

2009 FR-900A Employer's Withholding
Tax Booklet

Annual Return

Secure - Accurate - Convenient ...

File Electronically Today!

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CONTENTS

- Instructions
- FR-900A — Employer Withholding Tax Annual Return
- Form W-2T — Transmittal for Paper Forms W-2
- Mailing Labels
- FR-900C — Change of Name or Address form

Important Instructions

- You must include your Federal Employer Identification Number (FEIN) or SSN on all Forms W-2 issued to employees from whom you withheld DC taxes.
- Enter whole dollar amounts. Round cents to the nearest dollar. Do not enter cents.
- Mail the FR-900A, Employer Withholding Tax — Annual Return with your payment using the mail label in the back of this booklet. The mailing address is: Office of Tax and Revenue, PO Box 96385, Washington DC 20090-6385. The FR-900A is due by January 20, 2010.
- Mail Forms W-2 either electronically or, if 50 or fewer, as paper forms attached to the transmittal, Form W-2T to: Office of Tax and Revenue, 941 North Capitol St NE, FL 6, Washington DC 20002-4265. The Forms W-2 are due by February 28, 2010.
 - File electronically if you have more than 50 Forms W-2, see “Submission of Forms W-2” for instructions.
 - You may file on paper if you have 50 or fewer Forms W-2.
- Make your check or money order payable to the DC Treasurer. Write your FEIN or SSN, FR-900A and 2009 on your payment.
- We encourage you to file and pay electronically. See www.taxpayerservicecenter.com for electronic payment options. Payments may also be made at any Wachovia Bank in DC.
- You must file the FR-900A even if no taxes were withheld or no payment is due.
- Final return oval - If you have gone out of business or are otherwise no longer required to file, fill in the Final Return oval on the Form FR-900A.
- For any name or address change, fill out both sides of the FR-900C, “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

In transitioning from a system that accepts both paper W-2s and magnetic media, the Office of Tax and Revenue offers an electronic web-based interface for W-2 transmission. This will be used both for 50 or fewer W-2s (usually submitted on paper in past years) and for files containing more than 50 W-2s (submitted on magnetic media in MMREF-1 format in past years). A data entry interface will be provided on the OTR web site for online keying of small batches of W-2s (50 or fewer). A file transfer interface will be provided for all W-2 files, with EFW2 format specified. See the OTR web site at www.taxpayerservicecenter.com for details.

International ACH Transaction (IAT)

For electronic filers, in order to comply with new banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future. If your payment is rejected, you may be subject to the District’s dishonored check fee and additional penalties and interest.

Employer Withholding Tax Annual Return

Filing Period and Due Dates

The annual return (FR-900A) is due by January 20, 2010.

Who must file?

Every employer who withholds DC income tax from an employee must file a DC Employer Withholding Tax Return.

NOTE: If your DC withholding total is consistently less than \$200 per period, you must file an annual withholding return. If your DC withholding is consistently between \$200 and \$800 per period, you must file a quarterly withholding return. If your DC withholding is greater than \$800 per period, you must file a monthly withholding return. You may call the Office of Tax and Revenue (OTR) at (202) 727-4TAX (4829) to change your filing frequency. If your liability is more than \$10,000 per period, you must file and pay electronically. See www.taxpayerservicecenter.com for instructions.

Forms

This booklet has all the forms and instructions you will need. It is

mailed to each registered taxpayer except those filing electronically or on a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms.

Account number

The account number was provided to you by OTR when the business was registered.

Payments

Write your FEIN or SSN, FR-900A and 2009 on your check or money order. Make it payable to the DC Treasurer; mail it with your return to the Office of Tax and Revenue, PO Box 96385, Washington, DC 20090-6385. You may also pay electronically, see www.taxpayerservicecenter.com. There is a fee for use of a credit card to make payment.

Dishonored Checks

You will be charged \$65.00 for any check not honored by your bank and returned to OTR.

Submission of Forms W-2

You must send OTR copies of every Form W-2 you issued and showing your FEIN or SSN and the amount of DC income tax withheld during the year. These forms are due by January 31, 2010 if filed on paper (50 or fewer) or the last day of February if filed electronically. Any Form W-2 issued to a DC resident employee not showing DC income tax withheld must also be submitted along with the W-2s showing DC income tax withheld. Use transmittal form W-2T to mail 50 or fewer paper forms. If the number of Forms W-2 you are sending is more than 50 submit them electronically. See www.taxpayerservicecenter.com "Tax Forms/Publications", "Business", "Withholding", "Electronic W-2 Filing".

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.

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.

Criminal penalties

You will be penalized under the criminal provisions of the DC Code, Title 47 if you are required to file a return or report, or perform any act and you -

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect.

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

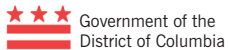
These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

Failure to withhold or pay tax

An employer who fails to withhold or pay over to DC withholding taxes, is personally liable for the tax.

Preparer Tax Identification Number (PTIN)

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



Form W-2T Transmittal for Paper Forms W-2

**Attach Forms W-2 and mail to:
Office of Tax and Revenue
941 North Capitol St NE, FL 6
Washington DC 20002-4265**

Taxpayer Identification Number

Fill in if FEIN

Fill in if SSN

Period ending MMY

Account Number *(provided by OTR)*

Business name

Mailing address line 1

Mailing address line 2

City

State

Zip Code +4

Telephone number of person to contact

Remarks

OFFICE OF TAX AND REVENUE
PO Box 96385
Washington DC 20090-6385

