

INSTRUCTIONS FOR FILING 2000 D.C. PERSONAL PROPERTY TAX RETURN

General Instructions

IMPORTANT

TO INSURE PROPER CREDIT TO YOUR ACCOUNT,
PLEASE REMEMBER THAT:

1. Only one return will be accepted for each tax registrant. If you have more than one business location, please file a consolidated return with a separate schedule for each location.
2. If an address label is provided, place it on the address area of the return you file and make any corrections necessary.
3. Enter your D.C. business tax registration number and your federal employer identification number in the appropriate boxes.
4. Write "2000 Personal Property Tax" and your D.C. business tax registration number on your remittance.
5. Include the telephone number of an officer or owner.
6. Include your name, address, tax year, and D.C. business tax registration number on any additional schedules or attachments.
7. All assets acquired before July 2, 1988, must continue to be depreciated at the same rates as were used on previous years' returns. All assets acquired on or after July 2, 1988, must use the rates in the depreciation guide contained in this booklet.

Who Must File a Return

A D.C. personal property tax return must be filed by every individual, corporation, partnership, executor, administrator, guardian, receiver, trustee or any entity that owns or holds in trust any tangible personal property if:

- the property is located or has a taxable situs in the District of Columbia; and
- the property is used or is available for use in a trade or business, including property kept in storage or held for rent or lease to third parties or government agencies.

NOTE: You are in a trade or business if you are engaged in or carry on a trade, business, profession, rental of property, or any other activity for the purpose of gaining income or a livelihood. Construction companies doing business in the District of Columbia at any time from July 2, 1998 to July 1, 1999 must apportion the current value of tangible personal property as of July 1, 1999, in accordance with the number of days during the period that their tangible personal property was physically located in the District.

Exemptions

1. Nonprofit Organizations - The personal property of an IRC §501(c)(3) organization that has applied for and received an exemption certificate from the Office of Tax and Revenue is exempt from the personal property tax. If you are an IRC §501(c)(3) organization and would like to apply for a D.C. exemption certificate, please call (202) 442-____.
2. Telecommunication Companies - The tangible personal property (excluding office equipment or office furniture) of any telecommunication company subject to the toll telecom-

munication service tax or the commercial mobile service tax is exempt from the personal property tax.

3. Public Utility Companies - The personal property of any gas, electric lighting or telephone company subject to the gross receipts tax is exempt from the personal property tax.
4. Cable Television Companies - The personal property of any cable television company subject to the gross receipts tax is exempt from the personal property tax.

When and Where to File

The 2000 D.C. personal property tax return must be filed on or before July 31, 1999. Mail returns to the Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862.

Payment of Personal Property Tax

The total amount of tax due must be paid in full and mailed with the return. Make the check or money order payable to the D.C. Treasurer, and write "2000 Personal Property Tax" and your D.C. business tax registration number in the bottom left hand corner of your payment.

Charge for dishonored check

A \$50 charge will be imposed if your bank does not honor a check in payment of any obligation due the District of Columbia.

Extension of Time to File

To request an extension of time to file your Personal Property Tax Return, file Form FP-129A. Mail Form FP-129A, on or before July 31, 1999, along with your payment of the tax due. Mail the request and payment to the Office of Tax and Revenue, 941 North Capitol Street, N.E., Suite 600, Washington, D.C., 20002.

Penalties and Interest

- The penalty for failure to file the return on time or failure to pay any personal property tax due by the due date of the return, without regard to any extension, is 5 percent of the unpaid portion of the tax due for each month, or portion of a month, that the failure to file or pay continues, but not more than 25 percent of the tax due.
- A 20 percent penalty will be imposed on an understatement of personal property tax, if the understatement exceeds the greater of (a) 10 percent of the tax determined to be due or (b) \$2,000. An understatement of taxes is the difference between the amount shown as due on the original or amended return (less any overpayment, credit or refund) and the amount of tax determined to be due as a result of an audit or review.
- Interest of 1.5 percent per month, or portion of a month, will be assessed on any tax which remains unpaid after the due date of the return without regard to any extension. Interest is computed from the due date of the return to the date of payment of the tax.

Additional Information

Additional information regarding this return may be obtained from the Customer Service Administration (First floor), 941 North Capitol Street N.E., Washington, D.C. 20002, telephone (202) 727-4TAX (4829).

Photocopies

Photocopies of the D.C. personal property tax return with an original signature will be accepted.

SPECIFIC INSTRUCTIONS

Value of Personal Property - You must report the remaining cost (current value) of all tangible personal property as of July 1, 1999.

Depreciation - The straight-line method of depreciation is the only method allowed to be used in calculating the remaining cost. Accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System (ACRS), may not be used to compute the remaining cost. Tangible personal property reported on the return must not be depreciated in excess of 75 percent of its original cost. Consequently, the remaining cost of all tangible personal property must be at least 25 percent of the original cost.

All assets acquired before July 2, 1988, must continue to be depreciated at the rates used on the previous years' returns.

All assets acquired on or after July 2, 1988, must use the depreciation rates in the Depreciation Guide contained in this booklet.

Applicable depreciation rates for any tangible personal property not listed in the Depreciation Guide may be obtained by calling the Audit Division at (202) 442-_____.

Use Schedule A to report all depreciable property.

Leased Property - Any tangible personal property owned by the lessor must be reported by the lessor in Schedule A. Any tangible personal property under a "Lease-Purchase" or a "Security Purchase" Agreement, in which the lessee is obligated to become the owner, must be reported by the lessee in Schedule A.

Square Footage - Include the approximate total square footage of all space in the District of Columbia, owned or leased, where any personal property reported on this return is located.

Schedules - Separate schedules may be attached if necessary. These schedules must include your name, address, tax year, and your D.C. business tax registration number.

All items of tangible personal property owned by the business, whether or not currently in use, must be reported at their remaining cost as of July 1, 1999.

SCHEDULE A (Page 2) and Lines 1, 2, and 3 of the return

BOOKS, CASSETTES AND OTHER REFERENCE MATERIAL. Report in this schedule all books, reference books, other reference material, such as cassettes, tapes, etc., used in a business or profession. Enter the amount on line 1 of the return.

FURNITURE, FIXTURES, MACHINERY AND EQUIPMENT.

Report furniture, fixtures, machinery, equipment, and other fixed assets used in the business or profession. Report the furniture furnishings and equipment of hotels, apartments, schools, hospitals, sanitariums, rooming and boarding houses, estate property, property in storage and private dwellings that are rented furnished as a complete unit or as individual rooms or apartments. Hotels and motels must report on the return the total number of rooms. Enter the total amount on line 2 of the return.

UNREGISTERED EQUIPMENT AND OTHER TANGIBLE PROPERTY. Report all unregistered that is (not registered in the District of Columbia) motor vehicles, trailers, construction equipment, equipment mounted on a vehicle or trailer and not used primarily for the transportation of persons or property, boats, barges, dredges, aircraft, etc., and all other tangible personal property not reported in any other schedule. In addition to Schedule A, owners (lessors) of leased property located in the District of Columbia must also complete Schedule D-2, if the property is not included in Schedule A. Enter the total amount on line 3 of the return.

SCHEDULE B (Page 2) and Line 4 of the return

SUPPLIES. Report those consumable items not held for sale, such as office and other supplies. Office supplies include, but are not limited to, items such as stationery and envelopes used in the business or profession. Other such supplies include, but are not limited to, wrapping and packing materials, advertising items, salesbooks, fuel oil, china, glass and silverware. Enter the total amount on line 4 of the return.

SCHEDULE C (Page 2) of the return

DISPOSITIONS OF TANGIBLE PERSONAL PROPERTY. Report all fixed assets that were traded in, sold, donated, discarded or transferred from a D.C. location during the preceding tax year. This includes all those items reported on previous years' returns that are not reported in the current year's return.

SCHEDULE D-1 (Page 2) of the return

LEASED PROPERTY-LESSEE. Complete this schedule only if you, as a lessee, had in your possession tangible personal property which is rented or leased from another business or individual, and the lessor owned this tangible personal property. Any other tangible personal property under a "Lease-Purchase" or "Security-Purchase" Agreement in which you as the lessee are obligated to become the owner, must be reported in Schedule A.

SCHEDULE D-2 (Page 2) of the return

LEASED PROPERTY-LESSOR. Complete this schedule only if you, as a lessor, rented or leased to any business or individual the tangible personal property under a "Lease-Purchase" or a "Security-Purchase" Agreement by which the lessee is obligated to become the owner. Any other tangible personal property which you rent or lease must be reported in Schedule A.

Line 5 of the return

Enter the total cost of items on lines 1, 2, 3, and 4 in Column A of the return.

Line 6 of the return

Enter the remaining cost of items on lines 1, 2, 3 and 4 in Column B of the return.

Amended Returns

If you are filing an amended return, please write "Amended Return" at the top of the form.

DEPRECIATION GUIDE (FOR ALL ASSETS ACQUIRED ON OR AFTER JULY 2, 1988)

Assets may not be depreciated in excess of 75% of the original cost.

Each category includes but is not limited to the items listed.

Examples of items included in the categories are provided in parentheses.

Category A: 10% depreciation per year

- (1) Air conditioning equipment (compressors, ducts, package units and window units)
- (2) Asphalt, cement and slurry plants and equipment
- (3) Automobile repair shop and gasoline service station equipment
- (4) Automobile sales agency furniture, fixtures and equipment
- (5) Bakery equipment
- (6) Banking furniture, fixtures and equipment (automatic teller machines)
- (7) Barber shop, beauty salon and cosmetic salon furniture, fixtures and equipment
- (8) Bottling equipment
- (9) Bowling alley equipment
- (10) Burglar alarm, security alarm and monitoring systems
- (11) Catering equipment
- (12) Clay products manufacturing equipment
- (13) Cold storage, ice making and refrigeration equipment
- (14) Conveyors
- (15) Dentists and physicians office furniture and equipment
- (16) Department store furniture, fixtures and equipment
- (17) Drug store furniture, fixtures and equipment
- (18) Emergency power generators
- (19) Fire extinguishing systems
- (20) Garbage disposals, trash compactors and trash containers
- (21) Hotel and motel furniture, fixtures and equipment (restaurant, bar, meeting rooms, office rooms, lobby and other public equipment rooms)
- (22) Intercom systems
- (23) Kitchen equipment
- (24) Laundry and dry cleaning equipment
- (25) Libraries
- (26) Mail chutes and mail boxes
- (27) Musical instruments (portable)
- (28) Office furniture, fixtures and equipment (any kind whether modular or system furniture, desks, chairs, cabinets, shelving, awnings, typewriters, calculators, adding machines, files, partitions, carrels, cash registers, paper cutters, etc.)
- (29) Paper products industry machinery and equipment
- (30) Printing industry machinery and equipment
- (31) Pulp industry machinery and equipment
- (32) Restaurant, carry out, supermarket and delicatessen furniture, fixtures and equipment
- (33) Shoe repairing furniture, fixtures and equipment
- (34) Signs (neon and others) games
- (35) Special tools (dies, jigs, gauges, molds)
- (36) Surveying and drafting equipment
- (37) Theater furniture and equipment
- (38) X-ray and diagnostic equipment
- (39) Wax museum (wax figures, displays, sets, barriers, rails)

Category B: 6.67% depreciation per year

- (1) Antennas, transmitting towers, fiber optic cables, shelters, satellite dishes and repeaters
- (2) Cement gravel and sand bins
- (3) Pianos and organs
- (4) Plating equipment
- (5) Safes
- (6) Watercraft, docks, slips, wharves, piers and floating equipment (boats, ships, barges)

Category C: 12.5% depreciation per year

- (1) Building and lawn maintenance equipment
- (2) Car wash equipment
- (3) Construction, road paving and road maintenance equipment
- (4) Fabricated metal products machinery and equipment (machine shop)
- (5) Hospital and nursing home furniture, fixtures and equipment
- (6) Junk yard machinery and equipment
- (7) Meat, fruit, and vegetable packing equipment
- (8) Meters, tickometers and automatic mailer equipment
- (9) Music boxes
- (10) Non-registered motor vehicles (forklifts and golf carts)
- (11) Pipe contractor machinery and equipment
- (12) Radio, television, telecommunications, microwave and satellite transmitting systems (multiplexers, switches, transmitters, receivers, telephones, fiber optic equipment, terminal equipment)
- (13) Recreation, health fitness, health club, golf course and sporting equipment
- (14) Special equipment mounted on any motor vehicle (welders, compressors)
- (15) Trailers
- (16) Vending machines (cigarette, slot, change, soft drink, food)

Category D: 20% depreciation per year

- (1) Blinds, drapes and shades (used as secondary window covering)
- (2) Brain scanners, CAT scanners, MRI scanners and dialysis
- (3) Canvas
- (4) Carpets over finished floor, loose carpet and rugs
- (5) Coffee makers and soda fountain equipment
- (6) Computers and peripheral equipment
- (7) Duplicating machines, photocopiers and photographic equipment
- (8) Hot air balloons
- (9) Outdoor Christmas decorations
- (10) Portable toilets
- (11) Self-service laundries (washer, dryer)
- (12) Swimming pool furniture, fixtures and equipment
- (13) Telephone answering equipment (beepers)
- (14) Television, stereo, radio and recorder equipment
- (15) Test equipment and electronic manufacturing equipment
- (16) Wood pallets (used in warehouses)

Category E: 50% depreciation per year

- (1) Amusement arcade machines, pinball machines and video games
- (2) Cable T.V. decoders
- (3) China, glassware, pots, pans, serving dishes, utensils and silverware (in service)
- (4) Linens (in service)
- (5) Microfilms, movie films and video movie tapes
- (6) Small hand tools
- (7) Tuxedos and uniforms (in service)

Category F: No depreciation - report at 100% of cost

- (1) Antiques, tapestries and oriental rugs (items appreciating in value)
- (2) Chemicals
- (3) Cleaning, office and other supplies
- (4) China, glassware, pots, pans, serving dishes, utensils and silverware (new in reserve)
- (5) Linens (new in reserve)
- (6) Oil paintings and sculptures (items appreciating in value)
- (7) Paper products
- (8) Tuxedos and uniforms (new in reserve)

FP-31 2000

Personal Property Tax Return

★ ★ ★ DISTRICT OF COLUMBIA GOVERNMENT
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

TRANSACTION NUMBER

READ INSTRUCTIONS BEFORE PREPARING RETURN ♦
Tax Year beginning July 1, 1999 and ending June 30, 2000

DATE RECEIVED

CASHIER'S RECEIPT NUMBER

D.C. Business Tax Registration Number*

Name

Federal Employer I.D. Number

Trade name

Date business was established in D.C.

Mailing address

Number of D.C. locations

City

State

Zip code

***Same as Franchise Tax Number. D.C. Business Tax Registration Number must be entered or your return will not be processed.**

Principal D.C.

business address _____ Zip code _____

Kind of business or profession _____ Business telephone number _____

Square footage of premises _____ If hotel or motel, number of rooms _____

If you are a lessee or lessor of personal property not reported on this return, complete the appropriate Schedule (D-1 or D-2) and check this box ☐.
Are there other companies doing business from your address under a lease, sublease or concession? **Yes** ☐ **No** ☐. If yes, attach a separate schedule listing names of each company.

OFFICE BUILDING OWNERS MUST ATTACH A LIST OF TENANTS, INCLUDING ROOM NUMBERS AS OF JULY 1, 1999.

STATEMENT OF PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

Line Description	Column A Cost	Column B Remaining Cost (Current Value)
1. Books, cassettes and other reference material (From Schedule A)	\$	\$
2. Furniture, fixtures, machinery and equipment (From Schedule A)		
3. Unregistered equipment and other tangible property (From Schedule A)		
4. Supplies (From Schedule B)		
5. Total cost of personal property (Add lines 1 through 4, Column A) ♦	\$	
6. CURRENT VALUE OF PERSONAL PROPERTY (Add lines 1 through 4, Column B)		\$
TAX RATE (\$3.40 per hundred)		.0340
7. TAX (Line 6 multiplied by tax rate)		\$
8. Tax paid, if any with request for extension of time to file		
9. BALANCE DUE (Line 7 less line 8)		
10. Penalty (See general instructions)		
11. Interest (See general instructions)		
12. TOTAL BALANCE DUE, PLUS ANY PENALTY AND INTEREST (Add lines 9,10, and 11)		
13. Amount to be paid with this return		
14. Remaining unpaid balance		
15. Overpayment		\$

I declare under penalties provided by law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, correct and complete. If prepared by a person other than the taxpayer, his/her declaration is based on all the information reported in the return of which he/she has knowledge.

SIGNATURE OF OFFICER OR OWNER

TITLE

DAYTIME TELEPHONE

DATE

SIGNATURE OF PREPARER (Other than taxpayer)

ADDRESS

DATE

MAILING INSTRUCTIONS: Make check or money order payable to the D.C. Treasurer and mail to the Office of Tax and Revenue, P.O.Box 7862, Washington, D.C. 20044-7862 on or before July 31, 1999. Please write on the payment "2000 Personal Personal Property Tax" and your D.C. Business Tax Registration Number.
FP-31 (Rev. 3/99)

ATTACH CHECK OR MONEY ORDER HERE

TEAR HERE

SCHEDULE A

Books, cassettes and other reference material, furniture, fixtures, machinery equipment, unregistered equipment and other tangible property. (If the total cost is over \$10,000, attach a copy of your latest balance sheet).

(1) Type of Property	(2) Date Acquired Month/Year	(3) Depreciation Rate Used	(4) Original Cost	(5) Accumulated Depreciation as of 6-30-99	(6) Remaining Cost July 1, 1999
Total Original Cost (Also enter on appropriate line-1, 2, or 3 of Col. A. page 1)			\$	Total Remaining Cost (Also enter on appropriate Line-1, 2, or 3 of Col B, page 1) ◆	\$

SCHEDULE B

Cost of office and other supplies on hand as of July 1, 1999.

Type of Supplies	Basis of Valuation if Other Than Physical Inventory	Remaining Cost
TOTAL COST OF SUPPLIES ON HAND (Enter on line 4 in both Col. A and Col. B, Page 1)		\$

SCHEDULE C

Dispositions of tangible personal property reported on prior year's return.

(1) Type of Property	(2) Date Acquired	(3) Original Cost	(4) Date of Disposition	(5) Method of Disposition	(6) Name and Address of Purchaser	(7) Sales Price

SCHEDULE D-1

Leased property. To be completed by lessee only (see specific instructions for Schedule D-1).

(1) Type of Property	(2) Owner's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent

SCHEDULE D-2

Leased property. To be completed by lessee only (see specific instructions for Schedule D-2).

(1) Type of Property	(2) Lessee's Name and Complete Address	(3) Original Cost	(4) Date Lease Started	(5) Annual Rent