.

Which other DC personal property tax forms may be filed?

- Railroad Tangible Personal Property Return, Form FP-32;
- Rolling Stock Tax Return, Form FP-34;
- Extension of Time to File DC Personal Property Tax Return, Form FP-129A.

For questions regarding which forms you may need, please visit [MyTax.DC.gov](https://mytax.dc.gov) or contact our Customer Service Administration at 202-727-4TAX (4829).

When are your taxes due?

You must file and pay your return via [MyTaxDC.gov](https://mytax.dc.gov) by July 31, 2025.

Payment Options

If the amount of the payment due for a period exceeds \$5,000, you must pay electronically on [MyTax.DC.gov](https://mytax.dc.gov).

Refer to the [Electronic Funds Transfer \(EFT\) Payment Guide](#) available on our website for instructions for electronic payments.

Payment options are as follows:

- **ACH Debit.** ACH debit is used for taxpayers who have signed up for MyTax.DC.gov. There is no fee. Bank account information is stored within the online account. MyTax.DC.gov can store multiple bank accounts across multiple tax types. The taxpayer gives OTR the right to debit the money from their bank account. The use of foreign bank accounts for business ACH Debit is not allowed. Ensure you allow 1-3 business days for processing if entering change of banking information.
- **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/debit card service provider. Payment is effective on the day it is charged.
- **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. The taxpayer does not need to be 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 (00400) and tax period ending date (YYMMDD).

International ACH Transactions (IATs)

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.

Penalties and Interest

Returns and/or payments that are not received by the due date will accrue penalties and interest as required by District law. OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. The penalty 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.

The penalty 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 a 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 the 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 90 days after issuance of a notice of enforcement;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code § 47-4212).

A substantial valuation misstatement penalty may be applied if there is an understatement of the tax liability greater than \$5,000 (or greater than \$10,000 for corporations) that is attributable to a valuation misstatement.

The valuation misstatement is a substantial misstatement if the amount determined to be the correct valuation is 200% or more, or less than or equal to 50% of the amount determined to be correct amount of valuation or adjusted basis reported on your return. The penalty is equal to 20% of the underpayment attributable to the misstatement.

The valuation misstatement is a gross misstatement if the amount determined to be the correct valuation is 400% or more than the amount reported on your return. The penalty is equal to 40% of the underpayment attributable to the misstatement.

Special Circumstances

Amended Returns

Once you have filed your original return, you can amend that return by selecting "View Returns" within the Personal Property Tax account in MyTax.DC.gov. Navigate to the period where the return was filed. Select "View or Amend Return" for the requested period. Then

select “Amend” at the top of the screen. That will open the return to key in the changes.

Final Return

If you are not required to continue filing a return due to the ending of business operations, select the “final return” option. OTR will then cancel your filing requirement.

Getting Started

Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN).

- An FEIN is a valid number issued by the IRS. To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses. Click on “Apply online now.” You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).
- An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for an 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.
- An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any purpose other than federal tax reporting.

Preparer Tax Identification Number (PTIN)

- A PTIN, Preparer Tax Identification Number, is an identification number issued by the IRS. All paid tax preparers must use their PTIN on tax returns or claims for refund.

Specific Instructions

Number of DC Locations

A business owner of tangible personal property having multiple locations in the District must report that property on one personal property tax return. Attach a separate schedule identifying tangible property for each location. Do not file separate returns for each location.

Value of Tangible Personal Property — You must report the remaining cost (current value) of all your tangible personal property as of July 1, 2025.

Depreciation— Depreciation is allowed only for the period of ownership from the month and year of acquisition. The straight line method of depreciation is the only method allowed in calculating the remaining cost (current value). Do not use accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System. Tangible personal property (excluding qualified technological equipment) reported on the return must not be depreciated in excess of 75% of its original cost. Consequently, the remaining cost (current value) of all tangible personal property (excluding qualified technological equipment) must be at least 25% of the original cost.

Qualified technological equipment must be depreciated at the rate of 30% per year. It must not be depreciated in excess of 90% of its original cost. Consequently, the remaining cost (current value) of qualified technological equipment must be at least 10% of the original cost.

Depreciation rates for tangible personal property not listed in the Depreciation Guidelines in this booklet may be obtained by calling (202)727-4TAX(4829).

Use Schedule A of the Personal Property Tax Return to report all depreciable property that you own which is subject to the personal property tax.

Leased Property — Any tangible personal property owned by the lessor must be reported by the lessor in Schedule A. Any tangible personal property under a “Lease-Purchase Agreement” or a “Security Purchase Agreement,” under which the lessee is to become the owner, must be reported by the lessee in Schedule A.

Schedules — All items of tangible personal property owned by the business and located or having a taxable situs in DC, whether or not currently in use, must be reported at their remaining cost (current value) as of July 1, 2025. Please refer to the 2026 Specifications for FP-31 Personal Property Tax Schedules Import for instructions on how to use the Excel spreadsheet.

Asset ID — An Asset ID is a unique identifier assigned by the taxpayer to a particular asset in the organization(s). It is usually composed of numeric or alphanumeric characters. It is an essential process for any organization that manages various tangible assets and an integral component of an overall asset-tracking system.

Schedule A-1: Books, DVDs and other reference material — Report on this schedule all books and other reference material such as DVDs, tapes, etc., used in the business or profession. The totals will copy to Form FP-31, Lines 1a and 1b. Qualifying tangible personal property leased by a non-QHTC under an operating lease (no ownership implication for the lessee) to either a certified QHTC or a non-QHTC is subject to the personal property tax. The property must be reported on Schedule A of Form FP-31.

Schedule A-2: Furniture, fixtures, machinery and equipment — Report furniture, fixtures, machinery, equipment, and other fixed assets used in the business or profession. Report the furniture, furnishings and equipment of hotels, apartments, schools, hospitals, sanitariums, rooming and boarding houses, estate property, property in storage and private dwellings that are rented furnished as a complete unit or as individual rooms or apartments. The totals will copy to Form FP-31, Lines 2a and 2b. Hotels and motels must also report their total number of rooms on Form FP-31, Schedule C.

Schedule A-3: Unregistered motor vehicles and trailers — Report on Schedule A-3 the totals for all unregistered (not registered in DC) motor vehicles and trailers. Include the totals along with the totals for other tangible personal property on Form FP-31, Lines 3a and 3b.

Other tangible personal property — Report on Schedule A-3 the following tangible personal property: trailers, construction equipment, special equipment mounted on a vehicle or trailer (not used primarily for the transportation of persons or property), boats, barges, dredges, aircraft, and other tangible personal property. The total original cost will copy to Form FP-31, Line 3a and the total remaining cost (current value) to Line 3b. In addition to completing Schedule A-3, owners (lessors) of leased property located in DC must also complete Schedule D-2 if the property is not included in Schedules A-1, A-2, or A-3.

Schedule B: Supplies — Report the cost of any consumable items not held for sale, such as office and other supplies.

- Office supplies include, but are not limited to, items such as stationery and envelopes used in the business or profession.

- Other supplies include, but are not limited to, wrapping and packing materials, advertising items, books, fuel oil, china, glass and silverware. The totals will copy to Form FP-31, Lines 4a and 4b.

Schedule C: Dispositions of tangible personal property — Report all fixed assets that were traded in, sold, donated, discarded or transferred out of a DC location during the preceding tax year. This includes items reported on last year's return that are not reported in either Schedules A-1, A-2, A-3, or D-2 of the current year's return. (Be sure to retain records to substantiate the disposal of all assets reported on this schedule.)

Schedule D-1: Possession of leased property — Complete this schedule only if you had in your possession tangible personal property under either a rental or lease agreement or under some other arrangement with another business or individual and the tangible personal property is not owned by you. Any tangible personal property in your possession under a "Lease-Purchase Agreement" or a "Security-Purchase Agreement" which obligates you to become the owner must be reported in Schedules A-1, A-2, and/or A-3 as applicable.

Schedule D-2: Leased property in DC — Complete this schedule only if you, as lessor, rented or leased to any business or individual tangible personal property under a "Lease-Purchase Agreement" or a "Security-Purchase Agreement" under which the lessee is required to become the owner. Any other tangible personal property owned by you and subject to a rental or lease agreement or any other similar arrangement is reported in Schedule A-1, A-2, and/or A-3.

All such property acquired or leased under a "Lease-Purchase Agreement" or "Security-Purchase Agreement" prior to January 1, 2001, is not tax exempt. The property must be reported in Schedule A of Form FP-31. In addition, report all tangible personal property after 10 years of acquisition in Schedules A-1, A-2, and/or A-3 as applicable.

DEPRECIATION GUIDELINES

**Assets (excluding qualified technological equipment) may not be depreciated in excess of 75% of the original cost.
Qualified technological equipment may not be depreciated in excess of 90% of the original cost.**

Each category includes, but is not limited to, the items listed below. Note: Please pay careful attention to the order of the categories as they may have changed.

Category A: 10% depreciation per year (10 year life)

- (1) Air conditioning equipment (compressors, ducts, package units and window units)
- (2) Asphalt, cement and slurry plants and equipment
- (3) Automobile repair shop and gasoline service station equipment
- (4) Automobile sales agency furniture, fixtures and equipment
- (5) Bakery equipment
- (6) Banking furniture, fixtures and equipment (automatic teller machines)
- (7) Barber shop, beauty salon and cosmetic salon furniture, fixtures and equipment
- (8) Bottling equipment
- (9) Bowling alley equipment
- (10) Burglar alarm, security alarm and monitoring systems
- (11) Catering equipment
- (12) Clay products manufacturing equipment
- (13) Cold storage, ice making and refrigeration equipment
- (14) Conveyors
- (15) Dentists and physicians office furniture and equipment
- (16) Department store furniture, fixtures and equipment
- (17) Drug store furniture, fixtures and equipment
- (18) Emergency power generators
- (19) Fire extinguishing systems
- (20) Garbage disposals, trash compactors and trash containers
- (21) Hotel and motel furniture, fixtures and equipment (restaurant, bar, meeting rooms, office rooms, lobby and other public rooms)
- (22) Intercom systems
- (23) Kitchen equipment
- (24) Laundry and dry cleaning equipment
- (25) Libraries
- (26) Mail chutes and mail boxes
- (27) Musical instruments (portable)
- (28) Office furniture, fixtures and equipment (any kind whether modular or system furniture, desks, chairs, cabinets, shelving, awnings, typewriters, calculators, adding machines, files, partitions, carrels, cash registers, paper cutters, etc.)
- (29) Paper products industry machinery and equipment
- (30) Printing industry machinery and equipment
- (31) Pulp industry machinery and equipment
- (32) Restaurant, carry out, supermarket and delicatessen furniture, fixtures and equipment
- (33) Shoe repairing furniture, fixtures and equipment
- (34) Signs (neon and others)
- (35) Solar panels
- (36) Special tools (dies, jigs, gauges, molds)
- (37) Surveying and drafting equipment
- (38) Theater furniture and equipment
- (39) X-ray and diagnostic equipment
- (40) Wax museum (wax figures, displays, sets, barriers, rails)

Category B: 6.67% depreciation per year (15 year life)

- (1) Antennas, transmitting towers, fiber optic cables, shelters, satellite dishes and repeaters
- (2) Cement gravel and sand bins
- (3) Pianos and organs
- (4) Plating equipment
- (5) Safes
- (6) Watercraft, docks, slips, wharves, piers and floating equipment (boats, ships, barges)

Category C: 12.5% depreciation per year (8 year life)

- (1) Building and lawn maintenance equipment
- (2) Car wash equipment
- (3) Construction, road paving and road maintenance equipment
- (4) Fabricated metal products machinery and equipment (machine shop)

- (5) Hospital and nursing home furniture, fixtures and equipment
- (6) Junk yard machinery and equipment
- (7) Meat, fruit, and vegetable packing equipment
- (8) Meters, tickometers and automatic mailer equipment
- (9) Music boxes
- (10) Non-registered motor vehicles (forklifts and golf carts)
- (11) Pipe contractor machinery and equipment
- (12) Radio, television, telecommunications, microwave and satellite transmitting systems (multiplexers, switches, transmitters, receivers, telephones, fiber optic equipment, terminal equipment)
- (13) Recreation, health fitness, health club, golf course and sporting equipment
- (14) Special equipment mounted on any motor vehicle (welders, compressors)
- (15) Trailers
- (16) Vending machines (cigarettes, slot, change, soft drink, food)

Category D: 20% depreciation per year (5 year life)

- (1) Blinds, drapes and shades (used as secondary window covering)
- (2) Brain scanners, CAT scanners, MRI scanners and dialysis equipment
- (3) Canvas
- (4) Carpets over finished floor, loose carpet and rugs
- (5) Coffee makers and soda fountain equipment
- (6) Computers and related peripheral equipment (excluding qualified technological equipment)
- (7) Duplicating machines, photocopiers and photographic equipment
- (8) Hot air balloons
- (9) Outdoor Christmas decorations
- (10) Portable toilets
- (11) Self-service laundries (washers, dryers)
- (12) Swimming pool furniture, fixtures and equipment
- (13) Telephone answering equipment (beepers)
- (14) Television, stereo, radio and recorder equipment
- (15) Test equipment and electronic manufacturing equipment
- (16) Wood pallets (used in warehouses)

Category E: 30% depreciation per year

- (1) Qualified technological equipment

Category F: 50% depreciation per year (2 year life)

- (1) Amusement arcade machines, pinball machines and video games
- (2) Cable T.V. decoders
- (3) China, glassware, pots, pans, serving dishes, utensils and silverware (in service)
- (4) Linens (in service)
- (5) Microfilms, movie films and video movie tapes
- (6) Small hand tools
- (7) Tuxedos and uniforms (in service)

Category G: No depreciation — report at 100% of cost

- (1) Antiques, tapestries and oriental rugs (items appreciating in value)
- (2) Chemicals
- (3) Cleaning, office and other supplies
- (4) China, glassware, pots, pans, serving dishes, utensils and silverware (new in reserve)
- (5) Linens (new in reserve)
- (6) Oil paintings and sculptures (items appreciating in value)
- (7) Paper products
- (8) Tuxedos and uniforms (new in reserve)

2025 Specifications for FP-31 Personal Property Tax Schedules Import

Excel formatting and processing for importing FP-31 schedules via MyTax.DC.gov

General Information

These are instructions for correctly formatting and importing schedule line item data when electronically filing the FP-31 Personal Property Tax Return with the District of Columbia (DC) Office of Tax and Revenue (OTR). These instructions relate to the FP-31 only.

Taxpayers must be registered with the District via the FR-500, Combined Registration Application for Business DC Taxes/Fees/Assessments prior to filing FP-31. The taxpayer identification number (TIN) being used must be registered and active with DC.

All submitters must obtain a logon ID through OTR's e-Services portal, MyTax.DC.gov. This is a one-time registration. Please visit MyTax.DC.gov to register.

Filing Deadline

The FP-31 filing deadline is the 31st day of July.

File Import Requirements

- Personal Property taxpayers will be provided with an Excel spreadsheet that is locked to maintain the formatting required for a successful upload.
- The Personal Property Excel Worksheet is broken up into 7 sheets, each corresponding to a schedule on the return. The data entered on these worksheets will then calculate directly onto the corresponding fields on the web return on MyTax.DC.gov.
- Data must follow the exact Row, Column, and Data Type standards to be uploaded successfully. These standards will be provided below for every field on every schedule for the return.
- The upper limit of rows that can be imported per schedule is 36,000.
- All columns are required when filling out a row in a schedule.

FP-31 Walkthrough

1. In the **Return Information** section, complete the options as they apply to your Personal Property Tax account. Select next to proceed to the next section. **NOTE: Fields with red asterisks (*) are mandatory.**

Return Information

Is this your final return? If you select "Yes" your account will be closed.

No	Yes
----	-----

Is the remaining cost (current value) \$225,000 or less as of July 1st, 2025?

No	Yes
----	-----

Is this return being filed by a paid tax preparer?

No	Yes
----	-----

Are you authorizing an individual to discuss this return with OTR?

No	Yes
----	-----

Name of authorized individual *

Phone number of authorized individual *

2. If you selected **"Yes"** to **"Is this return being filed by a paid tax preparer?"**, enter all paid tax preparer information here and select **"Next"** to proceed to the next section.

Tax Preparer's Information

Tax Preparer Name *

Tax Preparer ID *

Tax Preparer Phone *

Tax Preparer Email *

Is the paid tax preparer allowed to discuss this return with OTR?

No	Yes
----	-----

Tax Preparer's Address

Tax Preparer Country *

Tax Preparer Street *

Tax Preparer Street 2

Tax Preparer Unit Type

Tax Preparer Unit Number

Tax Preparer City *

Tax Preparer State

Tax Preparer Zip Code

3. Enter the return questions as they apply to your property and select **"Next"** to proceed.



Return Questions

Kind of business or profession:

Number of DC Locations

If a hotel or motel, enter the number of rooms

Are you a lessee or lessor of personal property not reported in Schedule A of this return?
 No Yes

Are there other companies doing business from your address under a lease, sublease, or concession?
 No Yes


4. If you will be importing your schedules from Excel, select "Yes" and then "Choose File" to import and "Next" to continue. **NOTE: If you select "Yes", you must import a file in order to continue.**
 If you have selected "No" to importing, you must answer these questions on the next page.

Import Schedules

Download Excel worksheet (xlsx) if using file import

Will you be importing your schedules from Excel?
 No Yes

You may choose a file to upload.
 Filename

You must upload a file to continue. 

Import Schedules

Download Excel worksheet (xlsx) if using file import

Will you be importing your schedules from Excel?
 No Yes

5. Complete the following schedules as they apply to your property.

Schedule A-1, which includes books, DVDs, and other reference materials

Asset Id	Type of Property	Date Acquired	Rate Used	Original Cost	Accumulated Deprecia	Remaining Cost	In Error
+ Add a Record							
+ Add a Record							

Schedule A-2, which includes furniture, fixtures, machinery, and equipment

Asset Id	Type of Property	Date Acquired	Rate Used	Original Cost	Accumulated Deprecia	Remaining Cost	In Error
+ Add a Record							
+ Add a Record							

Schedule A-3, which includes unregistered motor vehicles, unregistered trailers, and other tangible personal property

Asset Id	Type of Property	Date Acquired	Rate Used	Original Cost	Accumulated Deprecia	Remaining Cost	In Error
+ Add a Record							
+ Add a Record							

Schedule B, which includes supplies

Type of Supplies	Basis of Valuation	Remaining Cost	In Error
+ Add a Record			
+ Add a Record			

Schedule C, which covers dispositions of tangible personal property

Asset Id	Type of Property	Date Acquired	Original Cost	Date of Dispositic	Method of Dispositi	Name and Address	Sales Price	In Error
+ Add a Record								
+ Add a Record								

Schedule D-1, which relates to possession of leased property

Type of Property	Owner's Name And Address	Original Cost	Date Lease Starte	Annual Rent	In Error
+ Add a Record					
+ Add a Record					

Schedule D-2, which pertains to leased property located in Washington, DC

Type of Property	Name and Address	Original Cost	Date Lease Starte	Annual Rent	In Error
+ Add a Record					
+ Add a Record					

6. File the Form FP-31.

Original Cost

Books, DVDs and other reference material (Schedule A-1)

\$500,000.00

Total original cost of tangible personal property

\$500,000.00

Remaining Cost (Current Value)

Books, DVDs and other reference material (Schedule A-1)

\$250,000.00

Remaining Cost (Current Value) of personal property

\$250,000.00

7. Review your return.

Review Return

Total Original Cost : \$500,000.00
Remaining Cost (Current Value) : \$250,000.00
Deduct: Exclusion : \$225,000.00
Taxable Remaining Cost : \$25,000.00
Tax : \$850.00

Amended Balance

Balance Due : \$850.00

8. Select your payment method.

Payment Options

How do you want to pay? *

Credit/Debit Card Payment
Use your credit/debit card to make a payment. Credit/debit card payments will incur an additional 2.5% service fee, charged by the processor.

Bank Account
Use your bank account to make an ACH debit payment. No additional fees apply. If you have updated your bank account, allow 3 to 5 business days for the payment to reflect on your MyTax account. If your bank account has a debit block, you MUST add DC as an authorized payee by following the instructions in our EFT payment guide, found on OTR's website.

Pay Later
Note: Any outstanding balances will be subject to penalty and interest.

FP-31 Line Item Errors

- There will be an error on every line item if the value(s) provided are less than 0.
- There will be an error on every line item if the Remaining Cost is greater than the original cost.

FP-31 Excel Sheet Schedule Sample Layout

	A	B	C	D	E	F	G
1							
2	Asset ID	Type of Property	Date Acquired	Depreciation Rate Used	Original Cost (\$)	Accumulated Depreciation as of June 30th	Remaining Cost (Current Value) as of July 1st
3							
4							
5							
6							
7							
8							

Schedule A - Line 1 | Schedule A - Line 2 | Schedule A - Line 3 | Schedule B | Schedule C | Schedule D-1 | Schedule D-2

7 Sheets must be present in the following order:

- Schedule A - Line 1
- Schedule A - Line 2
- Schedule A - Line 3
- Schedule B
- Schedule C
- Schedule D-1
- Schedule D-2

Note: If there is no data for a schedule, it may be left blank with the title and the columns provided.

Schedule Import Submission Layout

FP-31 Schedule A-1

Note: This is for books, DVDs, and other reference material.

- Begin entering data into Column 1 Row 3 on the Sch A – Line 1 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character	Validation/Explanation
1	Asset ID	Alpha-Numeric		100	
2	Type of Property	Alpha		100	
3	Date Acquired	Date	MM/DD/YYYY	10	
4	Depreciation Rate Used	Numeric		10	
5	Original Cost	Numeric		10	
6	Accumulated Depreciation	Numeric		10	
7	Remaining Cost	Numeric		10	

FP-31 Schedule A-2

Note: This is for furniture, fixtures, machinery, and equipment.

- Begin entering data into Column 1 Row 3 on the Sch A – Line 2 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character	Validation/Explanation
1	Asset ID	Alpha-Numeric		100	
2	Type of Property	Alpha		100	
3	Date Acquired	Date	MM/DD/YYYY	10	
4	Depreciation Rate Used	Numeric		10	
5	Original Cost	Numeric		10	
6	Accumulated Depreciation	Numeric		10	
7	Remaining Cost	Numeric		10	

FP-31 Schedule A-3

Note: This is for unregistered motor vehicles and trailers.

- Begin entering data into Column 1 Row 3 on the Sch A – Line 3 Sheet.
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character	Validation/Explanation
1	Asset ID	Alpha-Numeric		100	
2	Type of Property	Alpha		100	
3	Date Acquired	Date	MM/DD/YYYY	10	
4	Depreciation Rate Used	Numeric		10	
5	Original Cost	Numeric		10	
6	Accumulated Depreciation	Numeric		10	
7	Remaining Cost	Numeric		10	

FP-31 Schedule B

- Begin entering data into Column 1 Row 3 on the Sch B Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Type of Supplies	Alpha		100	
2	Basis of Valuation	Alpha		100	
3	Remaining Cost	Numeric		10	

FP-31 Schedule C

- Begin entering data into Column 1 Row 3 on the Sch C Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Asset ID	Alpha-Numeric		100	
2	Type of Property	Alpha		100	
3	Date Acquired	Date	MM/DD/YYYY	10	
4	Original Cost	Numeric		10	
5	Date of Disposition	Date	MM/DD/YYYY	10	
6	Method of Disposition	Alpha		100	
7	Name and Address of Purchaser	Alpha-Numeric		1000	
8	Sales Price	Numeric		10	

FP-31 Schedule D-1

Note: This is for possession of leased property.

- Begin entering data into Column 1 Row 3 on the Sch D-1 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character	Validation/Explanation
1	Type of Property	Alpha		100	
2	Owner's Name and Complete Address	Alpha-Numeric		1000	
3	Original Cost	Numeric		10	
4	Date Lease Started	Date	MM/DD/YYYY	10	
5	Annual Rent	Numeric		10	

FP-31 Schedule D-2

Note: This is for leased property in DC.

- Begin entering data into Column 1 Row 3 on the Sch D-2 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character	Validation/Explanation
1	Type of Property	Alpha		100	
2	Owner's Name and Complete Address	Alpha-Numeric		1000	
3	Original Cost	Numeric		10	
4	Date Lease Started	Date	MM/DD/YYYY	10	
5	Annual Rent	Numeric		10	

Error Message Types

"Error when importing unsupported file format" will be received when:

- The file upload was attempted with something other than an Excel file (.xlsx)

"Error loading worksheet data" will display if:

- There were no columns in the Excel Worksheet

Need Assistance?

For questions related to your account name, summary, overpayment or adjustments, please contact our Customer Service Administration at 202-727-4TAX (4829) or visit the Walk-In Center located at, 1101 4th Street, SW, Suite W270, Washington, DC 20024 during the hours of 9:00am – 4:00pm, Monday through Friday or email taxhelp@dc.gov.

For questions related to the payment options, contact our E-Services Unit at 202-759-1946 or email e-services.otr@dc.gov.

Key Website Resources

DC Official Code

www.lexisnexis.com/hottopics/dccode/

DC Regulations

www.dcregs.dc.gov/

DC Tax Forms/Publications

<https://otr.cfo.dc.gov/page/tax-forms-and-publications/>

Electronic Funds Transfer (EFT) Guide

<https://otr.cfo.dc.gov/fr/publication/eft-guide/>

NACHA Guidelines

www.nacha.org/

Social Security Administration

www.ssa.gov/

Internal Revenue Service

www.irs.gov/