COMBINED REGISTRATION APPLICATION FOR BUSINESS DC TAXES/FEES/ASSESSMENTS

- List of Principal Business Activity Codes (NAICS)
- Instructions
- Form FR-500
  - General Information (Part I)
  - Franchise Tax Registration (Part II)
  - Employer’s DC Withholding Tax Registration (Part III)
  - Sales and Use Tax Registration (Part IV)
  - Personal Property Tax Registration (Part V)
  - Ballpark Fee Registration (Part VI)
  - Tobacco Products Excise Tax Registration (Part VII)
  - Department of Health Care Finance (DHCF) (Part VIII)
  - Miscellaneous Tax (Part IX)
  - Form D-2848 OTR Power of Attorney
  - Registration To Determine Unemployment Insurance Liability*

NOTES: Demographic information (Part 1, Line 13) is MANDATORY.

Failure to complete this form in full may result in your denial for an application for a license or permit with other DC Government agencies.

Trade names must be registered first with the Department of Consumer and Regulatory Affairs (DCRA).

The following organization types (domestic or foreign) must file Articles of Incorporation, Articles or Organization, or Certificate of Amended Registration with the DCRA Corporations Division: (a) For-profit corporation including professional and benefit corporation; (b) non-profit corporation; (c) limited liability company; (d) limited cooperative association; (e) general cooperative association; (f) limited partnership including limited liability limited partnership; (g) limited liability partnership and (h) business statutory trust.

NEW: *New Process to register for Unemployment Compensation Taxes.

(Rev. 05/2015)
This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System.

If a company purchases raw materials and supplies them to a subcontractor to produce the finished product, but retains title to the product, the company is considered a manufacturer and must use one of the manufacturing codes (311100-339900).

### Agriculture, Forestry, Fishing and Hunting

#### Code

Crop Production
- 111100 Oilseed & Grain Farming
- 111210 Vegetable & Melon Farming
- 111300 Fruit & Tree Nut Farming
- 111400 Greenhouse Nursery, & Floriculture Production
- 111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)

Animal Production
- 112111 Beef Cattle Ranching & Farming
- 112112 Cattle Feedlots
- 112120 Dairy Cattle & Milk Production
- 112210 Hog & Pig Farming
- 112300 Poultry & Egg Production
- 112400 Sheep & Goat Farming
- 112510 Animal Aquaculture (including shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

Forestry and Logging
- 113110 Timber Trimming Operations
- 113210 Forest Nurseries & Gathering of Forest Products

Fishing, Hunting and Trapping
- 114110 Fishing
- 114210 Hunting & Trapping

Support Activities for Agriculture and Forestry
- 115110 Support Activities for Crop Production (including cotton ginning, soil preparation, planting & cultivating)
- 115210 Support Activities for Animal Production

### Manufacturing

#### Code

Food Manufacturing
- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

Beverage and Tobacco Product Manufacturing
- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Distilleries
- 312200 Tobacco Manufacturing

Textile Mills and Textile Product Mills
- 313000 Textile Mills
- 314000 Textile Product Mills

Apparel Manufacturing
- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel Mfg
- 315990 Apparel Accessories & Other Apparel Mfg

Leather and Allied Product Manufacturing
- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

Wood Product Manufacturing
- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

Paper Manufacturing
- 322100 Pulp, Paper & Paperboard Mills
- 322200 Converted Paper Product Mfg

Printing and Related Support Activities
- 323100 Printing & Related Support Activities

Petroleum and Coal Products Manufacturing
- 324100 Petroleum Refineries (including integrated)
- 324210 Asphalt Paving, Roofing, & Saturated Materials Mfg
- 324190 Other Petroleum & Coal Products Mfg

Chemical Manufacturing
- 325100 Basic Chemical Mfg
- 325200 Resin, Synthetic Rubber & Artificial & Synthetic Fibers & Filaments Mfg
- 325300 Pesticide, Fertilizer, & Other Agricultural Chemical Mfg
- 325410 Pharmaceutical & Medicine Mfg
- 325500 Paint Coating, & Adhesive Mfg
- 325600 Soap, Cleaning Compound, & Toilet Preparation Mfg
- 325900 Other Chemical Product & Preparation Mfg

Plastics and Rubber Products Manufacturing
- 326100 Plastics Product Mfg
- 326200 Rubber Product Mfg

Nonmetallic Mineral Product Manufacturing
- 327100 Clay Product & Refractory Mfg
- 327210 Glass & Glass Product Mfg
- 327300 Cement & Concrete Product Mfg
- 327400 Lime & Gypsum Product Mfg
- 327900 Other Nonmetallic Mineral Product Mfg

Primary Metal Manufacturing
- 331110 Iron & Steel Mills & Ferroalloy Mfg
- 331200 Steel Product Mfg from Purchased Steel
- 331310 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing

Foundries
- 331500 Foundries

Fabricated Metal Product Manufacturing
- 332100 Forging & Stamping
- 332210 Cutlery & Handtoo Mfg
- 332300 Architectural & Structural Metals Mfg
- 332400 Boiler, Tank, & Shipping Container Mfg
- 332510 Hardware Mfg
- 332610 Spring & Wire Product Mfg
- 332700 Machine Shops; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & Allied Activities
- 332900 Other Fabricated Metal Product Mfg

Machinery Manufacturing
- 333100 Agriculture, Construction, & Mining Machinery Mfg
- 333200 Industrial Machinery Mfg
- 333310 Commercial & Service Industry Machinery Mfg
- 333410 Ventilation, Heating, Air-Conditioning, & Commercial Refrigeration Equipment Mfg
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg

### Electrical Equipment, Appliance, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg

### Furniture and Related Product Manufacturing

- 337000 Furniture & Related Product Mfg

### Transportation Equipment Manufacturing

- 338100 Motor Vehicle Mfg
- 338210 Motor Vehicle Body & Trailer Mfg
- 338300 Motor Vehicle Parts Mfg
- 338410 Aerospace Product & Parts Mfg
- 338510 Railroad Rolling Stock Mfg
- 338610 Ship & Boat Building

### Miscellaneous Manufacturing

- 339110 Medical Equipment & Supplies Mfg
- 339900 Other Miscellaneous Manufacturing

### Wholesale Trade

#### Wholesale Trade, Durable Goods
- 421100 Motor Vehicle & Motor Vehicle Parts & Supplies Wholesalers
- 421200 Furniture & Home Furnishing Wholesalers

#### Wholesale Trade, Non-Durable Goods
- 422100 Food & Beverage Wholesalers
- 422200 Drug & Druggist's Supplies Wholesalers
- 422300 Tobacco Wholesalers
- 422400 Motor & Accessory Wholesalers
- 422500 Farm Products Raw Material Wholesalers
- 422600 Chemical & Allied Products Wholesalers

### Utilities

- 423100 Electric Power Generation, Transmission & Distribution
- 423200 Natural Gas Distribution
- 423300 Water, Sewage & Other Systems

### Construction

- 231100 General Contractors
- 231200 Subcontractors

### Codes for Principal Business Activity

- Codes (311100-339900)

This list of principal business activities and their associated codes is designed to classify an enterprise by the type of activity in which it is engaged. These principal business activity codes are based on the North American Industry Classification System.
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<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
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<td>Beer, Wine, &amp; Liquor Stores</td>
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<td>445220</td>
<td>Fish &amp; Seafood Markets</td>
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<td>Automotive Parts, Accessories, &amp; Tire Stores</td>
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<td>Other Building Material Dealers</td>
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<td>Limousine Service</td>
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<td>School &amp; Employee Bus Transportation</td>
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<td>Warehousing &amp; Storage (except lessors of mi</td>
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The Combined Registration Application For Business DC Taxes/Fees/Assessments (Form FR-500) is to be completed by a business or consumer registering with the Government of the District of Columbia (DC), Office of Tax and Revenue (OTR) for the following taxes or payments:

- Corporation Franchise Tax Return (Form D-20)
- Unincorporated Business Franchise Tax Return (Form D-30)
- Employer Withholding Tax Return (Form FR-900 series)
- Sales and Use Tax Return (Form FR-800 series)
- Personal Property Tax Return (Form FP-31)
- Ballpark Fee (FR-1500)
- Tobacco Products Excise Tax (FR-1000Q)
- Department of Health Care Finance Assessments/Fees (DHCF)
  - FR-1600M — Nursing Facility Assessment
  - FR-1700Q — Stevie Sellows Intermediate Care Facility for People with Intellectual Disabilities (ICF-IID) Assessment
  - FR-1800 — Hospital Revenue Assessment
  - FR-1900Q — Hospital Outpatient Assessment
  - FR-2000Q — Medicaid Inpatient/Outpatient Assessment
- Miscellaneous Tax

To obtain specific information about reporting requirements for the above mentioned forms, visit the OTR website, www.taxpayerservicecenter.com and select the Tax Forms/Publications tab.

To register with the Department of Employment Services (DOES), follow the instructions located at the end of this publication. The following general instructions will assist you in completing Form FR-500.

- Furnish all information requested in Parts I through IX. If not applicable, write “N/A” in the answer block.
- Demographic information (Part I, Line 13) is mandatory.
- Answer all questions requesting a date with the month, day and year (MMDDYYYY).
- Sign the application at the end of Part IX.
- Corporations must provide Articles of Incorporation or Articles of Organization with the completed application directly to OTR. If you complete the FR-500 online, mail the Articles to the address listed on the front cover.
- If you are requesting exemption from income and franchise tax, sales and use tax (semi-public institutions only) or personal property tax (semi-public institutions only), complete the Application for Exemption (Form FR-164) located on the website, http://otr.dc.gov/fr164 after you have registered your business with the District. Exemptions granted by the Internal Revenue Service (IRS) does not automatically grant exemption in the District.
- Return only the signed, original, completed application form, DO NOT SEND COPIES.

**PART I**

- Enter your Federal Employer Identification Number or Social Security Number.
- Enter the correct Business Activity Code from the list of codes provided.

The identification number(s) entered on the Form FR-500 will be used only for tax administration purposes.
The District requires withholding at the highest DC income tax rate (8.95%) for DC residents on lump-sum distributions from retirement accounts and plans reported on one of withholding tax returns (FR900A, FR900M, FR900Q).

Withholding monthly or quarterly filers must also file the FR900B, Employer/Payer Withholding Tax Annual Reconciliation and Report by January 31 of each year.

Note: If your withholding tax payment due for a period exceeds $5,000, you shall file and pay electronically. Visit www.taxpayerservicecenter.com

### PART IV

Sales and Use Tax

**Sales and Use Tax** — Annual (FR-800A), Monthly (FR-800M) and Quarterly (FR-800Q) Sales and Use Tax should be reported on a fiscal year basis October 1st – September 30th every year. Every vendor who has made any sale at retail, taxable under the provisions of District of Columbia Official Code §47-2001 et seq., during the preceding calendar year, month or quarter, shall file a return with OTR. Such return shall show the total gross proceeds of the vendor’s business for the year, month or quarter for which the return is filed; the gross receipts of the business of the vendor upon which the return is filed; the gross receipts of the business of the vendor upon which the tax is computed; the amount of tax for which the vendor is liable; and such other information that is deemed necessary for the computation and collection of the sales and use tax.

If your sales and use liability is less than or equal to $200 per period, file an annual return, FR-800A. The FR-800A is due on or before October 20th. If your sales and use tax liability is greater than or equal to $201 and less than or equal to $1200 per period, file a quarterly return, FR-800Q. The FR-800Q is due on or before the 20th day of the month following the quarter being reported. If your sales and use tax liability is greater than or equal to $1201 per period, file a monthly return, FR-800M. The FR-800M is due on or before the 20th day of the month following the month being reported.

**Special Event Sales and Use Tax (FR800SE).** The Sales and Use Tax Special Event Return is used to report and pay any sales and use tax liability arising from a special event. It is due by the 20th day of the month following the last day of the special event.

The promoter of a Special Event must provide a list of the participants (the individuals who must collect DC sales tax from the purchasers of any goods sold at the event). The list should contain the name, address and telephone number of each participant, the name and date(s) of the event. Please refer to the Special Event Registration Application (Form FR-500B) for additional information.

**Street and Mobile Food Services Vendor Minimum Sales Tax (FR-800V)** Every sales vendor, mobile food services vendor and Business Beneficial License Holder (BBLH) who has made any sale at retail taxable under the provisions of District of Columbia Official Code §47-2001 et seq., shall file a return with the OTR. Such returns shall show the total gross proceeds of the vendor’s business for the month, quarter or year for which the return is filed; the gross receipts of the business of the vendor upon which the tax is computed; the amount of tax for which the vendor is liable and such other information that is deemed necessary for the computation and collection of the tax.

### Street Vendor and Mobile Food Services Minimum Sales Tax (FR800V)

Vendor Sales Tax Collection and Remittance Act of 2012 requires a minimum sales tax that a street or mobile food services vendor (a person licensed to vend from a sidewalk, roadway, or other public space) must file and pay in lieu of the previous “payment in lieu of collecting and remitting sales tax”. Street and mobile food services vendors are required to collect sales tax and file and pay a street vendor minimum sales tax (MST) quarterly tax return and remit the greater of the taxes collected (5.75% or 10%) or the minimum sales tax of $375 on a quarterly basis.

**Specialized Sales Tax (FR800SM).** The Specialized Sales Tax Return is used for legitimate theaters and entertainment venues, professional baseball-related, special or commission events, Verizon Center vendors and Medical Marijuana sales tax remittance. It must be filed and paid electronically.

- **Legitimate theaters and entertainment venues.** The base rate for entertainment venues with more than 10,000 seats and legitimate theaters that are not funded by tax exempt bonds remains at 5.75%.

  “Legitimate theaters” are venues where the live presentations of stage productions by professional performing artists, including but not limited to plays, musicals, or other performances involving the spoken word, are held and shall not mean motion picture theaters.

- **Medical Marijuana.** The Legalization of Marijuana for Medical Treatment Amendment Act of 2010 defines the key terms and clarifies who is permitted to cultivate, possess, dispense, or use medical marijuana. The sales tax rate remains at 6 percent.

- **Professional baseball-related, special or commission events.** DC Municipal Regulations, Title 9, Chapter 486, §486 imposes the tax as it applies to public events including baseball games, baseball related, special and commission events, and exhibitions at the Nationals Ballpark. The requirement applies to any such vendor, whether located in the District or outside the District. See DC Official Code §§47-2015, 2016.

Sales of food and beverages, spirituous or malt liquors, beers, and wine that are all made for consumption at the Verizon Center, as well as charges for parking are not subject to the additional 4.25%. The tax on the sales of food and beverages for immediate consumption (10 percent) has NOT changed.

- **Parking sales at the Ballpark is 18 percent.**

- **Verizon Center.** The Verizon Center Sales Tax Revenue Bond Approval Act of 2007, DC Act 17-0041 imposed a tax on the gross receipts from any sale by a vendor on or after March 1, 2008, at the Verizon Center of (a) tangible personal property and services otherwise taxable, and (b) tickets to non-exempt public events. See DC Code §§47-2001(n) (1) (H), 2002.06. Thus, the total sales tax that is due on these sales is 10 percent effective October 1, 2013.
Use Tax — The use tax is imposed at the same rate as the corresponding sales tax on the purchase or rental of tangible personal property for the use, storage or consumption in DC by a buyer who did not pay a sales tax to DC or any other tax jurisdiction at the time of the purchase or rental of the property.

Employer Use Tax Return Act of 2012 (FR800A)
Any employer required to file a DC withholding tax return, which is not otherwise required to collect and remit sales tax, shall file an annual use tax return on or before October 20th of each year, remitting with such return the use taxes which are due.

A $.05 fee is imposed on each disposable carryout bag provided by retail establishments - grocery stores, drug stores, liquor stores, restaurants and food vendors (including street vendors) - to their customers.

Note: If your sales and use tax payment due for a period exceeds $5,000, you shall file and pay electronically. Visit www.taxpayerservicecenter.com

PART V
Personal Property Tax

Personal Property Tax — A Personal Property Tax Return (Form FP-31) must be filed by every business owning or holding in trust any tangible personal property (furniture, computers, fixtures, books, etc.) located in or having a taxable situs in DC. The tax applies to property used or available for use in a trade, business or office held for business purposes, including property kept in storage or held for rent or which is leased to third parties, including governmental agencies, under a “lease-purchase agreement.” A Form FP-31 must be filed and the tax paid on or before July 31st of each year based upon the remaining cost (current value) of all tangible personal property owned as of July 1st.

Railroad companies operating rolling stock, parlor cars and sleeping cars in DC over any railroad line, must file Form FP-32 (Railroad Tangible Property Return) by July 31st of each year, on property owned on July 1st. Also, every railroad company whose lines run through DC, must report by July 31st of each year, on Form FP-33 (Railroad Company Report), and any other company whose cars run on their DC tracks, must file Form FP-34 (Rolling Stock Tax Return) together with full payment of the tax owed.

Note: If your personal property tax payment due for a period exceeds $5,000 or greater, you shall file and pay electronically. Visit www.taxpayerservicecenter.com

PART VI
Ballpark Fee Registration

Except as provided below, any person that derived at least $5 million in annual District gross receipts and who was subject to any of the following at any given point during that person’s most recent calendar or fiscal year ending on or before June 15th, each year, shall file and pay the Ballpark Fee electronically:

• Verizon Center and Legitimate Theaters Food, Drink, Beer and Wine sales is 10 percent.
• Verizon Center and Legitimate Theaters Parking is 18 percent.

PART VII
Tobacco Products Excise Tax Registration

Businesses must pay the tobacco products excise tax every quarter during the fiscal year to report ‘little cigars’ and other tobacco products sold in the District during the reporting period using Form FR-1000Q, “Tobacco Products Excise Quarterly Tax Return”.

PART VIII
Department of Health Care Finance (DHCF)

The DHCF administers the following assessments or fees. They are responsible for the computation of the assessment or fees. These assessments or fees must be filed and paid electronically.

PART VIII, Section 1
Nursing Facility Assessment

The nursing facility assessment liability is set annually on a fiscal year basis, beginning October 1st and ending September 30th. Every nursing care facility operating in the District must pay the nursing facility assessment. Nursing care providers operated by the federal government are exempt. The assessment can only be filed and paid electronically using the FR1600M, “Nursing Provider Assessment” form.

PART VIII, Section 2
Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities (ICF-IDD)

Every ICF-IDD facility operating in the District must pay the ICF-IDD assessment in quarterly installments. The assessment can only be filed and paid electronically using the FR1700Q, “Stevie Sellows ICF- IID” form.

PART VIII, Section 3
Hospital Revenue Assessment

Hospital Revenue Assessment is due annually, by September 1st. Each hospital operating in the District must pay the assessment. The assessment can only be filed and paid electronically using the FR1800, “Hospital Revenue Assessment” form.

PART VIII, Section 4
Hospital Provider Fee

Each hospital operating in the District must pay the hospital provider fee quarterly, due the 15th day of the District’s fiscal year quarter (Dec., Mar., June and Sept.) The fee can only be filed and paid electronically using the FR1900Q, “Hospital Provider Fee” form.
PART VIII, Section 5
Medicaid Hospital Outpatient Supplemental Payment

Beginning October 1, 2015, a fee is based on a hospital’s outpatient gross patient revenue. The fee is due and payable within 15 business days after the end of each District fiscal year quarter.

PART VIII, Section 6
Medicaid Hospital Inpatient Rate Supplement

Beginning October 1, 2015, the hospital fee is based on its inpatient new patient revenue. The fee will be due and payable by the 15th of the last month of each District fiscal year quarter.

Part IX
Miscellaneous Tax

Gross Receipts Tax — Utilities, telecommunication companies providing long distance service, companies providing cable television, satellite relay or distribution of video or radio transmission to subscribers and paying customers, heating oil delivery companies, commercial mobile service providers and non-public utility sellers of natural or artificial gas are subject to a Gross Receipts Tax.

Companies subject to the Gross Receipts Tax must submit a monthly report of their gross receipts from DC sources. Gross receipts are reported by filing:

- Form FP-27 for utilities;
- Form FP-27T for toll telecommunication companies;
- Form FP-27C for cable television, satellite relay, or distribution of video and radio transmission companies;
- Form FP-27NAG for non-public utility sellers of natural or artificial gas;
- Form FP-27M for commercial mobile service providers; or Form FP-27H for heating oil delivery companies.

Companies must file the proper form by the 20th of the month following the month being reported.

If you have any questions regarding these tax requirements, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829). First time applicants must mail the original application to: Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470.
COMBINED REGISTRATION APPLICATION FOR BUSINESS DC TAXES/FEES/ASSESSMENTS

PART I — General Information

1a. Federal Employer Identification Number ■■■■■■■■■■ 2. NAICS Business Code ■■■■■■■■

1b. Social Security Number ■■■■■■■■■■

3. Reason for application: (please check)
   - New business
   - Additional location
   - Purchased existing business
   - Name change
   - Employment of household/domestic help
   - Address change
   - Merger (attach merger agreement)
   - Other (describe on an attachment)

4. Legal form of business (please check):
   - Sole Proprietor
   - Limited Partnership
   - Limited Liability Company
   - General Partnership
   - Limited Liability Partnership
   - Joint Venture
   - Other (specify)

5. Business Name (Individual, Partnership, Corporation)

6. Trade Name (if different from Line 5)

7. Business Address (PO Box is not acceptable unless located in a Rural Area)

8. Mailing Address
   8a. Email Address
   8b. Website Address

9. Local Business Phone No. 10. Main Office Phone No. 10(a). Fax No.
   ( ) ( ) ( ) Mo. ________ Day ________ Year ________

11. Date present business began or is expected to begin in DC
   ( ) ( ) ( ) Mo. ________ Day ________ Year ________

12. If previously registered with the DC, please provide:
   Former Entity Name __________________________________________  Business Tax Registration Number __________________________________
   Former Trade Name __________________________________________ Name of Former Owner(s) _________________________________________

13. NAME, TITLE, HOME ADDRESS, SOCIAL SECURITY NUMBER OF PROPRIETOR, PARTNERS OR PRINCIPAL OFFICERS

   Name and Title Home Address Zip Code Social Security Number
   E-mail Address

   Name and Title Home Address Zip Code Social Security Number
   E-mail Address

   Name and Title Home Address Zip Code Social Security Number
   E-mail Address

PART II — Franchise Tax Registration

14. Indicate your profession, principal business activity or service (for example, retail grocery, wholesale auto parts, barber shop, doctor, contractor, etc.)

15. Do you or will you have an office, warehouse, or other place of business in DC, or a representative with a DC location? ■ Yes ■ No

16. Do you or will you have merchandise stored in a public or private warehouse in DC? ■ Yes ■ No

17. Do you or will you perform in DC personal services (medical, accounting, consulting), or other services such as electrical, heating, construction, etc., or installations or repairs of any type? ■ Yes ■ No

18. Do you or will you generate any business related income from DC sources? ■ Yes ■ No

19. Do you or will you have rental property in DC? ■ Yes ■ No

20. Date converted or expected to be converted to rental property ______/_____/____

21. Date on which your taxable year ends: Month ________ Day ________ Year ________ (Calendar or Fiscal)

22. Describe fully ALL your current or expected business activities and/or major type of services performed within DC. (Attach separate sheet if necessary.)

— INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED AND WILL BE RETURNED —

(Rev. 05/15)
### PART III — Employer’s DC Withholding Tax Registration

23. Estimated total number of employees __________

24. Number of DC resident employees subject to DC Withholding Tax: __________

25a. Date when you began to employ DC resident(s) ______/____/_____ MM DD YYYY

25b. Date when you began or when you expect to begin to withhold DC tax from resident employees ______/____/_____ MM DD YYYY

26. Estimate of amount of DC tax to be withheld monthly from DC resident employees:

27. Will you have employee(s) working in DC?  

28. Withholding from retirement accounts or plans  

### PART IV — Sales and Use Tax Registration

29. Check applicable box(es) below

- Reporting Sales Tax on retail sales or rentals.
- Reporting Use Tax on items purchased tax free inside/outside DC
- Purchasing in DC items for resale outside DC (Attach photocopy of state/county sales tax registration.)
- Purchasing in DC cigarettes for resale outside DC (Attach photocopy of state/county cigarette/tobacco license.)
- Making no taxable sales and tax is paid to vendors on all taxable purchases.
- Making exempt sales where a Certificate of Resale is issued.

30. Date when sales/use began in DC (MM/DD/YYYY) ______/____/_____ or date expected to begin.

31. If you have more than one place of business where you collect taxes on sales in DC, please attach a statement listing the additional places of business.

### PART V — Personal Property Tax Registration

Describe the type of Personal Property at each location (ex. furniture, fixtures, machinery equipment and supplies), used for business purposes.

### PART VI — Ballpark Fee Registration

Are annual gross receipts greater than $5 million?  

- Yes  
- No

### PART VII — Tobacco Products Excise Tax Registration

- Yes  
- No

### PART VIII, Section 1 — Nursing Facility/Registration

- Yes  
- No

### PART VIII, Section 2 — Intermediate Care Facility for Persons with Intellectual or Developmental Disabilities (ICF-IDD) Tax Registration

- Yes  
- No

### PART VIII, Section 3 — Hospital Revenue Assessment

- Yes  
- No

### PART VIII, Section 4 — Hospital Provider Fee

- Yes  
- No
PART VIII, Section 5 — Medicaid Hospital Outpatient Supplemental Payment

☐ Yes  ☐ No  Begin date (MMDDYYYY) ___/___/_______  End date (MMDDYYYY) ___/___/_______

PART VIII, Section 6 — Medicaid Hospital Inpatient Rate Supplement

☐ Yes  ☐ No  Begin date (MMDDYYYY) ___/___/_______  End date (MMDDYYYY) ___/___/_______

PART IX — Miscellaneous Tax Registration

Check applicable block(s) and the appropriate payment booklets/returns will be sent to you. Additional information and materials are also available on our website at www.otr.cfo.dc.gov.

☐ Alcoholic Beverage Wholesaler
☐ Cable Television, Satellite Relay or Distribution of Video or Radio Transmission only
☐ Cigarette Wholesaler
☐ Commercial Mobile Service Tax
☐ Gross Receipts Public Utility
☐ Gross Receipts Tax on Toll Telecommunication Service
☐ Gross Receipts Tax on Heating Oil
☐ Interstate Bus
☐ Motor Vehicle Fuel Tax
☐ Gross Receipts Tax on Natural or Artificial Gas by Non-Public Utility Person

If you have questions please contact the Customer Service Administration at (202) 727-4TAX (4829) or by email taxhelp@dc.gov.

CERTIFICATION

I declare under penalties as provided by law that this application (including any accompanying schedules and statements) has been examined by me and, to the best of my knowledge, it is correct.

__________________________  ______________________  ________________
Signature                        Title                        Date

APPLICATIONS WHEN COMPLETED MUST BE SIGNED BY EITHER THE OWNER, PARTNER OR PRINCIPAL OFFICER OF THE CORPORATION. Articles of Incorporation or Articles of Organization must be provided with this application AGENTS or REPRESENTATIVES SIGNING MUST ATTACH A POWER OF ATTORNEY FORM D-2848

http://otr.cfo.dc.gov/node/381642

OFFICIAL USE ONLY

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Reviewer/Date

Date Data Entered/Initials
### Personal Information

Your first name, M.I., Last name for individual or Business name for business

Spouse first name, M.I., Last name for individual

Your SSN or EIN for business

Spouse's SSN

Your daytime phone number

Home address (number and street) or business address

Apartment number

City

State

Zip code

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

**Representative(s)** This Power of Attorney will not be valid unless the Representative(s) complete the Declaration of Representative, sign and date this form on page 2.

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<th>Name and address</th>
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### Tax Matters

**Type of Tax** (Income, Sales, etc)

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### Acts authorized

The representatives are authorized to represent the taxpayer(s) before the Office of Tax and Revenue for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative, please state this below. List specific additions or deletions to the acts otherwise authorized by this power of attorney.

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**Retention/revocation of prior power(s) of attorney** By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax Revenue for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here:  

You must attach a copy of any Power of Attorney you want to remain in effect.

**Signatures**

**Signature of taxpayer(s)** If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If other than the taxpayer, print the name here and sign below.

<table>
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<th>Your Signature</th>
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<th>Title if other than individual</th>
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Spouse's signature if filing jointly

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<th>Telephone number if other than the taxpayer</th>
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If not signed and dated, this power of attorney will be returned

**Declaration of Representative** Representative(s) must complete this section and sign below.

Under penalties of perjury, I declare that:

- As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein; I am one of the following:
  - A member in good standing of the bar of the highest court of the jurisdiction shown below.
  - A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.
  - An Enrolled Agent under the requirements of Treasury Department Circular # 230.
  - A bona fide officer of the taxpayer’s organization.
  - A full-time employee of the taxpayer, trust, receivership, guardian or estate.
  - A member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
  - A general partner of a partnership.
  - Student Attorney or CPA- receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an Low Income Taxpayer Clinic or Student Tax Clinic Program.
  - Other

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<th>Designation-Insert above letter (a-i)</th>
<th>Licensing jurisdiction (state) or other licensing authority (if applicable)</th>
<th>Bar, license, certification, registration, or enrollment number (if applicable)</th>
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If you have any questions regarding the Power of Attorney, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829).

Mail the original Power of Attorney to:

Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470

If this declaration is not signed and dated, this power of attorney will be returned.
PART VI
REGISTRATION TO DETERMINE UNEMPLOYMENT INSURANCE LIABILITY

If you have any questions or need additional information regarding PART VI, please call the DC Department of Employment Services, Office of Unemployment Compensation-Tax Division at 202-698-7550

Unemployment Compensation Tax — Employers who hire one or more persons to perform services in DC must register for Unemployment Compensation Taxes. Domestic/ household employers who pay cash remuneration of $500 or more in any calendar quarter also must register and file reports. A non-profit organization granted an exemption from the payment of FUTA taxes under IRC §501(c)(3) may elect to reimburse the DC Office of Unemployment Compensation instead of paying taxes.

A non-profit organization has two options for financing Unemployment Insurance Coverage:

1. Paying contributions at the rate assigned by the DC Department of Employment Services. The rate is applied to the taxable wages earned by each employee during a calendar year. Contributions are paid on a calendar quarter basis.

2. Reimburse the trust fund. At the end of each calendar quarter, the employer is billed for unemployment benefits paid by DC to its former employees during the quarter.

If you are a new employer acquiring your business from a predecessor, answer the appropriate questions or state whether this is a change in the entity doing business under individual ownership, partnership or corporation. This information is necessary to determine your experience rate. If changing the trade name, include the former trade name.

Questions concerning liability or financing options for Unemployment Compensation Taxes should be directed to the:

DC Department of Employment Services,
Office of Unemployment Compensation - Tax Division
4058 Minnesota Ave., NE, 4th FL,
Washington, DC 20019
Telephone number (202) 698-7550
Fax number (202) 698-5706
REGISTRATION TO DETERMINE UNEMPLOYMENT INSURANCE LIABILITY

IMPORTANT NOTICE: As of October 1, 2014, ALL employers who have employees who work in the District of Columbia are required to register their businesses online with the Employer Self Service Portal (ESSP). Employers may register their accounts through ESSP at https://essp.does.dc.gov/. If you have any questions or need additional information regarding PART VI, please call the DC Department of Employment Services, Office of Unemployment Compensation – Tax Division at 202-698-7550 for assistance, or email essp.info@dc.gov.

Entities completing this form as a requirement for submitting contract proposals with the Government of the District of Columbia (Contract compliance, Tax Verification Response, etc.) MUST contact DOES to obtain a paper copy of the FR-500 form. Please contact the DC Department of Employment Services, Office of Unemployment Tax Division at 202-698-7550 for assistance, or email tax.info@dc.gov.

SAVE TIME – Have the following information available before you attempt to register online. If you are an employer with employees who work in the District of Columbia, you will need to have this information to complete your registration:

- Contact information of the person that DOES should contact with questions about the account,
- The first date wages were paid for services performed in the District of Columbia,
- The Federal Employer Identification Number (FEIN),
- The business entity type (for example: corporation, partnership),
- The legal and trade or Doing Business as (DBA) names for the business,
- Addresses (Where work is performed in DC, regular mailing address, and benefit charge statement mailing address),
- The state in which the business was formed,
- The date of formation or incorporation of the business,
- Business owner or officer information,
- A copy of the Power of Attorney document if you are authorizing a third party agent to act on your behalf,
- Articles of Organization, Articles of Incorporation, Articles of Dissolution, Official Minutes, etc. to substantiate reported changes in your legal entity, and
- If you employ domestic employees in the District, you will need to provide the date you paid at least $500 in aggregate wages in any calendar quarter for such services.

Note: Most employers become liable to pay UI taxes the first day that wages are paid to one or more individuals for performing services in the District of Columbia. Household employers, distinguished as a separate employer group, become liable to pay UI taxes for personal and domestic services performed in the private home of the household employer once the household has paid at least $500 in aggregate wages in any calendar quarter for such services.

Once liable, household employers remain liable for the duration of the period they maintain household employees, without regard to the amount of wages paid. Persons considered household employees include chauffeurs, cooks, gardeners, nurses, maids, and baby-sitters who are at least 18 years of age.

For additional information about ESSP, visit our website at https://essp.does.dc.gov/ and view our tutorial videos. You may also email us at essp.info@dc.gov.

Tax Verification Response
Contract Compliance: Please read this section carefully. If you are required to obtain a DOES UI account number as a condition for submitting a contract proposal or for obtaining contract compliance certificate, there are certain steps you must follow, depending on whether you have labor localized in the District of Columbia.

Contract Compliance for employers who have labor localized in the District of Columbia.
You may register for a DOES state unemployment insurance account number through ESSP at https://essp.does.dc.gov/.

Contract Compliance for employers who do not have labor localized in the District of Columbia.
Contact DOES to receive a Form FR-500; however, you will also be required to submit a notarized letter on company letterhead that includes the following:

- Federal Employer Identification Number (FEIN)
- Type of services performed
- Where employees will be performing services (address)
- Location from which services will be directed (address)
- Whether or not you have employees who work in the District of Columbia

Please email completed forms to UITAX@dc.gov or mail to: DOES/OUC Tax Department Attn: Contract Compliance Unit 4058 Minnesota Ave., N.E. Washington DC 20019