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)
Agriculture, Forestry, Fishing and Hunting

Crop Production

111100 Oliseed & Grain Farming
111210 Vegetable & Melon Farming (including potatoes & yams)
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 shrimp & finfish farms & hatcheries)
112900 Other Animal Production

Forestry and Logging

113100 Timber Tract Operations
113110 Forest Nurseries & Gathering of Forest Products
113310 Logging

Fisheries, 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
115310 Support Activities for Forestry

Mining

211110 Oil & Gas Extraction
211210 Coal Mining
212200 Metal Ore Mining
212310 Stone Mining & Quarrying
212390 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
212390 Other Non Metallic Mineral Mining & Quarrying

Utilities

221100 Electric Power Generation, Transmission & Distribution
221210 Natural Gas Distribution
221300 Water, Sewage & Other Systems

Construction

Building, Developing, and General Contracting

233110 Land Subdivision & Land Development

Code

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

Paper Manufacturing
322210 Pulp, Paper & Paperboard Mills
322220 Converted Paper Product Mfg

Printing and Related Support Activities
323110 Printing & Related Support Mfg

Petroleum and Coal Products Manufacturing
324100 Petroleum Refineries & Related Integrated Operations
324120 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 Aluminum & Aluminum Production & Processing
331400 Nonferrous Metal (except Aluminum) Production & Processing
331500 Foundries

Fabricated Metal Product Manufacturing
332100 Forging & Stamping
332210 Cutlery & Handtool Mfg
332300 Architectural & Structural Metals Mfg
332400 Boiler, Tank, & Shipping Container Mfg
332510 Hardware Mfg
332610 Spring & Wire Product Mfg
332700 Machine Shops; Tunned Product, & Screw, Nut, & Bolt Mfg
332810 Coating, Engraving, Heating, Treatment, & 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
335100 Metalworking Machinery Mfg
336100 Engine, Turbine & Power Transmission Equipment Mfg

Code

333900 Other General Purpose Machinery Mfg
334110 Computer & Peripheral Equipment Mfg
334200 Communications Equipment Mfg
334310 Audio & Video Equipment Mfg
334410 Semiconductor & Other Electronic Component Mfg
334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg
334610 Manufacturing & Reproducing Magnetic & Optical Media

Electrical Equipment, Appliance, & Component Manufacturing
335100 Electric Lighting Equipment Mfg
335200 Household Appliance Mfg
335310 Electrical Equipment Mfg
335400 Other Electrical Equipment & Component Mfg

Transportation Equipment Manufacturing
336100 Motor Vehicle Mfg
336210 Motor Vehicle Body & Trailer Mfg
336300 Motor Vehicle Parts Mfg
336410 Aerospace Product & Parts Mfg
336510 Railroad Rolling Stock Mfg
336610 Ship & Boat Building
336810 Other Transportation Equipment Mfg

Furniture and Related Product Manufacturing
337100 Furniture & Related Product Manufacturing

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
421300 Lumber & Other Construction Materials Wholesalers
421400 Professional & Commercial Equipment & Supplies Wholesalers
421510 Mining, Quarry, & Oil Field Equipment & Supplies Wholesalers
421600 Electrical Goods Wholesalers
421700 Hardware, & Plumbing & Heating Equipment & Supplies Wholesalers
421800 Machinery, Equipment, & Supplies Wholesalers
421910 Sporting & Recreational Goods & Supplies Wholesalers
421920 Toy & Hobby Goods & Supplies Wholesalers
421930 Recyclable Material Wholesalers
421940 Jewelry, Watch, Precious Stone, & Precious Metal Wholesalers
421990 Other Miscellaneous Durable Goods Wholesalers
422100 Book & Paper Product Wholesalers
422200 Drug & Druggists' Sundries Wholesalers
422300 Apparel, Piece Goods, & Notions Wholesalers
422400 Grocery & Related Product Wholesalers
422500 Farm Products Raw Material Wholesalers
422600 Chemical & Allied Products Wholesalers

Codes for Principal Business Activity

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 (311110-339990).

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 (311110-339990).
<table>
<thead>
<tr>
<th>Code</th>
<th>Business category</th>
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<tbody>
<tr>
<td>442700</td>
<td>Wholesale Trade, Durable Goods</td>
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<tr>
<td>442900</td>
<td>Retail Trade</td>
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<tr>
<td>443110</td>
<td>Furniture and Home Furnishings Stores</td>
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<tr>
<td>443120</td>
<td>Building Material and Garden Equipment and Supplies Dealers</td>
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<tr>
<td>444110</td>
<td>Food and Beverage Stores</td>
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<tr>
<td>445110</td>
<td>Health and Personal Care Stores</td>
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<td>Clothing and Clothing Accessories Stores</td>
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<td>451210</td>
<td>General Merchandise Stores</td>
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<tr>
<td>453210</td>
<td>Nonstore Retailers</td>
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<tr>
<td>454110</td>
<td>Transportation and Warehousing</td>
</tr>
<tr>
<td>484990</td>
<td>Insurance Carriers and Related Activities</td>
</tr>
</tbody>
</table>

**Retail Trade**
- Motor Vehicle and Parts Dealers
- Furniture and Home Furnishings Stores
- Building Material and Garden Equipment and Supplies Dealers
- Food and Beverage Stores
- Health and Personal Care Stores
- Clothing and Clothing Accessories Stores

**Transportation and Warehousing**
- Air, Rail, and Water Transportation
- Truck Transportation
- Pipeline Transportation
- Scenic & Sightseeing Transportation
- Support Activities for Transportation

**Insurance Carriers and Related Activities**
- Direct Life, Health, & Medical Insurance Carriers
- Insurance Agencies & Brokerages
- Other Insurance Related Activities

**Real Estate and Rental and Leasing**
- Real Estate
- Rental and Leasing Services

**Health and Personal Care Stores**
- Healthcare Stores
- Health & Personal Care Stores
- Gasoline Stations

**Code**
- Code 45110: Sporting Goods Stores
- Code 45120: General Merchandise Stores
- Code 45320: Nonstore Retailers
- Code 45410: Transportation and Warehousing
- Code 48490: Insurance Carriers and Related Activities

**List of Insurance**
- Depository Credit Intermediation
- Nondepository Credit Intermediation
- Activities Related to Credit Intermediation

**Real Estate**
- Lessors of Residential Buildings & Dwellings
- Lessors of Nonfinancial Intangible Assets (except copyrighted works)

**Professional, Scientific, and Technical Services**
- Legal Services
- Architectural, Engineering, and Related Services
- Drafting Services
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<thead>
<tr>
<th>Code</th>
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<tr>
<td>541520</td>
<td>Architectural Engineering, and Related Services</td>
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<tr>
<td>541390</td>
<td>Geophysical Surveying &amp; Mapping Services</td>
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<tr>
<td>541370</td>
<td>Surveying &amp; Mapping (except Geophysical) Services</td>
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<tr>
<td>541380</td>
<td>Testing Laboratories</td>
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<tr>
<td>541400</td>
<td>Specialized Design Services (Including interior, industrial, graphic, &amp; fashion design)</td>
</tr>
<tr>
<td>541411</td>
<td>Custom Computer Programming Services</td>
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<tr>
<td>541412</td>
<td>Computer Systems Design Services</td>
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<tr>
<td>541413</td>
<td>Computer Facilities Management Services</td>
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<tr>
<td>541419</td>
<td>Other Computer Related Services</td>
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<tr>
<td>541600</td>
<td>Management, Scientific, &amp; Technical Consulting Services</td>
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<tr>
<td>541700</td>
<td>Scientific Research &amp; Development Services</td>
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<td>541800</td>
<td>Advertising &amp; Related Services</td>
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<td>541910</td>
<td>Marketing Research &amp; Public Opinion Polling</td>
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<td>541920</td>
<td>Photographic Services</td>
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<td>541930</td>
<td>Translation &amp; Interpretation Services</td>
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<tr>
<td>541940</td>
<td>Veterinary Services</td>
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<td>All Other Professional, Scientific, &amp; Technical Services</td>
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<tr>
<td>551111</td>
<td>Offices of Bank Holding Companies</td>
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<td>Offices of Other Holding Companies</td>
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<td>Administrative and Support Services</td>
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<td>Facilities Support Services</td>
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<td>Employment Services</td>
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<td>Document Preparation Services</td>
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<td>Telephone Call Centers</td>
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<tr>
<td>591430</td>
<td>Business Services Centers (Including private mail centers &amp; copy shops)</td>
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<td>591440</td>
<td>Collection Agencies</td>
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<td>591450</td>
<td>Credit Bureaus</td>
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<td>591490</td>
<td>Other Business Support Services (Including repossessions services, court reporting, &amp; stereotype services)</td>
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<td>561500</td>
<td>Travel Arrangement &amp; Reservation Services</td>
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<tr>
<td>561600</td>
<td>Investigation &amp; Security Services</td>
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<td>561700</td>
<td>Exterminating &amp; Pest Control Services</td>
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<td>Janitorial Services</td>
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<td>Landscaping Services</td>
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<td>Carpet &amp; Upholstery Cleaning Services</td>
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<td>Other Services to Buildings &amp; Dwellings</td>
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<tr>
<td>561960</td>
<td>Other Support Services (Including packaging &amp; labeling services, &amp; convention &amp; trade show organizers)</td>
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<tr>
<td>562000</td>
<td>Waste Management &amp; Remediation Services</td>
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<td>611000</td>
<td>Educational Services (Including schools, colleges, &amp; universities)</td>
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<td>Offices of Physicians and Dentists (Except mental health specialists)</td>
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<tr>
<td>621112</td>
<td>Offices of Physicians, mental Health Specialists</td>
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<tr>
<td>621210</td>
<td>Office of Dentists</td>
</tr>
<tr>
<td>621310</td>
<td>Offices of Other Health Practitioners</td>
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<tr>
<td>621320</td>
<td>Offices of Optometrists</td>
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<tr>
<td>621330</td>
<td>Offices of Mental Health Practitioners (Except Physicians)</td>
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<tr>
<td>621340</td>
<td>Offices of Physical, Occupational &amp; Speech Therapists, &amp; Audiologists</td>
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<tr>
<td>621391</td>
<td>Offices of Podiatrists</td>
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<td>Offices of All Other Miscellaneous Health Practitioners</td>
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<tr>
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<td>Family Planning Centers</td>
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<td>621420</td>
<td>Outpatient Mental Health &amp; Substance Abuse Centers</td>
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<td>HMO Medical Centers</td>
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<td>621492</td>
<td>Kidney Dialysis Centers</td>
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<td>Freestanding Ambulatory Surgical &amp; Emergency Centers</td>
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<td>Medical &amp; Diagnostic Laboratories</td>
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<td>Home Health Care Services</td>
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<td>Other Ambulatory Health Care Services</td>
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<td>Hospitals</td>
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<td>622300</td>
<td>Nursing &amp; Residential Care Facilities</td>
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<td>Arts, Entertainment, and Recreation</td>
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<td>Management of Companies (Holding Companies)</td>
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<td>811110</td>
<td>Automotive Mechanical &amp; Electrical Repair &amp; Maintenance</td>
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<tr>
<td>811120</td>
<td>Automotive Body, Paint, Interior, &amp; Glass Repair</td>
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<td>811190</td>
<td>Other Automotive Repair &amp; Maintenance</td>
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<tr>
<td>811410</td>
<td>Home &amp; Garden Equipment Appliance Repair &amp; Maintenance</td>
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<td>811420</td>
<td>Furniture Repair</td>
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<td>811430</td>
<td>Footwear &amp; Leather Goods Repair</td>
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<td>811490</td>
<td>Other Personal &amp; Household Goods Repair &amp; Maintenance</td>
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<tr>
<td>812111</td>
<td>Barber Shops</td>
</tr>
<tr>
<td>812122</td>
<td>Beauty Salons</td>
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<tr>
<td>812133</td>
<td>Nail Salons</td>
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<tr>
<td>812190</td>
<td>Other Personal Care Services (Including diet &amp; weight reducing centers)</td>
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<tr>
<td>812210</td>
<td>Funeral Homes &amp; Funeral Services</td>
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<td>812220</td>
<td>Cemeteries &amp; Crematories</td>
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<td>Coin-Operated Laundries &amp; Drycleaners</td>
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<td>Drycleaning &amp; Laundry Services (Except Coin-Operated)</td>
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<td>821200</td>
<td>Religious Organizations (Including condominium and homeowners associations)</td>
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<tr>
<td>813000</td>
<td>Religious, Grantmaking, Civic, Professional, &amp; Similar Organizations</td>
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</table>

Additional codes can be found at http://www.census.gov/eco/www/natsc/
INSTRUCTIONS

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-IIID) 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 II

DC TAX REQUIREMENTS

Corporation Franchise Tax
Unincorporated Business Franchise Tax
Partnership Return of Income

Corporation Franchise Tax — Every corporation engaging in or carrying on a trade or business in DC and/or receiving income from sources within DC must file a Corporation Franchise Tax Return (Form D-20). The return must be filed by March 15th or the 15th day of the third month following the close of the corporation’s taxable year.

Non-profit Organizations — Organizations subject to tax on unrelated business income, as defined in IRC §512, must file a Form D-20, Corporation Franchise Tax return. The due date for this filing is March 15 or the 15th day of the fifth month after the close of the organization’s tax year.

Unincorporated Business Franchise Tax — An Unincorporated Business Franchise Tax Return (Form D-30) is required of every unincorporated business (sole proprietor, joint venture, etc.) engaging in or carrying on a trade or business in DC, deriving rental income, and/or receiving other income from sources within DC, whose gross income exceeds $12,000. A Form D-30 must be filed by April 15th or the 15th day of the fourth month following the close of the business taxable year.

The minimum tax for corporate and unincorporated filers is $250 if DC gross receipts are $1 million or less, or $1,000 if DC gross receipts are greater than $1 million. To calculate DC gross receipts, refer to the D-20 or D-30 booklet.

Partnership Return of Income (D-65) — Partnerships not required to file a Form D-30 (for whatever reason) must file a Form D-65.

PART III

Employer’s DC Withholding Tax

Employer Withholding Tax — Every employer who pays wages to a DC resident or payor of lump-sum distributions who withholds DC income tax must file a DC withholding tax return. This includes individual employers who have household employee(s). Lump-sum distributions do not include:

(a) any portion of a lump-sum payment that was previously subject to tax;
(b) an eligible rollover distribution that is effected as a direct trustee to trustee transfer; and
(c) a rollover from an individual retirement account to a traditional or Roth individual retirement account that is affected as a direct trustee to trustee transfer.

An employer or payor who fails to withhold or pay withholding taxes to DC is personally liable for the tax. If your withholding tax liability is less than or equal to $200 per period, file an annual return, FR-900A. The FR-900A is due on or before the 20th day of January following the year being reported. If your withholding tax liability is greater than or equal to $201 and less than or equal to $1200 per period, file a quarterly return, FR-900Q. The FR-900Q is due on or before the 20th day of the month following the quarter being reported. If your withholding tax liability is greater than or equal to $1201 per period, file a monthly return, FR-900M. The FR-900M is due on or before the 20th day of the month following the month being reported.
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 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 picture theaters.

The entertainment venues with the 5.75% sales tax rate are those entertainment venues with seating of 10,000 or more, other than Nationals ballpark.

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

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:

• DC Corporation Franchise Tax;
• DC Unincorporated Business Franchise Tax; or
• The DC Unemployment Compensation Act, except employers who employ persons to provide personal or domestic services in a private home unless the employment is in relation to the employer’s trade, occupation, profession, enterprise or vocation.

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-IDD" 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.
PART I — General Information

1a. Federal Employer Identification Number

1b. Social Security Number

2. NAICS Business Code

3. Reason for application: (please check)
   - New business
   - Additional location
   - Purchased existing business
   - Name change
     (if a corporation, attach corporation amendment)
   - Legal form change
   - Street and Mobile Food Services Vendor
   - Employment of household/domestic help
   - Address change
   - Merger (attach merger agreement)
   - Other (describe on attachment)
   - Heating oil company
   - Utility company
   - Mandatory: If incorporated, enter state and date of incorporation.

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

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.

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.)

(Rev. 06/15)

— INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED AND WILL BE RETURNED —
**PART III — Employer's DC Withholding Tax Registration**

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<td>23. Estimated total number of employees</td>
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<td>24. Number of DC resident employees subject to DC Withholding Tax:</td>
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<td>25a. Date when you began to employ DC resident(s)</td>
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<td>25b. Date when you began or when you expect to begin to withhold DC tax from resident employees</td>
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<td>26. Estimate of amount of DC tax to be withheld monthly from DC resident employees:</td>
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<td>27. Will you have employee(s) working in DC?</td>
<td>Yes</td>
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<td>28. Withholding from retirement accounts or plans</td>
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**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.
- Street Vendor and Mobile Food Services.
- Special Events
- Specialized Sales

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

Begin date (MMDDYYYY) / /  End date (MMDDYYYY) / / 

**PART VII — Tobacco Products Excise Tax Registration**

Yes | No

Begin date (MMDDYYYY) / /  End date (MMDDYYYY) / / 

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

Yes | No

Begin date (MMDDYYYY) / /  End date (MMDDYYYY) / / 

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

Yes | No

Begin date (MMDDYYYY) / /  End date (MMDDYYYY) / / 

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

Yes | No

Begin date (MMDDYYYY) / /  End date (MMDDYYYY) / / 

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

Yes | No

Begin date (MMDDYYYY) / /  End date (MMDDYYYY) / / 


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

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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<tr>
<th>Name and address</th>
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<th>Telephone Number</th>
<th>Fax No.</th>
<th>E-mail Address</th>
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### Tax Matters

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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.
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.

Your Signature __________________________ Date __________ Title if other than individual __________________________

Spouse’s signature if filing jointly __________________________ Date __________ Telephone number if other than the taxpayer __________________________

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. A member in good standing of the bar of the highest court of the jurisdiction shown below.
b. A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.
c. An Enrolled Agent under the requirements of Treasury Department Circular #230.
d. A bona fide officer of the taxpayer’s organization.
e. A full-time employee of the taxpayer, trust, receivership, guardian or estate.
f. A member of the taxpayer’s immediate family (i.e., spouse, parent, child, brother, or sister).
g. A general partner of a partnership.
h. 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.

i. Other __________________________

Designation: Insert above letter(a-i) Licensing jurisdiction (state) or other licensing authority (if applicable) Bar, license, certification, registration, or enrollment number (if applicable) Signature Date

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
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