



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

941 NORTH CAPITOL ST., N.E.
WASHINGTON, D.C. 20002

OFFICIAL BUSINESS
PENALTY FOR MISUSE

PERSONAL PROPERTY TAX

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FP-31 (REV.5/01)

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General Instructions for Filing the D.C. PERSONAL PROPERTY TAX RETURN

TAX CHANGES MADE BY THE TAX PARITY ACT OF 1999

Effective for tax years beginning on or after July 1, 2000, there is a remaining cost (current value) exclusion of \$50,000. Therefore, the tax rate of \$3.40 for each \$100 value of personal property is applicable to the value in excess of \$50,000. Also effective July 1, 2000, there are new depreciation guidelines for qualified technological equipment.

IMPORTANT

TO ENSURE PROPER CREDIT TO YOUR ACCOUNT,
PLEASE REMEMBER—

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. Enter your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) if self employed in the appropriate boxes.
3. Include the telephone number of an officer or owner.
4. Include your name, address, tax year and FEIN (or SSN) on any additional schedules or attachments.
5. Write "2002 Personal Property Tax" and your FEIN (or SSN) in the lower left corner of your check or money order.

Who Must File a Return

A District of Columbia 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 the District of Columbia 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 carrying on or concluding the affairs of a trade, business, profession, vocation, rental of property, or any other activity whether or not operated for profit or a livelihood. Construction companies doing business in the District of Columbia at any time from July 2, 2000 to July 1, 2001 must apportion the remaining cost (current value) of tangible personal property as of July 1, 2001, in accordance with the number of days during the period that their tangible personal property was physically located in the District of Columbia.

Exemptions

1. Nonprofit Organizations - The tangible personal property of an IRC §501(c)(3) organization that has applied for and received an exemption certificate from the Government of the District of Columbia, Office of Tax and Revenue is exempt from the personal property tax. **Note:** Any personal property used for activities that generate unrelated business income subject to tax under section 511 of the Internal Revenue Code of 1986 is not exempt. If you are an IRC §501(c)(3) organization and would like to obtain a District of Columbia exemption application (Form FR-164), please call (202) 442-6546 or visit our website at www.dccfo.com.
2. Gross Receipts Tax, Distribution Tax, Toll Telecommunication Service Tax and Commercial Mobile Service Tax - Tax Clarity Act of 2000 (DC Act 13-501) provides an exemption from the personal property tax on the tangible personal property of any entity subject to the gross receipts tax, distribution tax, toll telecommunication service tax or commercial mobile service tax.
3. Qualified High Technology Companies - New E-Conomy Transformation Act of 2000 (D.C. Act 13-543) provides an exemption from the personal property tax for ten years from the date of purchase of any tangible personal property purchased after December 31, 2000 by a company certified as a Qualified High Technology Company.

A Qualified High Technology Company is any individual or entity with two or more employees headquartered or operating in the District of Columbia and deriving at least 51% of its District of Columbia gross revenue from one or more qualified technological activities. The qualified technological activities are as follows:

- A. Provides internet-related services and sales;
- B. Provides information and communication technologies that involve advanced computer software and hardware, data processing, visualization technologies or human interface technologies;
- C. Provides advanced materials and processing technologies related to the chemical, biochemical, or medical field;
- D. Provides engineering, production, biotechnology and defense technologies that involve knowledge-based control systems and architectures; or
- E. Provides electronic and photonic devices and components, such as microprocessors, logic chips, memory chips, lasers, lenses and optical fibers.

When and Where To File

The 2002 District of Columbia Personal Property Tax return must be filed on or before July 31, 2001. Mail the return to the Government of the District of Columbia, 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 (please use the enclosed envelope). Make the check or money order payable to the D.C. Treasurer, and write "2002 Personal Property Tax" and your FEIN (or SSN) in the lower left corner of your payment.

Charge for dishonored check

A \$50 charge will be imposed if your bank does not honor your 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, use Form FP-129A. Mail Form FP-129A on or before July 31, 2001 along with your payment of the total amount of the tax due. Mail the request and payment to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862.

Penalties and Interest

- A late payment penalty at the rate of 5 percent per month, (limited to a 25 percent maximum) will be assessed on the unpaid taxes. The extension applies only to the filing of the return.
- Interest at the rate of 1.083 percent per month will be assessed on any tax which remains unpaid after the due date of the return without regard to any extension of time for filing the return. Interest on a late payment is computed from the due date of the return to the date when the tax is paid.
- A substantial valuation misstatement penalty may be applied if there is an understatement of the tax liability greater than \$5,000 (or greater than \$10,000 for corporations) that is attributable to a valuation misstatement.
- The valuation misstatement is a substantial misstatement if the amount determined to be the correct valuation is 200% or more than the amount reported on your return. The penalty is equal to 20% of the underpayment attributable to the misstatement.
- The valuation misstatement is a gross misstatement if the amount determined to be the correct valuation is 400% or more than the amount reported on your return. The penalty is equal to 40% of the underpayment attributable to the misstatement.

Additional Information

Additional information regarding the personal property tax return may be obtained from the Customer Service Administration by calling (202)727-4TAX(4829) or visiting the center at 941 North Capitol Street, N.E., (First floor), Washington, D.C. 20002.

SPECIFIC INSTRUCTIONS

Photocopies

Please send the original return. A photocopy is not acceptable.

Value of Tangible Personal Property - You must report the remaining cost (current value) of all tangible personal property as of July 1, 2001.

Depreciation - The straight-line method of depreciation is the only method allowed in calculating the remaining cost (current value). Accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System, may not be used to compute the remaining cost (current value).

Tangible personal property (excluding qualified technological equipment) reported on the return must not be depreciated in excess of 75 percent of its original cost. Consequently, the remaining cost (current value) of all tangible personal property (excluding qualified technological equipment) must be at least 25 percent of the original cost.

Qualified technological equipment must be depreciated at the rate of 30 percent per year and must not be depreciated in excess of 90 percent of its original cost. Consequently, the remaining cost (current value) of qualified technological equipment must be at least 10 percent of the original cost.

For personal property tax years beginning July 1, 2000, and thereafter, the remaining cost (current value) of qualified technological equipment acquired on or before June 30, 2000, may be calculated as if depreciation at the rate of 30 percent per year was used from the acquisition date. However, there will be no credit or refund of tax paid in earlier tax years under the prior depreciation rate for qualified technological equipment.

Depreciation rates for any tangible personal property not listed in the Depreciation Guidelines may be obtained by calling (202) 727-4TAX (4829).

Use Schedule A of the Personal Property Tax Return to report all depreciable property that you owned and which is subject to the personal property tax.

Definition of Qualified Technological Equipment

Computer means a programmable electronically activated device that is capable of accepting information, applying prescribed processes to the information, and supplying the results with or without human intervention, and which consists of a central unit containing extensive storage, logic, arithmetic and control capabilities.

Related peripheral equipment means any auxiliary machine (whether on-line or off-line) that is designed to be placed under the control of a computer and operated in conjunction with such computer.

Qualified technological equipment means any computer or related peripheral equipment other than the types mentioned below:

- A. Equipment that is an integral part of other property that is not a computer;
- B. Typewriters, calculators, adding and accounting machines, copiers, duplicating equipment and similar devices;
- C. Equipment of a kind used primarily for the amusement or entertainment of the user;
- D. Mainframe computers that are capable of simultaneously supporting multiple transactions and multiple users, and having an original cost in excess of \$500,000, including any additional memory units, tape drives, disk drives, power supplies, cooling units and communication controllers that are peripheral equipment related to such computers; or
- E. Computers used in operating industrial processing equipment, equipment used in a computer assisted manufacturing system, equipment used in a computer assisted design or engineering system integral to an industrial process, or subunit or electronic assembly comprising a component in a computer integrated industry processing system.

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" Agreement or a "Security Purchase" Agreement, under which the lessee is obligated to become the owner, must be reported by the lessee in Schedule A.

Schedules - Separate schedules may be attached if necessary. These schedules must include your name, address, tax year and your FEIN (or SSN).

All items of tangible personal property owned by the business and located or having a taxable situs in the District of Columbia, whether or not currently in use, must be reported at their remaining cost (current value) as of July 1, 2001.

SCHEDULE A (Page 3)

BOOKS, CASSETTES AND OTHER REFERENCE MATERIAL. Report in this schedule all books and other reference material, such as cassettes, tapes, etc., used in the business or profession. Enter the totals on page 2, line 1 of columns A and B.

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. Enter the totals on page 2, line 2 of columns A and B. Hotels and motels, in addition, must report the total number of rooms.

UNREGISTERED MOTOR VEHICLES OR TRAILERS.

Report all unregistered (not registered in the District of Columbia) motor vehicles or trailers on Schedule A and include the totals along with the totals for other tangible personal property on page 2, line 3 of columns A and B.

OTHER TANGIBLE PERSONAL PROPERTY.

Report on Schedule A the following tangible personal property: trailers, construction equipment, special equipment mounted on a vehicle or trailer (not used primarily for the transportation of persons or property), boats, barges, dredges, aircraft and other tangible personal property. Enter the total original cost on page 2, line 3, of column A and the total remaining cost (current value) on page 2, line 3, of column B. In addition to completing Schedule A, owners (lessors) of leased property that is located in the District of Columbia must also complete Schedule D-2, if the property is not included in Schedule A.

SCHEDULE B (Page 3) and line 4

SUPPLIES.

Report the cost of any 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 supplies include, but are not limited to, wrapping and packing materials, advertising items, salesbooks, fuel oil, china, glass and silverware. Enter the totals on page 2, line 4, of columns A and B.

SCHEDULE C (Page 3)

DISPOSITIONS OF TANGIBLE PERSONAL PROPERTY.

Report all fixed assets that were traded in, sold, donated, discarded or transferred out of a District of Columbia location during the preceding tax year. This includes all those items reported on last year's return that are not reported in either Schedules A or D-2 of the current year's return.

SCHEDULE D-1 (Page 3)

POSSESSION OF LEASED OR OTHER PROPERTY.

Complete this schedule only if you had in your possession tangible personal property under either a rental or lease agreement or under some other arrangement with another business or individual and such tangible personal property is not owned by you. Any tangible personal property under a "Lease-Purchase" Agreement or a "Security-Purchase" Agreement which obligates you to become the owner, must be reported in Schedule A.

SCHEDULE D-2 (Page 3)

LEASED PROPERTY LOCATED IN THE DISTRICT OF COLUMBIA.

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

Line 5 (page 2)

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

Line 6 (page 2)

Enter the total remaining cost (current value) of items on lines 1, 2, 3 and 4 of Column B.

Amended Returns

If you are filing an amended personal property tax return, please use Form FP-31 and check the amended return box located at the top right of the form. Attach a statement explaining why you are filing an amended return.

DEPRECIATION GUIDELINES

Assets (excluding qualified technological equipment) may not be depreciated in excess of 75% of the original cost. Qualified technological equipment may not be depreciated in excess of 90% of the original cost. Each category includes, but is not limited to, the items listed below. Examples of items included in some categories are provided in parentheses.

Category A: 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 B: 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 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)
- (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 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 (cigarettes, 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 equipment
- (3) Canvas
- (4) Carpets over finished floor, loose carpet and rugs
- (5) Coffee makers and soda fountain equipment
- (6) Computers and related peripheral equipment (excluding qualified technological equipment)
- (7) Duplicating machines, photocopiers and photographic equipment
- (8) Hot air balloons
- (9) Outdoor Christmas decorations
- (10) Portable toilets
- (11) Self-service laundries (washers, dryers)
- (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: 30% depreciation per year Qualified technological equipment

Category F: 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 G: 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 : 2002 Personal
Property Tax Return**

* 02031001000 *

020310010001

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

SOCIAL SECURITY NUMBER (SSN if self employed)

Tax Year beginning July 1, 2001
and ending June 30, 2002

OFFICIAL USE

BUSINESS NAME

PRINCIPAL DISTRICT OF COLUMBIA BUSINESS ADDRESS

BUSINESS ADDRESS (CONTINUED)

AMENDED

Mark an "X" in the box
below if this is an
AMENDED RETURN.

CITY

STATE

ZIP + 4

MAILING ADDRESS (IF DIFFERENT FROM ABOVE)

MAILING ADDRESS (CONTINUED)

CITY

STATE

ZIP + 4

STATEMENT OF PERSONAL PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

ATTACH CHECK OR MONEY ORDER HERE

A. KIND OF BUSINESS OR PROFESSION: _____

B. NUMBER OF DISTRICT OF COLUMBIA LOCATIONS.....

C. IF HOTEL OR MOTEL, ENTER THE NUMBER OF ROOMS

D. ARE YOU A LESSEE OR LESSOR OF PERSONAL PROPERTY NOT REPORTED IN SCHEDULE A OF THIS RETURN? IF "YES", COMPLETE THE APPROPRIATE SCHEDULE (D-1 OR D-2) YES NO

E. ARE THERE OTHER COMPANIES DOING BUSINESS FROM YOUR ADDRESS UNDER A LEASE, SUBLEASE OR CONCESSION? IF "YES", ATTACH A SEPARATE SCHEDULE LISTING THE NAME OF EACH COMPANY YES NO

OFFICE BUILDING OWNERS MUST ATTACH A LIST OF TENANTS, INCLUDING THE BUILDING ADDRESS AND THEIR ROOM NUMBERS, AS OF JULY 1, 2001.

TAXPAYER NAME :

* 020310020001 *

FEIN (or SSN):

020310020001

STATEMENT OF PROPERTY AND COMPUTATION OF PERSONAL PROPERTY TAX

Column A - Original Cost

Column B - Remaining Cost (Current Value)

1. BOOKS, CASSETTES AND OTHER REFERENCE MATERIAL (from Schedule A)...

DOLLARS CENTS

2. FURNITURE, FIXTURES, MACHINERY AND EQUIPMENT (from Schedule A).....

3. UNREGISTERED MOTOR VEHICLES OR TRAILERS AND OTHER TANGIBLE PERSONAL PROPERTY (from Schedule A)

4. SUPPLIES (from Schedule B).....

5. TOTAL ORIGINAL COST OF TANGIBLE PERSONAL PROPERTY (Add Lines 1 through 4, Column A).....

6. REMAINING COST (Current Value) OF PERSONAL PROPERTY (Add Lines 1 through 4, Column B)

7. MINUS EXCLUSION

8. TAXABLE REMAINING COST (Current Value) OF PERSONAL PROPERTY (Line 6 minus Line 7. If Line 7 is equal to or greater than Line 6, enter "0.")

TAX RATE (\$3.40 per hundred)

X .0340

9. TAX (Line 8 multiplied by .0340 tax rate)

10. TAX PAID, IF ANY, WITH REQUEST FOR EXTENSION OF TIME TO FILE

11. BALANCE DUE (Line 9 minus Line 10)

12. PENALTIES (See general instructions)

13. INTEREST (See general instructions)

14. TOTAL BALANCE DUE, PLUS PENALTIES AND INTEREST

(Add Lines 11, 12 and 13)

15. AMOUNT PAID WITH THIS RETURN

16. UNPAID BALANCE (If any)

17. OVERPAYMENT (If any)

\$ [][] , [] 5 0 , [] 0 0 0 . [] 0 0

PLEASE SIGN HERE

I declare under penalties of perjury 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, this declaration is based on all information available to the preparer.

Telephone Number of Person to Contact

OFFICER'S OR OWNER'S SIGNATURE TITLE DATE

Preparer's FEIN, SSN or PTIN

PAID PREPARER ONLY

PREPARER'S SIGNATURE (If other than taxpayer) DATE

FIRM NAME

Preparer's Telephone Number

FIRM ADDRESS

Mail return and payment to: Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862, on or before July 31, 2001. Make check or money order payable to the D.C. Treasurer. Include your FEIN or SSN, "FP-31" and tax year on your payment.

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

**FP-129A : 2002 Extension of
Time to File D.C. Personal
Property Tax Return or Report**

* 021290010001 *

021290010001

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

SSN(if self employed)

OFFICIAL USE

BUSINESS NAME

MAILING ADDRESS

MAILING ADDRESS (CONTINUED)

CITY

STATE

ZIP + 4

Submit this form along with your payment in full of any tax due as shown on Line 4 below.

1. A 3-month extension until October 31, 2001, is requested to file the following District of Columbia return or report (check box that applies):

Personal Property Tax Return, Form FP-31

Railroad Company Report, Form FP-33

Railroad Tangible Property Return, Form FP-32

Rolling Stock Tax Return, Form FP-34

2. ESTIMATED TAXABLE REMAINING COST (current value) OF TANGIBLE
PERSONAL PROPERTY AS OF JULY 1, 2001

\$

3. TAX RATE (\$3.40 per hundred)

X **.0340**

4. BALANCE DUE (Multiply Line 2 by line 3. Payment of the entire balance due must be
submitted with this form, otherwise, your extension request will be denied. **(Note: You will also be
subject to the failure-to-pay penalty and interest on any amount of the tax due that is not paid
with this extension request)**.....

\$

INSTRUCTIONS

Form FP-129A

(Extension of Time to File D.C. Personal Property Tax Return or Report)

EXTENSION OF TIME TO FILE – A 3-month extension of time to file will be granted if you properly complete and timely file Form FP-129A together with full payment of the tax due. If you are granted an extension of time to file you must attach a copy of your completed and filed Form FP-129A when you actually file your personal property tax return or report.

A taxpayer must use Form FP-129A to request a 3-month extension of time to file Forms FP-31, FP-32, FP-33 and FP-34. A separate form FP-129A must be submitted for each return or report for which an extension of time to file is requested. No extension of time to file will be granted beyond the first 3-month extension.

WHEN TO FILE – The request for an extension of time to file must be submitted on or before the due date of the return or report.

WHERE TO FILE – The completed Form FP-129A together with the payment of any tax due should be mailed to the Gov-

ernment of the District of Columbia, Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862. Be sure to sign and date the form. Make the check or money order payable to the D.C. Treasurer.

INTEREST AND PENALTY – If any tax is not paid on or before the due date of the return or report, without regard to any extension of time to file a return, interest at the rate of 1.083 percent per month will be assessed on any tax which remains unpaid after the due date of the return. Interest on a late payment is computed from the due date of the return to the last day of the month in which the payment of tax is made.

A penalty at the rate of 5 percent per month, or portion of a month (limited to a 25 percent maximum), will be assessed on the unpaid taxes.

SIGNATURE – The request for an extension must be signed by the taxpayer or the taxpayer's authorized agent.

BUSINESS NAME :

021290020001

FEIN (or SSN) :

021290020001

**PLEASE
SIGN
HERE**

I declare under penalties of perjury 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, this declaration is based on all information available to the preparer.

PRINT NAME

Telephone Number of Person to Contact

- -

TAXPAYER'S SIGNATURE

DATE

**PAID
PREPARER
ONLY**

MARK "X" IN THE BOX IF SIGNED PURSUANT TO AN AUTHORIZED POWER OF ATTORNEY

PREPARER'S SIGNATURE (If other than taxpayer)

DATE

Preparer's FEIN, SSN or PTIN

FIRM NAME

Preparer's Telephone Number

- -

FIRM ADDRESS

Rev. 05/01

Mail this form and payment to: Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 7862, Washington, D.C. 20044-7862. Make check or money order payable to the D.C. Treasurer. Include your FEIN or SSN, "FP-129A" and tax year on your payment.

