

**2010 FR-900A** Employer's Withholding  
Tax Booklet

Annual Return

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

**File Electronically Today!**

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



## What's New .....

- **We Have Moved**

The Office of Tax and Revenue (OTR) has relocated its customer service centers and offices to 1101 4th Street, SW. The new location consolidates the OTR services including the Recorder of Deeds. The new location is conveniently adjacent to the Green Line Metrorail (Waterfront-SEU).

- **Amended Return (see instructions)**

## CONTENTS

- Notice
- IAT
- Instructions
- FR-900A —  
Employer Withholding  
Tax Annual Return
- Form W-2T —  
Transmittal for Paper  
W-2 forms
- FR-900C — Change  
of Name or Address  
form
- Mailing Labels

## Important Information

- We encourage you to file and pay electronically. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for electronic payment options. Payments may also be made at any Wachovia Bank in the District of Columbia (DC). If your liability is greater than \$10,000, **you must file and pay electronically.**
- Mail the FR-900A, Employer Withholding Tax — Annual Return with your payment using the mailing label in the back of this booklet. The mailing address is: Office of Tax and Revenue, PO Box 96385, Washington, DC 20090-6385. The FR-900A is due by January 20, 2011.
- 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 greater than 50. If 50 or fewer, you may file electronically or as paper forms attached to the transmittal, Form W-2T to: Office of Tax and Revenue, 1101 4th St., SW, FL4, Washington, DC 20024. The W-2 forms are due by February 28, 2011 if filing electronically, otherwise they are due by January 31, 2011.
- Make your check or money order payable to the DC Treasurer. Include your FEIN or SSN, FR-900A and 2010 on your payment.
- You must file the FR-900A even if no taxes were withheld or no payment is due.
- For any name or address change, fill out both sides of 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 pre-printed return.



## Notice

The OTR offers an electronic web-based interface for W-2 and W-2C transmissions. This can be used both for 50 or fewer W-2s and for files containing more than 50 W-2s (submitted on magnetic media in MMREF-1 format in past years). A data entry interface is provided on the OTR website for online keying of small batches of W-2s (50 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.

## International ACH Transaction (IAT)

**For electronic payers**, in order to comply with the new banking rules, you will be asked the question “Will the funds for this payment come from an account outside of the United States?”. If the answer is yes, you will be required to pay by check or credit card. Please notify this agency if your response changes in the future.

## Instructions

### **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.

### **Substitute forms**

You may file your DC tax 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.

### **Taxpayer Identification Number(s) (TIN)**

You must have a TIN, whether it is a SSN or FEIN.

- **If you apply for a SSN**, it must be a valid number issued by the Social Security Administration (SSA) or 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), online at [www.irs.gov/businesses](http://www.irs.gov/businesses), click on 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. It could be subject to a balance due or disallowance of credits or exemptions if your dependents or other non-qualifying person TIN's are missing, incorrect or invalid.

### **Final returns**

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 requirements. **Do not use this oval to indicate the return is final for the period being reported.**

### **Amended returns**

You can correct a previously filed return by filing an amended return. Fill in the “amended return” oval, and show the corrected figures.

# Employer Withholding Tax Annual Return

## Filing period and due dates

The annual return (FR-900A) is due by January 20, 2011.

## Who must file?

Every employer who pays wages to a DC resident and/or withholds DC income tax from an employee must file a DC Employer Withholding Tax Return. This includes individual employers who have household employee(s).

**NOTE:** If your DC withholding total is less than or equal to \$200 per period, file an annual withholding return, FR-900A. If your DC withholding tax liability is greater than or equal to \$201 and less than or equal to \$1201 per period, file a quarterly withholding return, FR-900Q. If your DC withholding is greater than or equal to \$1201 per period, file a monthly withholding return, FR-900M. If your tax liability is greater than \$10,000 per period, you may file and pay electronically. You may call the OTR at (202) 727-4TAX (4829) to change your filing frequency.

## Forms

This booklet has all the forms and instructions you will need to file the

annual return. It is mailed to each registered taxpayer except those filing electronically or using a substitute form. You are responsible for filing and paying taxes on time whether or not you receive the forms.

## 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.

## Preparer Tax Identification Number (PTIN)

A PTIN is issued by the IRS to a paid preparer who applies for one. For tax identification purposes, a PTIN may be used instead of the preparer's SSN or FEIN.

## Payments

Include your FEIN or SSN, FR-900A and tax year on your payment. There are three payment options:

- Electronically – If your liability is greater than \$10,000 per period, **you must pay electronically**. There is a fee for use of a credit card to make payments. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions.

- Mail – Make your payment payable to the DC Treasurer; mail it with your return to the Office of Tax and Revenue, PO Box 96385, Washington, DC 20090-6385.
- Bank – You may pay at any Wachovia Bank in DC.

### **Dishonored payments**

You will be charged \$65 for any payment not honored by your financial institution and returned to OTR.

### **Submission of W-2 forms**

You must submit all W-2 forms issued to a DC resident regardless of whether you withheld any DC income tax for that employee. Every W-2 or W-2C form you issued must show your FEIN or SSN and the amount of DC income tax withheld during the year. These forms are due by January 31, 2011, if filed on paper (50 or fewer), by the last day of February if filed electronically. Use transmittal Form W-2T to mail 50 or fewer paper forms. If the number of W-2 forms you are sending is more than 50, submit them electronically. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com). Click “Tax Forms/Publications”, “Business”, “Withholding”, “Electronic W-2 Filing”.

### **Penalty and interest charges**

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 a 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 a 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 subject to the fee are first applied to the fee then to penalty, interest and tax owed.
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §§47-4212).

### **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”.

### **Criminal penalties**

You will be penalized under the criminal provisions of the DC Code, Title 47 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; or willfully fail to collect, account for, or pay a tax; or willfully make fraud and false statements or fail to provide information.

See DC Code §§47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

### **Failure to withhold or pay tax**

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





Government of the District of Columbia

# 2010 FR-900A Employer Withholding Tax – Annual Return



1 0 9 0 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Fill in  if FEIN

Fill in  if final return

Fill in  if SSN

Fill in  if amended return

Business name

Business mailing address line 1

Business mailing address line 2

City

State

Zip Code +4

Due Date

**1/20/2011**

Account Number

Telephone number of person to contact

Preparer's FEIN, SSN or PTIN

DC income tax withheld this year

\$

OFFICIAL USE ONLY  
Vendor ID#0000

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

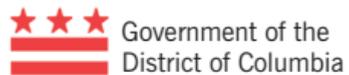
Title

Date

Paid preparer's signature

Date





# Form W-2T Transmittal for Paper Forms W-2

**Attach W-2 forms and mail to:  
Office of Tax and Revenue  
1101 4th St., SW, FL4  
Washington, DC 20024**

Taxpayer Identification Number

Fill in  if FEIN

Period ending MMY

Fill in  if SSN

Account Number *(provided by OTR)*

Business name

Mailing address line 1

Mailing address line 2

City

State

Zip Code + 4

Telephone number of person to contact

Remarks





Government of the District of Columbia

# 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.

OFFICIAL USE

Previous taxpayer identification number

Fill in

if FEIN

if SSN

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

FR-900C P2

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

DCW008A

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





