



F.E.I.N. *Federal Employer Identification Number*

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Beginning in November 2000, the District of Columbia Office of Tax and Revenue (OTR) will change its registration policy for business taxpayers by simplifying identification requirements. Currently, businesses must provide both a Business Tax Number (BTN) and a Federal Employer Identification Number (FEIN) when interacting with the Office of Tax and Revenue. As a result of improvements to the agency's processing systems, only the FEIN, an identifier issued by the Internal Revenue Service (IRS) and used by many other taxing jurisdictions, will now be required for business tax processing.

In coordination with OTR, the District's Department of Consumer and Regulatory Affairs (DCRA) will begin using the FEIN in October 2000 when issuing business permits under the new master business licensing system. Such standardization will not only improve the two agencies' service to the city's business community, it will simplify data exchanges with the IRS and other state and local taxing jurisdictions.

How Can I Obtain a FEIN? Form SS-4, the application for a FEIN, can be ordered by contacting the IRS at 1-800-TAX-FORM (829-3676), or by visiting the IRS Web site at www.irs.gov. After completing the form, follow its instructions to obtain your FEIN by mail, fax, or, in some cases, by phone.

What Will Happen to Business Taxpayers That Are Not Required to Have a FEIN? Businesses that register as a partnership or sole proprietorship are not required by the IRS to obtain a FEIN. Therefore, OTR will use the taxpayer's Social Security number as

the primary identification number for District business tax purposes.

What Forms Will Be Affected by this Move to FEIN? The FEIN will replace the BTN on all District of Columbia business tax forms as well as on the Combined Business Tax Registration application (Form FR-500).

How Will the Business Registration Process Change? Once a business obtains a FEIN from the IRS, it can register for District tax purposes by visiting the one-stop Customer Service Center located at 941 North Capitol Street, N.E., Washington, D.C. The service center's hours are Monday through Friday, 8:15 a.m. to 4:30 p.m.

A business will be required to complete and sign the Combined Business Tax Registration application (Form FR-500) and may, depending on the type of business, be required to apply for a license from DCRA, which is also located at 941 North Capitol Street, N.E.

Form FR-500 can be found on the OTR Web site located at cfo.washingtondc.gov. Business license forms are available on the DCRA Web site located at www.dkra.org.

What Will Happen to Registrations Processed Using a BTN? Prior business tax registrations that do not contain a FEIN are still valid. However, all prior business registrants should take the necessary steps to obtain a FEIN where applicable.

QUESTIONS?
CALL 202-727-4TAX