

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

# 2009 FR-800A Sales and Use Tax Annual Return Booklet

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DISTRICT OF COLUMBIA



ELECTRONIC TAXPAYER SERVICE CENTER

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# Annual Sales and Use Tax Return

## Filing Period and Due Date

Your return is due by January 20th of the year after the tax year being reported. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. You must file a return, even if you did not make any sales or no sales or use tax is due. Otherwise, you will receive a delinquency notice.

If your sales and use tax liability is consistently less than \$200 per period, you must file an annual return, FR-800A. If your sales and use tax liability is consistently between \$200 and \$800 per period, you must file a quarterly return, FR-800Q. If your sales and use tax liability is greater than \$800 per period, you must file a monthly return, FR-800M. You may call the Office of Tax and Revenue (OTR) at 202-727-4TAX (4829) to change your filing frequency. If your tax liability is \$10,000 per period, you must file electronically. See [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions.

## Final Return

If you will not be filing this return again because you are ending business operations, fill in the "final return" oval. Do not use this to merely indicate that it is the final return for the year.

## Forms

This booklet has all the forms and instructions you need. It is mailed to each registered taxpayer except those that file electronically or on a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms. We have also included mailing labels for your use.

## Account Number

The Account Number was provided by OTR when the business was registered.

## Payments

Write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-800A and the tax year on your check or money order. Make it payable to the DC Treasurer and mail it with your return to: Office of Tax and Revenue, PO Box 96384, Washington, DC 20090-6384. You may pay at any DC branch of the Wachovia Bank. You may also pay electronically – see our website [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

## Dishonored Checks

You will be charged \$65 for any payment you send to OTR that is not honored by your bank.

## Exempt and/or Nontaxable Sales:

- Sales to the United States or the DC Government or any of their instrumentalities;
- Sales to a semipublic institution with a DC Certificate of Exemption (FR-551);
- Sales to a purchaser who provides you with a DC Certificate of Resale (OTR-368);
- Sales delivered to a purchaser outside DC; and

- Certain sales in DC by a certified Qualified High Technology Company (QHTC) and certain sales to a QHTC. Fill in the QHTC oval on the FR-800A, attach a completed QHTC-CERT form and enter the amount in Column B, Line 14, QHTC exempt sales.

For more information on exemptions, see DC Code § 47-2005. Also see publication FR-379, General Information for Businesses - Sales and Use Taxes.

**NOTE:** Charitable organizations must pay sales tax on taxable items purchased that are not for purposes of maintaining, operating or conducting the activities of the organization. Charitable organizations must also collect sales tax if they are regularly engaged in making sales at retail.

## Tax Rates

- The **5.75%\* rate** applies to:
  - Sales of tangible property delivered in DC;
  - Rentals or leases of tangible personal property, except rentals of textiles to residential users;
  - Sales of newspapers and publications;
  - Sales of food or drinks sold through vending machines;
  - Sales of certain services: real property maintenance, landscaping, employment, personnel placement, data processing, information, production, fabrication or printing, repairs or alterations of tangible personal property, copying, photocopying, duplicating, or mailing, delivery and laundering, dry cleaning, or pressing, unless the service is performed by coin-operated equipment;
  - Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, "900," "976," "915," and other "900" type telecommunication services, telephone answering services, and coin-operated telephone services. These services are exempt from sales tax if charges to the end-user are subject to the DC gross receipts tax or the toll telecommunication tax;
  - Admissions to certain public events;
  - Sales of local telephone service, gas, oil and electricity for commercial use; and
  - Sales of solid fuel or steam.

For more details, see publication FR-379, General Information for Businesses - Sales and Use Taxes (also see [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)).

### \* 6% effective 10/01/09.

- The **9% rate** applies to all sales of alcoholic beverages sold for consumption off the premises.
- The **10% rate** applies to:
  - All sales of food and drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops and similar places of business. This includes food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint;
  - Rentals of motor vehicles and utility trailers, except those registered for commercial purposes;

- Sales of alcoholic beverages sold for consumption on the premises; and
- Sales of prepaid telephone calling cards.

- The **12% rate** applies to:
  - Parking, storing or keeping motor vehicles or trailers;
  - Tobacco products, other than cigarettes or premium cigars or pipe tobacco. This includes any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff.

**NOTE:** A premium cigar means any individual cigar with a retail cost of \$2.00 or more or a packaged unit of cigars that has an average cost of \$2.00 or more per cigar.

- The **14.5% rate** applies to charges for rooms, lodgings, or accommodations furnished to transients.

### Rules for Reporting Sales and Use Taxes

You must charge and collect tax on the actual selling price. Report cash, credit and charge sales, including conditional sales, for the period each sale took place, even if you have not collected part of the sales price.

Do not deduct —

- Refunds you issued for previously reported sales, see Claim for Refund of Sales and Use Tax (FP-331) for detailed instructions on how to claim overpayments.
- Amounts for any sale of property that was later repossessed.

You may deduct bad debts. Subsequent collections of bad debts must be reported in full in the period you collected them. Expenses incurred in collecting bad debts are not deductible. (See: Title 9 of the DC Municipal Regulations available for purchase from: Office of Documents and Administrative Issuances, 441 4th St NW # 520S, Washington DC 20001-2714.)

### Criminal Penalties

You will be penalized if you are required to file a return or report, or perform any act under the provisions of the Sales and Use Tax Act, and —

- You fail to file the return or report. If convicted, you will be fined not more than \$3,000 or imprisoned for not more than 180 days, or both, for each failure.
- You willfully fail to timely file the return or report. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both.
- You willfully attempt to evade or defeat a tax; or willfully fail to collect, account for, or pay over a tax; you are subject to other penalties (see DC Code §§47-4101 and 4102).

These penalties are in addition to penalties under DC Code §22-2405 for false statements. Corporate officers may be held personally liable for the payment of taxes owed and not paid to DC.

### Penalty and Interest Charges

OTR will charge —

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due.

- A 20% penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is 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.
- Interest of 10% per year, compounded daily, on a late payment.
- A civil fraud penalty of 75%.

### Special Fee

OTR charges a one-time fee to cover internal collection efforts. The fee assessed is 15% of the tax balance due. Payments received by OTR on accounts subject to the fee are first applied to the fee, then to penalty, interest and tax owed.

### Use Tax Reporting

You must report the cost of all personal property and taxable services used or consumed by you in DC on which sales tax has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale (OTR 368) and withdrawn from stock for personal use or for use in the conduct of your business. QHTC filers do not need to report use tax on certain purchases. See publication FR-399, Qualified High Technology Companies for more details.

### Overpayment of Sales or Use Tax

You cannot claim credit on your FR-800A for an overpayment of sales or use tax from a prior year. To claim an overpayment credit you must file a Claim for Refund of Sales and Use Tax (FP-331). If you need more information, please call (202) 727-4829. For tax forms, call (202) 442-6546 or visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com).

### Amended Returns

You can correct a previously filed return by filing an amended return. Fill in the Amended return oval on the FR-800A and show the corrected figures. All amended returns requesting a refund must be accompanied by a Form FP-331. An amended return may not be filed electronically.

### Use Tax

**Line 1a, Taxable at 5.75%.** In Column B enter the Taxable amount of all items or services you used in DC for the year (Jan.-Sept.) being reported and on which you have not paid a sales tax to any state. Multiply by **.0575** and enter result on Line 1aC.

**Line 1b, Taxable at 6% (effective 10/01/09).** In Column B enter the Taxable amount of all items or services you used in DC for the year (Oct.-Dec.) being reported and on which you have not paid a sales tax to any state. Multiply by **.06** and enter result on Line 1bC.

**Line 2, Taxable at 9%.** In Column B enter the Taxable amount of alcoholic beverages used by you in DC for the year being reported and on which you have not paid a sales tax to any state. Multiply by **.09** and enter result on Line 2C.

**Line 3, Taxable at 10%.** In Column B enter the Taxable amount of all food and drink used or consumed in DC, or rentals of motor vehicles or utility trailers (except those registered for commercial purposes) for the year being reported and on which you have not paid a sales tax to any state. Multiply the amount by **.10** and enter the result on Line 3C.

**Line 4, Taxable at 12%.** In Column B enter the Taxable amount of Other Tobacco Products purchased on which you have not paid a sales tax for the year being reported. Multiply the amount by **.12** and enter the result on Line 4C.

**Line 5, QHTC exempt purchases:** Enter the amount exempt from use tax if you are a certified QHTC. Fill in the QHTC oval at the top of the form and attach a completed QHTC-CERT form.

**Line 6, Total use tax:** Add Lines 1aC, 1bC, 2C, 3C and 4C and enter the result on Line 6C.

### **Sales Tax**

**Line 7a, Taxable at 5.75%.** In Column B enter the amount of all sales taxed at 5.75% for the year (Jan.-Sept.) being reported. Multiply the amount by **.0575** and enter the result on Line 7aC.

**Line 7b, Taxable at 6% (effective 10/01/09).** In column B enter the amount of all sales taxed at 6% for the year (Oct.-Dec.) being reported. Multiply the amount by **.06** and enter the result on Line 7bC.

**Line 8, Taxable at 9%.** In Column B enter the amount of sales taxed at 9% for the year being reported. Multiply the amount by **.09** and enter the result on Line 8C.

**Line 9, Taxable at 10%.** In Column B enter the amount of all sales taxed at 10% for the year being reported. Multiply the amount by **.10** and enter the result on line 9C.

**Line 10a, Taxable at 12%.** In Column B enter the amount of all sales of the services of parking, storing or keeping motor vehicles taxed at 12% for the year being reported. Multiply the amount of **.12** and enter the result on Line 10aC.

**Line 10b, Taxable at 12%.** In Column B enter the amount of all sales of Other Tobacco Products taxed at 12% for the year being reported. Multiply the amount of **.12** and enter the result on Line 10bC.

**Line 11, Taxable at 14.5%.** In Column B enter the amount of all sales taxed at 14.5% for the year being reported. Multiply the amount of **.145** and enter the result on Line 11C.

**Line 12, Column B.** Add the entries on Lines 7aB–11B and enter the result as the Total taxable sales.

**Line 12, Column C.** Add the entries on Lines 7aC-11C and enter the result as Total sales tax.

**Line 13, Column B.** Enter your Total exempt sales for the sales year being reported. Include the QHTC exempt sales amount from Line 14B. If you have QHTC exempt sales, fill in the QHTC oval at the top of the form and attach a copy of your completed QHTC-CERT form.

**Line 15, Column B.** Enter the total of Lines 12B and 13B.

**Line 16, Column C.** Add Lines 6C (Total use tax) and 12C (Total sales tax), and enter this as the Tax amount due.

### **Preparer Tax Identification Number (PTIN)**

A PTIN is issued by the IRS to a paid preparer who applies for one. A PTIN may be used for tax identification purposes, instead of the preparer's SSN.

### **Change of Name or Address**

For any name or address change, fill out the FR-800C, "Change of Name or Address," form in this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470. Do not make a change on the return if you received a personalized return.

### **Notice: Disposable Bag Fee**

Recently enacted DC legislation imposes, effective January 1, 2010, a \$.05 fee on each disposable carryout bag provided by retail establishments – grocery stores, drug stores, liquor stores, restaurants and street vendors – to their customers.

A retail establishment may retain \$.01 of each \$.05 fee collected. In addition, it may retain another \$.01 of each \$.05 fee if it offers a carryout bag credit program for customers.

A carryout bag credit program is one where the retailer credits customers with \$.05 for each carryout bag provided by the customers for packaging their purchases, regardless of whether the bag is paper, plastic or reusable.

The amounts properly retained by the retail establishments and the food vendors are not considered revenue and are tax exempt. The portion of the fee due the Office of Tax and Revenue is payable using the form in the FR-800 series currently filed by the particular retail establishment. Food vendors (including street vendors) are to use the Sales and Use Quarterly form FR-800Q.

Street vendors who hold a license under Public Health: Food Establishment Retail endorsement are required to collect the disposable bag fee where applicable. If the vendor does not file DC sales and use returns because they pay the quarterly \$375 flat fee in lieu of collecting the tax from the customers, they will need to apply for a sales and use tax account to remit the bag fee. Street vendors may apply for a sales and use tax account by filing a form FR500, available on the OTR website. OTR will open these accounts on a quarterly basis, with returns due on the 20th day following the end of each calendar quarter. Street vendors will continue to report the \$375 flat fee as usual. Only the bag fee will be reported on the sales and use tax return.



# 2009 FR-800A Sales and Use Tax Annual Return



Taxpayer Identification Number 
 Fill in:  if FEIN    Fill in:  if Amended return  
 Fill in:  if SSN    Fill in:  if Final return (due to ending business operations)

**5.75% rate changed to 6% effective 10/01/09 – see below for applicable rates.**

Business name 
 Fill in:  if certified Qualified High Technology Company (QHTC)

Mailing address line 1 
 Account Number (provided by OTR)

Mailing address line 2 
 NAICS code     Due date

City     State     Zip Code + 4

OFFICIAL USE ONLY

File a return even if no sales were made or no sales or use tax is due.

Column A Description	Column B — Taxable amount	Tax Rate	Column C — Tax due – multiply column B by tax rate, enter here
1a. Use (Jan.-Sept.) Taxable at 5.75%	1aB \$ <input type="text"/>	X .0575	1aC \$ <input type="text"/>
1b. Use (Oct.-Dec.) Taxable at 6%	1bB \$ <input type="text"/>	X .06	1bC \$ <input type="text"/>
2. Use Taxable at 9%	2B \$ <input type="text"/>	X .09	2C \$ <input type="text"/>
3. Use Taxable at 10%	3B \$ <input type="text"/>	X .10	3C \$ <input type="text"/>
4. Use - other tobacco Taxable at 12%	4B \$ <input type="text"/>	X .12	4C \$ <input type="text"/>
5. QHTC exempt purchases excluded from Lines 1aB and/or 1bB	5B \$ <input type="text"/>		
<b>6. Total use tax</b> (Add Lines 1aC, 1bC, 2C, 3C and 4C)			<b>6C</b> \$ <input type="text"/>
7a. Sales (Jan.-Sept.) Taxable at 5.75%	7aB \$ <input type="text"/>	X .0575	7aC \$ <input type="text"/>
7b. Sales (Oct.-Dec.) Taxable at 6%	7bB \$ <input type="text"/>	X .06	7bC \$ <input type="text"/>
8. Sales Taxable at 9%	8B \$ <input type="text"/>	X .09	8C \$ <input type="text"/>
9. Sales Taxable at 10%	9B \$ <input type="text"/>	X .10	9C \$ <input type="text"/>
10a. Sales-parking Taxable at 12%	10aB \$ <input type="text"/>	X .12	10aC \$ <input type="text"/>
10b. Sales-other tobacco Taxable at 12%	10bB \$ <input type="text"/>	X .12	10bC \$ <input type="text"/>
11. Sales Taxable at 14.5%	11B \$ <input type="text"/>	X .145	11C \$ <input type="text"/>
<b>12. Total taxable sales</b> (Add Lines 7aB-11B)	12B \$ <input type="text"/>	<b>12. Total sales tax</b> (Add Lines 7aC- 11C).	<b>12C</b> \$ <input type="text"/>
13. Total exempt sales (include Line 14B)	13B \$ <input type="text"/>		
14. QHTC exempt sales	14B \$ <input type="text"/>		
15. Total sales (Add Lines 12B and 13B)	15B \$ <input type="text"/>	<b>16. Tax amount due</b> <b>16C</b> (Add Lines 6C and 12C)	<b>16C</b> \$ <input type="text"/>

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

PLEASE SIGN HERE: Taxpayer's signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

PAID PREPARER ONLY: Preparer's signature (if other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_

Telephone Number of Person to Contact

Paid Preparer's FEIN, SSN or PTIN

**Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800A" and tax year on your payment.**  
**Mail return and payment to: Office of Tax and Revenue, PO Box 96384, Washington DC 20090-6384.**





# 2009 FR-800A Sales and Use Tax Annual Return



Taxpayer Identification Number  Fill in:  if FEIN    Fill in:  if Amended return  
 Fill in:  if SSN    Fill in:  if Final return (due to ending business operations)

Business name

Mailing address line 1

Mailing address line 2

City  State  Zip Code + 4

Account Number (provided by OTR)

NAICS code  Due date

OFFICIAL USE ONLY

Column A Description	Column B — Taxable amount	Tax Rate	Column C — Tax due — multiply column B by tax rate, enter here
1a. Use (Jan.-Sept.) Taxable at 5.75%	1aB \$	X .0575	1aC \$
1b. Use (Oct.-Dec.) Taxable at 6%	1bB \$	X .06	1bC \$
2. Use Taxable at 9%	2B \$	X .09	2C \$
3. Use Taxable at 10%	3B \$	X .10	3C \$
4. Use - other tobacco Taxable at 12%	4B \$	X .12	4C \$
5. QHTC exempt purchases excluded from Lines 1aB and/or 1bB	5B \$		
<b>6. Total use tax</b> (Add Lines 1aC, 1bC, 2C, 3C and 4C)			<b>6C</b> \$
7a. Sales (Jan.-Sept.) Taxable at 5.75%	7aB \$	X .0575	7aC \$
7b. Sales (Oct.-Dec.) Taxable at 6%	7bB \$	X .06	7bC \$
8. Sales Taxable at 9%	8B \$	X .09	8C \$
9. Sales Taxable at 10%	9B \$	X .10	9C \$
10a. Sales—parking Taxable at 12%	10aB \$	X .12	10aC \$
10b. Sales—other tobacco Taxable at 12%	10bB \$	X .12	10bC \$
11. Sales Taxable at 14.5%	11B \$	X .145	11C \$
<b>12. Total taxable sales</b> (Add Lines 7aB-11B)	12B \$	<b>12. Total sales tax</b> (Add Lines 7aC-11C).	<b>12C</b> \$
13. Total exempt sales (include Line 14B)	13B \$		
14. QHTC exempt sales	14B \$		
15. Total sales (Add Lines 12B and 13B)	15B \$	<b>16. Tax amount due</b> <b>16C</b> (Add Lines 6C and 12C)	<b>16C</b> \$

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

PLEASE SIGN HERE: Taxpayer's signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Telephone Number of Person to Contact

PAID PREPARER ONLY: Preparer's signature (if other than taxpayer) \_\_\_\_\_ Date \_\_\_\_\_ Paid Preparer's FEIN, SSN or PTIN

Firm name and address

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800A" and tax year on your payment. Mail return and payment to: Office of Tax and Revenue, PO Box 96384, Washington DC 20090-6384.

TAXPAYER'S COPY



# FR-800C Change of Name or Address

Important: Print in CAPITAL letters using black ink.

OFFICIAL USE

Taxpayer Identification Number

Fill in  if FEIN  
Fill in  if SSN

Account Number (provided by OTR when business was registered)

Old Business name

Old Mailing address line #1

Old Mailing address line #2

City

State

Zip Code + 4

DATE OF CHANGE MMDDYYYY

New Taxpayer Identification Number (if applicable)

New Business Name

New Mailing address line #1

New Mailing address line #2

City

State

Zip Code + 4

Contact person

Contact telephone number

## Instructions

The FR-800C "Change of Name or Address" form may be used to make a name or address change for your Sales and Use Return.

- Fill in your taxpayer identification number.
- Fill in the appropriate oval to indicate whether the number entered is a Federal Employer Identification Number (FEIN) or a Social Security Number (SSN).
- Complete all lines affected by your change.
- Fill in the contact person and telephone number fields.
- Mail the completed form to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470.



GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE OF TAX AND REVENUE  
PO BOX 96384  
WASHINGTON DC 20090-6384

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## Need assistance?

**File or pay online:** [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

### Get tax forms

Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**

941 North Capitol St NE 1st floor  
8:15 am–5:30 pm

**Reeves Center**

2000 14<sup>th</sup> St NW Lobby  
7 am–7 pm

**Municipal Center**

300 Indiana Av NW Lobby  
6:30 am–8 pm

**Recorder of Deeds Building**

515 D St NW Lobby  
8:30 am–4:30 pm

**Wilson Building**

1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**MLK Jr Memorial Library**

901 G St NW Business Information Center  
Sunday, 1-5 pm  
Monday–Thursday 10 am–9 pm  
Friday, Saturday 10 am–5:30 pm

**One Judiciary Square**

441 4<sup>th</sup> St NW Lobby  
7 am–7 pm

### Ask tax questions; get tax forms preparation help free

Contact our Customer Service Call Center: 202-727-4TAX(4829)

Visit our Walk-In Center, 941 North Capitol St NE, 1<sup>st</sup> floor

**Regular hours**

8:15 am–5:30 pm  
Monday–Friday

### We are moving

In the Spring of 2010, the Office of Tax and Revenue will be relocating its customer service centers and offices to 1100 4th Street, SW. The new location will consolidate the OTR services including the Recorder of Deeds. The new location is conveniently located adjacent to the Green Line Metrorail (Waterfront-SEU). We encourage you to visit our Web site at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for relocation updates.

**Do you need help with this form?** Visit our Walk-In Center, at 941 North Capitol St NE. (1st floor)

**Are you unable to hear or speak?** Contact the DC Relay Service, 202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎? 請致電 202-727-4829 或請到 941 North Capitol St NE, 要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 941 North Capitol St NE 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 941 North Capitol St NE. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 941 North Capitol St NE. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.