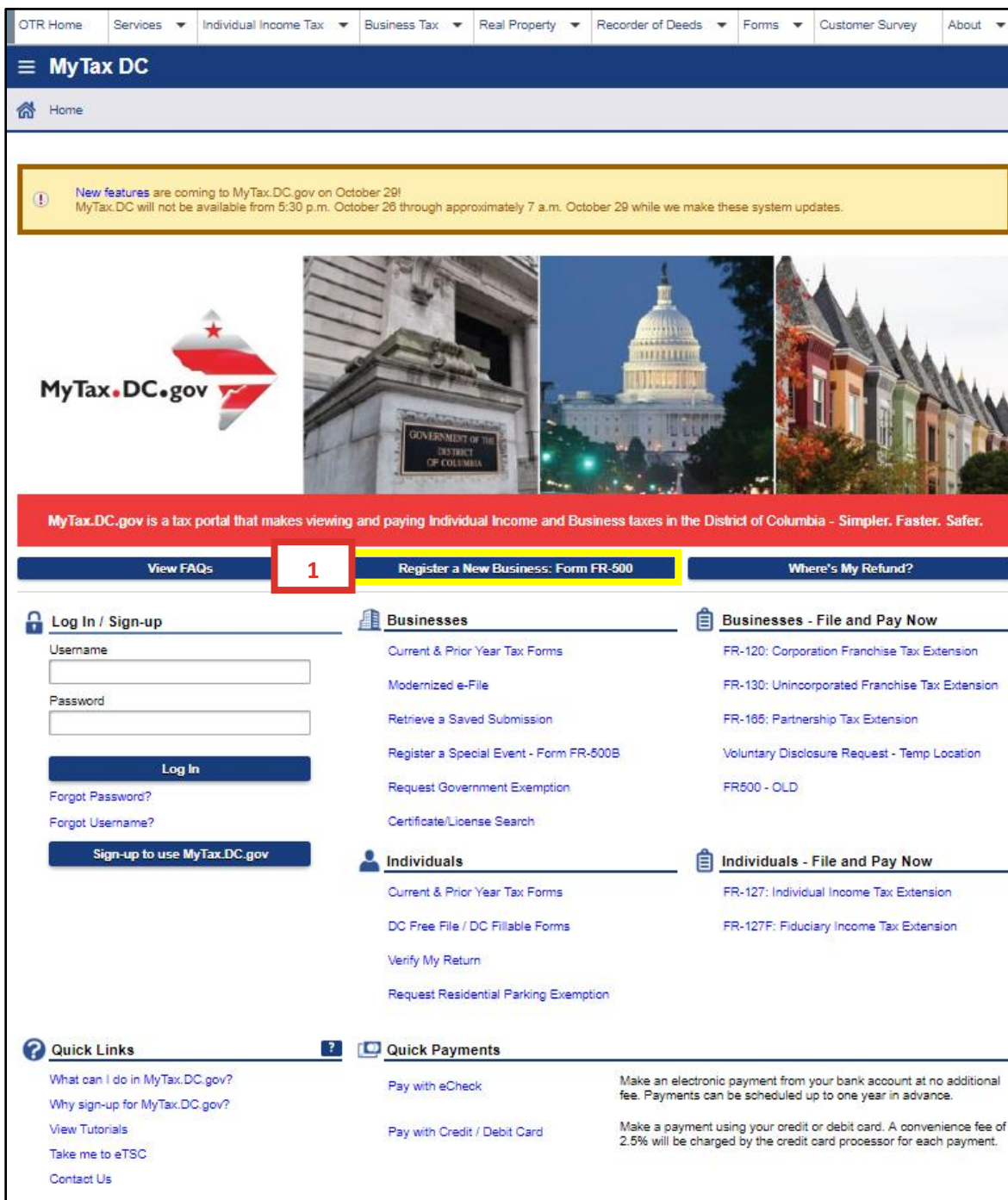


MyTax.DC.gov User Guide:

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](https://mytax.dc.gov).



The screenshot shows the MyTax.DC.gov homepage. At the top, there is a navigation menu with links for OTR Home, Services, Individual Income Tax, Business Tax, Real Property, Recorder of Deeds, Forms, Customer Survey, and About. Below the menu is the MyTax DC logo and a Home button. A yellow banner at the top contains a message about new features coming on October 29th. The main content area features a banner with the MyTax.DC.gov logo and images of the District of Columbia. Below the banner is a red bar with the text: "MyTax.DC.gov is a tax portal that makes viewing and paying Individual Income and Business taxes in the District of Columbia - Simpler. Faster. Safer." The navigation menu below the banner includes "View FAQs", "1 Register a New Business: Form FR-500", and "Where's My Refund?". The "1 Register a New Business: Form FR-500" link is highlighted with a red box and the number 1. The main content area is divided into three columns: "Log In / Sign-up", "Businesses", and "Businesses - File and Pay Now". The "Log In / Sign-up" column contains fields for Username and Password, a Log In button, and links for "Forgot Password?" and "Forgot Username?". The "Businesses" column contains links for "Current & Prior Year Tax Forms", "Modernized e-File", "Retrieve a Saved Submission", "Register a Special Event - Form FR-500B", "Request Government Exemption", and "Certificate/License Search". The "Businesses - File and Pay Now" column contains links for "FR-120: Corporation Franchise Tax Extension", "FR-130: Unincorporated Franchise Tax Extension", "FR-166: Partnership Tax Extension", and "Voluntary Disclosure Request - Temp Location FR500 - OLD". The "Individuals" column contains links for "Current & Prior Year Tax Forms", "DC Free File / DC Fillable Forms", "Verify My Return", and "Request Residential Parking Exemption". The "Individuals - File and Pay Now" column contains links for "FR-127: Individual Income Tax Extension" and "FR-127F: Fiduciary Income Tax Extension". At the bottom, there are "Quick Links" and "Quick Payments" sections. The "Quick Links" section contains links for "What can I do in MyTax.DC.gov?", "Why sign-up for MyTax.DC.gov?", "View Tutorials", "Take me to eTSC", and "Contact Us". The "Quick Payments" section contains links for "Pay with eCheck" and "Pay with Credit / Debit Card", with descriptions of each payment method.

1. Click "Register a New Business – Form FR-500" on the [MyTax.DC.gov](https://mytax.dc.gov) homepage.

FR-500 New Business Registration

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1. Instructions

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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.

- The FR-900B is now obsolete, and the 2016 FR-900B was the last reconciliation form that could be filed
- File the FR-900A if you are an annual wage filer whose threshold is less than \$200 per year
- File the FR-900NP if you are an annual non-wage filer
- File the FR-900Q if you are required to pay monthly or quarterly

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
- 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:

- 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

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 or call (202) 759-1946.

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

Save Draft

Cancel

2a

Next >

2. The **Instructions** page 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
 - Click **Next**.

Note: 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

☰ **FR-500 New Business Registration**

Home > FR-500 New Business Registration

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2. Business Information

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Business Information

Organization Type Required

3a

FEIN	ITIN	SSN
------	------	-----

Required

ID Required

Confirm ID Required

Business/Legal Name

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

3b

Physical Address

Address where your business is physically located

Street

Street 2

Unit Type

Unit Number

City

DC - DISTRICT OF COLUMBIA

Zip Code

USA

Verify

Send mail to another address

Save Draft

Cancel

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**.

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☰ **FR-500 New Business Registration**

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1. Instructions
2. Business Information
3. General Information

4 **General Information**

Date present business commenced in the District of Columbia or date expected to begin

Required

4a

Business Website Address

Has this business been registered previously with the District of Columbia?

No
Yes

4b

Business Activity Code (
4c
)

Add/Lookup NAICS
NAICS Required

Save Draft
Cancel

4d
< Previous
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 **Next**.

☰
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FR-500 New Business Registration

🏠 Home > FR-500 New Business Registration

1. Instructions
2. Business Information
3. General Information
4. Account Registration

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: [?](#)

5a Will your business be filing as an Unincorporated Business Franchise?

Will your business be required to collect Sales and Use Tax?

Will your business be making Specialized Sales?

Is your business either a Street Vendor or Mobile Food Service?

Will your business be required to pay the Ballpark Fee?

Will you own or hold in trust any tangible personal property located or available for use in DC?

Account Start Date

No	Yes	?
No	Yes	?
No	Yes	?
No	Yes	?
No	Yes	?
No	Yes	?

Save Draft Cancel

5b < Previous Next >

You must Answer "Yes" to this question if your Physical Address is in the District

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.
- b. Click **Next**.

≡ **FR-500 New Business Registration**

Home > FR-500 New Business Registration

1. Instructions
2. Business Information
3. General Information
4. Account Registration
5. Account Registration Summary

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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" and 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.

Business	Sales	Gross Receipts
Corporation Franchise <input type="checkbox"/>	Sales & Use <input checked="" type="checkbox"/>	Motor Fuel <input type="checkbox"/>
Unincorporated Business Franchise <input type="checkbox"/>	Street Vendor <input checked="" 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 <input type="checkbox"/>	Alcoholic Beverage Wholesale <input type="checkbox"/>	Cable TV, Satellite, Video or Radio Distribution <input type="checkbox"/>
Withholding Non-Payroll <input type="checkbox"/>		Public Utility <input type="checkbox"/>
Property		
Department Of Healthcare Finance (DHCF)		
Personal Property <input checked="" type="checkbox"/>	Nursing Facility <input 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"/>	

Save Draft
Cancel

6a

← Previous
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 the **Account Registration** page to edit your responses to the tax account questions.

☰ **FR-500 New Business Registration**

Home > FR-500 New Business Registration

1. Business Information > 2. Business Information > 3. General Information > 4. Account Registration > 5. Account Registration Summary > 6. Sales and Use Tax

7

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 District of Columbia locations that collect sales tax

7a

Add/Edit Locations
Please add at least one location.

Sales Location Trade Name	Street Address 1	City	State	Zip Code	Phone

Save Draft
Cancel

7b

< Previous
Next >

7. 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**.

FR-500 New Business Registration

Home > FR-500 New Business Registration

tion
3. General Information
4. Account Registration
5. Account Registration Summary
6. Sales and Use Tax
7. Personal Property Tax

8 **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.

The table below has been pre-populated with all District of Columbia addresses. All District of Columbia locations with tangible property must be listed below. To make additions or edits, click "Add/Edit Locations".

8a
Add/Edit Locations

	Street Address 1	City	State	Zip Code	Country
	1101 4TH ST SW	WASHINGTON	DC - DISTRICT OF COLUMBIA	20024-4473	USA
	1101 4TH ST SW	WASHINGTON	DC - DISTRICT OF COLUMBIA	20024-4473	USA

2 Rows

Save Draft
Cancel

8b
< Previous
Next >

8. 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**.

≡

FR-500 New Business Registration

Home > FR-500 New Business Registration

Information
4. Account Registration
5. Account Registration Summary
6. Sales and Use Tax
7. Personal Property Tax
8. Verify and Submit

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Verify and Submit

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.

Business and Account Verification

ID Type	FEIN	ITIN	SSN	Organization Type	Limited Liability Company ▼
Social Security Number	***-**-7777			Date present business commenced in the District of Columbia or date expected to begin	16-Oct-2018
First Name	LINDA				
Last Name	TAXPAYER				

Business	Sales	Gross Receipts
Corporation Franchise <input type="checkbox"/>	Sales & Use <input checked="" type="checkbox"/>	Motor Fuel <input type="checkbox"/>
Unincorporated Business Franchise <input type="checkbox"/>	Street Vendor <input checked="" 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 <input type="checkbox"/>	Alcoholic Beverage Wholesale <input type="checkbox"/>	Cable TV, Satellite, Video or Radio Distribution <input type="checkbox"/>
Withholding Non-Payroll <input type="checkbox"/>		Public Utility <input type="checkbox"/>

Property	Department Of Healthcare Finance (DHCF)	
Personal Property <input checked="" type="checkbox"/>	Nursing Facility <input 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"/>	

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

Please Attach The Articles of Organization

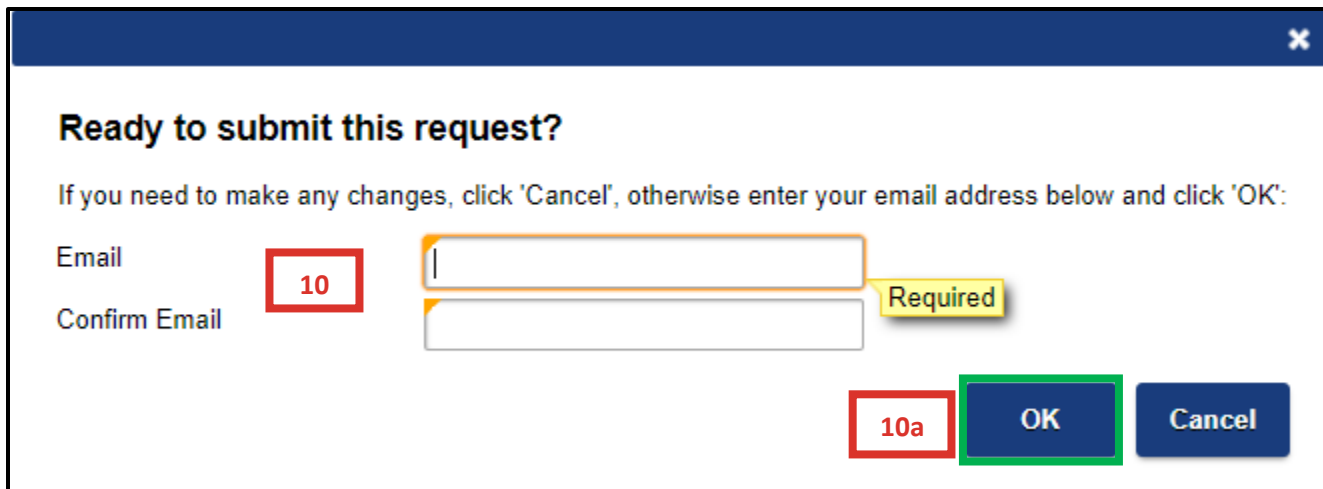
📎
Attachments
9a
Add Attachment

Type	Name	Description	Size

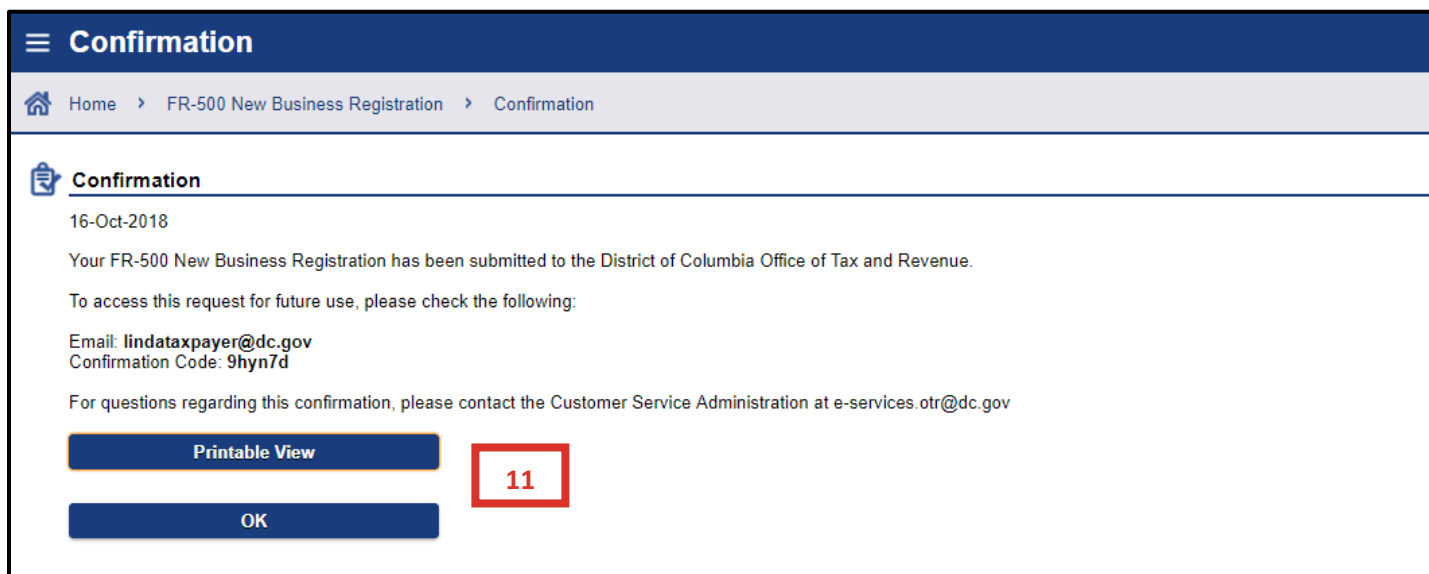
Save Draft
Cancel

← Previous
Submit

9. 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**.



10. In the **Ready to submit this request?** pop-up, enter your **Email** address and re-enter it into the **Confirm Email** field.
 - a. Click **OK**.



11. 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.