COMBINED REGISTRATION APPLICATION FOR BUSINESS DC TAXES/FEES/ASSESSMENTS

• List of Principal Business Activity Codes (NAICS)
• Instructions
• Form FR-500
  • General Information (Part I)
  • Franchise Tax Registration (Part II)
  • Employer’s DC Withholding Tax Registration (Part III)
  • Sales and Use Tax Registration (Part IV)
  • Personal Property Tax Registration (Part V, Section 1)
  • Ballpark Fee Registration (Part V, Section 2)
  • Nursing Facility Registration (Part V, Section 3)
  • Tobacco Products Excise Tax Registration (Part V, Section 4)
  • Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities (ICF-IDD) Tax Registration (Part V, Section 5)
  • Hospital Revenue Assessment (Part V, Section 6)
  • Hospital Provider Fee (Part V, Section 7)
  • Miscellaneous Tax (Part V, Section 8)
  • Unemployment Compensation Tax Registration (Part VI)

NOTE:
Effective immediately, demographic information (Part 1, Line 13) is MANDATORY.
Failure to complete this form in full may result in your denial for an application for a license or permit with other DC Government agencies.
Corporations must provide Articles of Incorporation or Articles of Organization with the completed FR-500.
Trade names must be first registered with the Department of Consumer and Regulatory Affairs (DCRA).
Codes for Principal Business Activity

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System.

If a company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311100-339900).

Agriculture, Forestry, Fishing and Hunting

Code

Crop Production
111100 Oilseed & Grain Farming
111210 Vegetable & Melon Farming (including potatoes & yams)
111300 Fruit & Tree Nut Farming
111400 Greenhouse Nursery, & Floriculture Production
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production
112111 Beef Cattle Ranching & Farming
112112 Cattle Feedlots
112120 Dairy Cattle & Milk Production
112210 Hog & Pig Farming
112300 Poultry & Egg Production
112400 Sheep & Goat Farming
112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
112900 Other Animal Production

Forestry and Logging
113110 Timber Tract Operations
113210 Forest Nurseries & Gathering of Forest Products
113310 Logging

Fishing, Hunting and Trapping
114110 Fishing
114210 Hunting & Trapping

Support Activities for Agriculture and Forestry
115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating)
115210 Support Activities for Animal Production
115310 Support Activities for Forestry

Minning
211110 Oil & Gas Extraction
211210 Coal Mining
212200 Metal Ore Mining
212310 Stone Mining & Quarrying
212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
212390 Other Nonmetallic Mineral Mining & Quarrying
213110 Support Activities for Mining

Utilities
221100 Electric Power Generation, Transmission & Distribution
221210 Natural Gas Distribution
221300 Water, Sewage & Other Systems

Construction

Building, Developing, and General Contracting
233110 Land Subdivision & Land Development

Code

Wood Product Manufacturing
321110 Sawmills & Wood Preservation
321210 Veneer, Plywood, & Engineered Wood Product Mfg
321900 Other Wood Product Mfg

Paper Manufacturing
322100 Pulp, Paper & Paperboard Mills
322200 Converted Paper Product Mfg

Printing and Related Support Activities
323100 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing
324100 Petroleum Refineries (including integrated)
324210 Asphalt Paving, Roofing, & Saturated Materials Mfg
324910 Other Petroleum & Coal Products Mfg

Chemical Manufacturing
325100 Basic Chemical Mfg
325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg
325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
325410 Pharmaceutical & Medicine Mfg
325500 Paint Coating, & Adhesive Mfg
325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing
326100 Plastics Product Mfg
326200 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing
327100 Clay Product & Refractory Mfg
327210 Glass & Glass Product Mfg
327300 Cement & Concrete Product Mfg
327400 Lime & Gypsum Product Mfg
327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing
331110 Iron & Steel Mills & Ferroalloy Mfg
321200 Steel Product Mfg from Purchased Steel
323100 Aluminum & Aluminum Production & Processing
323140 Nonferrous Metal (except Aluminum) Production & Processing
323150 Foundries

Fabricated Metal Product Manufacturing
323110 Forging & Stamping
323210 Cuffery & Handtool Mfg
323300 Architectural & Structural Metal Mfg
323400 Boiler, Tank, & Shipping Container Mfg
323500 Hardware Mfg
323610 Spring & Wire Product Mfg
323700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
323810 Coating, Engraving, Heat Treating, & Allied Activities
323900 Other Fabricated Metal Product Mfg

Machinery Manufacturing
333100 Agriculture, Construction, & Mining Machinery Mfg
333200 Industrial Machinery Mfg
333300 Commercial & Service Industry Machinery Mfg
333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
333510 Metalworking Machinery Mfg
333610 Engine, Turbine & Power Transmission Equipment Mfg

Miscellaneous Manufacturing
333900 Other Miscellaneous Durable Goods Mfg
334100 Paper & Paper Product Mfg
334210 Drugs & Druggists' Sundries Mfg
334300 Apparel, Piece Goods, & Notions Mfg
334400 Grocery & Related Product Mfg
334500 Farm Products Raw Material Mfg
334600 Chemical & Allied Products Mfg

Retail Trade

Building Materials, Paint & Hardware Stores
441111 Architectural & Exterior Building Material, Hardware Mfg
441200 Building Material Dealers

General Merchandise Stores
441210 General Merchandise Stores

Food Stores
445110 Supermarkets & Other Grocery Stores

Miscellaneous Personal Services
491111 Barber Shops & Beauty Shops

Other Services
492400 Other Personal & Social Service Mfg
<table>
<thead>
<tr>
<th>Code</th>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>448320</td>
<td>Sporting Goods, Hobby, Book, and Music Stores</td>
<td>Luggage &amp; Leather Goods</td>
</tr>
<tr>
<td>448310</td>
<td>Jewelry Stores</td>
<td></td>
</tr>
<tr>
<td>448219</td>
<td>Shoe Stores</td>
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</tr>
<tr>
<td>448190</td>
<td>Other Clothing Stores</td>
<td></td>
</tr>
<tr>
<td>448120</td>
<td>Women's Clothing Stores</td>
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<tr>
<td>448110</td>
<td>Men's Clothing Stores</td>
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</tr>
<tr>
<td>448100</td>
<td>Other Clothing Stores</td>
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</tr>
<tr>
<td>448000</td>
<td>Other Miscellaneous Non durable Goods Stores</td>
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<tr>
<td>445120</td>
<td>Convenience Stores</td>
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<tr>
<td>445110</td>
<td>Food and Beverage Stores</td>
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<tr>
<td>444210</td>
<td>Electronic and Appliance Stores</td>
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<tr>
<td>444200</td>
<td>Building Material and Garden Equipment Stores</td>
<td></td>
</tr>
<tr>
<td>443110</td>
<td>Food and Beverage Stores</td>
<td></td>
</tr>
<tr>
<td>443100</td>
<td>Health and Personal Care Stores</td>
<td></td>
</tr>
<tr>
<td>442110</td>
<td>Gasoline Stations</td>
<td></td>
</tr>
<tr>
<td>441110</td>
<td>Clothing and Clothing Accessories Stores</td>
<td></td>
</tr>
<tr>
<td>441100</td>
<td>Professional, Scientific, and Technical Services</td>
<td></td>
</tr>
<tr>
<td>441100</td>
<td>Retail and Leasing</td>
<td></td>
</tr>
<tr>
<td>441100</td>
<td>Real Estate and Rental</td>
<td></td>
</tr>
<tr>
<td>441100</td>
<td>Lessor Financial Intangible Assets</td>
<td></td>
</tr>
<tr>
<td>441100</td>
<td>Financial Services</td>
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</tr>
<tr>
<td>441100</td>
<td>Legal Services</td>
<td></td>
</tr>
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<td>441100</td>
<td>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</td>
<td></td>
</tr>
<tr>
<td>441100</td>
<td>Architectural, Engineering, and Related Services</td>
<td></td>
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**Retail Trade**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>441110</td>
<td>New Car Dealers</td>
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<tr>
<td>441120</td>
<td>Used Car Dealers</td>
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<tr>
<td>441210</td>
<td>Recreational Vehicle Dealers</td>
</tr>
<tr>
<td>441221</td>
<td>Motorcycle Dealers</td>
</tr>
<tr>
<td>441222</td>
<td>Lawn &amp; Garden Equipment Stores</td>
</tr>
<tr>
<td>441229</td>
<td>All Other Motor Vehicle Dealers</td>
</tr>
<tr>
<td>441300</td>
<td>Automotive Parts, Accessories, &amp; Tire Stores</td>
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**Furniture and Home Furnishings Stores**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>442110</td>
<td>Furniture Stores</td>
</tr>
<tr>
<td>442210</td>
<td>Floor Covering Stores</td>
</tr>
<tr>
<td>442291</td>
<td>Window Treatment Stores</td>
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<tr>
<td>442299</td>
<td>All Other Home Furnishings Stores</td>
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**Electronics and Appliance Stores**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>443111</td>
<td>Household Appliance Stores</td>
</tr>
<tr>
<td>443112</td>
<td>Radio, Television, &amp; Other Electronics Stores</td>
</tr>
<tr>
<td>443120</td>
<td>Computer &amp; Software Stores</td>
</tr>
<tr>
<td>443130</td>
<td>Camera &amp; Photographic Supplies Stores</td>
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</table>

**Building Material and Garden Equipment and Supplies Dealers**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>444110</td>
<td>Home Centers</td>
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<tr>
<td>444120</td>
<td>Paint &amp; Wallpaper Stores</td>
</tr>
<tr>
<td>444130</td>
<td>Hardware Stores</td>
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<tr>
<td>444190</td>
<td>Other Building Material Dealers</td>
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<tr>
<td>444200</td>
<td>Other Home Furnishings Stores</td>
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**Food and Beverage Stores**

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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>445110</td>
<td>Supermarkets and Other Grocery (except Convenience) Stores</td>
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<tr>
<td>445120</td>
<td>Convenience Stores</td>
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<tr>
<td>445210</td>
<td>Meat Markets</td>
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<tr>
<td>445220</td>
<td>Fish &amp; Seafood Markets</td>
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<tr>
<td>445230</td>
<td>Fruit &amp; Vegetable Markets</td>
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<tr>
<td>445291</td>
<td>Baked Goods stores</td>
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<tr>
<td>445292</td>
<td>Confectionery &amp; Nut Stores</td>
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<tr>
<td>445299</td>
<td>All Other Specialty Food Stores</td>
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<tr>
<td>445310</td>
<td>Beer, Wine, &amp; Liquor Stores</td>
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**Health and Personal Care Stores**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>446110</td>
<td>Pharmacies &amp; Drug Stores</td>
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<tr>
<td>446120</td>
<td>Cosmetics, Beauty Supplies, &amp; Perfume Stores</td>
</tr>
<tr>
<td>446130</td>
<td>Optical Goods Stores</td>
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<tr>
<td>446190</td>
<td>Other Health &amp; Personal Care Stores</td>
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**Gasoline Stations**

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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>447100</td>
<td>Gasoline Stations (including convenience stores with gas)</td>
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**Clothing and Clothing Accessories Stores**

<table>
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<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>448110</td>
<td>Men's Clothing Stores</td>
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<tr>
<td>448120</td>
<td>Women's Clothing Stores</td>
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<tr>
<td>448130</td>
<td>Children's &amp; Infant's Clothing Stores</td>
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<tr>
<td>448140</td>
<td>Family Clothing Stores</td>
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<td>448150</td>
<td>Clothing Accessories Stores</td>
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<td>Other Clothing Stores</td>
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<tr>
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<td>Shoe Stores</td>
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<tr>
<td>448310</td>
<td>Jewelry Stores</td>
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<tr>
<td>448320</td>
<td>Luggage &amp; Leather Goods</td>
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**Transportation and Warehousing**

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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>488990</td>
<td>Other Support Activities for Transportation</td>
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**Finance and Insurance**

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<tr>
<th>Code</th>
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<tr>
<td>521110</td>
<td>Commercial Banking</td>
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<td>521200</td>
<td>Savings Institutions</td>
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<tr>
<td>521210</td>
<td>Other Depository Credit Intermediation</td>
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<tr>
<td>522110</td>
<td>Real Estate Credit Intermediation</td>
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<tr>
<td>522120</td>
<td>Other Nondepositary Credit Intermediation</td>
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<tr>
<td>522130</td>
<td>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</td>
</tr>
<tr>
<td>523110</td>
<td>Investment Banking &amp; Securities</td>
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<tr>
<td>523120</td>
<td>Securities Brokerage</td>
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<tr>
<td>523130</td>
<td>Commodity Contracts Dealing</td>
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<td>523140</td>
<td>Commodity Contracts Brokerage</td>
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<tr>
<td>523210</td>
<td>Securities &amp; Commodity Exchanges</td>
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<tr>
<td>523900</td>
<td>Other Financial Investment Activities (including portfolio management &amp; investment advice)</td>
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**Real Estate and Rental and Leasing**

<table>
<thead>
<tr>
<th>Code</th>
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<tbody>
<tr>
<td>531100</td>
<td>Real Estate Property Managers</td>
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<tr>
<td>531320</td>
<td>Offices of Real Estate Appraisers</td>
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</table>

**Lessor of Nonfinancial Intangible Assets**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>531190</td>
<td>Other Activities Related to Real Estate</td>
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**Insurance Carriers and Related Activities**

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<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>524140</td>
<td>Direct Life, Health, &amp; Medical Insurance &amp; Reinsurance Providers</td>
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<tr>
<td>524150</td>
<td>Direct Insurance &amp; Reinsurance (except Health, Life &amp; Medical)</td>
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<td>524210</td>
<td>Insurance Agencies &amp; Brokers</td>
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**Other Financial Services**

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<tr>
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<tbody>
<tr>
<td>525100</td>
<td>Employees Benefit Funds</td>
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<tr>
<td>525910</td>
<td>Open-end Investment Funds</td>
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<tr>
<td>525920</td>
<td>Trusts, Estates, &amp; Agency Accounts</td>
</tr>
<tr>
<td>525930</td>
<td>Real Estate Investment Trusts</td>
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</tbody>
</table>

**“Offices of Bank Holding Companies” & “Offices of Other Holding Companies,” are located under Management of Companies (holding companies)**

<table>
<thead>
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<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>525990</td>
<td>Other Financial Investments and Data Processing Services</td>
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<tr>
<td>525910</td>
<td>Other Depository Credit Intermediation</td>
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<tr>
<td>525920</td>
<td>Real Estate Credit Intermediation</td>
</tr>
<tr>
<td>525930</td>
<td>Other Nonfinancial Intangible Assets (except copyrighted works)</td>
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**Professional, Scientific, and Technical Services**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tr>
<td>541100</td>
<td>Law Offices</td>
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<td>541190</td>
<td>Other Legal Services</td>
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<tr>
<td>541210</td>
<td>Tax Preparation Services</td>
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<td>541214</td>
<td>Payroll Services</td>
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<tr>
<td>541219</td>
<td>Other Accounting Services</td>
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<tr>
<td>541310</td>
<td>Architectural, Engineering, and Related Services</td>
</tr>
<tr>
<td>541320</td>
<td>Landscape Architecture Services</td>
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<tr>
<td>541330</td>
<td>Engineering Services</td>
</tr>
<tr>
<td>541340</td>
<td>Drafting Services</td>
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</tbody>
</table>
### Code

**Architectural Engineering, and Related Services**
541350 Building Inspection Services
541360 Geophysical Surveying & Mapping Services
541370 Surveying & Mapping (except Geophysical) Services
541380 Testing Laboratories

**Specialized Design Services**
541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)

**Computer Systems Design and Related Services**
541511 Custom Computer Programming Services
541512 Computer Systems Design Services
541513 Computer Facilities Management Services
541519 Other Computer Related Services

**Other Professional, Scientific, and Technical Services**
541600 Management, Scientific, & Technical Consulting Services
541700 Scientific Research & Development Services
541800 Advertising & Related Services
541910 Marketing Research & Public Opinion Polling
541920 Photographic Services
541930 Translation & Interpretation Services
541940 Veterinary Services
541990 All Other Professional, Scientific, & Technical Services

**Management of Companies (Holding Companies)**
551111 Offices of Bank Holding Companies
551112 Offices of Other Holding Companies

**Administrative and Support and Waste Management and Remediation Services**

**Administrative and Support Services**
561110 Office Administrative Services
561210 Facilities Support Services
561300 Employment Services
561410 Document Preparation Services
561420 Telephone Call Centers
561430 Business Service Centers (including private mail centers & copy shops)
561440 Collection Agencies
561450 Credit Bureaus
561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)

**Waste Management and Remediation Services**
561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)

**Waste Management and Remediation Services**
562000 Waste Management & Remediation Services

**Educational Services**
611000 Educational Services (including schools, colleges, & universities)

**Health Care and Social Assistance**

**Offices of Physicians and Dentists**
621111 Offices of Physicians (except mental health specialists)
621112 Offices of Physicians, mental Health Specialists
621210 Office of Dentists

**Offices of Other Health Practitioners**
621310 Offices of Chiropractors
621320 Offices of Optometrists
621330 Offices of Mental Health Practitioners (except Physicians)
621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists
621391 Offices of Podiatrists
621399 Offices of All Other Miscellaneous Health Practitioners

**Outpatient Care Centers**
621410 Family Planning Centers
621420 Outpatient Mental Health & Substance Abuse Centers
621491 HMO Medical Centers
621492 Kidney Dialysis Centers
621493 Freestanding Ambulatory Surgical & Emergency Centers
621498 All Other Outpatient Care Centers

**Medical and Diagnostic Laboratories**
621510 Medical & Diagnostic Laboratories

**Home Health Care Services**
621610 Home Health Care Services

**Other Ambulatory Health Care Services**
621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)

**Hospitals**
622000 Hospitals

**Nursing and Residential Care Facilities**
623000 Nursing & Residential Care Facilities

**Social Assistance**
624100 Individual & Family Services
624200 Community Food & Housing, & Emergency & Other Relief Services
624310 Vocational Rehabilitation
624410 Child Day Care Services

**Arts, Entertainment, and Recreation**

**Performing Arts, Spectator Sports, and Related Industries**
711100 Performing Arts Companies
711210 Spectator Sports (including sports clubs & racetracks)
711300 Promoters of Performing Arts, Sports, & Similar Events
711410 Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures
711510 Independent Artists, Writers, & Performers

**Museums, Historical Sites, and Similar Institutions**
712100 Museums, Historical Sites & Similar Institutions

**Amusement, Gambling, and Recreation Industries**
713100 Amusement Parks & Arcades
713200 Gambling Industries
713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)

**Accommodations and Food Services**

**Accommodations**
721110 Hotels (except casino hotels) & Motels
721120 Casino Hotels
721191 Bed & Breakfast Inns
721199 All Other Traveler Accommodation
721210 RV (Recreational Vehicle) Parks & Recreational Camps
721310 Rooming & Boarding Houses

**Food Services and Drinking Places**
722110 Full-Service Restaurants
722210 Limited-Service Eating Places
722300 Special Food Services (including food service contractors & caterers)
722330 Mobile Food Vendors Including Trucks and Hot Dog Carts
722410 Drinking Places (Alcoholic Beverages)

**Other Services**
811110 Automotive Mechanical & Electrical Repair & Maintenance
811120 Automotive Body, Paint, Interior, & Glass Repair
811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes)
811210 Electronic & Precision Equipment Repair & Maintenance
811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance
811410 Home & Garden Equipment & Appliance Repair & Maintenance
811420 Upholstery & Furniture Repair
811430 Footwear & Leather Goods Repair
811490 Other Personal & Household Goods Repair & Maintenance

**Personal and Laundry Services**
811510 Barber Shops
811520 Beauty Salons
811530 Nails Salons
811590 Other Personal Care Services (including diet & weight reducing centers)
812110 Funeral Homes & Funeral Services
812210 Cemeteries & Crematories
812310 Coin-Operated Laundries & Drycleaners
812320 Drycleaning & Laundry Services (except Coin-Operated)
812330 Linen & Linenorm Supply
812910 Pet Care (except Veterinary) Services
812920 Photofinishing
812930 Parking Lots & Garages
812990 All Other Personal Services

**Religious, Grantmaking, Civic, Professional, and Similar Organizations**
813100 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)

Additional codes can be found at [http://www.census.gov/eos/www/naics/](http://www.census.gov/eos/www/naics/)
The Combined Registration Application For Business DC Taxes/Fees/Assessments (Form FR-500) is to be completed by a business or consumer registering with the Government of the District of Columbia (DC), Office of Tax and Revenue (OTR) and the Department of Employment Services (DOES) for the following taxes or payment:

- Corporation Franchise Tax Return (Form D-20)
- Unincorporated Business Franchise Tax Return (Form D-30)
- Employer Withholding Tax Return (Form FR-900 series)
- Sales and Use Tax Return (Form FR-800 series)
- Personal Property Tax Return (Form FP-31)
- Ballpark Fee
- Tobacco Products Excise Tax
- Department of Health Care Finance Assessments/Fees (DHCF)
- Miscellaneous Tax
- Unemployment Compensation Tax (Registered by DOES)

GENERAL INSTRUCTIONS

The following general instructions will assist you in completing Form FR-500.

- Furnish all information requested in Parts I through VI. If not applicable, write “N/A” in the answer block.
- Effective immediately, demographic information (Part I, Line 13) is mandatory.
- Although there is some duplication of information requested in Part I and Part VI, both parts must be completed. Part VI is processed separately from Parts I through V-1 and V-2.
- Answer all questions requesting a date with the month, day and year.
- Sign the application at the end of Parts V-7 and VI.
- Return only the signed, original, completed application form, DO NOT SEND COPIES.

PART I

- Enter your Federal Employer Identification Number.
- Enter your Social Security Number.
- Enter the correct Business Activity Code from the list of codes provided.

The identification number(s) entered on the Form FR-500 will be used only for tax administration purposes.

PART II

DC TAX REQUIREMENTS

Corporation Franchise Tax

Unincorporated Business Franchise Tax

Corporation Franchise Tax — Every corporation engaging in or carrying on a trade or business in DC and/or receiving income from sources within DC must file a Corporation Franchise Tax Return (Form D-20). The return must be filed by March 15th or the 15th day of the third month following the close of the corporation’s taxable year. If the amount of DC Gross Receipts owed is less than the $250 minimum required payment, $250 must be paid.

Unincorporated Business Franchise Tax — An Unincorporated Business Franchise Tax Return (Form D-30) is required of every unincorporated business (sole proprietor, joint venture, etc.) engaging in or carrying on a trade or business in DC, deriving rental income, and/or receiving other income from sources within DC, whose gross receipts exceed $12,000. A Form D-30 must be filed by April 15th or the 15th day of the fourth month following the close of the business taxable year.

The minimum tax is $1,000 for corporate and unincorporated filers with District gross receipts greater than $1 million.

PART III

Sales and Use Tax

Non-profit Organizations — Organizations subject to tax on unrelated business income, as defined in IRC §512, must file a Form D-20, Corporation Franchise Tax return. The due date for this filing is the 15th day of the fifth month after the close of the organization’s tax year.

PART IV

Employer Withholding Tax

Employer Withholding Tax — Every employer who pays wages to a DC resident or payor of lump-sum distributions who withholds DC income tax must file a DC withholding tax return. This includes individual employers who have household employee(s). Lump-sum distributions do not include:

(a) any portion of a lump-sum payment that was previously subject to tax;
(b) an eligible rollover distribution that is effected as a direct trustee to trustee transfer; and
(c) a rollover from an individual retirement account to a traditional or Roth individual retirement account that is affected as a direct trustee to trustee transfer.

An employer or payor who fails to withhold or pay withholding taxes to DC is personally liable for the tax. If your withholding tax liability is less than or equal to $200 per period, file an annual return, FR-900A. The FR-900A is due on or before the 20th day of January following the year being reported. If your withholding tax liability is greater than or equal to $201 and less than or equal to $1200 per period, file a quarterly return, FR-900Q. The FR-900Q is due on or before the 20th day of the quarter following the quarter being reported. If your withholding tax liability is greater than or equal to $1201 per period, file a monthly return, FR-900M. The FR-900M is due on or before the 20th day of the month following the month being reported.

The District requires withholding at the highest DC income tax rate (8.95%) for DC residents on lump-sum distributions from retirement accounts and plans.

Note: If your withholding tax liability is $5,000 or greater per period, you shall file and pay electronically. Visit www.taxpayerservicecenter.com
The promoter of a Special Event must provide a list of the participants (the individuals who must collect DC sales tax from the purchasers of any goods sold at the event). The list should contain the name, address and telephone number of each participant, the name and date(s) of the event. Please refer to the Special Event Registration Application (Form FR-500B) for additional information.

The Sales and Use Tax Special Event Return, Form FR-800SE, is used to report and pay any sales and use tax liability arising from a special event. It is due by the 20th of the month following the last day of the special event.

A $.05 fee is imposed on each disposable carryout bag provided by retail establishments - grocery stores, drug stores, liquor stores, restaurants and food vendors (including street vendors) - to their customers.

Street and Mobile Food Services Vendor Minimum Sales Tax (FR-800V)
Vendor Sales Tax Collection and Remittance Act of 2012 requires a minimum sales tax that a street or mobile food services vendor (a person licensed to vend from a sidewalk, roadway, or other public space) must file and pay in lieu of the previous “payment in lieu of collecting and remitting sales tax”. Street and mobile food services vendors are required to collect sales tax and file and pay a street vendor minimum sales tax (MST) quarterly tax return and remit the greater of the taxes collected (5.75% or 10%) or the minimum sales tax of $375 on a quarterly basis.

Use Tax — The use tax is imposed at the same rate as the corresponding sales tax on the purchase or rental of tangible personal property for the use, storage or consumption in DC by a buyer who did not pay a sales tax to DC or any other tax jurisdiction at the time of the purchase or rental of the property.

Employer Use Tax Return Act of 2012
Any employer required to file a DC withholding tax return, which is not otherwise required to collect and remit sales tax, shall file an annual use tax return on or before October 20th of each year, remitting with such return the use taxes which are due.

Note: If your sales tax liability is $5,000 or greater, you shall file and pay electronically. Visit www.taxpayerservicecenter.com

PART V, Section 1
Personal Property Tax

Personal Property Tax — A Personal Property Tax Return (Form FP-31) must be filed by every business owning or holding in trust any tangible personal property (furniture, computers, fixtures, books, etc.) located in or having a taxable situs in DC. The tax applies to property used or available for use in a trade, business or office held for business purposes, including property kept in storage or held for rent or which is leased to third parties, including governmental agencies, under a “lease-purchase agreement.” A Form FP-31 must be filed and the tax paid on or before July 31st of each year based upon the remaining cost (current value) of all tangible personal property owned as of July 1st.

Railroad companies operating rolling stock, parlor cars and sleeping cars in DC over any railroad line, must file Form FP-32 (Railroad Tangible Property Return) by July 31st of each year, on property owned on July 1st. Also, every railroad company whose lines run through DC, must report by July 31st of each year, on Form FP-33 (Railroad Company Report), and any other company whose cars run on their DC tracks, must file Form FP-34 (Rolling Stock Tax Return) together with full payment of the tax owed.

Note: If your personal property tax liability is $5,000 or greater, you shall file and pay electronically. Visit www.taxpayerservicecenter.com

PART V, Section 2
Ballpark Fee

Except as provided below, any person that derived at least $5 million in annual District gross receipts and who was subject to any of the following at any given point during that person’s most recent calendar or fiscal year ending on or before June 15th, each year, shall file and pay the Ballpark Fee online:
• DC Corporation Franchise Tax;
• DC Unincorporated Business Franchise Tax; or
• The DC Unemployment Compensation Act, except employers who employ persons to provide personal or domestic services in a private home unless the employment is in relation to the employer’s trade, occupation, profession, enterprise or vocation.

PART V, Section 3
Nursing Facility Assessment

The nursing facility assessment liability is set annually on a fiscal year basis, ending September 30th. Every nursing care provider operating in the District must pay the nursing facility assessment. Nursing care providers operated by the federal government are exempt. The assessment can only be filed and paid online.

PART V, Section 4
Tobacco Products Excise Tax

Business must pay the tobacco products excise tax every quarter to report ‘little cigars’ and other tobacco products sold in the District during the reporting period using Form FR-1000Q.

PART V, Section 5
Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities (ICF-IDD)

Every ICF-IDD facility operating in the District must pay the ICF-IDD assessment in quarterly installments. The assessment can only be filed and paid online.

PART V, Section 6
Hospital Revenue Assessment

Annually, by September 1, each hospital operating in the District must pay the assessment. The assessment can only be filed and paid online.

PART V, Section 7
Hospital Provider Fee

Each hospital operating in the District must pay the hospital provider fee quarterly, due the 15th day of the District’s fiscal year quarter (Dec., Mar., June and Sept.) The fee can only be filed and paid online.

If you have any questions regarding these tax requirements, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829). First time applicants must mail the original application to: Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470.
Part V, Section 8
Miscellaneous Tax

Gross Receipts Tax — Utilities, telecommunication companies providing long distance service, companies providing cable television, satellite relay or distribution of video or radio transmission to subscribers and paying customers, heating oil delivery companies, commercial mobile service providers and non-public utility sellers of natural or artificial gas are subject to a Gross Receipts Tax.

Companies subject to the Gross Receipts Tax must submit a monthly report of their gross receipts from DC sources. Gross receipts are reported by filing:
- Form FP-27 for utilities;
- Form FP-27T for toll telecommunication companies;
- Form FP-27C for cable television, satellite relay, or distribution of video and radio transmission companies;
- Form FP-27NAG for non-public utility sellers of natural or artificial gas;
- Form FP-27M for commercial mobile service providers; or
- Form FP-27H for heating oil delivery companies.

Companies must file the proper form by the 20th of the month following the month being reported.

If you have any questions regarding these tax requirements, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829).
First time applicants must mail the original application to: Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470
PART VI
UNEMPLOYMENT COMPENSATION TAX REGISTRATION

COMPLETE PART VI ONLY IF YOU HAVE EMPLOYEES WHO WORK IN THE DISTRICT OF COLUMBIA.

Although some information has already been requested in Part 1, this form must be completed in its entirety by all employers who have employees working in the District of Columbia. PART VI will be processed separately from Parts I through V.
If you have any questions or need additional information regarding PART VI, please call the DC Department of Employment Services Office of Unemployment Compensation-Tax Division at 202-698-7550

Unemployment Compensation Tax — Employers who hire one or more persons to perform services in DC must register for Unemployment Compensation Taxes. Domestic/ household employers who pay cash remuneration of $500 or more in any calendar quarter also must register and file reports. A non-profit organization granted an exemption from the payment of FUTA taxes under IRC §501(c)(3) may elect to reimburse the DC Office of Unemployment Compensation instead of paying taxes.

ITEM 16 OF PART VI SHOULD ONLY BE COMPLETED BY NON-PROFIT ORGANIZATIONS. If the organization is exempt from federal unemployment taxes, check the appropriate box and include a copy of the Internal Revenue Service exemption letter.

A non-profit organization has two options for financing Unemployment Insurance Coverage:

1. Paying contributions at the rate assigned by the DC Department of Employment Services. The rate is applied to the taxable wages earned by each employee during a calendar year. Contributions are paid on a calendar quarter basis.

2. Reimburse the trust fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid by DC to its former employees during the quarter.

All items marked “REQUIRED” must be completed. Failure to complete the required items will delay the processing of the registration.

PERCENTAGE OF ASSETS ACQUIRED. Enter the appropriate information in Item 15 of Part VI of the form. List any prior DC ID number issued to you or to the business.

If you are a new employer acquiring your business from a predecessor, answer the appropriate questions or state whether this is a change in the entity doing business under individual ownership, partnership or corporation. This information is necessary to determine your experience rate. If changing the trade name, include the former trade name.

Questions concerning liability or financing options for Unemployment Compensation Taxes should be directed to the DC Department of Employment Services, Office of Unemployment Compensation, Tax Division, 4058 Minnesota Ave., NE, 4th FL, Washington, DC 20019 or telephone (202) 698-7550. The facsimile number is (202) 698-5706.

Please note that entities completing this form as a requirement for submitting contract proposals with the Government of the District of Columbia MUST complete this form even if they do not have employees who work in the District of Columbia.
FR-500

COmbined Registration Application for Business DC Taxes/Fees/Assessments

Government of the District of Columbia
Office of Tax and Revenue

Part I — General Information

1(a). Federal Employer Identification Number

1(b). Social Security Number

3. Reason for application: (please check)
   - New business
   - Additional location
   - Purchased existing business
   - Name change
   - Street and Mobile Food Services Vendor

4. Legal form of business (please check):
   - Sole Proprietor
   - Limited Partnership
   - Limited Liability Company
   - Government
   - General partnership
   - Limited Liability Partnership
   - Joint Venture
   - Corporation
   - Other (specify)

5. Business Name (Individual, Partnership, Corporation)

6. Trade Name (if different from Line 5)

7. Business Address (PO Box is not acceptable unless located in a Rural Area)

8. Mailing Address

9. Local Business Phone No. 10. Main Office Phone No. 10(a). Fax No.

11. Date present business began or is expected to begin in DC

12. If previously registered with the DC, please provide:
   Former Entity Name ____________________ Business Tax Registration Number __________
   Former Trade Name ____________________ Name of Former Owner(s) ____________________

13. NAME, TITLE, HOME ADDRESS, SOCIAL SECURITY NUMBER OF PROPRIETOR, PARTNERS OR PRINCIPAL OFFICERS

Name and Title ____________________ Home Address ____________________ Zip Code __________ Social Security Number __________
   E-mail Address ____________________

Name and Title ____________________ Home Address ____________________ Zip Code __________ Social Security Number __________
   E-mail Address ____________________

Name and Title ____________________ Home Address ____________________ Zip Code __________ Social Security Number __________
   E-mail Address ____________________

Part II — Franchise Tax Registration

14. Indicate your profession, principal business activity or service (for example, retail grocery, wholesale auto parts, barber shop, doctor, contractor, etc.)

15. Do you or will you have an office, warehouse, or other place of business in DC, or a representative with a DC location? Yes No

16. Do you or will you have merchandise stored in a public or private warehouse in DC? Yes No

17. Do you or will you perform in DC personal services (medical, accounting, consulting); or other services such as electrical, heating, construction, etc., or installations or repairs of any type? Yes No

18. Do you or will you generate any business related income from DC sources? Yes No

19. Do you or will you have rental property in DC? Yes No

20. Date converted or expected to be converted to rental property __________

21. Date on which your taxable year ends: Month ________ Day ________ Year ________ (Calendar or Fiscal)

22. Describe fully ALL your current or expected business activities and/or major type of services performed within DC. (Attach separate sheet if necessary.)
### PART III — Employer's DC Withholding Tax Registration

<p>| | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>23.</td>
<td>Estimated total number of employees __________</td>
</tr>
<tr>
<td>24.</td>
<td>Number of DC resident employees subject to DC Withholding Tax: __________</td>
</tr>
<tr>
<td>25a.</td>
<td>Date when you began to employ DC resident(s) <em>-</em>-_-</td>
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<tr>
<td>25b.</td>
<td>mo. day yr.</td>
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<tr>
<td>26.</td>
<td>Estimate of amount of DC tax to be withheld monthly from DC resident employees:</td>
</tr>
<tr>
<td>27.</td>
<td>Will you have employee(s) working in DC?</td>
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<td>28.</td>
<td>Withholding from retirement accounts or plans Yes No</td>
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### PART IV — Sales and Use Tax Registration

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<tbody>
<tr>
<td>29.</td>
<td>Check applicable box(es) below</td>
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<tr>
<td>☐ Reporting Sales Tax on retail sales or rentals.</td>
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<tr>
<td>☐ Reporting Use Tax on items purchased tax free inside/outside DC</td>
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</tr>
<tr>
<td>☐ Purchasing in DC items for resale outside DC (Attach photocopy of state/county sales tax registration.)</td>
<td></td>
</tr>
<tr>
<td>☐ Purchasing in DC cigarettes for resale outside DC (Attach photocopy of state/county cigarette/tobacco license.)</td>
<td></td>
</tr>
<tr>
<td>☐ Making no taxable sales and tax is paid to vendors on all taxable purchases.</td>
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<tr>
<td>☐ Making exempt sales where a Certificate of Resale is issued.</td>
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<tr>
<td>☐ Street and Mobile Food Services Vendor.</td>
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<tr>
<td>30.</td>
<td>Date when sales/use began in DC (mo./day/yr.) / / or date expected to begin.</td>
</tr>
<tr>
<td>31.</td>
<td>If you have more than one place of business where you collect taxes on sales in DC, do you wish to file a Combined Sales Tax Return for all locations? Yes No</td>
</tr>
</tbody>
</table>

### PART V, Section 1 — Personal Property Tax Registration

Describe the type of Personal Property at each location (ex. furniture, fixtures, machinery equipment and supplies), used for business purposes.

---

### PART V, Section 2 — Ballpark Fee Registration

Are annual gross receipts greater than $5 million? Yes No Begin date (MMDDYYYY) / / End date (MMDDYYYY) / / |

### PART V, Section 3 — Nursing Facility/Registration

| ☐ Yes ☐ No | Begin date (MMDDYYYY) / / End date (MMDDYYYY) / / |

### PART V, Section 4 — Tobacco Products Excise Tax Registration

| ☐ Yes ☐ No | Begin date (MMDDYYYY) / / End date (MMDDYYYY) / / |

### PART V, Section 5 — Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities (ICF-IDD) Tax Registration

| ☐ Yes ☐ No | Begin date (MMDDYYYY) / / End date (MMDDYYYY) / / |

### PART V, Section 6 — Hospital Revenue Assessment

| ☐ Yes ☐ No | Begin date (MMDDYYYY) / / End date (MMDDYYYY) / / |

### PART V, Section 7 — Hospital Provider Fee

| ☐ Yes ☐ No | Begin date (MMDDYYYY) / / End date (MMDDYYYY) / / |
PART V, Section 8 — Miscellaneous Tax Registration

Check applicable block(s) below and the appropriate payment booklets/returns will be sent to you or available on the website.

- Alcoholic Beverage Wholesaler
- Cable Television, Satellite Relay or Distribution of Video or Radio Transmission only
- Cigarette Wholesaler
- Commercial Mobile Service Tax
- Gross Receipts Public Utility
- Gross Receipts Tax on Toll Telecommunication Service
- Gross Receipts Tax on Natural or Artificial Gas by Non-Public Utility Person
- Interstate Bus
- Motor Vehicle Fuel Tax
- Medical Marijuana

If you have questions please contact the Customer Service Administration at (202) 727-4TAX (4829).

CERTIFICATION

I declare under penalties as provided by law that this application (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge, it is correct.

Signature __________________________ Title __________________________ Date ____________

APPLICATIONS WHEN COMPLETED MUST BE SIGNED BY EITHER THE OWNER, PARTNER OR PRINCIPAL OFFICER OF THE CORPORATION. (Agents or Representatives signing must attach a Power of Attorney.)

<table>
<thead>
<tr>
<th>Type Tax</th>
<th>Date Lia. began</th>
<th>Cycle</th>
<th>Method</th>
<th>Remarks</th>
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Reviewer/Date

Date Data Entered/Initials
**PART VI — Unemployment Compensation Tax Registration**

Although some information has already been requested in Part 1, this form must be completed in its entirety by all employers who have employees working in the District of Columbia. PART VI will be processed separately from Parts I through V. If you have any questions or need additional information regarding PART VI, please call the DC Department of Employment Services Office of Unemployment Compensation-Tax Division at 202-698-7550 for assistance or email doesregistration@dc.gov

Please note that entities completing this form as a requirement for submitting contract proposals with the Government of the District of Columbia MUST complete this form even if they do not have employees who work in the District of Columbia.

<table>
<thead>
<tr>
<th>1. Federal Employer Identification Number</th>
<th>2. Previously assigned unemployment insurance number (if applicable)</th>
</tr>
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9. Electronic Means of Communication (REQUIRED) (Leave blank if not applicable)

- Local Voice Number
- Local Fax Number
- Main Office Voice Number
- Main Office Fax Number
- Tax E-mail Address
- Website Address

10. Owner, officer, or agent responsible for reporting and remitting unemployment taxes:

- Name
- Title
- Voice No.
- Fax No.

11. List proprietor, partners, or principal officers ALL FIELDS MUST BE COMPLETED:

<table>
<thead>
<tr>
<th>Name and Title (REQUIRED)</th>
<th>Address (REQUIRED)</th>
<th>Social Security Number (REQUIRED)</th>
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12a. Date wages were first paid to employees performing services in DC

*write N/A if there were no services performed in DC.*

- Month: 
- Day: 
- Year: 

12b. For household employers only. Do you have an individual in your private DC residence performing personal, rather than business, services to whom you pay $500 or more in one calendar quarter?  

Yes [ ] No [ ]

If yes: indicate the earliest quarter and calendar year when you paid $500 or more:

- Quarter: _______
- Year: _______

Check your preference for filing Contribution and Wage Reports:

- Quarterly _______
- Annually _______

13. Number of workers employed in DC (including officers).

14. List all places of business in DC

<table>
<thead>
<tr>
<th>BUSINESS NAME</th>
<th>LOCATION ADDRESS</th>
<th>ZIP CODE</th>
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<tbody>
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15. If the reason for registering is due to the purchase of an existing business, merger, reorganization, or change of legal entity, or the acquisition, assumption or transfer of the workplace of another entity or entities, provide the following information including the percentage of assets and/or workforce acquired if needed, attach an additional explanation of transactions.

Nature of transfer (check appropriate box):

- Purchase [ ]
- Merger or consolidation [ ]
- Foreclosure [ ]
- Receivership [ ]
- Lease [ ]
- Corporate Reorganization [ ]
- Bankruptcy [ ]
- Assignment [ ]
- Partnership reorganization (admission or withdrawal of one or more partners). [ ]
- Other (specify in detail): _______________________________________________________________________

Percent of assets acquired: ________ %

Date of acquisition transfer: Month: _______ Day: _______ Year: _______

Predecessor's Name (Legal Entity Name)

Predecessor's Account Number

Address

Trade name (D/B/A) under which transferred business or business that formerly employed your acquired workforce was operated.
16. COMPLETE THIS PART ONLY IF THIS IS A NON-PROFILE ORGANIZATION

16a. Is the organization covered by the Federal Unemployment Tax Act?
☐ Yes ☐ No

16b. Is the organization exempt from Federal income taxes under §501(c)(3) of the IRS code for religious, educational, or charitable purposes?
☐ Yes ☐ No

If NO, is it exempt under §3306(c)(8) of the Federal Unemployment Tax Act?
☐ Yes ☐ No

(If yes, please attach a copy of the §501(c)(3) exemption letter.)

16c. Choose an option to finance unemployment insurance coverage (see instructions)
☐ Contributions ☐ Reimbursement of trust fund

CERTIFICATION. I declare under penalties as provided by law that Part VI (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge, it is correct.

Print Name ___________________________ Email Address ___________________________

Signature ___________________________ Title ___________________________ Date ___________________________

Telephone Number ___________________________

THE COMPLETED PART VI MUST BE SIGNED BY THE OWNER, PARTNER OR PRINCIPAL OFFICER OF THE BUSINESS, OR BY AN AGENT (Power of Attorney must be attached if signed by an agent.)

Return completed forms to: Department of Employment Services
Office of Unemployment Compensation - Tax Division
4058 Minnesota Ave. NE 4th FL
Washington, DC 20019
or email to: doesregistration@dc.gov

Please note that wage information and other confidential unemployment compensation information may be requested and used for other government purposes, including determination or verification of an individual eligibility for other government programs. This notice is required by 20 CFR §603.11(b).

IMPORTANT NOTICE

PLEASE NOTE THAT FAILURE TO COMPLETE ALL ITEMS MARKED “REQUIRED” OR OTHERWISE INDICATED AS REQUIRED WILL EITHER DELAY THE PROCESSING OF THE APPLICATION OR CAUSE THE INCOMPLETE APPLICATION TO BE RETURNED FOR ADDITIONAL INFORMATION.