MyTax.DC.gov User Guide:
How to Register a New Business (Form FR-500)

Learn how to register a new business with the District of Columbia online tax portal, MyTax.DC.gov.
User Guide: How to Register a New Business (Form FR-500)

1. On the MyTax.DC.gov homepage, locate the Business section. Click “Register a New Business – Form FR-500”. You will be navigated to our FR-500 New Business Registration Form.

2. The instructions page will list all the items needed to complete your FR-500 business registration:
   - Federal Employer Identification Number (FEIN), Individual Identification Number (ITIN) and/or Social Security Number (SSN)
   - Legal form of business (e.g. partnership, corporation, sole proprietor)
   - Primary business address and the addresses for all locations where you will collect sales tax in the District of Columbia
   - Names, titles, home address, SSN and/or ITIN of the proprietor, partners, or principal officers (required)
   - Former Entity Information if previously registered with the District of Columbia

   a. Click Next.

   Note: The following documents must be attached based on the type of business registering for the FR-500.

<table>
<thead>
<tr>
<th>Business Type</th>
<th>Required Documents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Corporation</td>
<td>Articles of Incorporation</td>
</tr>
<tr>
<td>Limited Liability Company</td>
<td>Articles of Organization</td>
</tr>
<tr>
<td>Register with Trade Name</td>
<td>Certificate of Trade Name Registration</td>
</tr>
</tbody>
</table>
3. Complete the Business Information section.
   a. From the drop-down menu, select your **Organization Type** (e.g. Corporation, Limited Liability Company). Select your **ID Type** (e.g. FEIN, ITIN, or SSN) and enter your ID number and **Confirm** your ID number. You may enter your **Business/Legal Name** in the space provided. If you’re operating under another business name, click the box next to **Register Accounts Using Doing Business As (DBA)/Trade Name**.
   b. Under **Physical Address**, enter the address where your business is **physically located**.
   c. Click **Next**.
4. Complete the **General Information** section.
   a. Select the date your business commenced in the District of Columbia or is expected to begin.
   b. Answer **No** or **Yes** if you previously registered your business in the District of Columbia.
   c. Click the **Add/Lookup NAICS** button to select the correct NAICS Code for your business.
   d. Click the **New/Edit Officer** button to enter the officer details for your business.
   e. Click **Next**.
5. Complete the **Account Registration** section.
   a. Answer **No** or **Yes** to the tax account questions. When answering **Yes** to register an account, the Account Start Date will default to the business start date selected on the previous page. If the start date of a tax account is different than the business start date, then you will update it on this page.

   **Note:** Answering **Yes** may prompt additional registration questions. For this example, we have said yes to open a Franchise, Withholding, Personal Property, Sports Wagering, Sales and Use, and Nursing Facility tax accounts. Examples of the additional registration questions will be highlighted on the next pages.

   b. Click **Next**.
6. The **Account Registration Summary** page lists the tax account(s) that will be registered with your FR-500 application based on the selections.
   a. Click **Next**.

Note: If you would like to make any changes, click the **Previous** tab to go to the **Account Registration** page to edit your responses to the tax account questions.
7. If you select Unincorporated or Corporation Franchise Tax, you will be asked to complete the Business Franchise Tax section. Enter the Date your taxable years ends, describe your business activities, and answer the remaining yes or no questions as they relate to the business you will be conducting in the District of Columbia.
   a. Click Next.
8. If you select Withholding Wage tax, you will be asked to complete the **Withholding Tax** section. Answer Yes or NO to indicate whether you will be withholding income taxes or providing non-payroll distributions to DC residents. Enter the number of DC resident employees you will have. You will also have to enter the date when you began to employ DC resident(s) and when you began or expect to begin withholding income tax DC residents.
   a. Enter **Contact Information** for Withholding Wage related questions.
   b. Click **Next**.
9. The **Sales and Use Tax** section is where you add/edit all your business locations that collect sales tax in the District of Columbia. This section is required and **must be completed** before proceeding to the next page.
   a. Click the **Add/Edit Locations** button to include your DC location(s) with the application
   b. Click **Next**.
10. The **Sports Wagering Tax** section is where you add/edit all your locations that collect Sports Wagering taxes in the District of Columbia. This section is required and **must be completed** before proceeding to the next page.
   
   a. Click the **Add/Edit Locations** button to include your DC location(s) with the application
   
   b. Click **Next**.
11. On the **Personal Property Tax page**, the table highlighted in yellow has been pre-populated with all District of Columbia addresses entered at the beginning of the application. All District of Columbia locations with tangible property must be listed.
   
   a. To make changes or add locations, click the Add/Edit Locations button.
   
   b. Click **Next**.
12. The Verify and Submit page allows you one last opportunity to review your business tax registration application prior to submitting your application to the Office of Tax and Revenue. Once you submit your application, you will not be able to revise your information online.

   a. Click the Add Attachment tab if you are required to attach documentation based on the type of business registering for the FR-500 (e.g. Articles of Organization for Limited Liability Company registration)

   b. Once your application is complete and accurate, click Submit.
13. In the **Confirmation** pop-up, enter your **Email** address and re-enter it into the **Confirm Email** field.
   a. Click **OK**.
14. A Confirmation page displays. To obtain a printed copy of this page, click Printable View. Otherwise, click OK to be returned to the MyTax.DC.gov homepage.
   a. After submitting your FR-500, please let us know how satisfied you were with using our application.
   b. Enter any Comments and click the Submit Feedback button to provide your feedback.