

## CONTENTS

- General Information/  
Instructions
- Change of Address  
FR-900W
- Final Report — FR-900W1
- Request for Withholding Tax  
Forms
- Annual Withholding Tax  
Return — FR-900A
- 2002 Annual Reconciliation  
and Report — FR-900B
- Address Labels
- Withheld Tax Monthly  
Payment Record

## IMPORTANT

- You must include your Federal Employer Identification Number on all W-2 forms which you issue to District of Columbia resident employees.
- Enter whole dollar amounts — do not use cents. Round all amounts to the nearest dollars.
- Mail the **annual withholding tax return (FR-900A)** and payment using the address label in the back of this booklet or mail to: Government of the District of Columbia, PO Box 7792, Ben Franklin Station, Washington, DC 20044-7792. The FR-900A is due by January 20, 2003.
- Mail the **Annual Reconciliation and Report — FR-900B** to the Government of the District of Columbia, 6th Floor, 941 North Capitol St., NE, Washington, DC 20002. The due date for filing the FR-900B is January 31, 2003.
- Make checks or money orders payable to the DC TREASURER. Write your Federal Employer Identification Number, “W” (for withholding tax) and the tax period on your payment.  
  
Payments may be made in person at the DC Treasurer’s Office, First Floor, 941 North Capitol St., NE, Washington, DC, or at any DC branch of the First Union Bank.
- Substitute forms, returns or reports must be approved each year in advance by the Office of Tax and Revenue.
- **A RETURN AND AN ANNUAL RECONCILIATION AND REPORT MUST BE FILED EVEN IF NO TAXES WERE WITHHELD OR DUE.**

**INTRODUCING....**



**Electronic Taxpayer Service Center**  
*www.taxpayerservicecenter.com*

A new, secure and convenient way  
to pay and view your taxes online.

Best of all, it's free!

A service of the  
Government of the District of Columbia  
Office of the Chief Financial Officer  
Office of Tax and Revenue

---

eTSC is a free Internet site where businesses can file certain District of Columbia tax returns electronically, make payments online, and view up-to-date tax account data. The following tax types are included in the eTSC:

- Corporate Estimated Franchise
- Unincorporated Business Estimated Franchise
- Employer Withholding (Monthly)
- Sales and Use (Monthly)

Future improvements will provide additional tax account accessibility and filing capabilities.

---

Office of Tax and Revenue • 941 North Capitol Street, NE  
Washington, DC 20002 • (202) 727-4TAX (4829)  
[www.dc.gov](http://www.dc.gov)

### **How does the eTSC work?**

Enter the eTSC site at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com), download a registration form and follow the mailing instructions. Once the registration is received and processed, the registrant will be sent a user ID and password by secure e-mail allowing access to the eTSC. With the ID and password, the service center can be accessed immediately and is available 24 hours a day, seven days a week. This free service is also available via District of Columbia government Web sites at [www.dc.gov](http://www.dc.gov)

### **Which taxes can be filed using eTSC?**

Businesses can file the following returns online and related account information can be viewed:

- Employer Withholding Tax Monthly Return (Form FR-900M)
- Sales and Use Tax Monthly Return (Form FR-800M)
- Declaration of Estimated Franchise Tax for Corporations (Form D-20ES)
- Declaration of Estimated Franchise Tax for Unincorporated Businesses (Form D-30ES)

The business receives immediate confirmation upon filing, as well as an electronic image of each return and form submitted that can be downloaded.

### **How can I make payments using eTSC?**

Businesses have the following options for filing and paying their taxes:

- Electronic Funds Transfer / Automated Clearinghouse Debit — available to all businesses that provide a bank routing number when they sign up.
- Credit Cards — an alternative and convenient method of payment. A convenience fee is charged by the credit card processing company.
- Mail — still available as an option to businesses even if they file electronically.

## EMPLOYER'S WITHHOLDING TAX — GENERAL INFORMATION — ANNUAL RETURN

- 1. FILING PERIOD AND DUE DATES:** The annual return (FR-900A) is due by January 20, 2003.
- 2. FORMS:** A booklet with all the necessary forms and instructions is mailed to each registered employer. **If an employer does not receive the forms, payments should be mailed with a cover letter.** Include the employer's Federal Employer Identification Number, tax type "W" (for withholding tax), and the period for which payment is being made in the cover letter. Employers are responsible for filing on time. For more information on filing requirements, call (202) 727-4TAX (4829). For forms, call (202) 442-6546.
- 3. PAYMENT:** Make checks or money orders payable to the *D.C. Treasurer* and mail with the monthly return to the Government of the District of Columbia, PO Box 7792, Ben Franklin Station, Washington, DC 20044-7792. Write your Federal Employer Identification Number, "W" (for withholding tax) and the tax period on your payment. For other payment options, see the "IMPORTANT" section on the previous page.
- 4. DISHONORED CHECKS:** There is a charge of \$65 for each dishonored check issued to the District of Columbia.

- 5. SUBMISSION OF W-2s:** A copy of every Form W-2 issued by an employer and showing DC Income Tax withheld must be submitted to the Office of Tax and Revenue each year with the Annual Reconciliation and Report or the final return. If prior approval is received from the Office of Tax and Revenue, magnetic tapes or ADP printouts may be submitted in lieu of W-2s. **The employer's Federal Employer Identification Number MUST be entered on each W-2 form issued to DC resident employees.**

Mail Form W-2 magnetic tapes to: Office of Tax and Revenue, Information Systems Administration, 3rd Floor, 941 North Capitol St., NE, Washington, DC 20002. If the number of W-2s is large, they may be packaged in convenient sizes. In such cases, follow these instructions:

- Number the packages consecutively.
- Write the employer's name, address, and the Federal Employer Identification Number on each package.
- Mail the W-2s separately from the Form FR-900B, Annual Reconciliation and Report and write the number of W-2 packages immediately after the employer's name.
- Send the payment of any tax owed with the FR-900B. Attach a brief statement that the Forms W-2 are being mailed in separate packages.

**IMPORTANT NOTE:** For withholding tax rates, see FR-230, DC Income Tax Withholding Instructions, Sample Forms and Tables. Call (202) 442-6546 for a copy of FR-230. The tables are also available on our Web site — [www.dc.gov](http://www.dc.gov).

## 6. PENALTY AND INTEREST CHARGES:

- (a) There is a penalty of 5 percent per month imposed for the failure to file a return or pay any tax due on time. The penalty is computed on the unpaid tax for each month, or any fraction of a month, that the return is not filed or the tax is not paid. The penalty may not exceed an amount equal to 25 percent of the tax due.
- (b) There is a 20 percent penalty on that portion of an underpayment of taxes that is attributable to negligence. Negligence means a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns, without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- (c) Interest at .0355921 percent per day (13% annually) will be assessed on any tax remaining unpaid after the due date of the return.

**7. FAILURE TO WITHHOLD OR PAY TAX:** An employer who fails to withhold or pay over to the District of Columbia withholding taxes is personally liable for the tax.

## ANNUAL RECONCILIATION AND REPORT (FR-900B) Instructions

- Line 1.** Enter the total of DC income tax withheld during the reporting period as reflected on the Withholding Statements (W-2s). If you were not required to withhold, leave blank.
- Line 2.** Enter the total of DC income tax withheld and paid to the District of Columbia during the reporting period.
- Line 3.** If Line 1 is more than Line 2, enter the difference on Line 3.
- Line 4.** If you do not pay the tax due (Line 3), or do not timely file a return, calculate the penalty for failing to do so at 5 percent per month, or fraction of a month, of the tax due. The penalty may not exceed an amount equal to 25 percent of the tax due.
- Line 5.** Calculate the interest at .0355921 percent per day (13% annually), of the tax line due (Line 3).
- NOTE:** Calculate the penalty and interest from the due date of the return to the date the tax is paid.
- Line 6.** Add Lines 3, 4, and 5 and enter the total.
- Line 7.** If the amount on Line 1 is less than the amount of Line 2, enter the difference on Line 7.



Government of the  
District of Columbia

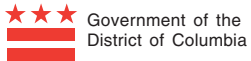
**FR-900W**  
EMPLOYER WITHHOLDING TAX

## CHANGE OF ADDRESS

If you have moved, please complete this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.

FEDERAL EMPLOYER IDENTIFICATION NUMBER		BUSINESS NAME AND NEW ADDRESS
DATE MOVED		
PREVIOUS BUSINESS ADDRESS	PREVIOUS MAILING ADDRESS	NEW MAILING ADDRESS
PERSON TO CONTACT AND PHONE NUMBER		

All other changes, call Customer Service Administration (202) 727-4TAX (4829).



**FR-900W1**

EMPLOYER WITHHOLDING TAX

# FINAL REPORT

Complete this form if your business is sold, closed, or discontinued.

FEDERAL EMPLOYER I.D. NUMBER

--	--	--	--	--	--	--	--	--	--

BUSINESS NAME AND ADDRESS

**Mail to: Government of the District of Columbia  
Office of Tax and Revenue  
PO Box 470  
Washington, DC 20044-0470**

If business was sold, state purchaser's name, address and date of sale:

Name \_\_\_\_\_

Address \_\_\_\_\_

Date of Sale \_\_\_\_\_

PERSON TO CONTACT FOR ADDITIONAL INFORMATION

NAME AND TITLE

If business was closed or discontinued:

Date closed or discontinued \_\_\_\_\_

Reason \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

PHONE NUMBER



2002

FR-900A Withholding Tax — Annual Return



0 2 9 0 0 0 1 1 0 0 0 0

FEDERAL EMPLOYER I.D. NUMBER

Grid for Federal Employer I.D. Number

PERIOD ENDING (MM/DD/YYYY)

Grid for Period Ending

BUSINESS NAME

Text field for Business Name

MAILING ADDRESS LINE 1  Fill in the oval if your address is different from your last return

Text field for Mailing Address Line 1

MAILING ADDRESS LINE 2

Text field for Mailing Address Line 2

CITY

STATE ZIP CODE

Text field for City

Text field for State

Text field for ZIP Code

1. D.C. INCOME TAX WITHHELD THIS YEAR

Grid for D.C. Income Tax Withheld

2. ADJUSTMENT FOR THIS TAX YEAR ONLY

Grid for Adjustment

DOLLARS ONLY

ACCOUNT ID

Grid for Account ID

FOR OFFICIAL USE ONLY

Grid for Official Use Only

DOLLARS ONLY

3. TAX DUE

Grid for Tax Due

4. PENALTY

Grid for Penalty

5. INTEREST

Grid for Interest

6. TOTAL DUE

Grid for Total Due



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

FEDERAL EMPLOYER ID NUMBER \_\_\_\_\_



<b>PLEASE SIGN HERE</b>	Under penalties of law, I declare that this return, to the best of my knowledge, is correct. Declaration of paid preparer is based on all the information available to the preparer.		
	_____	_____	_____
	TAXPAYER'S SIGNATURE	TITLE	DATE
<b>PAID PREPARER ONLY</b>	_____		
	PREPARER'S SIGNATURE (if other than taxpayer)		DATE
	FIRM NAME		
	FIRM ADDRESS		

TELEPHONE NO. OF PERSON TO CONTACT

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

PREPARER'S FEIN, SSN OR PTIN

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Mail return and payment to: Government of the District of Columbia, Ben Franklin Station, PO Box 7792, Washington, DC 20044-7792.  
Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, "FR-900A" and tax year on your payment.

# 2002 FR-900B Employer Withholding Tax — Annual Reconciliation and Report



FEDERAL EMPLOYER I.D. NUMBER						PERIOD ENDING (MM/DD/YYYY)					
BUSINESS NAME						ACCOUNT ID					
MAILING ADDRESS LINE 1						FOR OFFICIAL USE ONLY					
<input type="checkbox"/> Fill in the oval if your address is different from your last return											
MAILING ADDRESS LINE 2						<b>DOLLARS ONLY</b> 3. Additional Tax Due (if Line 1 is more than Line 2) \$ 00 4. Penalty \$ 00 5. Interest \$ 00 6. Total Due \$ 00 7. Overpayment (if Line 1 is less than Line 2) \$ 00					
CITY			STATE		ZIP CODE						
1. D.C. INCOME TAX WITHHELD THIS YEAR PER W-2s \$ 00 2. TOTAL WITHHOLDING TAX PAID TO D.C. THIS YEAR PER FORMS FR-900M OR FR-900A \$ 00											
DOLLARS ONLY											

ACCOUNT ID

FOR OFFICIAL USE ONLY

<b>DOLLARS ONLY</b>											
3. Additional Tax Due (if Line 1 is more than Line 2)		\$									00
4. Penalty		\$									00
5. Interest		\$									00
6. Total Due		\$									00
7. Overpayment (if Line 1 is less than Line 2)		\$									00

Mail this return separately from your monthly or annual withholding return.  
 This return is due January 31st of each year or within thirty (30) days of your final payroll.

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

FEDERAL EMPLOYER ID NUMBER \_\_\_\_\_



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

<b>PLEASE SIGN HERE</b>	_____	_____	_____
	TAXPAYER'S SIGNATURE	TITLE	DATE
<b>PAID PREPARER ONLY</b>	_____		_____
	PREPARER'S SIGNATURE (if other than taxpayer)		DATE
	_____		
	FIRM NAME		
	_____		

TELEPHONE NO. OF PERSON TO CONTACT

Grid for telephone number input

PREPARER'S FEIN, SSN OR PTIN

Grid for preparer's FEIN, SSN or PTIN input

Mail return and payment to: Government of the District of Columbia, Ben Franklin Station, PO Box 7792, Washington, DC 20044-7792. Make check or money order payable to the DC Treasurer. Include your Federal Employer ID Number, "FR-900M" and tax year on your payment.

FR-900B P2

Employer Withholding Tax — Annual Reconciliation and Report



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

FEDERAL EMPLOYER ID NUMBER \_\_\_\_\_



EMPLOYER'S D.C. WITHHOLDING TAX RECONCILIATION — MONTHLY PAYMENTS (Annual Filers use Line 13)					
	Date Paid	Tax Paid	Penalty	Interest	Total Amount Paid
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
TOTAL FOR THE YEAR					

EXPLANATION

---



---



---



---



---



---



---