



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

2012  
FR-900Q

# 2012 FR-900Q Employer's/Payor's Withholding Tax Booklet

Quarterly Returns and Form FR-900B Annual Reconciliation and Report

**Secure - Accurate - Convenient ...**

**File Electronically Today!**

**[www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)**



ELECTRONIC TAXPAYER SERVICE CENTER

FR-900Q (REV. 11/11)

## What's new.....

- The calculation for withholding has changed as of January 1, 2012. See FR-230, 2012 District of Columbia (DC) Income Tax Withholding Instructions and Tables.
- Employers or payors must file Forms W-2 or 1099 **electronically** if the number of W-2 forms is greater than **25**. If 25 or fewer, the employer or payor may file electronically (upload or on-line data entry), or as paper forms attached to the Transmittal Form W-2-1099T.
- W-2 forms must be transmitted to the DC Office of Tax and Revenue (OTR) on or before January 31 of the year following the tax year for which they are issued whether they are filed on paper, on CD or electronically.
- The District now requires withholding at the highest DC income tax rate (8.95%) for DC residents on distributions from accounts or retirement plans that are subject to federal withholding. This is applicable for distributions after December 31, 2011.

The terms "retirement account" or "retirement plan" mean:

- a. A qualified employee plan;
- b. A qualified employee annuity plan;
- c. A defined contribution plan;
- d. A tax sheltered annuity plan;
- e. An individual retirement account;
- f. Any combination of the plans and accounts listed in a through e above; or
- g. Any similarly situated plan as defined by the Internal Revenue Code.

## General Instructions

### Withholding Quarterly Tax Return and Annual Reconciliation

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#### Who must file a Form FR-900Q?

Every employer who pays wages to a DC resident or payor of certain distributions who withholds DC income tax must file a DC Withholding tax return. This includes individual employers who have household employee(s).

An employer/payor who fails to withhold or pay withholding taxes to DC is personally liable for the tax.

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#### Who must file a Form FR-900B?

Every monthly or quarterly withholding taxpayer must file a Form FR-900B, Employer Withholding Tax Annual Reconciliation and Report.

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#### What must be filed?

You must file your FR-900Q returns and the FR-900B even if you withheld no tax or no payment is due.

Use the FR-900B in this booklet for **tax year 2012 and not tax year 2011**.

If your withholding tax liability is less than or equal to \$200 per period, file an annual return, FR-900A. 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. If your withholding tax liability is greater than or equal to \$1201 per period, file a monthly return, FR-900M. If you need to change your filing frequency, contact Customer Service Administration at (202) 727-4TAX (4829).

**If your tax liability is \$10,000 per period, you shall file and pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions.

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#### Which other DC form may withholding taxpayers need to file? Combined Registration Application For Business DC Taxes/Fees/Assessments (FR-500)

Before conducting business in the District of Columbia ("District") you must file a Combined Registration Application For Business DC Taxes/Fees/Assessments (Form FR-500) with the OTR. There is no charge for registering. You may obtain the FR-500 from our website: [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or you may call

202-442-6546. This form is also available at the OTR Customer Service Center, 1101 4<sup>th</sup> Street, SW, 2<sup>nd</sup> Floor, Washington, DC.

List on the FR-500 all locations in the District for which you will be making payments requiring withholding.

Wage and Tax Statement (W-2)

The W-2 must be accompanied with the FR-900B. You must include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on all W-2 forms issued to employees from whom you withheld DC taxes. If you file electronically, you must file the W-2 forms electronically.

File W-2 forms electronically if filing more than 25. If 25 or fewer, you may file electronically via on-line data entry, or submit as paper forms attached to the transmittal, Form W-2/1099T to the:

Office of Tax and Revenue  
1101 4<sup>th</sup> Street, SW, FL4  
Washington, DC 20024

File Forms W-2 by January 31, 2013.

Pensions, Annuities, Retirement or Profit Sharing Plans, IRA's, Insurance Contracts, etc (1099-R)

The 1099-R must be accompanied with the FR-900B. You must include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN) on all 1099-R forms issued to taxpayers from whom you withheld DC taxes. File 1099-R forms on a CD in PDF format by January 31, 2013. Submit the CD to the:

Office of Tax and Revenue  
1101 4<sup>th</sup> Street, SW, FL4  
Washington, DC 20024

Please include the FEIN, 1099 and year on the CD.

**NOTE:** The Office of Tax and Revenue (OTR) offers an electronic web-based interface for W-2 and W-2C transmissions. This can be used both for 25 or fewer W-2's and for files containing more than 25 W-2's. A data entry interface is provided on the OTR website for on-line keying of small batches of W-2's (25 or fewer). A file transfer interface is provided for all W-2 or W-2C files, with EFW2 and EFW2C format specified. Visit the OTR website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for details.

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## When are your taxes due?

You must file your quarterly return and pay any withholding due on or before the 20<sup>th</sup> day of the quarter following the quarter being reported. For example, the 1<sup>st</sup> quarter 2012 return is due April 20, 2012. The remaining tax year 2012 quarters due dates are July 2012, October 2012 and January 2013.

You must file your annual reconciliation return and pay any withholding due on or before the 31<sup>th</sup> day of January following the year being reported.

If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. You must file a return, even if you did not withhold from wages or other payments. Otherwise, you will receive a delinquency notice.

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## How to file your return

This booklet has all the forms and instructions you will need. It is mailed to each registered taxpayer except those who file electronically or use a substitute form. It also contains mailing labels. You are responsible for filing and submitting the withheld amounts on time whether or not you receive the printed forms.

## Substitute forms

You may file your DC withholding return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the OTR. The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if their form is a DC OTR approved form.

## By mail

If mailing a return with a payment, make the check or money order payable to the DC Treasurer. Write your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), FR-900Q, and the tax year on the payment.

If mailing a return with or without a payment, send your return to:

Office of Tax and Revenue  
PO Box 96385  
Washington, DC 20090-6385

## By accessing the DC Electronic Taxpayer Service Center (eTSC)

Withholding taxpayers may file and pay the FR-900Q or FR-900B by accessing the DC eTSC website. A pre-registration is required. Allow 5-7 business days for

processing. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for information on completing an eTSC application.

## Electronic Filing Instructions

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the “on screen” instructions. If you need further explanations, review the instructions in this booklet.

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## Electronic Payment Options

If your payment due is greater than \$10,000 per month, **you shall pay electronically.**

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions for electronic payments. The electronic taxpayer service center (eTSC) does not allow the use of foreign bank accounts.

Payment options are as follows:

- Electronic check (e-check). E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at

the time of payment instead of storing the information. There is no fee for business e-check payments.

- ACH Credit. ACH credit is for business taxpayers only. There is no fee charged by OTR, but the taxpayer’s bank may charge a fee. The taxpayer directly credits OTR’s bank account. The taxpayer does not need to be eTSC registered to use this payment type, and they do not need access to the website.

**Note: When making ACH credit payments through your bank, please use the correct tax type code (00300) and tax period ending date (YYMMDD).**

- ACH Debit. ACH debit is for registered eTSC business taxpayers only. There is no fee. The taxpayer’s bank routing and account numbers are stored within their on-line eTSC account. They can use this account to pay any existing liability. They give OTR the right to debit the money from their bank account.
- Credit Card. The taxpayer may pay the amount owed using Visa, MasterCard, Discover or American Express. You will be charged a fee that is paid directly to the District’s credit card service provider. Payment is effective on the day it is charged.

**Note:** Dishonored payments. Make sure your check or electronic payment will clear. You will be charged a \$65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

**Note:** International ACH Transaction (IAT). Electronic banking rules have changed. If you request a refund to be direct deposited into an account outside of the United States, you will receive a paper check.

Your payment cannot be drawn on a foreign account. You must pay by money order or credit card instead.

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## Penalties and interest

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing

tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;

- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 20% of the tax balance due after 90 days. Payments received by OTR on accounts are first applied to the collection fee, then to penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Official Code §47-4212).

## Criminal penalties

You will be penalized under the criminal provisions of the DC Official Code, Title 47 and any other applicable penalties. If you are required to file a return or report, or perform any act and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for,

or pay a tax or willfully make fraudulent or false statements.

Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

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### Enforcement actions

OTR may use lien, levy, seizure, collection agencies and liability offset if a taxpayer fails to pay the District within 10 days after receiving a Notice of Tax Due and a demand for payment. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). Click "Information", "Collection Division", "Enforcement Actions".

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### Special circumstances

#### Final return

If you are not required to continue filing a return due to the ending of business operations, fill in the "final return" oval on the return. We will then cancel your filing requirement.

**If you are not going out of business, do not use this oval to indicate the return is the final for the month, year or quarter.**

### Amended returns (FR-900B only)

You can correct a previously filed return by filing an amended return. Fill in the "amended return" oval on the FR-900B and show the corrected figures.

Mail the amended return and any additional attachments to the OTR, PO Box 96385, Washington, DC 20090-6385. We do not offer the ability to file amended returns electronically.

### Change of Name or Address

For any name or address change, fill out the FR-900C, "Change of Name or Address," form in this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470. Do not make a change on the return if you received a personalized return.

### Refund Offset

If you have other DC tax liabilities, OTR may apply all or part of your overpayment of the withholding tax to offset them.

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## Getting started

To complete the Form FR-900Q or FR-900B, in general you will need:

- A pen with black ink
- A calculator

Not all items will apply. Fill in only those that do apply. If an amount is zero, make no entry, leave the line blank.

## Account Number

The account number must be the number that was provided by OTR when you registered. **Omission of the account number will cause delays in processing your return. The taxpayer is responsible for providing their assigned OTR account number to their tax practitioner or persons that are completing the withholding tax return.**

## Taxpayer Identification Number(s) (TIN)

You must have a TIN, whether it is a Social Security Number (SSN) or a Federal Employer Identification Number (FEIN).

- If you apply for a SSN, it must be a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for a

SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213;

- If you apply for a FEIN, it must be a valid number issued by the Internal Revenue Service (IRS). To apply for a FEIN, get Form SS-4, Application for Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid.

## Help us identify your forms and attachments

Write your FEIN/SSN, tax period, business name and address on any statements submitted with the return or filed separately. The FEIN/SSN is used for tax administration purposes only.

## Incomplete forms will delay processing

Complete the identification section and then complete all applicable withholding Lines 1 through 3 on the FR-900Q, otherwise processing your return will be delayed.

## Filling out the form

To aid us in processing your return, please follow these rules:

Using black ink, print in CAPITAL letters.

ROBERTS

Leave a space between words and between numbers and words.

8 ELM

Write 3s with rounded tops, not flat tops.

Yes No  
3 7 ~~3 7~~

Write 7s without middle bars.

Round cents to the nearest dollar.

**Do not enter cents.**

\$ 57204.00

## Personal Information

Complete the personal information as instructed, using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, otherwise, processing your return may be delayed.

## Signature and verification

An authorized officer of the corporation must sign and date the return. A receiver, trustee, or assignee must sign any return that he/she is required to file for the corporation. Any person who prepared the return for compensation must also sign, date and provide the necessary identification number. If a firm or corporation prepares a return, it should be signed in the name of the entity. The signature requirement does not apply when a taxpayer's regular employee prepares the return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

## Paid Preparer Tax Identification Number (PTIN)

IRS rules have changed. If you are a paid preparer of federal returns, you are required to have a PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf. Please include your PTIN.

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### Specific Line Instructions for the FR-900Q

**Line 1** Enter total DC income tax withheld by you during the quarter. If you were not required to withhold, leave this line blank.

**Line 2** Enter the adjustments to a previous quarter of the year. If minus, fill in the oval.

**Line 3** Enter the amount of the tax due.

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### Specific Line Instructions for the FR-900B

**The FR-900B in this booklet is the 2012 tax year form. Do not use it to file your 2011 tax year reconciliation and report.** Refer to your 2011 FR-900Q booklet for your 2011 FR-900B.

**Line 1** Enter total DC income tax withheld by you during 2012 as shown on the Withholding Statements Forms W-2 or 1099-R. If you were not required to withhold, leave this line blank.

**Line 2** Enter the total DC income tax withheld and paid to DC with your FR-900Q returns for the year.

**Line 3** Additional tax due – if Line 1 is more than Line 2, enter the difference on Line 3. If your tax liability is not paid timely, OTR will automatically calculate any penalty and interest you owe from the due date of the return to the date the tax is paid.

**Line 4** Overpayment – If Line 1 is less than Line 2, enter the difference on Line 4. If you do not owe any additional amounts, this is the amount that will be refunded.

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## Key Website Resources

- **DC Official Code**  
<http://www.dccouncil.washington.dc.us/dcofficialcode>
- **DC Regulations**  
<http://www.dcregs.dc.gov/>
- **US Department of State Tax Exemption Cards**  
[www.state.gov/ofm/tax/](http://www.state.gov/ofm/tax/)
- **DC Tax Forms/Publications**  
<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,594065.asp>
- **Mailing Address for Returns**  
<http://otr.cfo.dc.gov/otr/cwp/view,a,1330,q,593904.asp>
- **Electronic Funds Transfer (EFT) Guide**  
[http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/information/2011\\_eft\\_guide\\_072011.pdf](http://otr.cfo.dc.gov/otr/frames.asp?doc=/otr/lib/otr/information/2011_eft_guide_072011.pdf)
- **NACHA Guidelines**  
<http://www.nacha.org/>
- **Social Security Administration**  
<http://ssa.gov/>
- **Internal Revenue Service**  
<http://www.federal-tax-identification.com/>



Government of the District of Columbia

# 2012 FR-900Q Employer/Payor Withholding Tax – Quarterly Return

Important: Print in CAPITAL letters using black ink.

# \* 129000710000 \*

Taxpayer Identification Number

Fill in  if FEIN

Tax Period Ending (MMYY)

Fill in  if SSN

03/31/2012

Fill in  if Final return

OFFICIAL USE ONLY  
Vendor ID#0000

Account Number

Business name

Due date 04/20/2012

Business mailing address 1

Business mailing address 2

1. DC income tax withheld this quarter

\$

2. Adjustment to a previous quarter of this year. Fill in circle if minus.

\$

3. Tax Due

\$

City

State

Zip Code + 4

Telephone number of person to contact

Preparer's PTIN

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

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date





Government of the District of Columbia

# 2012 FR-900Q Employer/Payor Withholding Tax – Quarterly Return

# \* 129000710000 \*

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in  if FEIN

Tax Period Ending (MMYY)

Fill in  if SSN

06/30/2012

Fill in  if Final return

OFFICIAL USE ONLY  
Vendor ID#0000

Account Number

Business name

Due date 07/20/2012

Business mailing address 1

1. DC income tax withheld this quarter

\$

Business mailing address 2

2. Adjustment to a previous quarter of this year. Fill in circle if minus.

\$

City

State

Zip Code + 4

3. Tax Due

\$

Telephone number of person to contact

Preparer's PTIN

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

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date





Government of the District of Columbia

# 2012 FR-900Q Employer/Payor Withholding Tax – Quarterly Return

Important: Print in CAPITAL letters using black ink.

# \* 129000710000 \*

Taxpayer Identification Number

Fill in  if FEIN

Tax Period Ending (MMYY)

Fill in  if SSN

09/30/2012

Fill in  if Final return

OFFICIAL USE ONLY  
Vendor ID#0000

Business name

Account Number

Business mailing address 1

Due date 10/20/2012

Business mailing address 2

1. DC income tax withheld this quarter

\$

2. Adjustment to a previous quarter of this year. Fill in circle if minus.

\$

3. Tax Due

\$

City

State

Zip Code + 4

Telephone number of person to contact

Preparer's PTIN

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

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date





Government of the District of Columbia

# 2012 FR-900Q Employer/Payor Withholding Tax – Quarterly Return

Important: Print in CAPITAL letters using black ink.

# \* 129000710000 \*

Taxpayer Identification Number

Fill in  if FEIN

Tax Period Ending (MMYY)

Fill in  if SSN

12/31/2012

Fill in  if Final return

OFFICIAL USE ONLY  
Vendor ID#0000

Account Number

Business name

Due date 01/20/2013

Business mailing address 1

Business mailing address 2

1. DC income tax withheld this quarter

\$

2. Adjustment to a previous quarter of this year. Fill in circle if minus.

\$

3. Tax Due

\$

City

State

Zip Code + 4

Telephone number of person to contact

Preparer's PTIN

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

Taxpayer's signature

Title

Date

Paid Preparer's Signature

Date







Taxpayer name \_\_\_\_\_

FEIN/SSN \_\_\_\_\_

\* 1 2 9 0 0 0 2 2 0 0 0 0 \*

Employer's DC withholding tax reconciliation

	Date Paid	Tax Paid	Explanation
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
Total for the year			

Telephone number of person to contact

<input type="text"/>										
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Under penalties of law, I declare that, to the best of my knowledge, this return is correct. Declaration of paid preparer is based on the information available to the preparer.

Taxpayer's signature

Title

Date

Paid preparer's signature

Date

DCW008Q





# FR-900C Change of Name or Address

If there are changes to your FEIN, business name, address or contact person, please complete both sides of this form and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470. For all other changes, call the Customer Service Administration at (202) 727-4(TAX) 4829.

Important: Print in CAPITAL letters using black ink.

Previous taxpayer identification number

Fill in

FEIN

SSN

OFFICIAL USE

Old business name

Old business address

Old mailing address

City

State

Zip Code + 4

New taxpayer identification number

Fill in

if FEIN

if SSN

New business name

New business address

New mailing address

City

State

Zip Code + 4

Contact person

Contact telephone number

For all other changes, call the Customer Service Administration at (202) 727-4(TAX) 4829.

FR-900C P2

OFFICE OF TAX AND REVENUE  
PO BOX 96385  
WASHINGTON DC 20090-6385

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PO BOX 96385  
WASHINGTON DC 20090-6385

OFFICE OF TAX AND REVENUE  
PO BOX 96385  
WASHINGTON DC 20090-6385

OFFICE OF TAX AND REVENUE  
PO BOX 96385  
WASHINGTON DC 20090-6385







**EMPLOYER'S  
QUARTERLY WITHHOLDING RECORD**

QUARTER	DC INCOME TAX WITHHELD	DATE PAID
APR		
JULY		
OCT		
JAN		
RECONCILIATION		
Annual Payroll	(a) Payroll Tax Paid	Difference (Block a minus Block b)
	(b) Tax per W-2's/ 1099's	

