



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
941 North Capitol Street, NE
Washington, DC 20002

GENERAL INFORMATION FOR BUSINESSES — Sales and Use Taxes
Part I – Sales Tax

A. Registration: Before making taxable sales in the District of Columbia (the “District”) you must file a Combined Business Tax Registration Application (Form FR-500) with the Office of Tax and Revenue (OTR). There is no charge for registering. (See item I. for information on sales by street vendors.) You may obtain the FR-500 from our website: www.taxpayerservicecenter.com or you may call 202-442-6546. The form is also available at the OTR Customer Service Center, 941 North Capitol St. NE, 1st floor.

Mail, fax or complete on-line the completed Form FR-500 to the Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470 or deliver it to the Customer Service Center, 941 North Capitol St., NE, First Floor, Open Monday – Friday from 8:15 A.M. to 4:30 P.M.

NOTE: Special Event promoters must file Form FR-500B, Special Event Registration Application, with the OTR.

B. Certificate of Registration: List on the FR-500 all locations in the District from which you will be making taxable sales. The OTR will issue a Certificate of Registration for each location listed. Each location must display its own Certificate of Registration.

If you make taxable sales without a Certificate of Registration you may be fined up to \$100 for each day you do business in the District without a certificate.

C. Forms: The OTR will mail Sales and Use Tax Return Forms (FR-800 series) to each taxpayer who files a Form FR-500.

D. Returns and Payments: Sales and Use Tax Monthly Returns (FR 800M) must be filed by the 20th day of each calendar month. The monthly return is based on the taxable sales made the preceding calendar month. If you expect to collect less than \$1,200 in sales tax during the calendar year, write “Request to be placed on an annual filing basis” in Part IV Sales and Use Tax Registration section of Form FR-500. The annual sales and use tax return (FR-800A) is due by January 20th of the subsequent year.

If you are filing monthly, but do not expect to incur a sales tax liability of more than \$1,200 a year for subsequent years, contact the Customer Service Center at (202) 727-4829, and ask to be placed on an annual filing basis.

If you are filing annually, but expect to incur a sales tax liability of more than \$1,200 a year in subsequent years, contact the Customer Service Center and ask to be placed on a monthly filing basis.

We also offer the opportunity to file quarterly. Use FR-800Q for this filing frequency.

E. Imposition of Sales Tax: A person doing business in the District must collect District sales tax from the purchaser on:

1. Sales of tangible personal property delivered to a customer in the District;
2. Certain services;
3. Renting or leasing tangible personal property used in the District;
4. Charges for rooms, lodging or accommodations located in the District that are furnished to transients;
5. Admissions to certain public events in the District;
6. Charges for parking, storing or keeping motor vehicles or trailers in the District; and
7. Sales of certain tobacco products.

F. Calculation of Sales Tax: Sales tax is calculated by multiplying the sales price of a taxable item by the applicable tax rate and rounding off to the nearest cent.

You can obtain tax tables of the different District sales tax rates from the OTR Customer Service Center, first floor, 941 North Capitol St., NE Washington, DC 20002-4259 or by calling 202-442-6546.

The tax is based on the sales price. Sales price is the total amount paid by a purchaser to a vendor for a taxable item without deducting the cost of the item sold. Sales price does not include: (1) cash discounts allowed and taken on sales; (2) separately stated installation charges; and (3) sales tax collected by the vendor from the purchaser.

G. Sales Tax Rates Applicable to Taxable Sales:

1. Effective Oct. 1, 2009 a 6% sales tax rate applies to –
 - a. Sales of food or drink through vending machines.

(Note: the 6% sales tax on items sold at the Verizon Center, including tickets to events there, has been increased, unless specifically exempted, to 10.25%.)

- b. Charges for the production, fabrication, or printing

- ing of tangible personal property on special order.
- c. Sales of natural or artificial gas, oil, electricity, solid fuel, or steam to commercial users.
 - d. Charges for local telephone service to commercial users.
 - e. Sales of material used in the construction, repair, or alteration of real property, which material becomes real property, regardless of whether the property is to be sold or resold.
 - f. Charges for leasing or renting tangible personal property, except that sales tax does not apply to charges for the rental of films, records, or any type of sound transcribing to theaters and radio and television broadcasting stations. (See item 3c on page 3 for the tax on charges on leasing or renting of non-commercial vehicles.)
 - g. Charges for admission to public events and live performances such as movies, circuses, burlesque shows, sporting events and performances or exhibitions of any other type or nature not listed below. Sales tax does not apply to charges for admission to live performances of ballet, dance, or choral performances, concerts (instrumental and vocal), plays (with or without music) operas and readings and exhibitions of paintings, sculpture, photography, graphic and craft arts. Also, the sales tax does not apply to casual or isolated sales or a charge for admission made by a semipublic institution not regularly engaged in making such sales or charges.
 - h. Charges for repairing altering, mending, or fitting of tangible personal property, or applying or installing tangible personal property as a repair or replacement part of other tangible personal property, whether or not any tangible personal property is transferred in conjunction with the service.
 - i. Charges for copying, photocopying, reproducing, duplicating, addressing, and mailing services and for public stenographic services.
 - j. Charges for *real property maintenance services*. These services include any activity that keeps the land or the premises of a building clean, orderly and functional, including the performance of minor adjustments, maintenance or repairs which include: floor, wall and ceiling cleaning; pest control; window cleaning; servicing of in-ground and in-building swimming pools; exterior building cleaning; parking lot, garage and recreation area maintenance; exterior and interior trash removal*; restroom cleaning and stocking; lighting maintenance; chimney and duct cleaning; and ground maintenance. Real property maintenance services do not include: painting; wallpapering or other services performed as part of construction or as major repairs; the collection and disposal of recyclable material; or services performed under an employee-employer relationship.
 - k. Charges for *landscaping services*. These services include arranging or modifying areas of land and natural scenery for an improved or aesthetic effect; the addition, removal or arrangement of natural forms, features and plantings; the addition, removal or modification of retaining walls, ponds, sprinkler systems or other landscape construction services; other services provided by landscape designers or landscape architects such as consultation, research, preparation of general or specific design or detail plans, studies, specifications or supervision; and any other professional services or functions associated with landscaping.
 - l. Charges for *data processing services*. These services include the processing of information for the compilation and production of records of transactions; the maintenance, input and retrieval of information; the provision of direct access to computer equipment to process, examine or acquire information stored in or accessible to the computer equipment; the specifications of computer hardware configurations, the evaluation of technical processing characteristics, computer programming or software, provided in conjunction with and to support the sale, lease, operation, or application of computer equipment or systems; word processing, payroll and business accounting, and computerized data and information storage and manipulation; the input of inventory control data for a company; the maintenance of records of employee work time; filing payroll tax returns; the preparation of W-2 forms; the computation and preparation of payroll checks; and any system or application programming or software.
 - m. Charges for *information services*. These services include the furnishing of general or specialized news or current information, including financial information, by printed, mimeographed, electronic or electrical transmission, or by wire, cable, radio waves, microwaves, satellite, fiber optics or any other method in existence or which may be devised; electronic data retrieval or research; including newsletters, real estate listings, or financial, investment, circulation, credit, stock market or bond rating reports; mailing lists; abstracts of title; news clipping services; wire services; scouting reports; surveys; bad check lists; and broadcast rating services.
- Information services do not include: information sold to a newspaper or radio or television station licensed by the Federal Communications Commission if the information is gathered or purchased for direct use in newspapers or radio or

*Does not include removal of recyclable material that is recycled.

television broadcasts; charges to a person by a financial institution for account balance information; and information gathered or compiled on behalf of a particular client if the information is of a proprietary nature to that client and may not be sold to others by the person who compiled the information. Information services includes a subsequent sale of such information by the client for whom the information was gathered or compiled.

- n. Charges for laundering, dry cleaning, or pressing of any kind of tangible personal property, except when the service is performed by means of self-service, coin-operated equipment. Dry cleaning services do not include carpet cleaning services.
 - o. Sales of any newspaper or publication.
 - p. Charges for the following telecommunication services if the charges are made to a service address in the District and the charges to the end user are not subject to the District's gross receipts or toll telecommunication tax:
 - i. Stationary two-way radio services;
 - ii. Telegraph services;
 - iii. Teletypewriter services;
 - iv. Teleconferencing services;
 - v. "900", "976", "915" and other "900" type telecommunication services;
 - vi. Telephone answering services; and
 - vii. Coin-operated telephone services.
 - q. Charges for developing, printing or retouching pictures.
 - r. Sales of photographs, pictures, photostats, blueprints and other similar items.
 - s. Charges for a contract for the maintenance of tangible personal property.
 - t. Charges for any delivery where pick up and delivery is in the District for which a separate charge is made, except merchandise delivered for resale for which a District of Columbia Certificate of Resale (Form OTR-368) has been issued.
 - u. Charges for the service of procuring, offering, or attempting to procure in the District job seekers for employers or employment for job seekers, including employment advice, counseling, testing, resume preparation and any other related services.
 - v. Charges for the service of placing a job seeker with an employer in the District.
2. The **9% sales tax rate applies to** sales of alcoholic beverages for off-premises consumption.
3. The **10% sales tax rate applies to:**
- a. Sales of food or drink prepared for immediate consumption;
 - b. Sales of spirituous or malt liquors and wine sold for on-premises consumption;
 - c. Charges for the rental or leasing of certain motor vehicles and trailers, registered for non-commercial purposes;

d. Sales of prepaid telephone calling cards.

Certain sales at the Verizon Center are subject to a 10.25% rate.

- 4. The **12% sales tax rate applies to** charges for parking or storing motor vehicles or trailers. This tax rate also applies to certain tobacco products. These include any product made primarily from tobacco that is intended for consumption by smoking, or chewing or as snuff. It does not apply to cigarettes, premium cigars or pipe tobacco. A premium cigar is any individual cigar with a retail cost of \$2.00 or more or a packaged unit of cigars that has an average cost of \$2.00 or more per cigar.
- 5. The **14.5% sales tax rate applies to** charges for rooms, lodging, or accommodations furnished to transients.

H. Exempt and Nontaxable Sales include the following:

- 1. Sales to the United States, the District, or any instrumentality thereof, except sales to national banks and Federal savings and loan associations.
- 2. Sales to a state, territory or possession of the United States or their political subdivisions, if they grant a similar exemption to the District.
- 3. Sales to foreign embassies and diplomats, provided the purchaser presents the seller with an exemption card issued by the U.S. State Department.
- 4. Sales to organizations exempted from the payment of sales tax by federal statute or treaty.
- 5. Sales of natural or artificial gas, oil, electricity, solid fuel or steam, used directly in processing or refining, manufacturing or assembling, if the purchaser presents the seller with a specific exemption certificate.
- 6. Sales of property which the purchaser acquires for resale in the same form as when acquired, or to be incorporated as a material part of a product to be produced by processing or refining, manufacturing or assembling, if the purchaser presents the seller with a District of Columbia Certificate of Resale.
- 7. Certain sales to a public utility or telecommunications company.
- 8. Sales of insurance, professional or personal service transactions which involve sales of tangible personal property as inconsequential elements for which no separate charges are made.
- 9. Sales of transportation and communication services other than data processing services, information services, commercial local telephone services and selected telecommunication services.
- 10. Sales of motor vehicles and trailers subject to the District's Motor Vehicle Excise Tax.
- 11. Sales of motor vehicle fuels subject to the District's Motor Vehicle Fuel Tax.
- 12. Sales of medicines, drugs and pharmaceuticals.
- 13. Sales of food or beverages on a train, airline or other form of transportation operating in interstate commerce.

14. Casual and isolated sales, except that sales by churches, religious, scientific, educational, social, fraternal, benevolent and other organizations and institutions of the same nature are not considered to be casual and isolated sales.
15. Sales to a semipublic institution, if the semipublic institution presents the seller with a District of Columbia Certificate of Exemption (Form FR-551).
16. Charges for printing a newspaper that is distributed free of charge in the District, if the purchaser presents the seller with a District of Columbia Free Newspaper Certificate of Exemption (Form FR-554).
17. Sales of food or drink, (including snack food) but not including food or drink prepared for immediate consumption, or food or drink sold through vending machines.
18. Charges for postage, provided the charges are stated separately.
19. Sales which, under the U.S. Constitution, may not be taxed by a State.
20. Sales of residential public utility services and commodities by a gas, electric, or telephone company and sales of residential heating oil by any person.
21. Sales of residential cable television services and commodities by a cable television company.
22. Access to the Internet.
23. Sales of natural or artificial gas or electricity directly used in a hotel or restaurant.

I. Payment in Lieu of Sales Tax by Street Vendors.

Every street vendor must make payments in lieu of collecting and remitting sales tax. Street vendors must file a vendor payment coupon with the District. They should not file a sales and use tax return for their sales; however, they should file the FR-800Q to remit the Disposable Bag Fee. Payment coupons are made available to street vendors after they file Form FR-500.

PART II – Use Tax

A. Imposition of the Tax: A use tax is imposed on the use, storage, or consumption of taxable tangible personal property and services in the District, unless the purchaser has paid a sales tax on the purchase of the taxable tangible personal property or service to the District, or another tax jurisdiction in the U.S. or to a U.S. territory.

B. Calculation of the Tax: Multiply the purchase price of the taxable tangible personal property or taxable service by the applicable use tax rate and round off to the nearest cent.

C. Purchases Subject to Use Tax: For purchases subject to sales tax on which a sales tax has not been paid to the District or to another tax jurisdiction in the U.S. or to a U.S. territory – see the rates in Part I, Section G on page one.

D. Use Tax Rates: The use tax rates are the same as the sales tax rates – see Part I, Section G on page one.

E. Exemptions: The use tax exemptions are the same as the sales tax exemptions – see Part I, Section H on page three. Also exempt are purchases on which a sales tax has been paid to the District, or to another tax jurisdiction in the U.S. or to a U.S. territory.

F. Returns and Payments: Businesses should file a Form FR-800A (annual return), Form FR-800Q (quarterly) or FR-800M (monthly return) to report and pay sales and use tax on purchases and rentals.

Send all Use tax payments to the Office of Tax and

Revenue, Sales and Use Tax, PO Box 96384, Washington, DC, 20090-6384.

Doing business in the District includes the selling, delivering or furnishing in the District, or any activity performed in the District in connection with the selling, delivering or furnishing of tangible personal property or services sold at retail. This term includes but is not limited to the following acts or methods of transacting business.

- (1) Maintaining, occupying or using, permanently or temporarily, directly or indirectly, or through a subsidiary or agent, by whatever name called, of any office, place of distribution, sales or sample room or place, warehouse or storage place, or other place of business; and
- (2) Having any representative, agent, salesman, canvasser, or solicitor operating in the District for the purpose of making sales at retail or the taking of orders for such sales

The information furnished in this pamphlet is not all-encompassing. For specific information regarding District sales and use taxes, please refer to sections 47-2001 et seq. and 47-2201 et seq. of the District of Columbia Code and to Chapter 4 of Title 9 of the District of Columbia Municipal Regulations. You may also contact the Office of Tax and Revenue’s Review & Conference Section by mail at: Office of Tax and Revenue, PO Box 556, Washington, DC 20044-0556, or by calling (202) 727-4829.

PART III – Sales and Use Tax Rate Tables

Tax tables for the various sales and use tax rates may be obtained from the Office of Tax and Revenue, Customer Service Center, 941 North Capitol St., NE, First Floor, Washington, DC 20002-4259 or by calling 202-442-6546.



FR-500B

**GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
941 NORTH CAPITOL ST., NE
WASHINGTON, DC 20002**

(202) 727-4829

SPECIAL EVENT REGISTRATION APPLICATION

CONTENTS:

- List of Principal Business Activity Codes**
- Instructions**
- Application (FR-500B)**

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).

	<i>Code</i>	<i>Code</i>	<i>Code</i>
Agriculture, Forestry, Fishing and Hunting		Wood Product Manufacturing 321110 Sawmills & Wood Preservation 321210 Veneer, Plywood, & Engineered Wood Product Mfg 321900 Other Wood Product Mfg	333900 Other General Purpose Machinery Mfg Computer and Electronic Product Manufacturing
<i>Code</i>		Paper Manufacturing 322100 Pulp, Paper & Paperboard Mills 322200 Converted Paper Product Mfg	334110 Computer & Peripheral Equipment Mfg 334200 Communications Equipment Mfg
Crop Production		Printing and Related Support Activities 323100 Printing & Related Support Activities	334310 Audio & Video Equipment Mfg 334410 Semiconductor & Other Electronic Component Mfg
111100 Oilseed & Grain Farming	Code 233200 Residential Building Construction 233300 Nonresidential Building Construction	Petroleum and Coal Products Manufacturing 324100 Petroleum Refineries (including integrated) 324120 Asphalt Paving, Roofing, & Saturated Materials Mfg 324190 Other Petroleum & Coal Products Mfg	334500 Navigational, Measuring, Electromedical, & Control Instruments Mfg 334610 Manufacturing & Reproducing Magnetic & Optical Media
111210 Vegetable & Melon Farming (including potatoes & yams)	Heavy Construction 234100 Highway, Street, Bridge, & Tunnel Construction 234900 Other Heavy Construction	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	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
111300 Fruit & Tree Nut Farming	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	Plastics and Rubber Products Manufacturing 326100 Plastics Product Mfg 326200 Rubber Product Mgr	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
111400 Greenhouse Nursery, & Floriculture Production		Nonmetallic Mineral Products 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	Furniture and Related Product Manufacturing 337000 Furniture & Related Product Manufacturing
111900 Other Crop Farming (including tobacco, cotton, sugarcane, hay, peanut, sugar beet & all other crop farming)	Manufacturing	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	Miscellaneous Manufacturing 339110 Medical Equipment & Supplies Mfg 339900 Other Miscellaneous Manufacturing
Animal Production		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	Wholesale Trade
112111 Beef Cattle Ranching & Farming	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)	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	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
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	Textile Mills and Textile Product Mills 313000 Textile Mills 314000 Textile Product Mills		
Utilities			
221100 Electric Power Generation, Transmission & Distribution 221210 Natural Gas Distribution 221300 Water, Sewage & Other Systems	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		
Construction			
Building, Developing, and General Contracting			
233110 Land Subdivision & Land Development	Leather and Allied Product Manufacturing 316110 Leather & Hide Tanning & Finishing 316210 Footwear Mfg (including rubber & plastics) 316990 Other Leather & Allied Product Mfg		

<p><i>Code</i></p> <p>Wholesale Trade, Durable Goods 422700 Petroleum & Petroleum Products Wholesalers 422800 Beer, Wine, & Distilled Alcoholic Beverage Wholesalers 422910 Farm Supplies Wholesalers 422920 Books, Periodical, & Newspaper Wholesalers 422930 Flower, Nursery Stock & Florists' Supplies Wholesalers 422940 Tobacco & Tobacco Product Wholesalers 422950 Paint, Varnish, & Supplies Wholesalers 422990 Other Miscellaneous Nondurable Goods Wholesalers</p>	<p><i>Code</i></p> <p>Sporting Goods, Hobby, Book, and Music Stores 451110 Sporting Goods Stores 451120 Hobby, Toy, & Game Stores 451130 Sewing, Needlework, & Piece Goods Stores 451140 Musical Instrument & Supplies Stores 451211 Book Stores 451212 News Dealers & Newsstands 451220 Prerecorded Tape, Compact Disc, & Record Stores</p> <p>General Merchandise Stores 452110 Department Stores 452900 Other General Merchandise Stores</p>	<p><i>Code</i></p> <p>488990 Other Support Activities for Transportation</p> <p>Couriers and Messengers 492110 Couriers 492210 Local Messengers & Local Delivery</p> <p>Warehousing And Storage 493100 Warehousing & Storage (except lessors of miniwarehouses & self-storage units)</p>	<p><i>Code</i></p> <p>Insurance Carriers and Related Activities 524140 Direct Life, Health, & Medical Insurance & Reinsurance Carriers 524150 Direct Insurance & Reinsurance (except Life, Health & Medical) Carriers 524210 Insurance Agencies & Brokerages 524290 Other Insurance Related Activities</p>
<p>Retail Trade</p> <p>Motor Vehicle and Parts Dealers 441110 New Car Dealers 441120 Used Car Dealers 441210 Recreational Vehicle Dealers 441221 Motorcycle Dealers 441222 Boat Dealers 441229 All Other Motor Vehicle Dealers 441300 Automotive Parts, Accessories, & Tire Stores</p> <p>Furniture and Home Furnishings Stores 442110 Furniture Stores 442210 Floor Covering Stores 442291 Window Treatment Stores 442299 All Other Home Furnishings Stores</p> <p>Electronics and Appliance Stores 443111 Household Appliance Stores 443112 Radio, Television, & Other Electronics Stores 443120 Computer & Software Stores 443130 Camera & Photographic Supplies Stores</p>	<p>Miscellaneous Store Retailers 453110 Florists 453210 Office Supplies & Stationery Stores 453220 Gift, Novelty, & Souvenir Stores 453310 Used Merchandise Stores 453910 Pet & Pet Supplies Stores 453920 Art Dealers 453930 Manufactured (Mobile) Home Dealers 453990 All Other Miscellaneous Store Retailers (including tobacco, candle, & trophy shops)</p> <p>Nonstore Retailers 454110 Electronic Shopping & Mail-Order Houses 454210 Vending Machine Operators 454311 Heating Oil Dealers 454312 Liquefied Petroleum Gas (Bottled Gas) Dealers 454319 Other Fuel Dealers 454390 Other Direct Selling Establishments (including door-to-door retailing, frozen food plan providers, party plan merchandisers, & coffee-break service providers)</p>	<p>Information</p> <p>Publishing Industries 511110 Newspaper Publishers 511120 Periodical Publishers 511130 Book Publishers 511140 Database & Directory Publishers 511190 Other Publishers 511210 Software Publishers</p> <p>Motion Picture and Sound Recording Industries 512100 Motion Picture & Video Industries (except video rental) 512200 Sound Recording Industries</p>	<p>Funds, Trusts, and Other Financial Vehicles 525100 Insurance & Employee Benefit Funds 525910 Open-end Investment Funds (Form 1120-RIC) 525920 Trusts, Estates, & Agency Accounts 525930 Real Estate Investment Trusts (Form 1120-REIT) 525990 Other Financial Vehicles</p> <p>"Offices of Bank Holding Companies" and "Offices of Other Holding Companies," are located under Management of Companies (Holding Companies) on next page</p>
<p>Building Material and Garden Equipment and Supplies Dealers 444110 Home Centers 444120 Paint & Wallpaper Stores 444130 Hardware Stores 444190 Other Building Material Dealers 444200 Lawn & Garden Equipment & Supplies Stores</p> <p>Food and Beverage Stores 445110 Supermarkets and Other Grocery (except Convenience) Stores 445120 Convenience Stores 445210 Meat Markets 445220 Fish & Seafood Markets 445230 Fruit & Vegetable Markets 445291 Baked Goods Stores 445292 Confectionery & Nut Stores 445299 All Other Specialty Food Stores 445310 Beer, Wine, & Liquor Stores</p> <p>Health and Personal Care Stores 446110 Pharmacies & Drug Stores 446120 Cosmetics, Beauty Supplies, & Perfume Stores 446130 Optical Goods Stores 446190 Other Health & Personal Care Stores</p>	<p>Transportation and Warehousing</p> <p>Air, Rail, and Water Transportation 481000 Air Transportation 482110 Rail Transportation 483000 Water Transportation</p> <p>Truck Transportation 484110 General Freight Trucking, Local 484120 General Freight Trucking, Long-distance 484200 Specialized Freight Trucking</p> <p>Transit and Ground Passenger Transportation 485110 Urban Transit Systems 485210 Interurban & Rural Bus Transportation 485310 Taxi Service 485320 Limousine Service 485410 School & Employee Bus Transportation 485510 Charter Bus Industry 485990 Other Transit & Ground Passenger Transportation</p>	<p>Broadcasting and Telecommunications 513100 Radio & Television Broadcasting 513200 Cable Networks & Program Distribution 513300 Telecommunications (including paging, cellular, satellite, & other telecommunications)</p> <p>Information Services and Data Processing Services 514100 Information Services (including news syndicates, libraries, & on-line information services) 514210 Data Processing Services</p>	<p>Real Estate and Rental and Leasing</p> <p>Real Estate 531110 Lessors of Residential Buildings & Dwellings 531114 Cooperative Housing 531120 Lessors of Miniwarehouses & Self-Storage Units 531190 Lessors of Other Real Estate Property 531210 Offices of Real Estate Agents & Brokers 531310 Real Estate Property Managers 531320 Offices of Real Estate Appraisers 531390 Other Activities Related to Real Estate</p>
<p>Gasoline Stations 447100 Gasoline Stations (including convenience stores with gas)</p> <p>Clothing and Clothing Accessories Stores 448110 Men's Clothing Stores 448120 Women's Clothing Stores 448130 Children's & Infants' Clothing Stores 448140 Family Clothing Stores 448150 Clothing Accessories Stores 448190 Other Clothing Stores 448219 Shoe Stores 448310 Jewelry Stores 448320 Luggage & Leather Goods Stores</p>	<p>Pipeline Transportation 486000 Pipeline Transportation</p> <p>Scenic & Sightseeing Transportation 487000 Scenic & Sightseeing Transportation</p> <p>Support Activities for Transportation 488100 Support Activities for Air Transportation 488210 Support Activities for Rail Transportation 488300 Support Activities for Water Transportation 488410 Motor Vehicle Towing 488490 Other Support Activities for Road Transportation 488510 Freight Transportation Arrangement</p>	<p>Finance and Insurance</p> <p>Depository Credit Intermediation 522110 Commercial Banking 522120 Savings Institutions 522130 Credit Unions 522190 Other Depository Credit Intermediation</p> <p>Nondepository Credit Intermediation 522210 Credit Card Issuing 522220 Sales Financing 522291 Consumer Lending 522292 Real Estate Credit (including mortgage bankers & originators) 522293 International Trade Financing 522294 Secondary Market Financing 522298 All Other Nondepository Credit Intermediation</p>	<p>Rental and Leasing Services 532100 Automotive Equipment Rental & Leasing 532210 Consumer Electronics & Appliances Rental 532220 Formal Wear & Costume Rental 532230 Video Tape & Disc Rental 532290 Other Consumer Goods Rental 532310 General Rental Centers 532400 Commercial & Industrial Machinery & Equipment Rental & Leasing</p> <p>Lessors of Nonfinancial Intangible Assets (except copyrighted works) 533110 Lessors of Nonfinancial Intangible Assets (except copyrighted works)</p>
		<p>Activities Related to Credit Intermediation 522300 Activities Related to Credit Intermediation (including loan brokers)</p> <p>Securities, Commodity Contracts, and Other Financial Investments and Related Activities 523110 Investment Banking & Securities Dealing 523120 Securities Brokerage 523130 Commodity Contracts Dealing 523140 Commodity Contracts Brokerage 523210 Securities & Commodity Exchanges 523900 Other Financial Investment Activities (including portfolio management & investment advice)</p>	<p>Professional, Scientific, and Technical Services</p> <p>Legal Services 541110 Offices of Lawyers 541190 Other Legal Services</p> <p>Accounting, Tax Preparation, Bookkeeping, and Payroll Services 541211 Offices of Certified Public Accountants 541213 Tax Preparation Services 541214 Payroll Services 541219 Other Accounting Services</p> <p>Architectural, Engineering, and Related Services 541310 Architectural Services 541320 Landscape Architecture Services 541330 Engineering Services 541340 Drafting Services</p>

<p><i>Code</i></p> <p>Architectural Engineering, and Related Services 541350 Building Inspection Services 541360 Geophysical Surveying & Mapping Services 541370 Surveying & Mapping (except Geophysical) Services 541380 Testing Laboratories</p> <p>Specialized Design Services 541400 Specialized Design Services (including interior, industrial, graphic, & fashion design)</p> <p>Computer Systems Design and Related Services 541511 Custom Computer Programming Services 541512 Computer Systems Design Services 541513 Computer Facilities Management Services 541519 Other Computer Related Services</p> <p>Other Professional, Scientific, and Technical Services 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</p>	<p><i>Code</i></p> <p>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)</p> <p>Waste Management and Remediation Services 562000 Waste Management & Remediation Services</p>	<p><i>Code</i></p> <p>Other Ambulatory Health Care Services 621900 Other Ambulatory Health Care Services (including ambulance services & blood & organ banks)</p> <p>Hospitals 622000 Hospitals</p> <p>Nursing and Residential Care Facilities 623000 Nursing & Residential Care Facilities</p> <p>Social Assistance 624100 Individual & Family Services 624200 Community Food & Housing, & Emergency & Other Relief Services 624310 Vocational Rehabilitation Services 624410 Child Day Care Services</p>	<p><i>Code</i></p> <p>Food Services and Drinking Places 722110 Full-Service Restaurants 722210 Limited-Service Eating Places 722300 Special Food Services (including food service contractors & caterers) 722410 Drinking Places (Alcoholic Beverages)</p>
<p>Management of Companies (Holding Companies) 551111 Offices of Bank Holding Companies 551112 Offices of Other Holding Companies</p>	<p>Educational Services 611000 Educational Services (including schools, colleges, & universities)</p>	<p>Arts, Entertainment, and Recreation</p>	<p>Other Services</p>
<p>Administrative and Support and Waste Management and Remediation Services</p> <p>Administrative and Support Services 561110 Office Administrative Services 561210 Facilities Support Services 561300 Employment Services 561410 Document Preparation Services 561420 Telephone Call Centers 561430 Business Service Centers (including private mail centers & copy shops) 561440 Collection Agencies 561450 Credit Bureaus 561490 Other Business Support Services (including repossession services, court reporting, & stenotype services)</p>	<p>Health Care and Social Assistance</p> <p>Offices of Physicians and Dentists 621111 Offices of Physicians (except mental health specialists) 621112 Offices of Physicians, mental Health Specialists 621210 Office of Dentists</p> <p>Offices of Other Health Practitioners 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</p>	<p>Performing Arts, Spectator Sports, and Related Industries 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</p> <p>Museums, Historical Sites, and Similar Institutions 712100 Museums, Historical Sites & Similar Institutions</p> <p>Amusement, Gambling, and Recreation Industries 713100 Amusement Parks & Arcades 713200 Gambling Industries 713900 Other Amusement & Recreation Industries (including golf courses, skiing facilities, marinas, fitness centers, & bowling centers)</p>	<p>Repair and Maintenance 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</p>
	<p>Outpatient Care Centers 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</p> <p>Medical and Diagnostic Laboratories 621510 Medical & Diagnostic Laboratories</p> <p>Home Health Care Services 621610 Home Health Care Services</p>	<p>Accommodations and Food Services</p> <p>Accommodations 721110 Hotels (except casino hotels) & Motels 721120 Casino Hotels 721191 Bed & Breakfast Inns 721199 All Other Traveler Accommodation 721210 RV (Recreational Vehicle) Parks & Recreational Camps 721310 Rooming & Boarding Houses</p>	<p>Personal and Laundry Services 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</p> <p>Religious, Grantmaking, Civic, Professional, and Similar Organizations 813000 Religious, Grantmaking, Civic, Professional, & Similar Organizations (including condominium and homeowners associations)</p>

A “Special Event” is an uncommon, unique, noteworthy, or extra occurrence of a specific activity open to the general public and designed, advertised, or promoted for an identified purpose to be conducted or held on a designated day or series of days, whether held outdoors, indoors, or both, in a public or private facility, at which at least 50 vendors will be present. Special events include auctions, shows, celebrations, circuses, expositions, entertainment, exhibits, fairs, festivals, fundraisers, historical re-enact-

ments, movies, pageants, parades, and sporting events, the conduct of which has the effect or intent to draw persons and create an atmosphere or opportunity to sell taxable tangible personal property or services. An activity that constitutes a “qualified convention or trade show activity” as defined in section 513(d) of the Internal Revenue Code of 1986 is not a special event. However, participants are liable for sales tax on taxable sales and must file a Form FR-500B.

INSTRUCTIONS

WHO MUST REGISTER

The special event registration and application (Form FR-500B) must be completed by any individual, organization, business, or consumer who is planning to promote a special event. The promoter must register, in advance of the event, with the Government of the District of Columbia, Office of Tax and Revenue, 941 North Capitol St., N.E., Washington, D.C. 20002.

The following general instructions will assist you in completing the special event registration application.

- All questions in parts I and II must be answered. If a question is not applicable, write “N/A” in the answer block.
- All questions requiring a date must include the month, day and year.
- Sign the application and submit all requested items.
- Return only the original completed application form. Do not send copies.
- Enter your Federal Employer Identification Number (or SSN, if you are self employed). If an ID number has been applied for, please note that fact and inform us of your number once assigned.
- Enter the proper six digit Business Activity Code. A list of codes is provided.

WHO MUST COLLECT AND FILE

An individual, organization, business, or consumer engaging in business in the District of Columbia must collect District of Columbia sales tax from the purchaser on: sales of tangible personal property delivered to a customer in the District; certain foods and drinks sold at retail; rental or leasing of tangible personal property; and admissions to certain public events that take place in the District.

WHEN RETURN IS DUE

A special event sales tax return (Form FR-800SE) must be filed by the 20th day of the month following the month being reported.

NEW REQUIREMENTS FOR PROMOTERS OF SPECIAL EVENTS

Before the special event takes place, promoters of special events

must inform vendors and exhibitors who participate in the special event of their responsibilities to collect D.C. sales tax and pay it to the Office of Tax and Revenue. Information concerning the applicability of the sales tax will be supplied to the promoters by the Office of Tax and Revenue.

A special event promoter must provide the Office of Tax and Revenue, Collection Division, 941 North Capitol St., NE (Fifth Floor), Washington, D.C. 20002, with a preliminary list of all the vendors and exhibitors, their addresses, FEIN or SSN, representatives and telephone numbers. This list is due at least 30 calendar days before the special event occurs. A final list is due within 10 calendar days after the last day of the special event unless previously submitted.

Before the special event, a promoter must provide the vendors and exhibitors information regarding their District tax obligations, filing deadlines, and any other requirements supplied by the District after the preliminary list of vendors and exhibitors is submitted.

The penalty for failing to provide the preliminary list is \$1,000 plus \$50 for each day the list is late. The penalty is capped at \$2,500.

The penalty for failing to provide the final list is \$1,000 plus \$50 for each day the list is late. The penalty is capped at \$10,000. The term promoter includes any for-profit and nonprofit individual or entity.

USE TAX

The use tax is a tax imposed at the same rate as the sales tax. It is imposed on the purchase or rental of tangible personal property for the purpose of use, storage or consumption in the District by a buyer who did not pay a sales tax to the District of any other taxing jurisdiction at the time of the purchase or rental.

TAX-EXEMPT ORGANIZATIONS

An organization exempt from paying D.C. sales taxes on purchases is not exempt from collecting sales taxes from purchasers when it is a promoter or participant in a special event.

If you have any questions about the above tax requirements, visit the Office of Tax and Revenue, Customer Service Administration, (First floor) 941 North Capitol St., NE, Washington, D.C. 20002 or call (202) 727-4829.

16. If you have more than one place of business where you make taxable sales in the District of Columbia, do you wish to file a consolidated sales tax return for all locations? Yes No

Please indicate the type of activity and/or equipment your special event requires by checking the appropriate box:

17. Do you have written approval for the site of your event? Yes No

18. Have you contacted the Mayor's Special Events Task Force? Yes No

19. Will you have mechanical amusements? Yes No

If Yes, describe: _____

20. Will the event be located on public or private space? Public Private

21. Will any fireworks be sold? Yes No

22. Name of event: _____

23. Date(s) of event: _____

24. Location of event: _____

25. Number of Food/Beverages Vendors: _____

26. Number of Merchandise Vendors: _____

27. Total number of Vendors: _____

28a. Type of Merchandise: New Used Donated

b. Value Actual Cost: \$ _____
 Estimated Values: \$ _____
 Estimated Values: \$ _____

29. Estimated Gross Income \$ _____

30. Bank account information:

a. Name of Bank _____ b. Account number _____
c. Address _____ City _____ State _____ Zip _____

Special Mailing Instructions:

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 true.

_____/_____/_____
Signature Title Date

Completed application must be signed by an owner, partner or principal officer of the corporation, or agent. (Agents or representatives signing must attach a Power of Attorney.)

OFFICIAL USE ONLY

Type of Tax _____

Liability began ____/____/____

Cycle _____

Method _____

Remark: _____

Revenue Officer: _____ Date ____/____/____

Reviewer: _____ Date ____/____/____

Date data entered: ____/____/____ Initials _____



Taxpayer Identification Number Fill in: if FEIN if SSN Tax Period Ending (MMYY)

OFFICIAL USE ONLY

Business name
 Mailing address line 1
 Mailing address line 2
 City State Zip Code + 4

Due date Fill in if Amended return
 Event name

Sales tax licensees must file a return even if no sales were made or no tax or fees are due.

Column A — Description	Column B — Taxable amount	Tax Rate	Column C — Tax due – multiply column B by tax rate, enter here
1. Use Tax on Purchases Taxable at 6%	1B \$ <input type="text"/>	X .06	1C \$ <input type="text"/>
2. Gross Sales	2B \$ <input type="text"/>		
3. Sales Taxable at 6%	3B \$ <input type="text"/>	X .06	3C \$ <input type="text"/>
4. Sales and Purchases Taxable at 9%	4B \$ <input type="text"/>	X .09	4C \$ <input type="text"/>
5. Sales and Purchases Taxable at 10%	5B \$ <input type="text"/>	X .10	5C \$ <input type="text"/>
6. Sales for Parking Taxable at 12%	6B \$ <input type="text"/>	X .12	6C \$ <input type="text"/>
7. Sales and Purchases of Other Tobacco Taxable at 12%	7B \$ <input type="text"/>	X .12	7C \$ <input type="text"/>
8. Sales and Purchases Taxable at 14.5%	8B \$ <input type="text"/>	X .145	8C \$ <input type="text"/>
		9. Total Sales and Use Tax Due (Add Lines 1C - 8C)	9C \$ <input type="text"/>
		10. Disposable Carryout Bag Fee (Net of discount)	10C \$ <input type="text"/>
		11. Total Tax and Fee (Add Lines 9C and 10C)	11C \$ <input type="text"/>
		12. Penalty - 5% per month with a maximum of 25% See instructions	12C \$ <input type="text"/>
		13. Interest - 10% per year See instructions	13C \$ <input type="text"/>
		14. Total Amount Due (Add Lines 11C - 13C)	14C \$ <input type="text"/>

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

<p>PLEASE SIGN HERE</p>	<p>Taxpayer's signature _____ Title _____ Date _____</p>	<p>Telephone Number of Person to Contact <input type="text"/></p>
	<p>Preparer's signature (if other than taxpayer) _____ Date _____</p>	<p>Paid Preparer's FEIN, SSN or PTIN <input type="text"/></p>
<p>PAID PREPARER ONLY</p>	<p>Firm name and address <input type="text"/></p>	

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800SE" and tax period on your payment.
Mail return and payment to: Office of Tax and Revenue, PO Box 37559, Washington DC 20013-7559.