

# 2004 FP-31 **Personal Property Tax Forms and Instructions**

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FP-31 (REV.3/03)

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# D.C. PERSONAL PROPERTY TAX RETURN

## General Instructions

For tax years beginning on or after July 1, 2000, there is a remaining cost (current value) exclusion of \$50,000. Therefore, the tax rate of \$3.40 for each \$100 value of personal property is applicable to the value in excess of \$50,000. Also effective July 1, 2000, there are new depreciation guidelines for qualified technological equipment.

### IMPORTANT

TO ENSURE PROPER CREDIT TO YOUR ACCOUNT, PLEASE REMEMBER—

1. Only one return will be accepted for each tax registrant. Therefore, if you have more than one business location, please file a consolidated return with a **separate schedule** for each location.
2. Enter your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) if self employed, in the appropriate boxes.
3. Include the telephone number of an officer or owner of the business.
4. Include your name, address, tax year, and FEIN (or SSN) on any additional schedules or attachments.
5. Write "2004 FP-31" and your FEIN (or SSN) in the lower left corner of your check or money order.

### Who Must File a Personal Property Tax Return

A District of Columbia personal property tax return (Form FP-31) must be filed by every individual, corporation, partnership, executor, administrator, guardian, receiver, trustee or any entity that owns or holds in trust any tangible personal property if:

- The property is located or has a taxable situs in DC; and
- The property is used or is available for use in DC in a trade or business whether or not operated for profit. This includes property kept in storage or held for rent or lease or similar arrangement to third parties, government agencies or non profit entities.

**NOTE: You are engaged in a trade or business if you are carrying on or concluding the affairs of a trade, business, profession, vocation, rental of property, or any other activity whether or not operated for profit or a livelihood. Construction companies doing business in the District of Columbia at any time from July 2, 2002 to July 1, 2003 must apportion the remaining cost (current value) of tangible personal property as of July 1, 2003, in accordance with the number of days during the period that their tangible personal property was physically located in the District of Columbia.**

### Exemptions

1. Nonprofit Organizations—The tangible personal property of an Internal Revenue Code (IRC) §501(c)(3) organization that has received a certificate of exemption from the Government of the District of Columbia Office of Tax and Revenue is exempt from the personal property tax. **Note:** Any personal property used for activities that generate unrelated business income subject to tax under IRC section 511 is not exempt. If you are an IRC §501(c)(3) organization and would like to obtain a District of Columbia exemption application (Form FR-164), please call (202) 442-6546 or visit our website at [www.cfo.dc.gov](http://www.cfo.dc.gov)
2. Gross Receipts Tax, Distribution Tax, Toll Telecommunication Service Tax and Commercial Mobile Service Tax—The Tax Clarity Act of 2000 (DC Act 13-501) provides an exemption from personal property tax for tangible personal property of any entity subject to the gross receipts tax, distribution tax, toll tele-communication service tax or commercial mobile service tax.
3. Qualified High Technology Companies (QHTC) —The New E-Conomy Transformation Act of 2000 (D.C. Act 13-543) provides an exemption from the personal property tax for ten years from the date of purchase for qualified tangible personal property purchased after December 31, 2000 by a company certified as a QHTC. See the specific instructions for a description of eligible property. Qualified personal property leased to a QHTC is also exempt from the personal property tax for a period not to exceed 10 years. A QHTC is any individual or entity with two or more employees headquartered or operating in DC and deriving at least 51% of its gross revenue from one or more qualified technological activities. The qualified technological activities are as follows:

- A. Providing internet-related services and sales;
- B. Providing information and communication technologies involving advanced computer software and hardware, data processing, visualization technologies or human interface technologies;
- C. Providing advanced materials and processing technologies relating to the chemical, biochemical, or medical field;
- D. Providing engineering, production, biotechnology and defense technologies involving knowledge-based control systems and architectures; or
- E. Providing electronic and photonic devices and components, such as microprocessors, logic chips, memory chips, lasers, lenses and optical fibers.

A QHTC claiming exemption from personal property tax must attach form QHTC-CERT to Form FP-31. For more information on QHTCs, see publication, FR-399, Qualified High Technology Companies. FR-399 includes information on QHTC claims for a refund of personal property tax and the schedules to use for exempt QHTC property. Information may also be found on our website [www.cfo.dc.gov](http://www.cfo.dc.gov).

### Payment of Personal Property Tax

The total amount of tax due must be paid in full and mailed with the return (please use the enclosed envelope). Make the check or money order payable to the D.C. Treasurer, and write "2004 Personal Property Tax" and your FEIN (or SSN) in the lower left corner of your payment.

### When and Where To File

The 2004 District of Columbia Personal Property Tax return must be filed **on or before July 31, 2003**. Mail the return to the Government of the District of Columbia, Office of Tax and Revenue, PO Box 7862, Washington, DC 20044-7862.

### Charge for dishonored check

A \$65 charge will be imposed if your bank does not honor your check in payment of this or any obligation due the District of Columbia.

### Extension of Time to File

To request an extension of time **to file** your Personal Property Tax Return, use Form FP-129A. Mail Form FP-129A on or before July 31, 2003 along with **your payment** of the **total amount** of the tax due. Mail it to the Government of the District of Columbia, Office of Tax and Revenue, PO Box 7862, Washington, DC 20044-7862.

### Penalties and Interest

- A late payment penalty of 5 percent per month or portion of month (25 percent maximum) will be assessed on the unpaid taxes.
- Interest at the rate of 10 percent per year, compounded daily, will be assessed on any tax which remains unpaid after the due date of the return without regard to any extension of time to file. Interest on a late payment is computed from the due date of the return to the date when the tax is paid.
- A valuation misstatement penalty may be applied if there is an understatement of tax liability greater than \$5,000 (greater than \$10,000 for corporations) that is attributable to a valuation misstatement.
- The misstatement is **substantial** if the amount determined to be the correct valuation is 200% or more than the amount reported on your return. The penalty is equal to 20% of the underpayment.
- The misstatement is **gross** if the amount determined to be the correct valuation is 400% or more than the amount reported on your return. The penalty is equal to 40% of the underpayment.

Additional information on the personal property tax may be obtained by calling the Customer Service Administration at (202)727-4829 or visiting the service center at 941 North Capitol Street, N.E., (First floor), Washington, DC.

## SPECIFIC INSTRUCTIONS

### Photocopies

Please file the original return, do not send a photocopy.

**Value of Tangible Personal Property** — You must report the remaining cost (current value) of all tangible personal property as of July 1, 2003.

**Depreciation** — The straight-line method of depreciation is the only method allowed in calculating the remaining cost (current value). Accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System, may not be used to compute the remaining cost (current value).

Tangible personal property (excluding qualified technological equipment) reported on the return **must not** be depreciated in excess of 75 percent of its original cost. Consequently, the remaining cost (current value) of all tangible personal property (excluding qualified technological equipment) must be at least 25 percent of the original cost.

Qualified technological equipment must be depreciated at the rate of 30 percent per year and **must not** be depreciated in excess of 90 percent of its original cost. Consequently, the remaining cost (current value) of qualified technological equipment must be at least 10 percent of the original cost.

For personal property tax years beginning July 1, 2000, and thereafter, the remaining cost (current value) of qualified technological equipment acquired on or before June 30, 2000, may be calculated as if depreciation at the rate of 30 percent per year was used from the acquisition date. However, there will be no credit granted nor refund of tax paid in earlier tax years under the prior depreciation rate for qualified technological equipment.

Depreciation rates for tangible personal property not listed in the Depreciation Guidelines in this booklet may be obtained by calling (202) 727-4829.

Use Schedule A of the Personal Property Tax Return to report all depreciable property that you own and which is subject to the personal property tax.

### Definition of Qualified Technological Equipment

As used here, computer means a programmable electronically activated device capable of accepting information, applying prescribed processes to the information and supplying the results with or without human intervention, and which consists of a central unit containing extensive storage, logic, arithmetic and control capabilities.

Related peripheral equipment means any auxiliary machine (whether on-line or off-line) designed to be placed under the control of a computer and operated in conjunction with the computer.

Qualified technological equipment means any computer or related peripheral equipment other than the types mentioned below:

- A. Equipment that is an integral part of other property that is not a computer;
- B. Typewriters, calculators, adding and accounting machines, copiers, duplicating equipment and similar devices;
- C. Equipment of a kind used primarily for the amusement or entertainment of the user;
- D. Mainframe computers capable of simultaneously supporting multiple transactions and multiple users, and having an original cost in excess of \$500,000, including any additional memory units, tape drives, disk drives, power supplies, cooling units and communication controllers that are peripheral equipment related to such computers; or
- E. Computers used in operating industrial processing equipment, equipment used in a computer assisted manufacturing system, equipment used in a computer assisted design or engineering system integral to an industrial process, or subunit or an electronic assembly comprising a component in a computer integrated industry processing system.

**Leased Property** — Any tangible personal property owned by the lessor must be reported by the lessor in Schedule A. Any tangible personal property under a "Lease-Purchase" Agreement or a "Security Purchase" Agreement, under which the lessee is obligated to become the owner, must be reported by the lessee in Schedule A.

**Schedules** — When attaching separate schedules include your name, address, tax year, tax type, and your FEIN (or SSN).

All items of tangible personal property owned by the business and located or having a taxable situs in DC, whether or not currently in use, must be reported at their remaining cost (current value) as of July 1, 2003.

### SCHEDULE A: BOOKS, CASSETTES AND OTHER REFERENCE MATERIAL

Report in this schedule all books and other reference material, such as cassettes, tapes, etc., used in the business or profession. Enter the totals on page 2, line 1 of columns A and B.

### FURNITURE, FIXTURES, MACHINERY AND EQUIPMENT

Report furniture, fixtures, machinery, equipment and other fixed assets used in the business or profession. Report the furniture, furnishings and equipment of hotels, apartments, schools, hospitals, sanitariums, rooming and boarding houses, estate property, property in storage and private dwellings that are rented furnished as a complete unit or as individual rooms or apartments. Enter the totals on page 2, line 2, of columns A and B. Hotels and motels must also report their total number of rooms.

### UNREGISTERED MOTOR VEHICLES AND TRAILERS

Report on Schedule A all unregistered (not registered in the District of Columbia) motor vehicles and trailers and include the totals along with the totals for other tangible personal property on page 2, line 3, of columns A and B.

### OTHER TANGIBLE PERSONAL PROPERTY

Report on Schedule A the following tangible personal property: trailers; construction equipment; special equipment mounted on a vehicle or trailer (not used primarily for the transportation of persons or property); boats; barges; dredges; aircraft; and other tangible personal property. Enter the total original cost on page 2, line 3, of column A and the total remaining cost (current value) on page 2, line 3, of column B. Owners (lessors) of leased property located in the District of Columbia in addition to completing Schedule A must also complete Schedule D-2, if the property is not included in Schedule A.

### SCHEDULE B: SUPPLIES

Report the cost of any consumable items not held for sale, such as office and other supplies.

- Office supplies include, but are not limited to, items such as stationery and envelopes used in the business or profession.
- Other supplies include, but are not limited to, wrapping and packing materials, advertising items, salesbooks, fuel oil, china, glass and silverware. Enter the totals on page 2, line 4, of columns A and B.

### SCHEDULE C: DISPOSITIONS OF TANGIBLE PERSONAL PROPERTY

Report all fixed assets that were traded in, sold, donated, discarded or transferred out of a District of Columbia location during the preceding tax year. This includes items reported on last year's return that are not reported in either Schedules A or D-2 of the current year's return.

### SCHEDULE D-1: POSSESSION OF LEASED PROPERTY

Complete this schedule only if you (a non QHTC) had in your possession tangible personal property under either a rental or lease agreement or under some other arrangement with another business or individual and the tangible personal property is not owned by you. Any tangible personal property in your possession under a "Lease-Purchase" Agreement or a "Security-Purchase" Agreement which obligates you to become the owner, must be reported in Schedule A.

### SCHEDULE D-2: LEASED PROPERTY IN DISTRICT OF COLUMBIA

Complete this schedule only if you are a non QHTC, and as a lessor, rented or leased to any business or individual, tangible personal property under a "Lease-Purchase" Agreement or a "Security-Purchase" Agreement under which the lessee is required to become the owner. Any other tangible personal property owned by you and subject to a rental or lease agreement or any other similar arrangement must be reported in Schedule A.

Complete and file the following schedules, as applicable, if you, as a QHTC, are amending your originally filed FP-31 return.

### SCHEDULE D-3: PURCHASED PROPERTY AND QHTCS

Use this schedule to report property purchased by a QHTC during the period January 1, 2002 to July 1, 2003 for which an exemption is claimed by the QHTC. (This schedule is in publication FR-399.)

### SCHEDULE D-4: LEASED PROPERTY AND QHTCS

Use this schedule to report property leased to a QHTC after December 31, 2000. This schedule is to be completed by the lessor of the property. (This schedule is in publication FR-399.)

### Amended Returns

Use Form FP-31 to file an amended personal property tax return. Please check the amended return box at the top right of the form. For prior years forms check our website - [www.cfo.dc.gov](http://www.cfo.dc.gov). You must file a separate amended return for each year being amended.

## DEPRECIATION GUIDELINES

**Assets (excluding qualified technological equipment) may not be depreciated in excess of 75% of the original cost. Qualified technological equipment may not be depreciated in excess of 90% of the original cost. Each category includes, but is not limited to, the items listed below. Examples of items included in some categories are provided in parentheses.**

### Category A: 6.67% depreciation per year

- (1) Antennas, transmitting towers, fiber optic cables, shelters, satellite dishes and repeaters
- (2) Cement gravel and sand bins
- (3) Pianos and organs
- (4) Plating equipment
- (5) Safes
- (6) Watercraft, docks, slips, wharves, piers and floating equipment (boats, ships, barges)

### Category B: 10% depreciation per year

- (1) Air conditioning equipment (compressors, ducts, package units and window units)
- (2) Asphalt, cement and slurry plants and equipment
- (3) Automobile repair shop and gasoline service station equipment
- (4) Automobile sales agency furniture, fixtures and equipment
- (5) Bakery equipment
- (6) Banking furniture, fixtures and equipment (automatic teller machines)
- (7) Barber shop, beauty salon and cosmetic salon furniture, fixtures and equipment
- (8) Bottling equipment
- (9) Bowling alley equipment
- (10) Burglar alarm, security alarm and monitoring systems
- (11) Catering equipment
- (12) Clay products manufacturing equipment
- (13) Cold storage, ice making and refrigeration equipment
- (14) Conveyors
- (15) Dentists and physicians office furniture and equipment
- (16) Department store furniture, fixtures and equipment
- (17) Drug store furniture, fixtures and equipment
- (18) Emergency power generators
- (19) Fire extinguishing systems
- (20) Garbage disposals, trash compactors and trash containers
- (21) Hotel and motel furniture, fixtures and equipment (restaurant, bar, meeting rooms, office rooms, lobby and other public rooms)
- (22) Intercom systems
- (23) Kitchen equipment
- (24) Laundry and dry cleaning equipment
- (25) Libraries
- (26) Mail chutes and mail boxes
- (27) Musical instruments (portable)
- (28) Office furniture, fixtures and equipment (any kind whether modular or system furniture, desks, chairs, cabinets, shelving, awnings, typewriters, calculators, adding machines, files, partitions, carrels, cash registers, paper cutters, etc.)
- (29) Paper products industry machinery and equipment
- (30) Printing industry machinery and equipment
- (31) Pulp industry machinery and equipment
- (32) Restaurant, carry out, supermarket and delicatessen furniture, fixtures and equipment
- (33) Shoe repairing furniture, fixtures and equipment
- (34) Signs (neon and others)
- (35) Special tools (dies, jigs, gauges, molds)
- (36) Surveying and drafting equipment
- (37) Theater furniture and equipment
- (38) X-ray and diagnostic equipment
- (39) Wax museum (wax figures, displays, sets, barriers, rails)

### Category C: 12.5% depreciation per year

- (1) Building and lawn maintenance equipment
- (2) Car wash equipment
- (3) Construction, road paving and road maintenance equipment
- (4) Fabricated metal products machinery and equipment (machine shop)
- (5) Hospital and nursing home furniture, fixtures and equipment
- (6) Junk yard machinery and equipment
- (7) Meat, fruit, and vegetable packing equipment
- (8) Meters, tickometers and automatic mailer equipment
- (9) Music boxes
- (10) Non-registered motor vehicles (forklifts and golf carts)
- (11) Pipe contractor machinery and equipment
- (12) Radio, television, telecommunications, microwave and satellite transmitting systems (multiplexers, switches, transmitters, receivers, telephones, fiber optic equipment, terminal equipment)
- (13) Recreation, health fitness, health club, golf course and sporting equipment
- (14) Special equipment mounted on any motor vehicle (welders, compressors)
- (15) Trailers
- (16) Vending machines (cigarettes, slot, change, soft drink, food)

### Category D: 20% depreciation per year

- (1) Blinds, drapes and shades (used as secondary window covering)
- (2) Brain scanners, CAT scanners, MRI scanners and dialysis equipment
- (3) Canvas
- (4) Carpets over finished floor, loose carpet and rugs
- (5) Coffee makers and soda fountain equipment
- (6) Computers and related peripheral equipment (excluding qualified technological equipment)
- (7) Duplicating machines, photocopiers and photographic equipment
- (8) Hot air balloons
- (9) Outdoor Christmas decorations
- (10) Portable toilets
- (11) Self-service laundries (washers, dryers)
- (12) Swimming pool furniture, fixtures and equipment
- (13) Telephone answering equipment (beepers)
- (14) Television, stereo, radio and recorder equipment
- (15) Test equipment and electronic manufacturing equipment
- (16) Wood pallets (used in warehouses)

### Category E: 30% depreciation per year

- (1) Qualified technological equipment

### Category F: 50% depreciation per year

- (1) Amusement arcade machines, pinball machines and video games
- (2) Cable T.V. decoders
- (3) China, glassware, pots, pans, serving dishes, utensils and silverware (in service)
- (4) Linens (in service)
- (5) Microfilms, movie films and video movie tapes
- (6) Small hand tools
- (7) Tuxedos and uniforms (in service)

### Category G: No depreciation — report at 100% of cost

- (1) Antiques, tapestries and oriental rugs (items appreciating in value)
- (2) Chemicals
- (3) Cleaning, office and other supplies
- (4) China, glassware, pots, pans, serving dishes, utensils and silverware (new in reserve)
- (5) Linens (new in reserve)
- (6) Oil paintings and sculptures (items appreciating in value)
- (7) Paper products
- (8) Tuxedos and uniforms (new in reserve)

2004 FP-31 Personal Property Tax Return



FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

SOCIAL SECURITY NUMBER (SSN) (if self employed)

Tax Year beginning July 1, 2003 and ending June 30, 2004 Due Date: July 31, 2003

BUSINESS NAME

OFFICIAL USE

PRINCIPAL DISTRICT OF COLUMBIA BUSINESS ADDRESS

Fill in if your address changed from your last return

Fill in if: filing an AMENDED RETURN.

BUSINESS ADDRESS (CONTINUED)

CITY

STATE

ZIP + 4

MAILING ADDRESS (if different from above)

MAILING ADDRESS (CONTINUED)

CITY

STATE

ZIP + 4

STATEMENT OF PERSONAL PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

A. KIND OF BUSINESS OR PROFESSION:

Fill in if you are a certified Qualified High Technology Company (QHTC)

B. NUMBER OF DISTRICT OF COLUMBIA LOCATIONS.....

Input box for number of locations

C. IF A HOTEL OR MOTEL, ENTER THE NUMBER OF ROOMS .....

Input box for number of rooms

D. ARE YOU A LESSEE OR LESSOR OF PERSONAL PROPERTY NOT REPORTED IN SCHEDULE A OF THIS RETURN? IF "YES", COMPLETE THE APPROPRIATE SCHEDULE (D-1 OR D-2)..... (If you are a certified Qualified High Technology Company, complete Schedule D-3 or D-4 as appropriate)

YES NO

E. ARE THERE OTHER COMPANIES DOING BUSINESS FROM YOUR ADDRESS UNDER A LEASE, SUBLEASE OR CONCESSION? IF "YES", ATTACH A SEPARATE SCHEDULE LISTING THE NAMES OF EACH COMPANY .....

YES NO

TEAR HERE

ATTACH CHECK OR MONEY ORDER HERE

OFFICE BUILDING OWNERS MUST ATTACH A LIST OF TENANTS AS OF JULY 1, 2003, INCLUDE THE BUILDING ADDRESS, THEIR TAXPAYER ID AND ALSO THEIR ROOM NUMBER.

TAXPAYER NAME : \_\_\_\_\_

FEIN (or SSN): \_\_\_\_\_



STATEMENT OF PERSONAL PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

Column A - Original Cost  
DOLLARS CENTS

Column B - Remaining Cost (Current Value)  
DOLLARS CENTS

Table with 4 columns: Description, Column A - Original Cost (DOLLARS, CENTS), Column B - Remaining Cost (Current Value) (DOLLARS, CENTS). Rows include: 1. Books, cassettes and other reference material; 2. Furniture, fixtures, machinery and equipment; 3. Unregistered motor vehicles, trailers and other tangible personal property; 4. Supplies; 5. Total original cost of tangible personal property; 6. REMAINING COST (Current Value) OF PERSONAL PROPERTY; 7. DEDUCT: EXCLUSION; 8. TAXABLE REMAINING COST (Current Value) OF PERSONAL PROPERTY; 9. TAX (Line 8 multiplied by .0340 tax rate); 10. TAX PAID, IF ANY, WITH REQUEST FOR EXTENSION OF TIME TO FILE; 11. BALANCE DUE (Line 9 minus Line 10); 12. PENALTIES; 13. INTEREST; 14. TOTAL BALANCE DUE, PLUS PENALTIES AND INTEREST; 15. AMOUNT PAID WITH THIS RETURN; 16. UNPAID BALANCE; 17. OVERPAYMENT.

50000.00

TAX RATE (\$3.40 per hundred)

X .0340

PLEASE SIGN HERE

Under penalties of law, I declare that I have examined this return and to the best of my knowledge, it is correct. Declaration of paid preparer is based on all the information available to the preparer.

OFFICER'S OR OWNER'S SIGNATURE TITLE DATE

Telephone Number of Person to Contact

PAID PREPARER ONLY

PREPARER'S SIGNATURE (if other than taxpayer) DATE

FIRM NAME

FIRM ADDRESS

Preparer's FEIN, SSN or PTIN

Preparer's Telephone Number

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FP-31" and tax year 2004 on your payment. Mail return and payment to: Government of the District of Columbia, Office of Tax and Revenue, PO Box 7862, Washington, DC 20044-7862, on or before July 31, 2003.

SCHEDULE A

Books, cassettes and other reference material, furniture, fixtures, machinery and equipment, unregistered motor vehicles, unregistered trailers and other tangible personal property. (If the total cost is over \$50,000, attach a copy of your latest balance sheet).

Table with 6 columns: (1) Type of Property, (2) Date Acquired Month/Year, (3) Depreciation Rate Used, (4) Original Cost, (5) Accumulated Depreciation as of 6-30-03, (6) Remaining Cost (Current Value) July 1, 2003. Includes summary rows for Total Original Cost and Total Remaining Cost.

SCHEDULE B Cost of office and other supplies on hand as of July 1, 2003.

Table with 3 columns: Type of Supplies, Basis of Valuation if other than Physical Inventory, Remaining Cost (Current Value). Includes a summary row for TOTAL ORIGINAL COST OF SUPPLIES ON HAND.

SCHEDULE C Tangible personal property reported on last year's return, and disposed of subsequently.

Table with 7 columns: (1) Type of Property, (2) Date Acquired, (3) Original Cost, (4) Date of Disposition, (5) Method of Disposition, (6) Name and Address of Purchaser, (7) Sales Price. Includes a summary row for Total Original Cost.

SCHEDULE D-1 Leased tangible personal property in your possession. To be completed by lessee (other than QHTC) only (see the specific instructions for Schedule D-1).

Table with 5 columns: (1) Type of Property, (2) Owner's Name and Complete Address, (3) Original Cost, (4) Date Lease Started, (5) Annual Rent. Includes a summary row for Total Original Cost.

SCHEDULE D-2 Leased tangible personal property in D.C. (other than leased to a QHTC) To be completed by lessor only (see the specific instructions for Schedule D-2).

Table with 5 columns: (1) Type of Property, (2) Owner's Name and Complete Address, (3) Original Cost, (4) Date Lease Started, (5) Annual Rent. Includes a summary row for Total Original Cost.

TEAR HERE

2004 FP-31 Personal Property Tax Return



FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

SOCIAL SECURITY NUMBER (SSN) (if self employed)

Tax Year beginning July 1, 2003 and ending June 30, 2004 Due Date: July 31, 2003

OFFICIAL USE

BUSINESS NAME

PRINCIPAL DISTRICT OF COLUMBIA BUSINESS ADDRESS

Fill in if your address changed from your last return

Fill in if: filing an AMENDED RETURN.

BUSINESS ADDRESS (CONTINUED)

CITY

STATE

ZIP + 4

MAILING ADDRESS (if different from above)

MAILING ADDRESS (CONTINUED)

CITY

STATE

ZIP + 4

STATEMENT OF PERSONAL PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

A. KIND OF BUSINESS OR PROFESSION:

Fill in if you are a certified Qualified High Technology Company (QHTC)

B. NUMBER OF DISTRICT OF COLUMBIA LOCATIONS.....

C. IF A HOTEL OR MOTEL, ENTER THE NUMBER OF ROOMS .....

D. ARE YOU A LESSEE OR LESSOR OF PERSONAL PROPERTY NOT REPORTED IN SCHEDULE A OF THIS RETURN? IF "YES", COMPLETE THE APPROPRIATE SCHEDULE (D-1 OR D-2)..... YES NO (If you are a certified Qualified High Technology Company, complete Schedule D-3 or D-4 as appropriate)

E. ARE THERE OTHER COMPANIES DOING BUSINESS FROM YOUR ADDRESS UNDER A LEASE, SUBLEASE OR CONCESSION? IF "YES", ATTACH A SEPARATE SCHEDULE LISTING THE NAMES OF EACH COMPANY..... YES NO

OFFICE BUILDING OWNERS MUST ATTACH A LIST OF TENANTS AS OF JULY 1, 2003, INCLUDE THE BUILDING ADDRESS, THEIR TAXPAYER ID AND ALSO THEIR ROOM NUMBER.

TEAR HERE

ATTACH CHECK OR MONEY ORDER HERE



TAXPAYER NAME : \_\_\_\_\_

FEIN (or SSN): \_\_\_\_\_



**STATEMENT OF PERSONAL PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX**

	Column A - Original Cost		Column B - Remaining Cost (Current Value)	
	DOLLARS	CENTS	DOLLARS	CENTS
1. Books, cassettes and other reference material (from Schedule A).....	\$		\$	
2. Furniture, fixtures, machinery and equipment (from Schedule A).....	\$		\$	
3. Unregistered motor vehicles, trailers and other tangible personal property (from Schedule A).....	\$		\$	
4. Supplies (from Schedule B).....	\$		\$	
5. Total original cost of tangible personal property (Add Lines 1 through 4, Column A).....	\$		\$	
6. REMAINING COST (Current Value) OF PERSONAL PROPERTY (Add Lines 1 through 4, Column B).....	\$		\$	
7. DEDUCT: EXCLUSION .....	\$		\$	50000.00
8. TAXABLE REMAINING COST (Current Value) OF PERSONAL PROPERTY (Line 6 minus Line 7. If Line 7 is equal to or greater than Line 6, make no entry).....	\$		\$	
<b>TAX RATE (\$3.40 per hundred)</b>			<b>X .0340</b>	
9. TAX (Line 8 multiplied by .0340 tax rate).....	\$		\$	
10. TAX PAID, IF ANY, WITH REQUEST FOR EXTENSION OF TIME TO FILE .....	\$		\$	
11. BALANCE DUE (Line 9 minus Line 10) .....	\$		\$	
12. PENALTIES (See general instructions) .....	\$		\$	
13. INTEREST (See general instructions) .....	\$		\$	
14. TOTAL BALANCE DUE, PLUS PENALTIES AND INTEREST (Add Lines 11, 12 and 13) .....	\$		\$	
15. AMOUNT PAID WITH THIS RETURN .....	\$		\$	
16. UNPAID BALANCE (If any) .....	\$		\$	
17. OVERPAYMENT (If any) .....	\$		\$	

<b>PLEASE SIGN HERE</b>	Under penalties of law, I declare that I have examined this return and to the best of my knowledge, it is correct. Declaration of paid preparer is based on all the information available to the preparer.			Telephone Number of Person to Contact
	OFFICER'S OR OWNER'S SIGNATURE	TITLE	DATE	
<b>PAID PREPARER ONLY</b>	PREPARER'S SIGNATURE (If other than taxpayer)			Preparer's FEIN, SSN or PTIN
	DATE			
	FIRM NAME			Preparer's Telephone Number
	FIRM ADDRESS			

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FP-31" and tax year 2004 on your payment. Mail return and payment to: Government of the District of Columbia, Office of Tax and Revenue, PO Box 7862, Washington, DC 20044-7862, on or before July 31, 2003.

**SCHEDULE A**

Books, cassettes and other reference material, furniture, fixtures, machinery and equipment, unregistered motor vehicles, unregistered trailers and other tangible personal property. (If the total cost is over \$50,000, attach a copy of your latest balance sheet).

(1) Type of Property	(2) Date Acquired Month/Year	(3) Depreciation Rate Used	(4) Original Cost	(5) Accumulated Depreciation as of 6-30-03	(6) Remaining Cost (Current Value) July 1, 2003
			\$		\$
Total Original Cost (Also enter on lines 1, 2 and/or 3 of Col. A, page 2 as appropriate)			\$	Total Remaining Cost (Current Value) (Also enter on Lines 1, 2 and/or 3 of Col. B, page 2 as appropriate.)	\$

**SCHEDULE B**

Cost of office and other supplies on hand as of July 1, 2003.

Type of Supplies	Basis of Valuation if other than Physical Inventory	Remaining Cost (Current Value)
		\$
TOTAL ORIGINAL COST OF SUPPLIES ON HAND (Enter on line 4 in both Col. A. and Col. B, Page 2.)		\$

**SCHEDULE C**

Tangible personal property reported on last year's return, and disposed of subsequently.

(1) Type of Property	(2) Date Acquired	(3) Original Cost	(4) Date of Disposition	(5) Method of Disposition	IF SOLD:	(7) Sales Price
					(6) Name and Address of Purchaser	
		\$				\$

**SCHEDULE D-1**

Leased tangible personal property in your possession. To be completed by lessee (other than QHTC) only (see the specific instructions for Schedule D-1).

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		\$		\$

**SCHEDULE D-2**

Leased tangible personal property in D.C. (other than leased to a QHTC) To be completed by lessor only (see the specific instructions for Schedule D-2).

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent
		\$		\$

TEAR HERE



TAXPAYER NAME : \_\_\_\_\_

FEIN (or SSN): \_\_\_\_\_



Under penalties of law, I declare that I have examined this return and to the best of my knowledge, it is correct. Declaration of paid preparer is based on all the information available to the preparer.

**PLEASE  
SIGN  
HERE**

\_\_\_\_\_  
PRINT NAME

Telephone Number of Person to Contact

\_\_\_\_\_  
TAXPAYER'S SIGNATURE

-   -

**PAID  
PREPARER  
ONLY**

FILL IN IF SIGNED PURSUANT TO AN AUTHORIZED POWER OF ATTORNEY

\_\_\_\_\_  
PREPARER'S SIGNATURE (If other than taxpayer)

DATE

Preparer's FEIN, SSN or PTIN

\_\_\_\_\_  
FIRM NAME

Preparer's Telephone Number

-   -

\_\_\_\_\_  
FIRM ADDRESS

**Make check or money order payable to the DC Treasurer. Include your FEIN / SSN, "FP-129A" and tax year 2004 on your payment. Mail this form and payment to: Government of the District of Columbia, Office of Tax and Revenue, PO Box 7862, Washington, DC 20044-7862.**

FP-129A P2

Rev.03/03

**2004** FP-129A Extension of Time to File DC Personal Property Tax Return



FEDERAL EMPLOYER IDENTIFICATION NUMBER <input type="text"/>	Social Security Number (if self employed) <input type="text"/>	Tax Year beginning July 1, 2003 and ending June 30, 2004 Due Date: July 31, 2003
BUSINESS NAME <input type="text"/>		<b>OFFICIAL USE</b>
MAILING ADDRESS <input type="text"/>		
MAILING ADDRESS (CONTINUED) <input type="text"/>		
CITY <input type="text"/>	STATE <input type="text"/>	
<input type="text"/>	<input type="text"/>	ZIP + 4 <input type="text"/>

**Submit this form along with payment in full of any tax due as shown on Line 4 below.**

1. A 3-month extension until October 31, 2003, is requested to file the following District of Columbia return or report (fill in oval that applies):

- |  |   |
|--|---|
| <input type="radio"/> Personal Property Tax Return, Form FP-31<br><br><input type="radio"/> Railroad Tangible Personal Property Return, Form FP-32 | <input type="radio"/> Railroad Company Report, Form FP-33<br><br><input type="radio"/> Rolling Stock Tax Return, Form FP-34 |
|--|---|

2. ESTIMATED TAXABLE REMAINING COST (current value) OF TANGIBLE PERSONAL PROPERTY AS OF JULY 1, 2003 .....

DOLLARS	CENTS
\$	

3. TAX RATE (\$3.40 per hundred) ..... **X .0340**

4. BALANCE DUE (Multiply Line 2 by line 3). Payment of the entire balance due must be submitted with this form, otherwise, your extension request will be denied.  
 (Note: The failure-to-pay penalty and interest will be added to any amount of the tax due that is not paid with this extension request.) .....

\$	
----	--

FP-129A P1

Rev. 03/03

**EXTENSION OF TIME TO FILE** – A 3-month extension of time to file will be granted if you properly complete and timely file Form FP-129A together with full payment of the tax due. If you are granted an extension of time to file you must attach a copy of your Form FP-129A when you actually file your personal property tax return or report.

Use a separate Form FP-129A to request a 3-month extension of time to file Forms FP-31, FP-32, FP-33 and FP-34. No extension of time to file will be granted beyond the 3-month extension.

**WHEN TO FILE** — The request for an extension of time to file must be submitted on or before the due date of the return or report.

**WHERE TO FILE** — Mail the completed Form FP-129A together with the payment of any tax due to the Government of the District of Columbia, Office of Tax and Revenue, PO Box

7862, Washington, DC 20044-7862. Be sure to sign and date the form. Make the check or money order payable to the DC Treasurer. Include on the payment your FEIN/SSN, “FP-129A” and tax year 2004.

**INTEREST AND PENALTY** — If any tax due is not paid on or before the due date of the return or report, without regard to any extension of time to file, interest at the rate of 10 percent per year, compounded daily, will be assessed on any tax which remain unpaid after the due date of the return. Interest on a late payment is computed from the due date of the return to the day the payment of tax is made.

A penalty of 5 percent per month, or portion of a month (limited to a 25 percent maximum), will be assessed on the unpaid taxes.

**SIGNATURE** — The request for an extension must be signed by the taxpayer or the taxpayer’s authorized agent.

TAXPAYER NAME : \_\_\_\_\_

FEIN (or SSN): \_\_\_\_\_



Under penalties of law, I declare that I have examined this return and to the best of my knowledge, it is correct. Declaration of paid preparer is based on all the information available to the preparer.

**PLEASE  
SIGN  
HERE**

\_\_\_\_\_  
PRINT NAME

Telephone Number of Person to Contact

\_\_\_\_\_  
TAXPAYER'S SIGNATURE

□ □ □ - □ □ □ - □ □ □ □

FILL IN IF SIGNED PURSUANT TO AN AUTHORIZED POWER OF ATTORNEY

**PAID  
PREPARER  
ONLY**

\_\_\_\_\_  
PREPARER'S SIGNATURE (If other than taxpayer)

\_\_\_\_\_  
DATE

Preparer's FEIN, SSN or PTIN

□ □ □ □ □ □ □ □ □ □

\_\_\_\_\_  
FIRM NAME

Preparer's Telephone Number

□ □ □ - □ □ □ - □ □ □ □

\_\_\_\_\_  
FIRM ADDRESS

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FP-129A P2

Rev. 03/03