

# 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](http://MyTax.DC.gov).



Can't find what you're looking for? Enter keywords here to filter.



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## Business

- I want to...
- > Register a New Business - Form FR-500
  - > Register a Special Event - Form FR-500B
  - > Request a Certificate of Clean Hands



## Individual

- I want to...
- > Check the Status of My Refund
  - > Learn More About DC Freefile/Fillable Forms
  - > Respond to Verification Letter
  - > View Tax Forms



## Forms

- I want to...
- > Submit an Extension
  - > View/Retrieve Current Year Tax Forms
  - > View/Retrieve Prior Year Tax Forms
  - > View MeF Information



## Real Property

- I want to...
- > Make a Real Property Payment
  - > Search Real Property by Address or SSL
  - > View More Options



## Clean Hands

- I want to...
- > Request a Certificate of Clean Hands
  - > Validate a Certificate of Clean Hands
  - > Learn More About Certificate of Clean Hands



## Quick Links

- I want to...
- > Submit a Customer Service Survey
  - > View FAQs
  - > View Tutorials
  - > Contact OTR



## Quick Payments

- I want to...
- > Pay with Credit/Debit Card



## Resources

- I want to...
- > Go to OTR Homepage



## Submissions

- I want to...
- > Retrieve a Saved Submission or Previously Filed Return
  - > Submit Requested Documentation
  - > Submit VDA



## Tax Law and Guidance

- I want to...
- > View Private Letter Rulings
  - > View DC Tax Code
  - > View Tax Guidance Issued by OTR
  - > View Notices



## Taxpayer Advocate

- I want to...
- > View Taxpayer Bill of Rights
  - > Request Assistance
  - > En Español



## More...

- I want to...
- > File Form FR-329 - Consumer Use Tax Return
  - > Request Government Exemption
  - > Request Residential Parking Exemption
  - > Search for Certificate/License Exemptions

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

Instructions

### Combined Registration Application for District of Columbia Business Taxes/Fees/Assessments

Before completing the FR-500, please visit the [Department of Consumer and Regulatory Affairs website](#) to complete any licensing requirements.

You will need the following information to complete the online tax registration form:

- Your Federal Employer Identification Number (FEIN), Individual Taxpayer Identification Number (ITIN) and/or Social Security Number (SSN)
- Note:** Your ID Type (e.g. FEIN, SSN, or ITIN), determines which tax accounts your business is eligible for when completing the FR-500.
- When registering a business with a SSN or ITIN, your eligible tax accounts are:
  - Sales & Use Tax
  - Specialized Sales
  - Street Vendor
  - Ballpark Fee
  - Personal Property Tax
  - Sports Wagering Tax
- All other tax accounts will require your business to register with a FEIN.**
- Business Name and Trade name must be registered and/or updated with DCRA. Also, ITINS may not be used with the following tax accounts:
  - Corporate Franchise
  - Withholding Wage
  - Withholding Non-Payroll
- Your legal form of business (e.g. partnership, corporation, sole proprietor)
- Your primary business address and the addresses for all locations where you will collect sales tax in the District of Columbia
- The names, titles, home address, SSN and/or ITIN of the proprietor, partners, or principal officers (**required**)
- The former entity information if previously registered with the District of Columbia

If you're a special event promoter hosting an event with at least 50 vendors, please use the [How to Register a Special Event Form FR-500B Guide](#).

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

Business Type	Required Documents
Corporation	Articles of Incorporation
Limited Liability Company	Articles of Organization
Register With Trade Name	Certificate of Trade Name Registration

This is for new registrations only. To make updates to an existing business account (The addition of a Corporate Franchise account requires a new registration) or to submit a web message, please log in to your [MyTax.DC.gov](#) account. Should you need further assistance, you may submit an email to the Office of Tax and Revenue's e-Services Unit (OTR) at [e-Services.otr@dc.gov](mailto:e-Services.otr@dc.gov) or call (202) 759-1946.

If you are ready to begin the FR-500 Registration, click the "Next" button.

2a

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.

**Business Type**

Corporation  
 Limited Liability Company  
 Register with Trade Name

**Required Documents**

Articles of Incorporation  
 Articles of Organization  
 Certificate of Trade Name Registration

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### Business Information

Organization Type \* Required ▼

ID Type \* FEIN ITIN SSN

ID \* Required

Confirm ID \* Required

Business/Legal Name 🔍

Register Accounts Using Doing Business As (DBA) / Trade Name

3a

### Physical Address

Address where your business is physically located \*

Street \* Required

Street 2  Unit Type  ▼ Unit Number

City \* Required State DC - DISTRICT OF COLUMBIA ▼ Zip Code \* Required

Country USA ▼

Verify Address

Send mail to another address

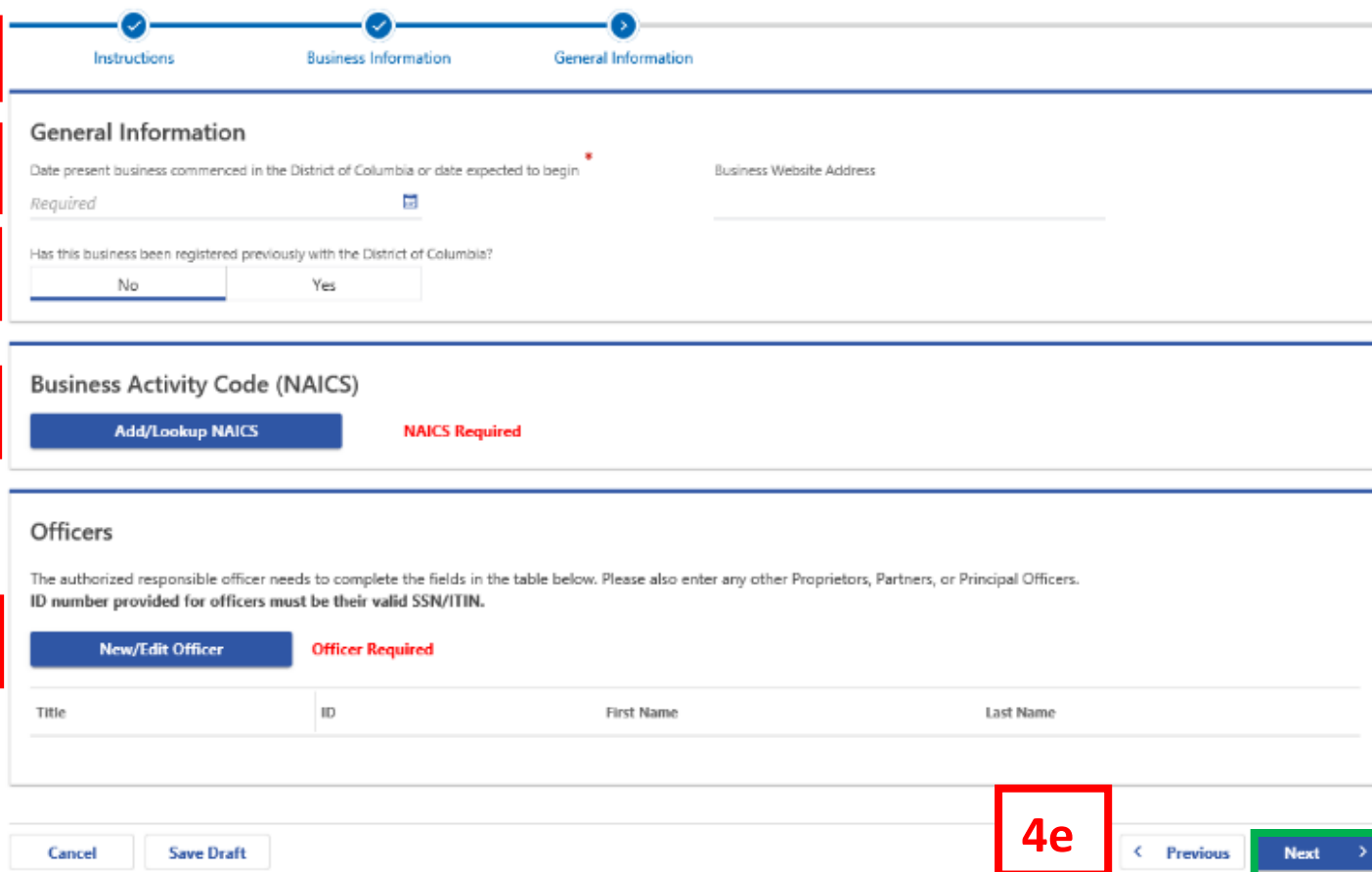
Cancel
Save Draft

3c

< Previous
Next >

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**.

FR-500 New Business Registration



The screenshot shows a multi-step registration process. At the top, a progress bar indicates three steps: 'Instructions' (completed), 'Business Information' (completed), and 'General Information' (current step). The 'General Information' section includes a date field for business commencement, a website address field, and a radio button selection for whether the business has been registered previously. Below this is a 'Business Activity Code (NAICS)' section with an 'Add/Lookup NAICS' button and a red 'NAICS Required' message. The 'Officers' section contains a 'New/Edit Officer' button and a red 'Officer Required' message, followed by a table with columns for Title, ID, First Name, and Last Name. At the bottom, there are 'Cancel' and 'Save Draft' buttons on the left, and 'Previous' and 'Next' buttons on the right. The 'Next' button is highlighted in green.

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4a

4b

4c

4d

4e

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**

**Account Registration**

When answering "Yes" to register an account below, 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, please update it below.

For more account information click: [?](#)

	No	Yes	Account Start Date
Will your business need to file Corporate Franchise Tax in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business be filing a Partnership return?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business be filing as an Unincorporated Business Franchise?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	24-Nov-2020
Will your business be required to pay the Ballpark Fee?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business be required to withhold DC income tax from any DC residents?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	24-Nov-2020
Will your business provide non-payroll distributions (Pension, 401k, W3, 1099) to any DC residents?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business be required to collect Sales and Use Tax?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business be making Specialized Sales?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Is your business either a Street Vendor or Mobile Food Service?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will you own or hold in trust any tangible personal property located or available for use in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	24-Nov-2020
Are you licensed to operate sports wagering in the District of Columbia?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	24-Nov-2020
Will you own or lease any railroad rolling stock in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will you operate railroad rolling stock in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Is your business a licensed wholesale dealer of alcohol in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Is your business a wholesale dealer of cigarettes or other tobacco products and/or a retail seller of vapor products?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Are you an importer of motor fuel in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business deliver heating oil in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business sell public utilities in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business sell cable tv, satellite, video, or radio distribution in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business sell or charge for toll telecommunication services in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will your business sell or charge for commercial mobile telecommunication services in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will you operate a nursing facility in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	24-Nov-2020
Will you operate an Intermediate Care Facility for People with Intellectual Disabilities in DC?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will you operate a hospital with inpatient services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Will you operate a hospital with outpatient services?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

**5a**

**5b**

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**.

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### Account Registration Summary

Based on your selections on the FR-500 New Business Registration, the following tax accounts will be registered. If you would like to make any changes, please click "Previous" to go back to the previous page and edit your responses to the yes/no questions. Should you have any questions regarding this step, please contact OTR's e-services Unit at e-Services.otr@dc.gov or call (202) 759-1946.

Since you are registering for withholding wages, if your business is located in the District of Columbia, you must register with the Department of Employment Services (DOES) for Unemployment Insurance (UI) tax at <https://essp.does.dc.gov>. Registration with OTR does not automatically register your business with DOES. These instructions will be provided to you again on the confirmation page after submission of your FR-500 New Business Registration.

Business	Sales	Gross Receipts
Corporation Franchise Tax <input type="checkbox"/>	Sales & Use Tax <input checked="" type="checkbox"/>	Motor Fuel <input type="checkbox"/>
Unincorporated Business Franchise Tax <input checked="" type="checkbox"/>	Street Vendor <input type="checkbox"/>	Heating Oil <input type="checkbox"/>
Partnership <input type="checkbox"/>	Specialized Sales <input type="checkbox"/>	Toll Telecommunications Service <input type="checkbox"/>
Ballpark Fee <input type="checkbox"/>	Cigarette/Other Tobacco Products <input type="checkbox"/>	Commercial Mobile Service <input type="checkbox"/>
Withholding Wage Tax <input checked="" type="checkbox"/>	Alcoholic Beverage Wholesale <input type="checkbox"/>	Cable TV, Satellite, Video or Radio Distribution <input type="checkbox"/>
Withholding Non-Payroll Tax <input type="checkbox"/>		Public Utility <input type="checkbox"/>
Sports Wagering <input checked="" type="checkbox"/>		

Property	Department Of Healthcare Finance (DHCF)
Personal Property <input checked="" type="checkbox"/>	Nursing Facility <input checked="" type="checkbox"/>
Railroad Tangible Property <input type="checkbox"/>	Stevie Sellows (ICF-IID) <input type="checkbox"/>
Railroad Rolling Stock <input type="checkbox"/>	Medicaid Hospital Inpatient <input type="checkbox"/>
	Medicaid Hospital Outpatient <input type="checkbox"/>

6a

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.

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### Business Franchise Tax

Please fill out the requested information completely. Based upon your answers, your business may be required to register with both the DC Office of Tax and Revenue (OTR) for Unincorporated Business or Corporation Franchise Tax and the DC Department of Employment Services (DOES). Please note, registration with OTR does not automatically register your business with DOES. If you are required to register with DOES, please visit <https://essp.does.dc.gov> upon completion of your new business registration. You may click on the tabs above to go back and modify your previous answers.

Organization Type Limited Liability Company

Date present business commenced in the District of Columbia or date expected to begin 24-Nov-2020

Date on which your taxable year ends <sup>\*</sup> Required

Describe your current or expected business activities and/or major type of services performed within the District of Columbia <sup>\*</sup> Required

Do you or will you have an office, warehouse, or other place of business, or a representative with a District of Columbia location?	No	Yes
Do you or will you have tangible assets or merchandise stored in a public or private warehouse in the District of Columbia?	No	Yes
Do you or will you generate any business income from DC sources?	No	Yes
Do you or will you perform within the District of Columbia any personal services such as medical, accounting, consulting, or other services such as electrical, heating, construction, etc., or installations or repairs of any type?	No	Yes
Do you or will you have rental property in the District of Columbia?	No	Yes

Cancel
Save Draft

7a

Next >

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**.

**Withholding Tax**

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Please answer all questions. Based on your responses, your business will be registered with the DC Office of Tax and Revenue for Withholding Wage tax. Sole proprietors are not required to withhold tax from their personal wages, however, it is optional. You may click on the tabs above to go back and modify your previous answers.

Will your business be required to withhold DC income tax from any DC residents?  No  Yes

Will your business provide non-payroll distributions (Pensions, 401K, 457, 1099) to any DC residents?  No  Yes

Total number of DC resident employees Required

ⓘ The number of employees cannot be zero. If you do not have DC resident employees, you do not need a withholding wage account. Please go back to the 'Account Registration' page and edit your responses to the yes/no questions.

Date when you began to employ DC resident(s) 34-Nov-2020

Date when you began or expect to begin to withhold DC tax from resident employees 34-Nov-2020

**Contact Information**

8a

Business Contact for Withholding Wage-related questions

Phone Type Country Code

Required USA

Area Code Phone Number

1

Title Name

Required Required

First Last

Required Required

8b

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**

### Sales and Use Tax

Please complete the requested information. Based on your responses, your business will be registered with the DC Office of Tax and Revenue for Sales and Use Tax. You may click the tabs above to go back and modify your previous answers. **Please enter all locations that collect sales tax.**

**9a**

Add/Edit Locations

Please add at least one location.

Location Doing Business As (DBA) / Trade Name	Street	City	State	Zip Code	Phone Number

Cancel
Save Draft

9b

< Previous
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

Sports Wagering Tax

Please add your sports wagering location below. To add a location, click "Add a Record" to enter a location for each Sports Wagering License Number. Based on your responses, your business will be registered with the Office of Tax and Revenue for Sports Wagering Tax.

**Note:** A separate sports wagering license is required for every location.

10a

Add/Edit Locations

Please add at least one location.

	Sports Wagering License Number	Sports Wagering Class Type	Street	City	State	Zip Code

Cancel
Save Draft

10b

< Previous
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

Personal Property Tax

Please complete the requested information. Based on your responses, your business will be registered with the DC Office of Tax and Revenue for Personal Property Tax. You may click the tabs above to go back and modify your previous answers.

All District of Columbia locations with tangible personal property must be listed below. The table has been pre-populated with all District of Columbia addresses provided in this application. Edits to the pre-populated addresses must be made by navigating back to the step where the address was provided. To make additions, click "Add Location."

11a

Add Location

	Street 1	City	State	Zip Code	Country
<input type="checkbox"/>	1101 4TH ST SW	WASHINGTON	DC - DISTRICT OF C	20024-4473	USA
<input type="checkbox"/>					

Cancel

Save Draft

11b

< Previous

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

### Business and Account Verification

Please verify that the information you entered in the previous steps is accurate. Once you submit your completed New Business Registration application (FR-500) to the Office of Tax and Revenue (OTR), you will not be able to make any changes to your application online.

To request an exemption of District of Columbia Individual Income, Franchise, Sales and Use, and Personal Property Taxes, you must submit your request online at MyTax.DC.gov. After submitting your FR-500, you will receive a "Notice of Business Tax Registration" by US postal mail within three to five business days. Once you receive this notice, use the ID Number located at the upper right-hand corner of the notice to create an account at MyTax.DC.gov.

By clicking "Submit," you declare under the penalty of law that this registration is true, correct and complete to the best of your knowledge.

ID Type	<input checked="" type="radio"/> FEIN <input type="radio"/> EIN <input type="radio"/> SSN	Organization Type	Limited Liability Company <input type="checkbox"/>
Federal Employer Id	99-XXXX1112	Date present business commenced in the District of Columbia or date expected to begin	24-Nov-2020
Business/Legal Name	TEST		

#### Business

Corporation Franchise Tax

Unincorporated Business Franchise Tax

Partnership

Ballpark Fee

Withholding Wage Tax

Withholding Non-Payroll Tax

Sports Wagering

#### Sales

Sales & Use Tax

Street Vendor

Specialized Sales

Cigarette/Other Tobacco Products

Alcoholic Beverage Wholesale

#### Gross Receipts

Motor Fuel

Heating Oil

To-It Telecommunications Service

Commercial Mobile Service

Cable TV, Satellite, Video or Radio Distribution

Public Utility

#### Property

Personal Property

Railroad Tangible Property

Railroad Rolling Stock

#### Department Of Healthcare Finance (DHCF)

Nursing Facility

Senior Services (SCF-HD)

Medicaid Hospital Inpatient

Medicaid Hospital Outpatient

#### Attachments

Type	Name	Description	Size
There are no attachments.			

**Please Attach The Articles of Organization**

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

- Articles of Incorporation - Business is registered as a "Corporation"
- Articles of Organization - Business is registered as a "Limited Liability Company"
- Certificate of Trade Name Registration - Business is registering with a DBA/Trade Name

Add Attachment

Cancel
Save Draft

< Previous
Submit

12a

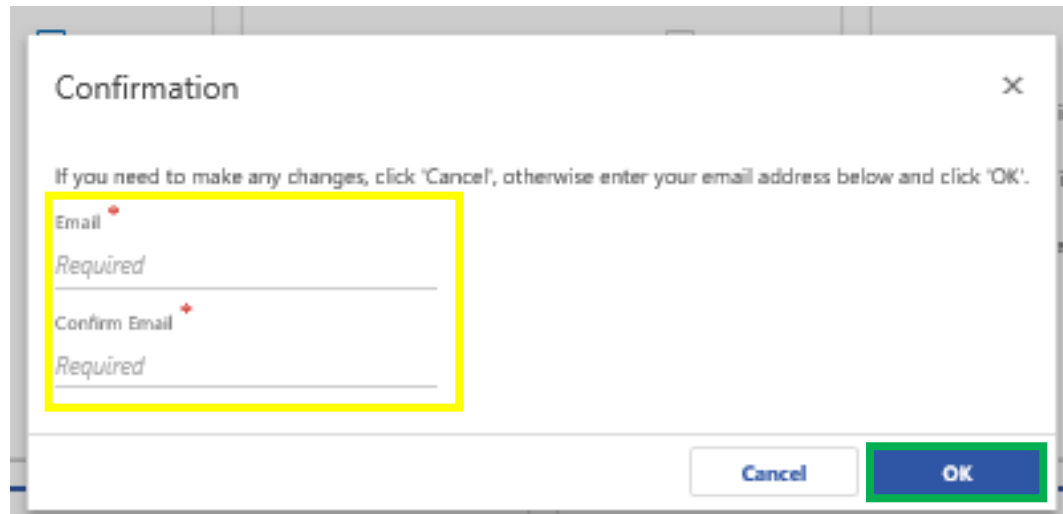
12b

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



A screenshot of a 'Confirmation' dialog box. The title bar says 'Confirmation' with a close button (X) on the right. Below the title, there is a line of text: 'If you need to make any changes, click 'Cancel', otherwise enter your email address below and click 'OK''. There are two text input fields. The first is labeled 'Email' with a red asterisk and the word 'Required' below it. The second is labeled 'Confirm Email' with a red asterisk and the word 'Required' below it. A yellow rectangular box highlights both input fields. At the bottom right of the dialog, there are two buttons: 'Cancel' and 'OK'.

13a

13. In the **Confirmation** pop-up, enter your **Email** address and re-enter it into the **Confirm Email** field.
  - a. Click **OK**.

**14**

### Confirmation

19-Aug-2021

Your FR-500 New Business Registration has been submitted to the District of Columbia Office of Tax and Revenue.

To access this request for future use, please check the following:

 Email: **test@test.com**

 Confirmation Code: **pmc636**

 For questions regarding this confirmation, please contact the Customer Service Administration at [e-services.otr@dc.gov](mailto:e-services.otr@dc.gov).

 Additionally, if you are registering for withholding wages for services performed in the District, registration with OTR does not automatically register your business with the Department of Employment Services (DOES) for Unemployment Insurance (UI) tax. If you are required to register with DOES, please visit <https://essp.does.dc.gov>. For UI Tax inquiries, please contact DOES at [UITaxInfo@dc.gov](mailto:UITaxInfo@dc.gov).

Printable View

OK

**14a**

### Feedback

How satisfied were you with using the MyTax application to complete your tax matter?



Comments

Submit Feedback

**14b**

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](https://mytax.dc.gov) homepage.
- After submitting your FR-500, please let us know how satisfied you were with using our application.
  - Enter any **Comments** and click the **Submit Feedback** button to provide your feedback.