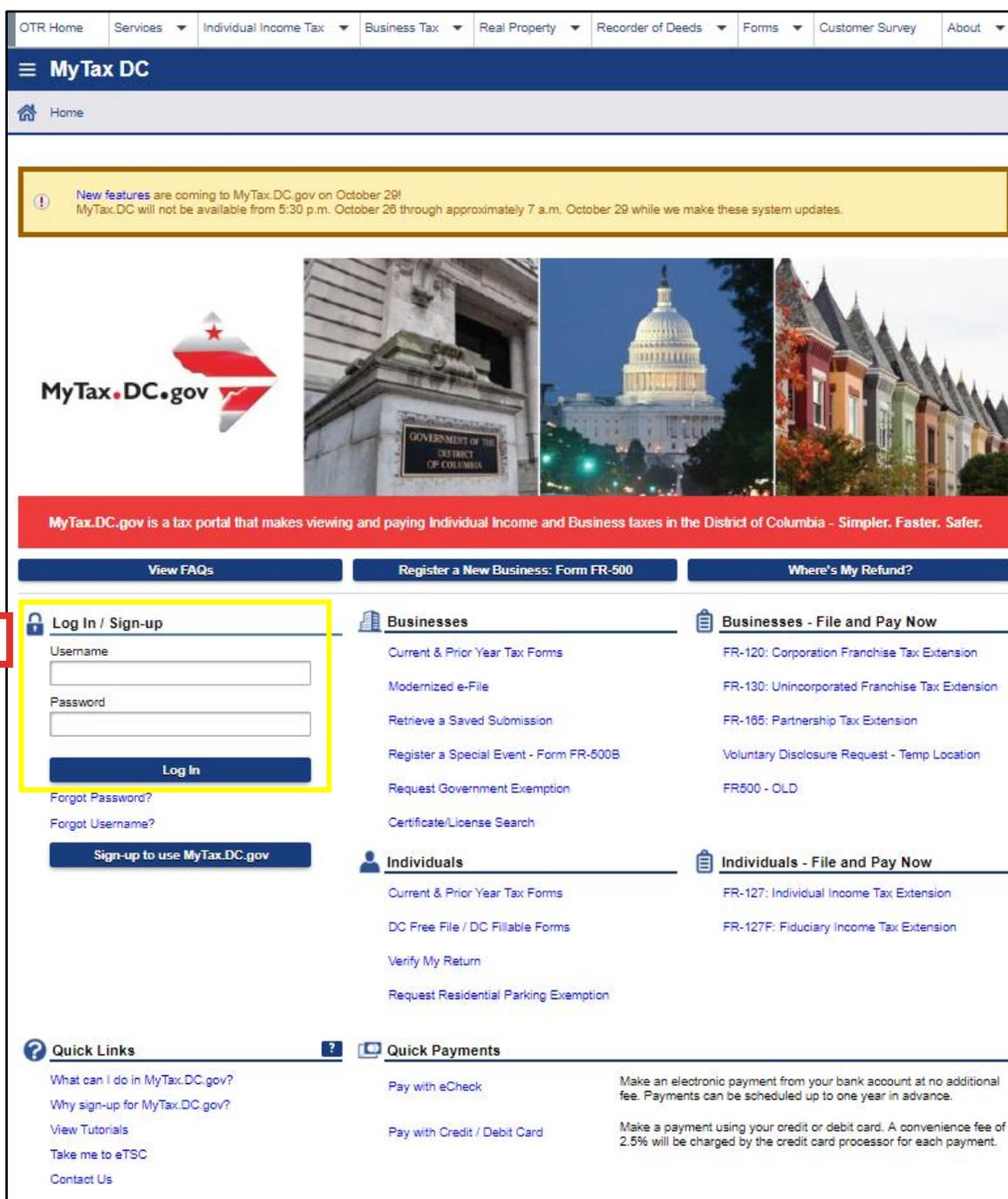


# MyTax.DC.gov User Guide:

## How to Request an Exemption to File (FR-164)

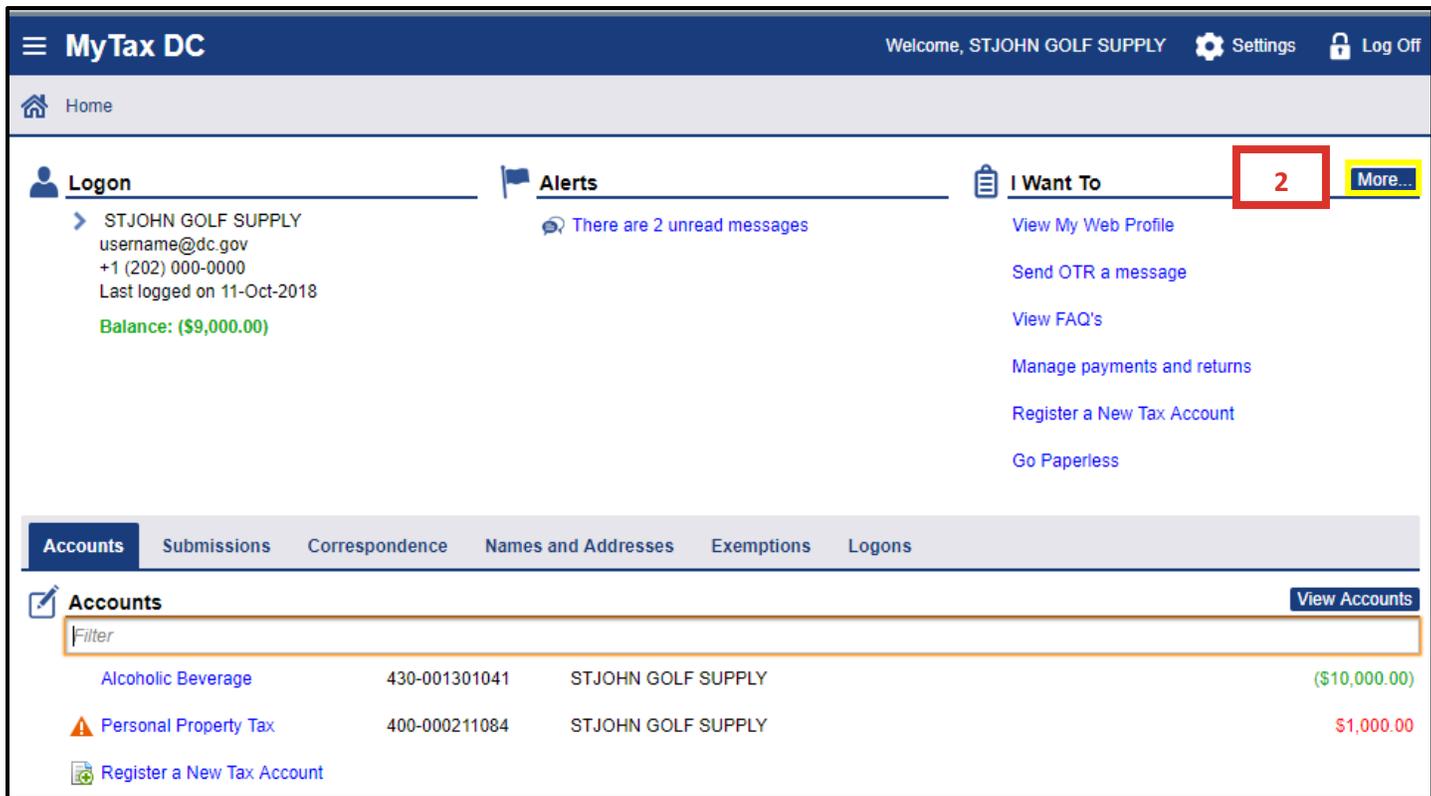
Organizations who wish to apply for an exemption from the District of Columbia **Income and Franchise Tax, Sales and Use Tax**, and **Personal Property Tax** can submit their application via [MyTax.DC.gov](https://MyTax.DC.gov) by following this user guide.

**Note:** Organizations must re-certify every 5 years from the issuance date of the exemption certificate.



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 contains a message about new features coming on October 29th. The main content area features the MyTax.DC.gov logo, a banner image of the District of Columbia, and a red bar stating: "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." Below this are three buttons: "View FAQs", "Register a New Business: Form FR-500", and "Where's My Refund?". The "Log In / Sign-up" section is highlighted with a yellow box and a red box with the number 1. It includes fields for Username and Password, a "Log In" button, and links for "Forgot Password?" and "Forgot Username?". Below these is a "Sign-up to use MyTax.DC.gov" button. To the right of the login section are three columns of links: "Businesses" (Current & Prior Year Tax Forms, Modernized e-File, Retrieve a Saved Submission, Register a Special Event - Form FR-500B, Request Government Exemption, Certificate/License Search), "Businesses - File and Pay Now" (FR-120: Corporation Franchise Tax Extension, FR-130: Unincorporated Franchise Tax Extension, FR-168: Partnership Tax Extension, Voluntary Disclosure Request - Temp Location, FR500 - OLD), "Individuals" (Current & Prior Year Tax Forms, DC Free File / DC Fillable Forms, Verify My Return, Request Residential Parking Exemption), and "Individuals - File and Pay Now" (FR-127: Individual Income Tax Extension, FR-127F: Fiduciary Income Tax Extension). At the bottom, there are "Quick Links" and "Quick Payments" sections.

1. From the [MyTax.DC.gov](https://MyTax.DC.gov) homepage, log in using your **Username** and **Password**.



The screenshot shows the MyTax DC user profile page for 'STJOHN GOLF SUPPLY'. The page is divided into three main sections: Logon, Alerts, and I Want To. The 'I Want To' section has a red box around the number '2' and a yellow box around the 'More...' link. Below these sections is a navigation bar with tabs for Accounts, Submissions, Correspondence, Names and Addresses, Exemptions, and Logons. The 'Accounts' tab is selected, showing a table of accounts with columns for account type, ID, name, and balance.

Account Type	Account ID	Account Name	Balance
Alcoholic Beverage	430-001301041	STJOHN GOLF SUPPLY	(\$10,000.00)
Personal Property Tax	400-000211084	STJOHN GOLF SUPPLY	\$1,000.00

2. In the user profile, next to the **I Want To** header, click the **More** tab in the upper right-hand corner of the screen.

☰ I Want To Welcome, STJOHN GOLF SUPPLY  Settings  Log Off

🏠 Home > I Want To

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**I Want To**

- [View My Web Profile](#)
- [Send OTR a message](#)
- [View FAQ's](#)
- [Manage payments and returns](#)
- [Register a New Tax Account](#)
- [Go Paperless](#)

**Payment Agreement**

- [Request Payment Agreement](#)
- [Request Garnishment Voucher](#)
- [Update Payment Agreement Bank](#)

**Other Activities**

- [Update NAICS Code](#)
- [Request Third Party Access](#)
- [Register for DC Estate Tax Access](#)
- [Submit QHTC Certification](#)
- [Manage a Special Event](#)
- [Add/Update Officer](#)
- [Add/Update Contact](#)

**Request An Exemption**

- [Request for Exemption To File \(FR-164\)](#)

**Bulk Processing**

-  [Request Access to Bulk Filing](#) Withholding (FR900Q), Sales and Use (FR800M/Q/A) access

3

- Under the **Request An Exemption** header, click the **Exemption for Exemption to File (FR-164)** hyperlink.

☰ Exemption To File (FR-164)
Welcome, STJOHN GOLF SUPPLY ⚙️ Settings 🔒 Log Off

🏠 Home > | Want To > Exemption To File (FR-164)

1. Instructions

4

## Instructions

**Instructions**

The Exemption to File (FR-164) application is for use by organizations who wish to apply for an exemption from income, franchise, sales and use Tax, and personal property taxes in the District of Columbia. All questions must be answered completely. Applications submitted without the required documentation will be denied, and applicants may re-apply once all the required documents are provided. If a tax account filing exemption is approved, the Office of Tax and Revenue (OTR) will mail the applicant an exemption certificate. If a tax account filing exemption is denied, OTR will mail the applicant a notice detailing the decision.

The following documentation is required to process the FR-164:

- A copy of the Internal Revenue Service (IRS) Determination Letter approving the organization's exemption from federal income tax. If the IRS Determination Letter date is older than four years, an IRS Affirmation Letter must be obtained. The IRS Determination Letter and an IRS Affirmation Letter dated within the past year must be submitted together.
- A copy of one of the following certificates issued by the DC Department of Consumer and Regulatory Affairs (DCRA) must be included in the submission.
  - If incorporated in the District of Columbia: Certificate of Incorporation
  - If not incorporated in the District of Columbia: Certificate of Registration
- Sales and Use Tax Only:** A signed copy of a lease, District of Columbia Certificate of Occupancy permit issued to the organization or other documentation to show proof of a physical location in DC.
- Personal Property Tax Only:** Documentation to show proof of a physical location in DC.

**Note:** Other documents such as a deed or proof of monthly rental and/or utility payments may also be requested. The desired amount of documentation may be based on the length of time that the organization has leased the physical DC location.

Save Draft
Cancel

4a

Next >

4. Please carefully review the **Instructions** page for the **Exemption to File (FR-164)**. The following documentation is required to process the FR-164:
- A copy of the Internal Revenue Service (IRS) Determination Letter approving the organization's exemption from federal income tax. If the IRS Determination Letter date is older than four years, an IRS Affirmation Letter must be obtained. The IRS Determination Letter and IRS Affirmation Letter dated within the past year must be submitted together.
  - A copy of one of the following certificates issued by the DC Department of Consumer Regulatory Affairs (DCRA) must be included in the submission.
    - If incorporated in the District of Columbia: Certificate of Incorporation or Certificate of Authority
    - If not incorporated in the District of Columbia: Certificate of Registration
  - Sales and Use Tax Only:** A signed copy of a lease, District of Columbia Certificate of Occupancy permit issued to the organization or other documentation to show proof of a physical location in DC.
  - Personal Property Tax Only:** Documentation to show proof of a physical location in DC.

**Note:** Other documents such as a deed or proof of monthly rental/or utility payments may also be requested. The desired amount of documentation may be based on the length of time that the organization has leased the physical DC location.

- a. Click **Next**.

**Exemption To File (FR-164)** Welcome, STJOHN GOLF SUPPLY Settings Log Off

Home > I Want To > Exemption To File (FR-164)

1. Instructions 2. Select Exempt Accounts

### 5 Select Exempt Accounts

**5b** [Change Address Instructions \(PDF\)](#) [Send Web Message](#)

The account information below will reflect the information shown on the exemption certificate.

Note: You will receive a separate exemption certificate for each tax account. Do NOT save or submit this application if any of the information is incorrect. Please select at least one exemption.

To standardize exemption expiration dates, and to ease the exemption renewal process in the future, please select all applicable tax accounts that should be exempted.

Should you have any questions regarding your tax account(s), please send OTR's e-Services Unit a message by clicking the "Send Web Message" tab in the upper right-hand corner of your screen.

Account ID	Account Type	Name	Address	Select Exemption	Current Status	Effective Date	Expiration Date
400000211084	Personal Property Tax	STJOHN GOLF SUPPLY	425 L ST NW APT 213 WA	<input type="checkbox"/>	No Exemption		

**5a** **5c** [Save Draft](#) [Cancel](#) [Previous](#) [Next](#)

5. The **Select Exempt Accounts** page displays the tax account(s) that you may select to receive an exemption certificate.
  - a. Check the **Select Exemption** box for the **Account Type** that will receive an exemption certificate.
  - b. If you need to change the address on your exemption certificate prior to submitting your request, click the **Change Address Instructions (PDF)** tab in the upper right-hand corner of the screen to access the [How to Update a Mailing Address User Guide](#). You may also send OTR a secured web message for assistance by clicking the **Send Web Message Tab**.  
**Note:** Updates to addresses cannot be made on this page.
  - c. Click **Next**.

☰ Exemption To File (FR-164)
Welcome, STJOHN GOLF SUPPLY ⚙ Settings 🔒 Log Off

Home > I Want To > Exemption To File (FR-164)

1. Instructions
2. Select Exempt Accounts
3. Organization Summary

### Organization Summary

Should you have any questions regarding your tax account(s), please send OTR's e-Services Unit a message by clicking the "Send Web Message" tab in the upper right-hand corner of your screen.

Note: You will receive a separate exemption certificate for each tax account. Do NOT save or submit this application if any of the information is incorrect.

**Organization Information**

Change Address Instructions (PDF)
Send Web Message

ID (FEIN or SSN)	159146765	NAICS Code	312120	Breweries
Name	STJOHN GOLF SUPPLY			
Trade Name				

**Organization Details**

Purpose of Organization	Required	
Principal Source of Income	Required	Required

**Federal Exemption Status**

Note: If you are applying for an exemption as a religious organization, you do not need an IRS Determination Letter or an IRS Affirmation Letter. Instead, please attach your Articles of Incorporation on the final page of this application.

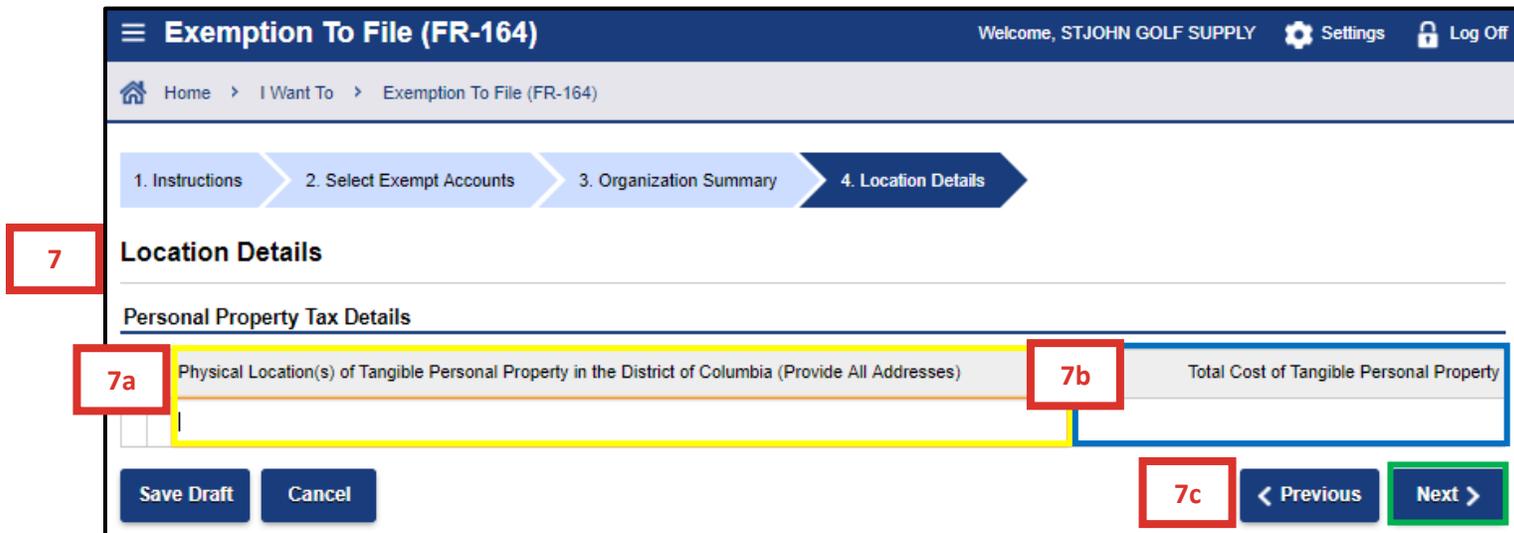
IRS Code Section	Required		
Has an IRS Determination Letter been issued?	Yes No	Has an IRS Affirmation Letter been issued?	Yes No
IRS Determination Letter Effective Date of Exemption		IRS Affirmation Letter Date	
IRS Application Date of Submission (per Stamped Date)		Articles of Incorporation Date	

Save Draft
Cancel

6e
← Previous
Next →

6. The **Organization Summary** page is where you will provide OTR with additional information about your organization.
  - a. Under **Organization Information**, review the pre-populated information (as indicated in yellow) such as ID, Name, Trade Name and **NAICS Code**.
  - b. If you need to make changes to your information under **Organization Information**, or if you have questions regarding your tax account(s), please send OTR a secured web message by clicking the **Send a Web Message** tab in the upper right-hand corner of your screen.
  - c. Under **Organization Details**, select the **Purpose of Organization** (e.g. **Charitable, Religious**) and select the **Principle Source of Income** (e.g. **Donations, Dues, Grants**) from the drop-down menu bars.
  - d. Under **Federal Exemption Status**, select the **IRS Code Section** [e.g. **501 ( c ) (3)**] from the drop-down menu bar. Answer **Yes** or **No** if the IRS issued a Determination Letter. Answer the remaining questions (in yellow) if applicable: **IRS Determination Letter Effective Date of Exemption**, **IRS Application Date of Submission (per Stamped Date)**, **Has an IRS Affirmation Letter been issued**, **IRS Affirmation Letter Date** and **Articles of Incorporation Date**.
  - e. Click **Next**.

6 | Page



7. The **Location Details** page is where you will list additional information about the physical location of your organization.
  - a. In the first space provided (highlighted in yellow), enter the **Personal Property Tax Details to include Physical Location(s) of Tangible Personal Property in the District of Columbia (Provide all addresses)**.
  - b. In the second space provided (highlighted in blue), enter the **Total Cost of Tangible Personal Property**.
  - c. Click **Next**.

☰ Exemption To File (FR-164)
Welcome, STJOHN GOLF SUPPLY ⚙️ Settings 🔒 Log Off

🏠 Home > | Want To > Exemption To File (FR-164)

1. Instructions 2. Select Exempt Accounts 3. Organization Summary 4. Location Details 5. Exemption Questionnaire

8

## Exemption Questionnaire

The following documentation is required to process the FR-164:

- A copy of the Internal Revenue Service (IRS) Determination Letter approving the organization's exemption from federal income tax. If the IRS Determination Letter date is older than four years, an IRS Affirmation Letter must be obtained. The IRS Determination Letter and an IRS Affirmation Letter dated within the past year must be submitted together.
- A copy of one of the following certificates issued by the DC Department of Consumer and Regulatory Affairs (DCRA) must be included in the submission.
  - If incorporated in the District of Columbia: Certificate of Incorporation
  - If not incorporated in the District of Columbia: Certificate of Registration
- Sales and Use Tax Only:** A signed copy of a lease, District of Columbia Certificate of Occupancy permit issued to the organization or other documentation to show proof of a physical location in DC.
- Personal Property Tax Only:** Documentation to show proof of a physical location in DC.

**Note:** Other documents such as a deed or proof of monthly rental and/or utility payments may also be requested. The desired amount of documentation may be based on the length of time that the organization has leased the physical DC location.

**Answer the following:**

Is the organization a religious organization? 8a

Does the organization control or is it controlled by any other organization? 8a

Is the organization the outgrowth of (or successor to) another organization, or have a special relationship with another organization by reason of interlocking directorates or other factors? 8a

Other than a statutory office, do you maintain regular places of business outside the District? 8a

Does the organization report any unrelated business income on Form 990T to the IRS? 8a

Does the organization file a Form 1120POL U.S. Income Tax Return for Certain Political Organizations with the IRS? 8a

Did the organization establish a political action committee described in section 527(f)(3) of the Internal Revenue Code? 8a

Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District? 8a

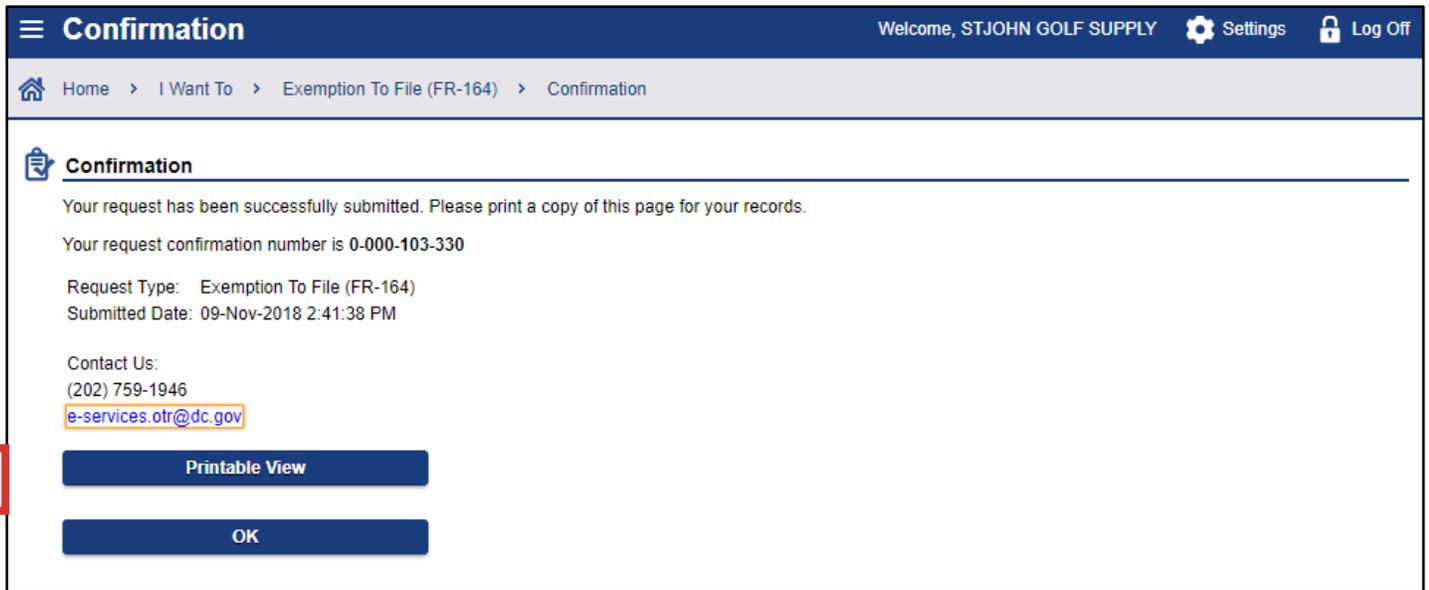
Did the organization purchase any tangible personal property outside the District for use in the District? 8a

**Attachments** 8b

Type	Name	Description	Size
Number of Attachments <span style="border: 1px solid gray; padding: 2px;">0</span>			

8c Add Attachment Save Draft Cancel < Previous Submit

8. The **Exemption Questionnaire** page consists of **Yes** or **No** questions to find out more specific information about your organization. *Please re-review the required documentation in order to process your FR-164 request.*
  - a. Answer **Yes** or **No** to the questions.
  - b. Click the **Add Attachment** tab to attach the required documentation to submit with your request.
  - c. Click **Submit**.



**Confirmation**

Welcome, STJOHN GOLF SUPPLY Settings Log Off

Home > I Want To > Exemption To File (FR-164) > Confirmation

**Confirmation**

Your request has been successfully submitted. Please print a copy of this page for your records.

Your request confirmation number is 0-000-103-330

Request Type: Exemption To File (FR-164)  
Submitted Date: 09-Nov-2018 2:41:38 PM

Contact Us:  
(202) 759-1946  
[e-services.otr@dc.gov](mailto:e-services.otr@dc.gov)

Printable View

OK

9. A **Confirmation** page displays. To obtain a printed copy of this page, click **Printable View**. Otherwise, click **OK**.