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

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DISTRICT OF COLUMBIA
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DCS001M

2004

Sales and Use Tax
Monthly Returns Booklet

Monthly Sales and Use Tax Return

FILING PERIOD AND DUE DATES

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

NOTE: If your monthly sales and use tax liability is consistently less than $100, call the Office of Tax and Revenue (OTR) at (202) 727-4TAX(4829) to change your filing requirement from monthly to annual.

NAICS Business Activity Code

Please refer to FR-500, Combined Business Tax Registration Application for a list of codes. You may also visit our website – www.cfo.dc.gov.

FORMS

This booklet has all the forms and instructions you will need. It is mailed to each registered taxpayer. You are responsible for filing and paying taxes on time whether or not you receive the forms. You may want to file your return and pay your tax liability electronically, see our website www.cfo.dc.gov then click on Taxpayer Service Center.

PAYMENTS

Write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-800A, and the tax year on your check or money order. Make it payable to the DC Treasurer; mail it with your return to Office of Tax and Revenue, PO Box 679, Washington DC 20044-0679. You can pay at any branch of the Wachovia Bank (formerly First Union Bank) in DC. You can also pay electronically, see our website www.cfo.dc.gov then click on Taxpayer Service Center.

DISHONORED CHECKS

You will be charged $65 for any dishonored check you send to us.

EXEMPT AND NONTAXABLE SALES

- Sales to the United States or the DC Government or any of their instrumentalities;
- Sales to semipublic institutions with a DC Certificate of Exemption (FR-551);
- Sales to purchasers who furnished you with a DC Certificate of Resale (FR-368);
- Sales delivered to purchasers outside DC; and
- Certain sales in DC *by* a Qualified High Technology Company (QHTC) and certain sales *to* a QHTC.

NOTE: Charitable organizations must collect and pay sales tax on taxable items only.

TAX RATES

- The **5.75% rate** applies to:
  - Sales of tangible property delivered in DC;
  - Rentals or leases of tangible personal property, except rentals of textiles to residential users;
  - Sales of newspapers and publications;
  - Sales of food or drinks sold through vending machines;
  - Sales of these services: real property maintenance; landscaping; employment; personnel placement; data processing; information; production; fabrication or printing; repairs or alterations of tangible personal property; copying; photocopying, duplicating, or mailing; delivery; and laundering, dry cleaning, or pressing; unless the service is performed by coin-operated equipment.
  - Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, “900,” “976,” “915,” and other “900” type telecommunication services, telephone answering services, and coin-operated telephone services. These services are exempt from sales tax if charges to the end-user are subject to the DC gross receipts or the toll telecommunication tax;
  - Admissions to certain public events, for more details, see publication FR-379, *General Information: Sales and Use Taxes* (see www.cfo.dc.gov);
  - Sales of local telephone service, gas, oil and electricity for commercial use; and
  - Sales of solid fuel or steam.
- The **9% rate** applies to sales of alcoholic beverages sold for consumption off the premises.
- The **10% rate** applies to:
  - All sales of food and drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops, and other similar places of business. This includes food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint.
  - Rentals of motor vehicles and utility trailers, except those registered for commercial purposes;
  - Sales of alcoholic beverages sold for consumption on the premises; and
  - Sales of prepaid telephone calling cards.
- The **12% rate** applies to charges for parking, storing, or keeping motor vehicles or trailers.

DCS002M

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

RULES FOR REPORTING SALES AND USE TAXES

You must charge and collect tax on the actual selling price. Report cash, credit or charge sales, including conditional sales, for the period each sale took place, even if you have not collected part of the sale. Do not deduct refunds you issued for previously reported sales, see Overpayment of Sales or Use Tax. Also, do not deduct amounts for sales of property that was later repossessed.

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

CRIMINAL PENALTIES

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

- you fail to file the return or report timely, upon conviction, you will be fined not more than $1,000 or imprisoned for not more than six months, or both, for each failure or neglect; or
- you willfully fail to file the return or report timely, upon conviction, you be fined not more than $5,000 or imprisoned for not more than one year, or both.
- you willfully attempt to evade or defeat a tax; or willingly fail to collect, account for, or pay over a tax; you are subject to other penalties (see DC Code §47 – 4101 and 4102).

These penalties are in addition to penalties for false statements under DC Code §22-2514 and any other penalties provided in the Sales and Use Tax Act. Corporate officers may be held personally liable for the payment of taxes owed if not paid to DC.

PENALTY AND INTEREST CHARGES

OTR will charge:

- a penalty of 5 percent per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an amount equal to 25 percent of the tax due.
- a 20 percent penalty on that portion of an underpayment of taxes attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records.
- interest of 10 percent per year, compounded daily on a late payment.

USE TAX REPORTING

You must report the cost of all personal property and taxable services which you used or consumed in DC for which sales tax has not been paid to any state. This includes the cost of items purchased under a Certificate of Resale or withdrawn from stock for personal use or for use in the conduct of your business.

OVERPAYMENT OF SALES OR USE TAX

You cannot claim credit for an overpayment of sales or use tax from a prior FR-800M. To claim this overpayment credit you must file a Claim for Refund of Sales and Use Tax (Form FR-331). If you need more information, please call (202) 727-4829. For tax forms, call (202) 442-6546 or visit www.cfo.dc.gov.

USE TAX

Line 1: Taxable at 5.75%: In Column B enter the Taxable amount of all items or services used by you in DC for the month being reported for which you have not previously paid a sales tax to any state. Multiply the amount by **.0575** and enter the result on Line 1C.

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

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

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

SALES TAX

Line 5: Taxable at 5.75%. In Column B enter the amount of all sales taxed at 5.75% for the month being reported. Multiply the amount by **.0575** and enter the result on Line 5C.

Line 6: Taxable at 9%. In Column B enter the amount of all sales taxed at 9% for the month being reported. Multiply the amount by **.09** and enter the result on Line 6C.

Line 7: Taxable at 10%. In Column B enter the amount of all sales taxed at 10% for the month being reported. Multiply the amount by **.10** and enter the result on Line 7C.

Line 8: Taxable at 12%. In Column B enter the amount of all sales taxed at 12% for the month being reported. Multiply the amount by **.12** and enter the result on Line 8C.

Line 9: Taxable at 14.5%. In Column B enter the amount of all sales taxed at 14.5% for the month being reported. Multiply the amount by **.145** and enter the result on Line 9C.

Line 10, Column B. Add all entries on Lines 5B through 9B and enter as the Total taxable sales.

Line 10, Column C. Add all entries on Lines 5C through 9C and enter as the Total sales tax.

Line 11, Column B. Enter your Total exempt sales for the sales month being reported, including eligible sales during the sales tax holiday and sales by QHTCs.

Line 12, Column B. Add Lines 10B and 11B and enter the result as the Total sales.

Line 12, Column C. Add Lines 4C (total use tax) and 10C (total sales tax) and enter the result. This is your Tax due.

Lines 13 and 14, Column C. Enter penalty and/or interest due, see explanations above.

Line 15, Column C. Add Lines 12C, 13C and 14C and enter the result. This is the Total amount due.

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Government of the
District of Columbia

FR-800S
Sales and Use Tax

CHANGE OF ADDRESS/CONTACT

If you have moved or if you have changed your contact person, please complete this form and mail it to Office of Tax and Revenue, PO Box 470, Washington DC 20044-0470.

FEIN	SSN	BUSINESS NAME
PREVIOUS MAILING ADDRESS		NEW MAILING ADDRESS
PREVIOUS BUSINESS ADDRESS		NEW BUSINESS ADDRESS
PERSON TO CONTACT AND PHONE NUMBER		DATE MOVED

For all other changes, call Customer Service Administration (202) 727-4829.

DCS004M/A

Government of the
District of Columbia

FR-800S1
Sales and Use Tax

FINAL REPORT

Complete this form if business is sold, closed or discontinued. Submit your certificate of registration with the Final Report.

FEIN

SSN

Business name and address:

Mail to: **Office of Tax and Revenue**
PO Box 470
Washington DC 20044-0470

If business was sold, state purchaser's name, address and date of sale:

Name _____

Address _____

_____

Date of Sale _____

If business has been closed or discontinued:

Date closed or discontinued _____

Reason _____

_____

_____

PERSON TO CONTACT FOR ADDITIONAL INFORMATION

NAME AND TITLE

PHONE NUMBER

Government of the District of Columbia

2004

FR-800M Sales and Use Tax Monthly Return

0 4 8 0 0 0 2 1 0 0 0 0

Federal Employer Identification Number

Period Ending (MM/DD/YYYY)

OFFICIAL USE ONLY

Business Name

Social Security Number (SSN)

Mailing address line 1 Fill in if this is your first return or if your address changed from your last return

Account identification number

Fill in if this is an AMENDED return

Mailing address line 2

NAICS code

Due date

City

State

Zip code

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

Column A description		Column B — Taxable amount	Tax Rate		Column C — Tax due – multiply column B by tax rate, enter here
1. Use Taxable at 5.75%	1B	$.	X .0575	1C	$.
2. Use Taxable at 9%	2B	$.	X .09	2C	$.
3. Use Taxable at 10%	3B	$.	X .10	3C	$.
4. Total use tax (Add Lines 1C, 2C and 3C.....				4C	$.
5. Sales Taxable at 5.75%	5B	$.	X .0575	5C	$.
6. Sales Taxable at 9%	6B	$.	X .09	6C	$.
7. Sales Taxable at 10%	7B	$.	X .10	7C	$.
8. Sales Taxable at 12%	8B	$.	X .12	8C	$.
9. Sales Taxable at 14.5%	9B	$.	X .145	9C	$.
10. Total taxable sales (Add Lines 5B–9B)	10B	$.	10. Total sales tax (Add Lines 5C–9C)	10C	$.
11. Total exempt sales this month	11B	$.	11C		
12. Total sales (Add Lines 10B and 11B)	12B	$.	12. Tax due (Total of Lines 4C and 10C)	12C	$.
			13. Penalty	13C	$.
			14. Interest	14C	$.
			15. Total amount due (Add Lines 12C–14C)	15C	$.

PLEASE SIGN HERE

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

Taxpayer's signature

Title

Date

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer)

Date

Firm name

Firm address

Telephone Number of Person to Contact

Paid Preparer's FEIN, SSN or PTIN

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800M" and tax period on your payment.
Mail return and payment to: Office of Tax and Revenue, PO Box 679, Washington, DC 20044-0679.

DCS005M

DCS006M

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