FR-500

COMBINED REGISTRATION APPLICATION FOR BUSINESS DC TAXES/FEES/ASSESSMENTS

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE

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 Liability Company
- ❑ General Partnership
- ❑ Limited Liability Partnership
- ❑ Corporation
- ❑ Limited Partnership
- ❑ Government
- ❑ Joint Venture
- ❑ Other (specify)

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**

Name and Title	Home Address / E-mail Address	Zip Code	Social Security Number

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.)

(Rev. 05/15)

— INCOMPLETE APPLICATIONS WILL NOT BE PROCESSED AND WILL BE RETURNED —

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

25b. Date when you began or when you expect to begin to withhold DC tax from resident employees ____/____/____ MM DD YYYY

26. Estimate of amount of DC tax to be withheld monthly from DC resident employees:

27. Will you have employee(s) working in DC?

28. Withholding from retirement accounts or plans ❑ Yes ❑ 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.

❑ Alcoholic Beverage Wholesaler

❑ Cable Television, Satellite Relay or Distribution of Video or Radio Transmission only

❑ Cigarette Wholesaler

❑ Commercial Mobile Service Tax

❑ Gross Receipts Public Utility

❑ Gross Receipts Tax on Toll Telecommunication Service

❑ Gross Receipts Tax on Heating Oil

❑ Interstate Bus

❑ Motor Vehicle Fuel Tax

❑ Gross Receipts Tax on Natural or Artificial Gas by Non-Public Utility Person

If you have questions please contact the Customer Service Administration at (202) 727-4TAX (4829) or by email 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	Title	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				