



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

## COMBINED REGISTRATION APPLICATION FOR BUSINESS DC TAXES/FEES/ASSESSMENTS

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- 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 of 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.**

**OFFICE OF TAX AND REVENUE (OTR)  
CUSTOMER SERVICE ADMINISTRATION  
1101 4TH STREET, SW  
Washington DC 20024**



## 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 (311110-339900).

### Agriculture, Forestry, Fishing and Hunting

#### Code

#### Crop Production

- 111100 Oilseed & 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 shellfish & finfish farms & hatcheries)
- 112900 Other Animal Production

#### Forestry and Logging

- 113110 Timber Tract Operations
- 113210 Forest Nurseries & Gathering of Forest Products
- 113310 Logging

#### Fishing, 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
- 212110 Coal Mining
- 212200 Metal Ore Mining
- 212310 Stone Mining & Quarrying
- 212320 Sand, Gravel, Clay, & Ceramic & Refractory Minerals Mining & Quarrying
- 212390 Other Nonmetallic Mineral Mining & Quarrying
- 213110 Support Activities for Mining

#### 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

- 232200 Residential Building Construction
- 233300 Nonresidential Building Construction

#### Heavy Construction

- 234100 Highway, Street, Bridge, & Tunnel Construction
- 234900 Other Heavy Construction

#### Special Trade Contractors

- 235110 Plumbing, Heating, & Air-Conditioning Contractors
- 235210 Painting & Wall Covering Contractors
- 235310 Electrical Contractors
- 235400 Masonry, Drywall, Insulation, & Tile Contractors
- 235500 Carpentry & Floor Contractors
- 235610 Roofing, Siding, & Sheet Metal Contractors
- 235710 Concrete Contractors
- 235810 Water Well Drilling Contractors
- 235900 Other Special Trade Contractors

#### Manufacturing

#### Food Manufacturing

- 311110 Animal Food Mfg
- 311200 Grain & Oilseed Milling
- 311300 Sugar & Confectionery Product Mfg
- 311400 Fruit & Vegetable Preserving & Specialty Food Mfg
- 311500 Dairy Product Mfg
- 311610 Animal Slaughtering and Processing
- 311710 Seafood Product Preparation & Packaging
- 311800 Bakeries & Tortilla Mfg
- 311900 Other Food Mfg (including coffee, tea, flavorings & seasonings)

#### Beverage and Tobacco Product Manufacturing

- 312110 Soft Drink & Ice Mfg
- 312120 Breweries
- 312130 Wineries
- 312140 Distilleries
- 312200 Tobacco Manufacturing

#### Textile Mills and Textile Product Mills

- 313000 Textile Mills
- 314000 Textile Product Mills

#### Apparel Manufacturing

- 315100 Apparel Knitting Mills
- 315210 Cut & Sew Apparel Contractors
- 315220 Men's & Boys' Cut & Sew Apparel Mfg
- 315230 Women's & Girls' Cut & Sew Apparel Mfg
- 315290 Other Cut & Sew Apparel mfg
- 315990 Apparel Accessories & Other Apparel Mfg

#### Leather and Allied Product Manufacturing

- 316110 Leather & Hide Tanning & Finishing
- 316210 Footwear Mfg (including rubber & plastics)
- 316990 Other Leather & Allied Product Mfg

#### Code

#### Wood Product Manufacturing

- 321110 Sawmills & Wood Preservation
- 321210 Veneer, Plywood, & Engineered Wood Product Mfg
- 321900 Other Wood Product Mfg

#### Paper Manufacturing

- 322100 Pulp, Paper & Paperboard Mills
- 322200 Converted Paper Product Mfg

#### Printing and Related Support Activities

- 323100 Printing & Related Support Activities

#### Petroleum and Coal Products Manufacturing

- 324100 Petroleum Refineries (including integrated)
- 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 Alumina & Aluminum Production & Processing
- 331400 Nonferrous Metal (except Aluminum) Production & Processing
- 331500 Foundries

#### Fabricated Metal Product Manufacturing

- 332110 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; Turned Product; & Screw, Nut, & Bolt Mfg
- 332810 Coating, Engraving, Heat Treating, & 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
- 333510 Metalworking Machinery Mfg
- 333610 Engine, Turbine & Power Transmission Equipment Mfg

#### Code

- 333900 Other General Purpose Machinery Mfg

#### Computer and Electronic Product Manufacturing

- 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, and Component Manufacturing

- 335100 Electric Lighting Equipment Mfg
- 335200 Household Appliance Mfg
- 335310 Electrical Equipment Mfg
- 335900 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
- 336990 Other Transportation Equipment Mfg

#### Furniture and Related Product Manufacturing

- 337000 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
- 421500 Metal & Mineral (except Petroleum) 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 Paper & Paper Product Wholesalers
- 422210 Drugs & 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

<p><i>Code</i></p> <p><b>Wholesale Trade, Durable Goods</b></p> <p>422700 Petroleum &amp; Petroleum Products Wholesalers</p> <p>422800 Beer, Wine, &amp; Distilled Alcoholic Beverage Wholesalers</p> <p>422910 Farm Supplies Wholesalers</p> <p>422920 Books, Periodical, &amp; Newspaper Wholesalers</p> <p>422930 Flower, Nursery Stock &amp; Florists' Supplies Wholesalers</p> <p>422940 Tobacco &amp; Tobacco Product Wholesalers</p> <p>422950 Paint, Varnish, &amp; Supplies Wholesalers</p> <p>422990 Other Miscellaneous Nondurable Goods Wholesalers</p>	<p><i>Code</i></p> <p><b>Sporting Goods, Hobby, Book, and Music Stores</b></p> <p>451110 Sporting Goods Stores</p> <p>451120 Hobby, Toy, &amp; Game Stores</p> <p>451130 Sewing, Needlework, &amp; Piece Goods Stores</p> <p>451140 Musical Instrument &amp; Supplies Stores</p> <p>451211 Book Stores</p> <p>451212 News Dealers &amp; Newsstands</p> <p>451220 Prerecorded Tape, Compact Disc, &amp; Record Stores</p> <p><b>General Merchandise Stores</b></p> <p>452110 Department Stores</p> <p>452900 Other General Merchandise Stores</p>	<p><i>Code</i></p> <p>488990 Other Support Activities for Transportation</p> <p><b>Couriers and Messengers</b></p> <p>492110 Couriers</p> <p>492210 Local Messengers &amp; Local Delivery</p> <p><b>Warehousing And Storage</b></p> <p>493100 Warehousing &amp; Storage (except lessors of miniwarehouses &amp; self-storage units)</p>	<p><i>Code</i></p> <p><b>Insurance Carriers and Related Activities</b></p> <p>524140 Direct Life, Health, &amp; Medical Insurance &amp; Reinsurance Carriers</p> <p>524150 Direct Insurance &amp; Reinsurance (except Life, Health &amp; Medical) Carriers</p> <p>524210 Insurance Agencies &amp; Brokerages</p> <p>524290 Other Insurance Related Activities</p>
<p><b>Retail Trade</b></p> <p><b>Motor Vehicle and Parts Dealers</b></p> <p>441110 New Car Dealers</p> <p>441120 Used Car Dealers</p> <p>441210 Recreational Vehicle Dealers</p> <p>441221 Motorcycle Dealers</p> <p>441222 Boat Dealers</p> <p>441229 All Other Motor Vehicle Dealers</p> <p>441300 Automotive Parts, Accessories, &amp; Tire Stores</p> <p><b>Furniture and Home Furnishings Stores</b></p> <p>442110 Furniture Stores</p> <p>442210 Floor Covering Stores</p> <p>442291 Window Treatment Stores</p> <p>442299 All Other Home Furnishings Stores</p> <p><b>Electronics and Appliance Stores</b></p> <p>443111 Household Appliance Stores</p> <p>443112 Radio, Television, &amp; Other Electronics Stores</p> <p>443120 Computer &amp; Software Stores</p> <p>443130 Camera &amp; Photographic Supplies Stores</p> <p><b>Building Material and Garden Equipment and Supplies Dealers</b></p> <p>444110 Home Centers</p> <p>444120 Paint &amp; Wallpaper Stores</p> <p>444130 Hardware Stores</p> <p>444190 Other Building Material Dealers</p> <p>444200 Lawn &amp; Garden Equipment &amp; Supplies Stores</p>	<p><b>Miscellaneous Store Retailers</b></p> <p>453110 Florists</p> <p>453210 Office Supplies &amp; Stationery Stores</p> <p>453220 Gift, Novelty, &amp; Souvenir Stores</p> <p>453310 Used Merchandise Stores</p> <p>453910 Pet &amp; Pet Supplies Stores</p> <p>453920 Art Dealers</p> <p>453930 Manufactured (Mobile) Home Dealers</p> <p>453990 All Other Miscellaneous Store Retailers (including tobacco, candle, &amp; trophy shops)</p> <p><b>Nonstore Retailers</b></p> <p>454110 Electronic Shopping &amp; Mail-Order Houses</p> <p>454210 Vending Machine Operators</p> <p>454311 Heating Oil Dealers</p> <p>454312 Liquefied Petroleum Gas (Bottled Gas) Dealers</p> <p>454319 Other Fuel Dealers</p> <p>454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, &amp; coffee-break service providers)</p>	<p><b>Information</b></p> <p><b>Publishing Industries</b></p> <p>511110 Newspaper Publishers</p> <p>511120 Periodical Publishers</p> <p>511130 Book Publishers</p> <p>511140 Database &amp; Directory Publishers</p> <p>511190 Other Publishers</p> <p>511210 Software Publishers</p> <p><b>Motion Picture and Sound Recording Industries</b></p> <p>512100 Motion Picture &amp; Video Industries (except video rental)</p> <p>512200 Sound Recording Industries</p> <p><b>Broadcasting and Telecommunications</b></p> <p>513100 Radio &amp; Television Broadcasting</p> <p>513200 Cable Networks &amp; Program Distribution</p> <p>513300 Telecommunications (including paging, cellular, satellite, &amp; other telecommunications)</p> <p><b>Information Services and Data Processing Services</b></p> <p>514100 Information Services (including news syndicates, libraries, &amp; on-line information services)</p> <p>514210 Data Processing Services</p>	<p><b>Funds, Trusts, and Other Financial Vehicles</b></p> <p>525100 Insurance &amp; Employee Benefit Funds</p> <p>525910 Open-end Investment Funds</p> <p>525920 Trusts, Estates, &amp; Agency Accounts</p> <p>525930 Real Estate Investment Trusts</p> <p>525990 Other Financial Vehicles</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under <b>Management of Companies (Holding Companies)</b></p>
<p><b>Food and Beverage Stores</b></p> <p>445110 Supermarkets and Other Grocery (except Convenience) Stores</p> <p>445120 Convenience Stores</p> <p>445210 Meat Markets</p> <p>445220 Fish &amp; Seafood Markets</p> <p>445230 Fruit &amp; Vegetable Markets</p> <p>445291 Baked Goods Stores</p> <p>445292 Confectionery &amp; Nut Stores</p> <p>445299 All Other Specialty Food Stores</p> <p>445310 Beer, Wine, &amp; Liquor Stores</p> <p><b>Health and Personal Care Stores</b></p> <p>446110 Pharmacies &amp; Drug Stores</p> <p>446120 Cosmetics, Beauty Supplies, &amp; Perfume Stores</p> <p>446130 Optical Goods Stores</p> <p>446190 Other Health &amp; Personal Care Stores</p> <p><b>Gasoline Stations</b></p> <p>447100 Gasoline Stations (including convenience stores with gas)</p>	<p><b>Transportation and Warehousing</b></p> <p><b>Air, Rail, and Water Transportation</b></p> <p>481000 Air Transportation</p> <p>482110 Rail Transportation</p> <p>483000 Water Transportation</p> <p><b>Truck Transportation</b></p> <p>484110 General Freight Trucking, Local</p> <p>484120 General Freight Trucking, Long-distance</p> <p>484200 Specialized Freight Trucking</p> <p><b>Transit and Ground Passenger Transportation</b></p> <p>485110 Urban Transit Systems</p> <p>485210 Interurban &amp; Rural Bus Transportation</p> <p>485310 Taxi Service</p> <p>485320 Limousine Service</p> <p>485410 School &amp; Employee Bus Transportation</p> <p>485510 Charter Bus Industry</p> <p>485990 Other Transit &amp; Ground Passenger Transportation</p> <p><b>Pipeline Transportation</b></p> <p>486000 Pipeline Transportation</p>	<p><b>Finance and Insurance</b></p> <p><b>Depository Credit Intermediation</b></p> <p>522110 Commercial Banking</p> <p>522120 Savings Institutions</p> <p>522130 Credit Unions</p> <p>522190 Other Depository Credit Intermediation</p> <p><b>Nondepository Credit Intermediation</b></p> <p>522210 Credit Card Issuing</p> <p>522220 Sales Financing</p> <p>522291 Consumer Lending</p> <p>522292 Real Estate Credit (including mortgage bankers &amp; originators)</p> <p>522293 International Trade Financing</p> <p>522294 Secondary Market Financing</p> <p>522298 All Other Nondepository Credit Intermediation</p> <p><b>Activities Related to Credit Intermediation</b></p> <p>522300 Activities Related to Credit Intermediation (including loan brokers)</p> <p><b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b></p> <p>523110 Investment Banking &amp; Securities Dealing</p> <p>523120 Securities Brokerage</p> <p>523130 Commodity Contracts Dealing</p> <p>523140 Commodity Contracts Brokerage</p> <p>523210 Securities &amp; Commodity Exchanges</p> <p>523900 Other Financial Investment Activities (including portfolio management &amp; investment advice)</p>	<p><b>Real Estate and Rental and Leasing</b></p> <p><b>Real Estate</b></p> <p>531110 Lessors of Residential Buildings &amp; Dwellings</p> <p>531114 Cooperative Housing</p> <p>531120 Lessors of Miniwarehouses &amp; Self-Storage Units</p> <p>531190 Lessors of Other Real Estate Property</p> <p>531210 Offices of Real Estate Agents &amp; Brokers</p> <p>531310 Real Estate Property Managers</p> <p>531320 Offices of Real Estate Appraisers</p> <p>531390 Other Activities Related to Real Estate</p> <p><b>Rental and Leasing Services</b></p> <p>532100 Automotive Equipment Rental &amp; Leasing</p> <p>532210 Consumer Electronics &amp; Appliances Rental</p> <p>532220 Formal Wear &amp; Costume Rental</p> <p>532230 Video Tape &amp; Disc Rental</p> <p>532290 Other Consumer Goods Rental</p> <p>532310 General Rental Centers</p> <p>532400 Commercial &amp; Industrial Machinery &amp; Equipment Rental &amp; Leasing</p> <p><b>Lessors of Nonfinancial Intangible Assets (except copyrighted works)</b></p> <p>533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>
<p><b>Clothing and Clothing Accessories Stores</b></p> <p>448110 Men's Clothing Stores</p> <p>448120 Women's Clothing Stores</p> <p>448130 Children's &amp; Infants' Clothing Stores</p> <p>448140 Family Clothing Stores</p> <p>448150 Clothing Accessories Stores</p> <p>448190 Other Clothing Stores</p> <p>448219 Shoe Stores</p> <p>448310 Jewelry Stores</p> <p>448320 Luggage &amp; Leather Goods Stores</p>	<p><b>Scenic &amp; Sightseeing Transportation</b></p> <p>487000 Scenic &amp; Sightseeing Transportation</p> <p><b>Support Activities for Transportation</b></p> <p>488100 Support Activities for Air Transportation</p> <p>488210 Support Activities for Rail Transportation</p> <p>488300 Support Activities for Water Transportation</p> <p>488410 Motor Vehicle Towing</p> <p>488490 Other Support Activities for Road Transportation</p> <p>488510 Freight Transportation Arrangement</p>	<p><b>Activities Related to Credit Intermediation</b></p> <p>522300 Activities Related to Credit Intermediation (including loan brokers)</p> <p><b>Securities, Commodity Contracts, and Other Financial Investments and Related Activities</b></p> <p>523110 Investment Banking &amp; Securities Dealing</p> <p>523120 Securities Brokerage</p> <p>523130 Commodity Contracts Dealing</p> <p>523140 Commodity Contracts Brokerage</p> <p>523210 Securities &amp; Commodity Exchanges</p> <p>523900 Other Financial Investment Activities (including portfolio management &amp; investment advice)</p>	<p><b>Professional, Scientific, and Technical Services</b></p> <p><b>Legal Services</b></p> <p>541110 Offices of Lawyers</p> <p>541190 Other Legal Services</p> <p><b>Accounting, Tax Preparation, Bookkeeping, and Payroll Services</b></p> <p>541211 Offices of Certified Public Accountants</p> <p>541213 Tax Preparation Services</p> <p>541214 Payroll Services</p> <p>541219 Other Accounting Services</p> <p><b>Architectural, Engineering, and Related Services</b></p> <p>541310 Architectural Services</p> <p>541320 Landscape Architecture Services</p> <p>541330 Engineering Services</p> <p>541340 Drafting Services</p>

Code	Code	Code	Code
<b>Architectural Engineering, and Related Services</b> 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories  <b>Specialized Design Services</b> 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)  <b>Computer Systems Design and Related Services</b> 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services  <b>Other Professional, Scientific, and Technical Services</b> 541600 Management, Scientific, & Technical Consulting Services 541700 Scientific Research & Development Services 541800 Advertising & Related Services 541910 Marketing Research & Public Opinion Polling 541920 Photographic Services 541930 Translation & Interpretation Services 541940 Veterinary Services 541990 All Other Professional, Scientific, & Technical Services	561500 Travel Arrangement & Reservation Services 561600 Investigation & Security Services 561710 Exterminating & Pest Control Services 561720 Janitorial Services 561730 Landscaping Services 561740 Carpet & Upholstery Cleaning Services 561790 Other Services to Buildings & Dwellings 561900 Other Support Services (including packaging & labeling services, & convention & trade show organizers)  <b>Waste Management and Remediation Services</b> 562000 Waste Management & Remediation Services  <b>Educational Services</b> 611000 Educational Services (including schools, colleges, & universities)  <b>Health Care and Social Assistance</b> <b>Offices of Physicians and Dentists</b> 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, mental Health Specialists 621210 Office of Dentists  <b>Offices of Other Health Practitioners</b> 621310 Offices of Chiropractors 621320 Offices of Optometrists 621330 Offices of Mental Health Practitioners (except Physicians) 621340 Offices of Physical, Occupational & Speech Therapists, & Audiologists 621391 Offices of Podiatrists 621399 Offices of All Other Miscellaneous Health Practitioners  <b>Outpatient Care Centers</b> 621410 Family Planning Centers 621420 Outpatient Mental Health & Substance Abuse Centers 621491 HMO Medical Centers 621492 Kidney Dialysis Centers 621493 Freestanding Ambulatory Surgical & Emergency Centers 621498 All Other Outpatient Care Centers  <b>Medical and Diagnostic Laboratories</b> 621510 Medical & Diagnostic Laboratories  <b>Home Health Care Services</b> 621610 Home Health Care Services	<b>Other Ambulatory Health Care Services</b> 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)  <b>Hospitals</b> 622000 Hospitals  <b>Nursing and Residential Care Facilities</b> 623000 Nursing & Residential Care Facilities  <b>Social Assistance</b> 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services  <b>Arts, Entertainment, and Recreation</b> <b>Performing Arts, Spectator Sports, and Related Industries</b> 711100 Performing Arts Companies 711210 Spectator Sports (including sports clubs & racetracks) 711300 Promoters of Performing Arts, Sports, & Similar Events 711410 Agents & Managers for Artists, Athletes, Entertainers & Other Public Figures 711510 Independent Artists, Writers, & Performers  <b>Museums, Historical Sites, and Similar Institutions</b> 712100 Museums, Historical Sites & Similar Institutions  <b>Amusement, Gambling, and Recreation Industries</b> 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)	<b>Food Services and Drinking Places</b> 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722330 Mobile Food Vendors Including Trucks and Hot Dog Carts 722410 Drinking Places (Alcoholic Beverages)  <b>Other Services</b> <b>Repair and Maintenance</b> 811110 Automotive Mechanical & Electrical Repair & Maintenance 811120 Automotive Body, Paint, Interior, & Glass Repair 811190 Other Automotive Repair & Maintenance (including oil change & lubrication shops & car washes) 811210 Electronic & Precision Equipment Repair & Maintenance 811310 Commercial & Industrial Machinery & Equipment (except Automotive & Electronic) Repair & Maintenance 811410 Home & Garden Equipment & Appliance Repair & Maintenance 811420 Reupholstery & Furniture Repair 811430 Footwear & Leather Goods Repair 811490 Other Personal & Household Goods Repair & Maintenance  <b>Personal and Laundry Services</b> 812111 Barber Shops 812112 Beauty Salons 812113 Nail Salons 812190 Other Personal Care Services (including diet & weight reducing centers) 812210 Funeral Homes & Funeral Services 812220 Cemeteries & Crematories 812310 Coin-Operated Laundries & Drycleaners 812320 Drycleaning & Laundry Services (except Coin-Operated) 812330 Linen & Uniform Supply 812910 Pet Care (except Veterinary) Services 812920 Photofinishing 812930 Parking Lots & Garages 812990 All Other Personal Services  <b>Religious, Grantmaking, Civic, Professional, and Similar Organizations</b> 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)  Additional codes can be found at <a href="http://www.census.gov/eos/www/naics/">http://www.census.gov/eos/www/naics/</a>



## 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-IID) 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](http://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 I

- **Enter your Federal Employer Identification Number or Social Security Number.**
- **Enter the correct Business Activity Code from the list of codes provided.**

The identification number(s) entered on the Form FR-500 will be used only for tax administration purposes.

### 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](http://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 motion 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](http://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](http://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 (DCHF)**

The DCHF 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- IID" 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 [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] 2. NAICS Business Code [ ] [ ] [ ] [ ] [ ] [ ]

1b. Social Security Number [ ] [ ] [ ] - [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ]

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 an attachment)
☐ Heating oil company
☐ Utility company

4. Legal form of business (please check):

- ☐ Sole Proprietor
☐ Limited Partnership
☐ Limited Liability Company
☐ Government
☐ General Partnership
☐ Joint Venture
☐ Limited Liability Partnership
☐ Other (specify)
☐ Corporation

Mandatory: If incorporated, enter state and date of incorporation. State \_\_\_ Mo. \_\_\_ Day \_\_\_ Yr \_\_\_ otherwise go to Line 5.

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

Table with 4 columns: Name and Title, Home Address, Zip Code, Social Security Number. Includes E-mail Address rows for each entry.

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.)

**PART III — Employer's DC Withholding Tax Registration**

23. Estimated total number of employees _____	24. Number of DC resident employees subject to DC Withholding Tax: _____
25a. Date when you began to employ DC resident(s) ____/____/____ MM DD YYYY	26. Estimate of amount of DC tax to be withheld monthly from DC resident employees:
25b. Date when you began or when you expect to begin to withhold DC tax from resident employees ____/____/____ MM DD YYYY	27. Will you have employee(s) working in DC?
	28. Withholding from retirement accounts or plans <input type="checkbox"/> Yes <input type="checkbox"/> No

**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.  Special Events
- Street Vendor and Mobile Food Services.  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](http://www.otr.cfo.dc.gov).

- |  |   |
|--|---|
| <input type="checkbox"/> Alcoholic Beverage Wholesaler   | <input type="checkbox"/> Gross Receipts Tax on Heating Oil  |
| <input type="checkbox"/> Cable Television, Satellite Relay or Distribution of Video or Radio Transmission only | <input type="checkbox"/> Interstate Bus   |
| <input type="checkbox"/> Cigarette Wholesaler  | <input type="checkbox"/> Motor Vehicle Fuel Tax   |
| <input type="checkbox"/> Commercial Mobile Service Tax   | <input type="checkbox"/> Gross Receipts Tax on Natural or Artificial Gas by Non-Public Utility Person |
| <input type="checkbox"/> Gross Receipts Public Utility   |   |
| <input type="checkbox"/> 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](mailto: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

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 Title

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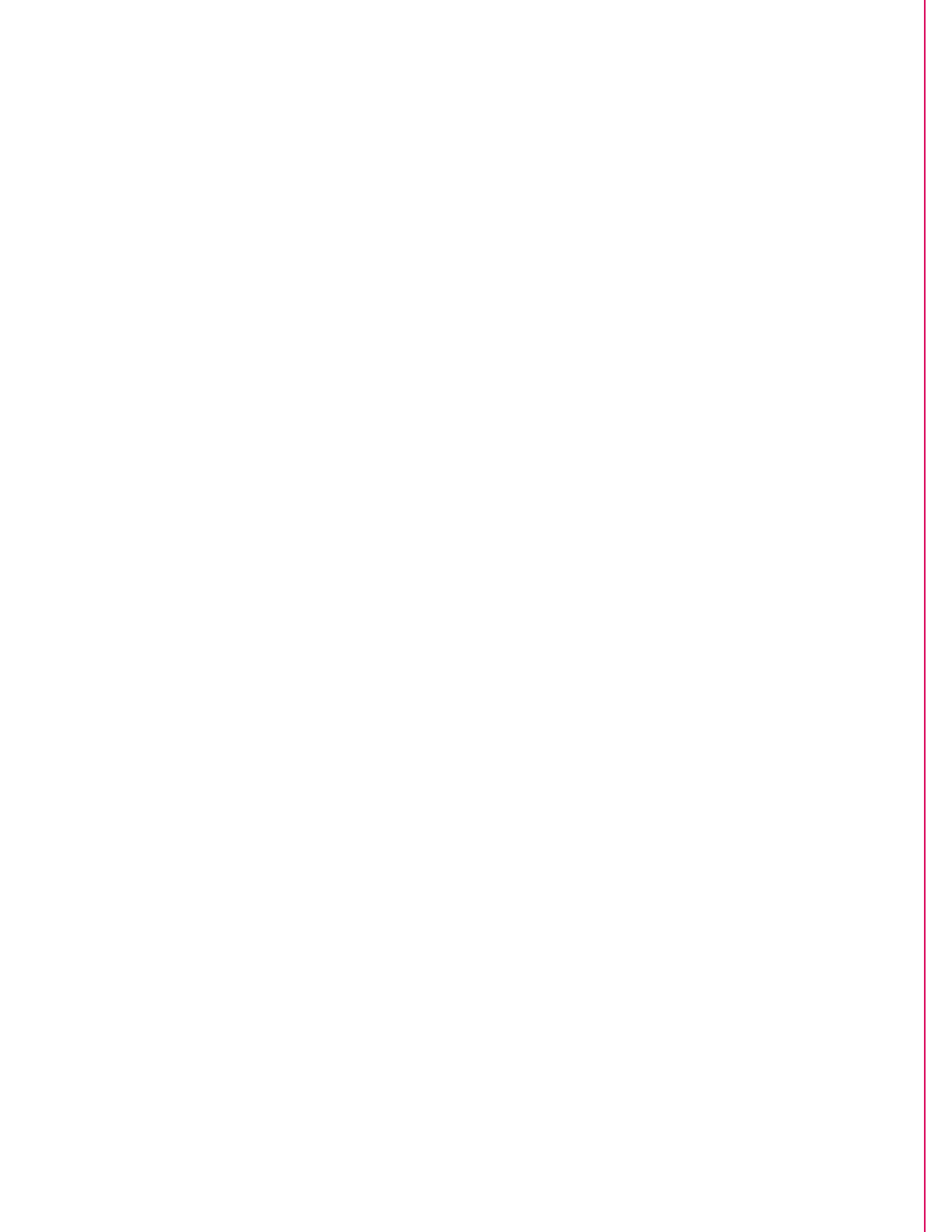
 Date

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**

Type Tax	Date Lia. began	Cycle	Method	Remarks
H				
J				
W				
S				
P				
MISC				
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.

Name and address	EIN/SSN	
	PTIN	
	Telephone Number	
	Fax No.	
	E-mail Address	
Name and address	EIN/SSN	
	PTIN	
	Telephone Number	
	Fax No.	
	E-mail Address	
Name and address	EIN/SSN	
	PTIN	
	Telephone Number	
	Fax No.	
	E-mail Address	
Name and address	EIN/SSN	
	PTIN	
	Telephone Number	
	Fax No.	
	E-mail Address	

**▲ Tax Matters**

Type of Tax (Income, Sales, etc)	Type Form	Years or Periods

**▲ 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:

Taxpayer's SSN or FEIN

Taxpayer's Name

▲ **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
<input type="text"/>	<input type="text"/>	<input type="text"/>

Spouse's signature if filing jointly	Date	Telephone number if other than the taxpayer
<input type="text"/>	<input type="text"/>	<input type="text"/>

**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



# REGISTRATION TO DETERMINE UNEMPLOYMENT INSURANCE LIABILITY

**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](mailto: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](mailto: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](mailto: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](mailto:UITAX@dc.gov)

or mail to: DOES/OUC Tax Department  
Attn: Contract Compliance Unit  
4058 Minnesota Ave., N.E.  
Washington DC 20019

