

# 2014 FP-31 District of Columbia (DC) Personal Property Tax Forms and Instructions



**The following forms are provided in this booklet:**

- **FP-31 Personal Property Tax Return**
- **FP-31P Payment Voucher**
- **FP-129A Extension of time to file a DC Personal Property Tax Return**

# General Instructions for FP-31

## Who must file a FP-31?

Generally, every individual, corporation, partnership, executor, administrator, guardian, receiver, trustee (every entity) that owns or holds personal property in trust must file a District of Columbia (DC) personal property tax return, Form FP-31. This includes entities located in the District and those that, by legal definition, are located in the District. This includes property:

- used or available for use in DC in a trade or business, whether or not operated for profit; and
- kept in storage, held for rent or lease or similar business arrangement with third parties, government agencies or non-profit entities.

**NOTE:** By definition, you are engaged in a trade or business if you are carrying on the affairs of a trade, business, profession, vocation, rental of property, or any other activity, whether or not operated for profit or livelihood. Construction companies doing business in DC at any time during the tax year must apportion the remaining cost (current value) of tangible personal property as of July 1, 2013, by the number of days their tangible personal property was physically located in the District.

## Who is exempt from paying Personal Property Tax?

You are exempt from paying if:

- Your remaining cost (current value) is \$225,000 or less;
- You are a non-profit organization. If the tangible personal property of an Internal Revenue Code (IRC) §501(c)(3) organization has received a certificate of exemption from the DC Office of Tax and Revenue (OTR), it is exempt from the personal property tax.  
**Note:** Any personal property used for activities that generate unrelated business income subject to tax under IRC §511 is not exempt from the personal property tax. If you are an IRC §501(c)(3) organization and would like a DC application for exemption (form FR-164), please visit our website at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) or call (202) 442-6546.
- You pay DC Gross Receipts Tax, Distribution Tax, Toll Telecommunication Service Tax or Commercial Mobile Service Tax.
- You are a Qualified High Technology (QHTC). A QHTC is exempt from personal property tax for ten years from the date of purchase for qualified tangible personal property purchased after December 31, 2000. See the instructions on page 7 for a description of eligible property. Qualified personal property leased to a QHTC is also exempt from personal property tax for a period not to exceed ten years. A QHTC claiming exemption from personal property tax must attach Form QHTC-CERT to Form FP-31. For additional information,

see Publication FR-399, Qualified High Technology Companies. FR-399 includes information on filing QHTC claims for a refund of personal property tax and the schedules to use for exempt QHTC property. (For additional information, visit our web site: [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)).

- You are a qualified supermarket under DC Official Codes 473801(2), and have otherwise been subject to personal property tax for less than 10 years.

## Simplified filing for those with remaining cost of \$225,000 or less

To determine if your personal property remaining cost (current value) is \$225,000 or less, do the following:

- Complete page 1 of the Form FP-31, except for “Fill in if remaining cost is \$225,000 or less” oval;
- Complete page 2 of Form FP-31, lines 1-8;
- Complete Schedule A on page 3 even if remaining cost is \$225,000 or less;
- Complete page 1 of the Form FP-31, shading the oval for “Fill in if remaining cost is \$225,000 or less” oval;
- Sign the return; and
- Send the return to the OTR.

## Which other DC personal property tax forms may be filed?

- **Railroad Tangible Personal Property Return, Form FP-32;**
- **Railroad Company Report, Form FP-33; and**
- **Rolling Stock Tax Return, Form FP-34**

## When are your taxes due?

You must file your return (FP-31, FP-31P or FP-129A) by July 31, 2013. Please file the original signed return(s). **Do not send a photocopy.**

## How to file your return

### Send the FP-31 or PF-31P:

By mail with a payment to: Office of Tax and Revenue  
PO Box 96183  
Washington, DC 20090-6183

By mail without a payment to: Office of Tax and Revenue  
PO Box 96144  
Washington, DC 20090-6144

### Send your FP-129A to:

Office of Tax and Revenue  
PO Box 96196  
Washington, DC 20090-6196

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## Payment Options

If your liability is greater than \$5,000, **you must 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.

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. eTSC does not allow the use of foreign bank accounts for business e-check.

- **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 does not need access to the website.

**Note: When making ACH Credit payments through your bank, please use the correct tax type code (00400) 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 number are stored within their on-line eTSC account. They can then use this account to pay any existing liability. In this instance, they give OTR the right to debit the money from their bank account eTSC does not allow use of foreign bank accounts for business ACH Debit.

- **Credit Card.** The taxpayer may pay the amount owed using Visa, MasterCard, Discover or American Express. You will be charged a fee equal to 2.5% of the tax that is paid directly to payment. The fee is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.

- **Check or money order.** Include a check or money order, payable to the DC Treasurer, with your completed return. Write your Taxpayer Identification Number (TIN), either FEIN/SSN, daytime telephone number, '2013', and FP-31. Attach your payment to the Form FP-31P Payment Voucher provided in this booklet. Mail the FP-31P **with**, but not attached to the FP-31 tax return to:

Office of Tax and Revenue  
PO Box 96183  
Washington, DC 20090-6183

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

**Note:** International ACH Transaction (IAT). Electronic banking rules have changed. If you request your 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. 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 30 days after the issuance of a notice of enforcement.

- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

## Special Circumstances

### Amended Returns

Use Form FP-31 to file an amended personal property tax return. Please shade the "Fill in if amended return" oval located below the address area. If amending a prior year form, check our web site at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for the correct form. You must file a separate amended return for each year you are amending.

The personal property tax return is considered a standalone return for a single year. Any overpayment of tax for that year cannot be used as a credit carry forward to the next year. Credits created by the amended return will be refunded upon written request to the Customer Service Administration (CSA) within OTR.

### Final Return

If you are not required to continue filing a return due to the ending of business operations, shade the "Fill in if final return" oval on the return. We will then cancel your filing requirement. Do not use this oval to indicate the return is the final for the period being reported.

### Electronic filing instructions

The instructions in this booklet are designed specifically for filers of paper returns. If you are filing electronically and these instructions differ from the instructions for the electronic method being used, you should comply with the instructions appropriate for that method.

### 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 OTR. The fact that a software package is available for retail purchase does not constitute that the substitute form has been approved for use. Please contact your vendor for further information.

### Refund offset

If you have other DC tax liabilities, OTR may apply all or part of any overpayment of personal property tax to offset them.

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### Getting Started

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

All entries on the return and attachments are whole dollars only. Do not enter cents. Round cents to the nearest dollar.

Examples:

\$10,500.50 rounds to \$10,501

\$10,500.49 rounds to \$10,500

### Taxpayer Identification Number (TIN)

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

- A SSN is a valid number issued by the Social Security Administration (SSA). 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;
- A FEIN is 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), or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) by clicking 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).

### Incomplete forms will delay processing

Complete all items on the FP-31, otherwise OTR may send the return back to you for completion and re-submission.

### Help us identify your forms and attachments

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

**Note:** The District allows submission of the FP-31 return using a CD. FP-31 filers must print and submit pages 1-2. All other attachments must be on the CD. The CD should include a copy of the entire return and indicate on the CD the FEIN/SSN, tax year and tax type. Images on the CD should be submitted using PDF format.

### Filling out the form

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

*Do not print outside the boxes.*

Use black ink.  
Print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.

3.7 ~~3.7~~

Write 7s without a middle bar.

7 ~~7~~

Fill in ovals completely.  
Do not "✓" or "x" ovals.

● ~~✓~~ ~~x~~

Do not enter cents. Round cents to the nearest dollar.

57204.00

Note: Your social security number is used for tax purposes only.

### Personal Information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per character, including using a space between address fields. Please write clearly; otherwise this can delay processing your return

### Assembling your FP-31 return

- Do not staple or otherwise damage the Bar Code located in the upper right hand corner of this form or schedule(s) being attached;
- Do not cross out the tax year on the 2014 return. If you are not filing a 2014 FP-31, Personal Property Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit the Customer Service Center at 1101 4<sup>th</sup> Street, SW, 2<sup>nd</sup> Floor, Washington, DC 20024. You may also visit our website, [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for prior year personal property tax returns.

### Signature

Sign and date your return. If the return was prepared by a tax preparer, the tax preparer must also sign the return and provide his or her preparer tax identification number (PTIN) and telephone number. Taxpayer(s) are responsible for the information prepared and submitted by a paid preparer. Please keep a copy for your records.

Paid Preparer Tax Identification Number (PTIN). IRS rules have changed. If you are a paid preparer, you are required to have an IRS PTIN issued by the IRS. A PTIN is a number issued and authorized by the IRS to file a return on the taxpayers' behalf.

## **Specific instructions**

### **Number of DC locations**

A business owner of tangible personal property having multiple locations in the District must report that property on one personal property tax return. Attach a separate schedule identifying tangible property for each location. Do not file separate returns for each location.

**Value of Tangible Personal Property** — You must report the remaining cost (current value) of all your tangible personal property as of July 1, 2013.

**Depreciation** — Depreciation is allowed only for the period of ownership from the month and year of acquisition. The straight-line method of depreciation is the only method allowed in calculating the remaining cost (current value). Do not use accelerated depreciation methods and property lives, including the Accelerated Cost Recovery System.

Tangible personal property (excluding qualified technological equipment) reported on the return **must not** be depreciated in excess of 75% of its original cost. Consequently, the remaining cost (current value) of all tangible personal property (excluding qualified technological equipment) must be at least 25% of the original cost.

Qualified technological equipment must be depreciated at the rate of 30% per year. It **must not** be depreciated in excess of 90% of its original cost. Consequently, the remaining cost (current value) of qualified technological equipment must be at least 10% of the original cost.

For personal property tax years beginning July 1, 2000, and thereafter, the remaining cost (current value) of qualified technological equipment acquired on or before June 30, 2000, must be calculated as if depreciation at the rate of 30% per year was used beginning with the acquisition date. However, there will be no credit granted nor refund of tax paid in earlier tax years under the prior depreciation rate for qualified technological equipment.

Depreciation rates for tangible personal property not listed in the Depreciation Guidelines in this booklet may be obtained by calling (202) 727-4TAX(4829).

Use Schedule A of the Personal Property Tax Return to report all depreciable property that you own which is subject to the personal property tax.

### **Definition of Qualified Technological Equipment**

As used here, computer means a programmable electronically activated device capable of accepting information, applying prescribed processes to the information, and supplying the results with or without human intervention, that consists of a central unit containing extensive storage, logic, arithmetic and control capabilities.

Related peripheral equipment means any auxiliary machine (whether on-line or off-line) designed to be placed under the control of a computer and operated in conjunction with the computer.

Qualified technological equipment means any computer or related peripheral equipment except:

- Equipment that is an integral part of other property that is

not a computer;

- Typewriters, calculators, adding and accounting machines, copiers, duplicating equipment and similar devices;
- Equipment of a kind used primarily for the amusement or entertainment of the user;
- Mainframe computers capable of simultaneously supporting multiple transactions and multiple users, and having an original cost in excess of \$500,000, including any additional memory units, tape drives, disk drives, power supplies, cooling units and communication controllers that are peripheral equipment to such computers; or
- Computers used in operating industrial processing equipment, equipment used in a computer-assisted manufacturing system, equipment used in a computer-assisted design or engineering system integral to an industrial process, or a subunit or an electronic assembly comprising a component in a computer-integrated industry processing system.

**Leased Property** — Any tangible personal property owned by the lessor must be reported by the lessor in Schedule A. Any tangible personal property under a “Lease-Purchase Agreement” or a “Security Purchase Agreement”, under which the lessee is obligated to become the owner, must be reported by the lessee in Schedule A.

**Schedules** — When attaching separate schedules to the FP-31, include your name, address, tax year, and the FEIN (or SSN) on each schedule.

All items of tangible personal property owned by the business and located or having a taxable situs in DC, whether or not currently in use, must be reported at their remaining cost (current value) as of July 1, 2013.

### **Schedule A: Books, DVDs and other reference material**

Report in this schedule all books and other reference material such as DVDs, tapes, etc., used in the business or profession. Enter the totals on page 2 of Form FP-31, Line 1 of columns A and B.

### **Furniture, fixtures, machinery and equipment**

Report furniture, fixtures, machinery, equipment, and other fixed assets used in the business or profession. Report the furniture, furnishings and equipment of hotels, apartments, schools, hospitals, sanitariums, rooming and boarding houses, estate property, property in storage and private dwellings that are rented furnished as a complete unit or as individual rooms or apartments. Enter the totals on page 2 of Form FP-31, Line 2 of columns A and B. Hotels and motels must also report their total number of rooms on page 1 of Form FP-31, Line C.

### **Unregistered motor vehicles and trailers**

Report on Schedule A the totals for all unregistered (not registered in DC) motor vehicles and trailers. Include the totals along with the totals for other tangible personal property on page 2 of Form FP-31, Line 3 of columns A and B.

### **Other tangible personal property**

Report on Schedule A the following tangible personal property: trailers, construction equipment, special equipment mounted on a vehicle or trailer (not used primarily for the transportation of persons or property), boats, barges, dredges, aircraft, and other

tangible personal property. Enter the total original cost on page 2 of Form FP-31, Line 3, of column A and the total remaining cost (current value) on page 2, Line 3, of column B. Owners (lessors) of leased property located in DC in addition to completing Schedule A must also complete Schedule D-2, if the property is not included in Schedule A.

#### **Schedule B: Supplies**

Report the cost of any consumable items not held for sale, such as office and other supplies.

- Office supplies include, but are not limited to, items such as stationery and envelopes used in the business or profession.
- Other supplies include, but are not limited to, wrapping and packing materials, advertising items, sales books, fuel oil, china, glass and silverware. Enter the totals on page 2 of Form FP-31, Line 4 of columns A and B.

#### **Schedule C: Dispositions of tangible personal property**

Report all fixed assets that were traded in, sold, donated, discarded or transferred out of a DC location during the preceding tax year. This includes items reported on last year's return that are not reported in either Schedules A or D-2 of the current year's return.

#### **Schedule D-1: Possession of leased property**

Complete this schedule only if you are a non QHTC and had in your possession tangible personal property under either a rental or lease agreement or under some other arrangement with another business or individual and the tangible personal property is not owned by you. Any tangible personal property in your possession under a "Lease-Purchase Agreement" or a "Security-Purchase Agreement" which obligates you to become the owner, must be reported in Schedule A.

#### **Schedule D-2: Leased property in DC**

Complete this schedule only if you are a non QHTC and, as lessor, rented or leased to any business or individual, tangible personal property under a "Lease-Purchase Agreement" or a "Security-Purchase Agreement" under which the lessee is required to become the owner. Any other tangible personal property owned by you and subject to a rental or lease agreement or any other similar arrangement is reported in Schedule A.

Complete and file the following schedules, as applicable, if you are a QHTC amending your originally filed FP-31 return.

#### **Schedule D-3: Purchased property and QHTCs**

This schedule is used to report qualifying tangible personal property purchased after December 31, 2000, by a certified QHTC and used or held for use by the QHTC, or leased under a capital lease to a certified QHTC. (This schedule is in Publication FR-399, Qualified High Technology Companies.)

#### **Schedule D-4: Leased property and QHTCs**

This schedule is used to report qualifying tangible personal property purchased after December 31, 2000, by a non QHTC and leased to a certified QHTC under a capital lease. This schedule is to be completed by the lessor of the property. (This schedule is in Publication FR-399, Qualified High Technology Companies.)

## DEPRECIATION GUIDELINES

Assets (excluding qualified technological equipment) may not be depreciated in excess of 75% of the original cost.

Qualified technological equipment may not be depreciated in excess of 90% of the original cost.

Each category includes, but is not limited to, the items listed below.

### Category A: 6.67% depreciation per year ( 15 year life )

- (1) Antennas, transmitting towers, fiber optic cables, shelters, satellite dishes and repeaters
- (2) Cement gravel and sand bins
- (3) Pianos and organs
- (4) Plating equipment
- (5) Safes
- (6) Watercraft, docks, slips, wharves, piers and floating equipment (boats, ships, barges)

### Category B: 10% depreciation per year ( 10 year life )

- (1) Air conditioning equipment (compressors, ducts, package units and window units)
- (2) Asphalt, cement and slurry plants and equipment
- (3) Automobile repair shop and gasoline service station equipment
- (4) Automobile sales agency furniture, fixtures and equipment
- (5) Bakery equipment
- (6) Banking furniture, fixtures and equipment (automatic teller machines)
- (7) Barber shop, beauty salon and cosmetic salon furniture, fixtures and equipment
- (8) Bottling equipment
- (9) Bowling alley equipment
- (10) Burglar alarm, security alarm and monitoring systems
- (11) Catering equipment
- (12) Clay products manufacturing equipment
- (13) Cold storage, ice making and refrigeration equipment
- (14) Conveyors
- (15) Dentists and physicians office furniture and equipment
- (16) Department store furniture, fixtures and equipment
- (17) Drug store furniture, fixtures and equipment
- (18) Emergency power generators
- (19) Fire extinguishing systems
- (20) Garbage disposals, trash compactors and trash containers
- (21) Hotel and motel furniture, fixtures and equipment (restaurant, bar, meeting rooms, office rooms, lobby and other public rooms)
- (22) Intercom systems
- (23) Kitchen equipment
- (24) Laundry and dry cleaning equipment
- (25) Libraries
- (26) Mail chutes and mail boxes
- (27) Musical instruments (portable)
- (28) Office furniture, fixtures and equipment (any kind whether modular or system furniture, desks, chairs, cabinets, shelving, awnings, typewriters, calculators, adding machines, files, partitions, carrels, cash registers, paper cutters, etc.)
- (29) Paper products industry machinery and equipment
- (30) Printing industry machinery and equipment
- (31) Pulp industry machinery and equipment
- (32) Restaurant, carry out, supermarket and delicatessen furniture, fixtures and equipment
- (33) Shoe repairing furniture, fixtures and equipment
- (34) Signs (neon and others)
- (35) Solar panels
- (36) Special tools (dies, jigs, gauges, molds)
- (37) Surveying and drafting equipment
- (38) Theater furniture and equipment
- (39) X-ray and diagnostic equipment
- (40) Wax museum (wax figures, displays, sets, barriers, rails)

### Category C: 12.5% depreciation per year ( 8 year life )

- (1) Building and lawn maintenance equipment
- (2) Car wash equipment
- (3) Construction, road paving and road maintenance equipment
- (4) Fabricated metal products machinery and equipment (machine shop)

- (5) Hospital and nursing home furniture, fixtures and equipment
- (6) Junk yard machinery and equipment
- (7) Meat, fruit, and vegetable packing equipment
- (8) Meters, tickometers and automatic mailer equipment
- (9) Music boxes
- (10) Non-registered motor vehicles (forklifts and golf carts)
- (11) Pipe contractor machinery and equipment
- (12) Radio, television, telecommunications, microwave and satellite transmitting systems (multiplexers, switches, transmitters, receivers, telephones, fiber optic equipment, terminal equipment)
- (13) Recreation, health fitness, health club, golf course and sporting equipment
- (14) Special equipment mounted on any motor vehicle (welders, compressors)
- (15) Trailers
- (16) Vending machines (cigarettes, slot, change, soft drink, food)

### Category D: 20% depreciation per year ( 5 year life )

- (1) Blinds, drapes and shades (used as secondary window covering)
- (2) Brain scanners, CAT scanners, MRI scanners and dialysis equipment
- (3) Canvas
- (4) Carpets over finished floor, loose carpet and rugs
- (5) Coffee makers and soda fountain equipment
- (6) Computers and related peripheral equipment (excluding qualified technological equipment)
- (7) Duplicating machines, photocopiers and photographic equipment
- (8) Hot air balloons
- (9) Outdoor Christmas decorations
- (10) Portable toilets
- (11) Self-service laundries (washers, dryers)
- (12) Swimming pool furniture, fixtures and equipment
- (13) Telephone answering equipment (beepers)
- (14) Television, stereo, radio and recorder equipment
- (15) Test equipment and electronic manufacturing equipment
- (16) Wood pallets (used in warehouses)

### Category E: 30% depreciation per year ( 3 1/3 year life )

- (1) Qualified technological equipment

### Category F: 50% depreciation per year ( 2 year life )

- (1) Amusement arcade machines, pinball machines and video games
- (2) Cable T.V. decoders
- (3) China, glassware, pots, pans, serving dishes, utensils and silverware (in service)
- (4) Linens (in service)
- (5) Microfilms, movie films and video movie tapes
- (6) Small hand tools
- (7) Tuxedos and uniforms (in service)

### Category G: No depreciation — report at 100% of cost

- (1) Antiques, tapestries and oriental rugs (items appreciating in value)
- (2) Chemicals
- (3) Cleaning, office and other supplies
- (4) China, glassware, pots, pans, serving dishes, utensils and silverware (new in reserve)
- (5) Linens (new in reserve)
- (6) Oil paintings and sculptures (items appreciating in value)
- (7) Paper products
- (8) Tuxedos and uniforms (new in reserve)







Print in CAPITAL letters using black ink

Taxpayer Identification Number (FEIN)

Fill in  if FEIN

Grid for Taxpayer Identification Number (FEIN)

Fill in  if SSN

Business name

Grid for Business name

Business mailing address line 1

Grid for Business mailing address line 1

Business mailing address line 2

Grid for Business mailing address line 2

City

Grid for City

State

Grid for State

Zip Code + 4

Grid for Zip Code + 4

OFFICIAL USE ONLY Vendor ID# 0000

Tax Year beginning July 1, 2013 and ending June 30, 2014 Due Date: July 31, 2013

Fill in  if Amended Return

Fill in  if certified QHTC

Fill in  if Final Return

Fill in  if remaining cost is \$225,000 or less

Statement of personal property and computation of personal property tax

A. Kind of business or profession: [Grid]

B. Number of DC locations [Grid] Consolidate reporting for all business locations in the District on one personal property tax return. Do not file separate returns for each location. (See instructions)

C. If a hotel or motel, enter the number of rooms [Grid]

D. Are you a lessee or lessor of personal property not reported in Schedule A of this return? [Grid] Yes No If "Yes", complete Schedule D-1 or D-2 as appropriate. If you are a certified QHTC complete FR-399 Schedule D-3 or D-4 as appropriate.

E. Are there other companies doing business from your address under a lease, sublease or concession? If "Yes", attach a separate schedule listing the name of each company [Grid] Yes No

Office building owners must attach a list of tenants as of July 1, 2013. Include the building address, taxpayer ID and room number.

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

FEIN (or SSN): \_\_\_\_\_



|   | Column A - Original Cost<br>Dollars (Round cents to the nearest dollar)   | Column B - Remaining Cost (Current Value)<br>Dollars (Round cents to the nearest dollar) |
|---|---|--|
| 1. Books, DVDs and other reference material (from Schedule A)   | \$ _____ .00  | \$ _____ .00   |
| 2. Furniture, fixtures, machinery and equipment (from Schedule A)   | \$ _____ .00  | \$ _____ .00   |
| 3. Unregistered motor vehicles, unregistered trailers and other tangible personal property (from Schedule A)  | \$ _____ .00  | \$ _____ .00   |
| 4. Supplies (from Schedule B)   | \$ _____ .00  | \$ _____ .00   |
| 5. Total original cost of tangible personal property (Add Lines 1 through 4, Column A)  | \$ _____ .00  |  |
| 6. Remaining cost (Current Value) of personal property (Add Lines 1 through 4, Column B)  |   | \$ _____ .00   |
| 7. Deduct: Exclusion  |   | \$ _____ 2 2 5 0 0 0 .00   |
| 8. Taxable remaining cost (current value) of personal property (Line 6 minus Line 7). If Line 7 is equal to or greater than Line 6, make no more entries, sign below and mail |   | \$ _____ .00   |
|   |   | <b>TAX RATE (\$3.40 per hundred) X .0340</b>   |
| 9. <b>TAX</b> (Line 8 amount multiplied by .0340 tax rate)  |   | \$ _____ .00   |
| 10. Tax paid (if any) with FP-129A, request for extension of time to file   |   | \$ _____ .00   |
| 11. Balance due (Line 9 minus Line 10)  |   | \$ _____ .00   |
| 12. Penalties (See page 3 of instructions)  |   | \$ _____ .00   |
| 13. Interest (See page 3 of instructions)   |   | \$ _____ .00   |
| 14. Total - balance due, penalties and interest (Add Lines 11, 12 and 13)   |   | \$ _____ .00   |
| 15. Amount paid with this return  |   | \$ _____ .00   |
| 16. Unpaid balance (If any)   |   | \$ _____ .00   |
| 17. Overpayment (If any)  |   | \$ _____ .00   |
|   | Will this refund go to an account outside of the U.S.? <input type="radio"/> Yes <input type="radio"/> No See instructions. |  |

|                           |   |       |                                       |                             |       |
|---------------------------|---|-------|---------------------------------------|-----------------------------|-------|
| <b>PLEASE SIGN HERE</b>   | Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer. |       | Telephone Number of Person to Contact |                             |       |
|                           | _____   | _____ | _____                                 | _____                       | _____ |
|                           | Officer's or owner's signature  | Title | Date                                  |                             |       |
| <b>PAID PREPARER ONLY</b> | Preparer's signature (If other than taxpayer)   |       | Preparer's FEIN, SSN or PTIN          |                             |       |
|                           | _____   |       | _____                                 |                             |       |
|                           | Date  |       |                                       |                             |       |
|                           | Firm name   |       |                                       | Preparer's Telephone Number |       |
| Firm address              |   |       | _____                                 |                             |       |

Make check or money order payable to the DC Treasurer. Include your FEIN/SSN, "FP-31" and tax year 2014 on your payment. See page 1 for complete mailing instructions. Use the return envelope in this booklet.

**Use only the straight-line depreciation method**

Books, DVDs and other reference material, furniture, fixtures, machinery and equipment, unregistered motor vehicles, unregistered trailers and other tangible personal property. (If the total cost is over \$225,000, attach a copy of your latest balance sheet.)

**Schedule A**

| (1)<br>Type of Property  | (2)<br>Date Acquired Month/Year | (3)<br>Depreciation Rate Used | (4)<br>Original Cost | (5)<br>Accumulated Depreciation as of June 30, 2013  | (6)<br>Remaining Cost (Current Value) July 1, 2013 |
|--|---------------------------------|-------------------------------|----------------------|--|--|
|  |                                 |                               | \$                   |  | \$   |
|  |                                 |                               |                      |  |  |
|  |                                 |                               |                      |  |  |
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|  |                                 |                               |                      |  |  |
|  |                                 |                               |                      |  |  |
|  |                                 |                               |                      |  |  |
| Total Original Cost (Also enter on appropriate Line(s) 1, 2 and/or 3 of Col. A, page 2 of FP-31) |                                 |                               | \$                   | Total Remaining Cost (Current Value) (Also enter on appropriate Line(s) 1, 2 and/or 3 of Col. B, page 2 of FP-31.) | \$   |

**Schedule B** Cost of office and other supplies on hand as of July 1, 2013.

| Type of Supplies   | Basis of Valuation If Other Than Physical Inventory | Remaining Cost (Current Value) |
|--|---|--------------------------------|
|  |   | \$                             |
|  |   |                                |
|  |   |                                |
|  |   |                                |
| Total original cost of supplies on hand (Enter on Line 4 in both Col. A. and Col. B, page 2 of FP-31.) |   | \$                             |

**Schedule C** Tangible personal property reported on last year's return and disposed of subsequently.

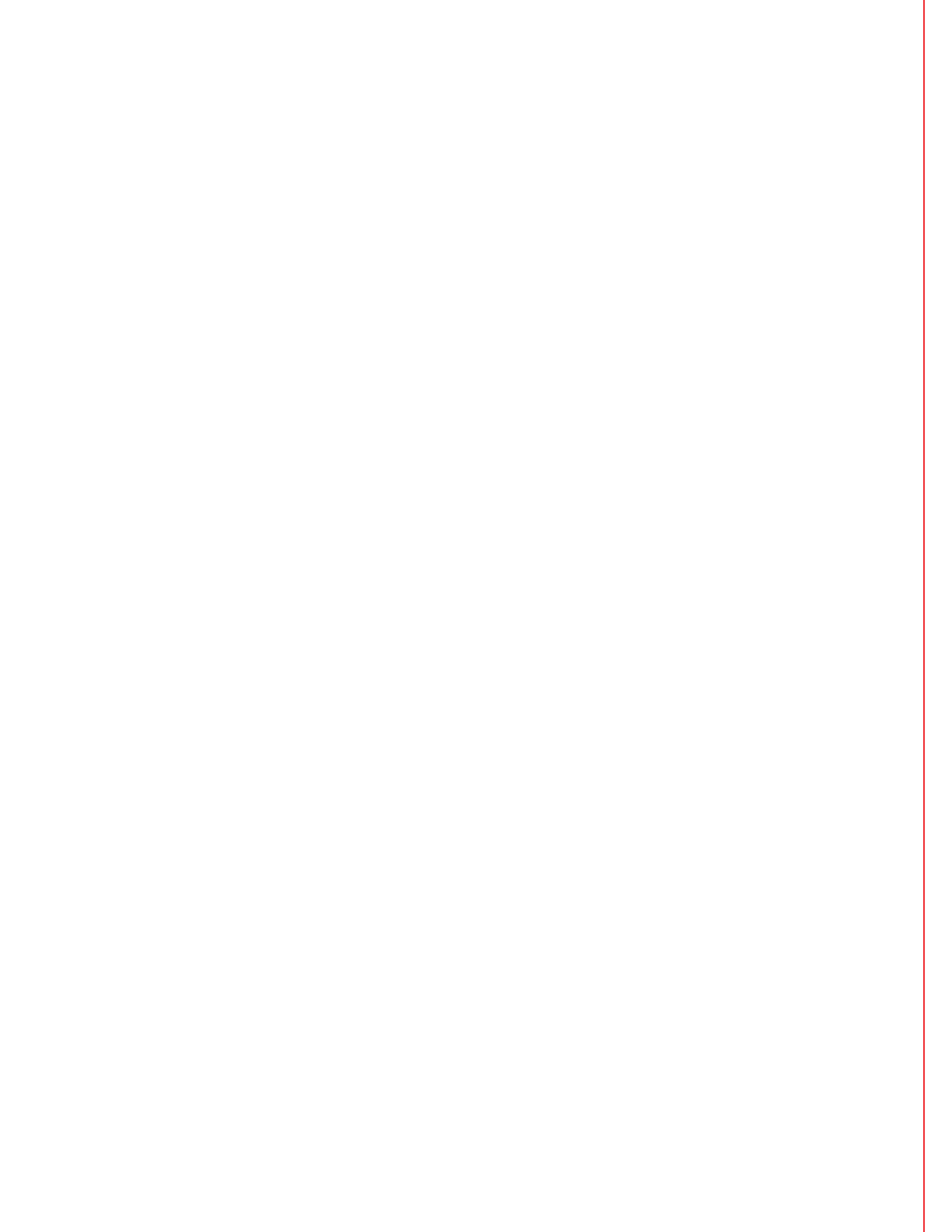
| (1)<br>Type of Property | (2)<br>Date Acquired | (3)<br>Original Cost | (4)<br>Date of Disposition | (5)<br>Method of Disposition | <b>IF SOLD</b><br>(6)<br>Name and Address of Purchaser | (7)<br>Sales Price |
|-------------------------|----------------------|----------------------|----------------------------|------------------------------|--|--------------------|
|                         |                      | \$                   |                            |                              |  | \$                 |
|                         |                      |                      |                            |                              |  |                    |
|                         |                      |                      |                            |                              |  |                    |

**Schedule D-1** Leased tangible personal property in your possession. To be completed by lessee (other than a QHTC) only. (See the specific instructions for Schedule D-1.)

| (1)<br>Type of Property | (2)<br>Owner's Name and Complete Address | (3)<br>Original Cost | (4)<br>Date Lease Started | (5)<br>Annual Rent |
|-------------------------|--|----------------------|---------------------------|--------------------|
|                         |  | \$                   |                           | \$                 |
|                         |  |                      |                           |                    |
|                         |  |                      |                           |                    |

**Schedule D-2** Leased tangible personal property in DC (other than leased to a QHTC). To be completed by lessor only. (See the specific instructions for Schedule D-2.)

| (1)<br>Type of Property | (2)<br>Owner's Name and Complete Address | (3)<br>Original Cost | (4)<br>Date Lease Started | (5)<br>Annual Rent |
|-------------------------|--|----------------------|---------------------------|--------------------|
|                         |  | \$                   |                           | \$                 |
|                         |  |                      |                           |                    |
|                         |  |                      |                           |                    |





Print in CAPITAL letters using black ink

Taxpayer Identification Number (FEIN)

Fill in  if FEIN

Grid for Taxpayer Identification Number (FEIN)

Fill in  if SSN

Business name

Grid for Business name

Business mailing address line 1

Grid for Business mailing address line 1

Business mailing address line 2

Grid for Business mailing address line 2

City

Grid for City

State

Grid for State

Zip Code + 4

Grid for Zip Code + 4

OFFICIAL USE ONLY Vendor ID# 0000

Tax Year beginning July 1, 2013 and ending June 30, 2014 Due Date: July 31, 2013

Fill in  if Amended Return

Fill in  if certified QHTC

Fill in  if Final Return

Fill in  if remaining cost is \$225,000 or less

Statement of personal property and computation of personal property tax

A. Kind of business or profession:

Text box for Kind of business or profession

B. Number of DC locations

Consolidate reporting for all business locations in the District on one personal property tax return. Do not file separate returns for each location. (See instructions)

Grid for Number of DC locations

C. If a hotel or motel, enter the number of rooms

Grid for number of rooms

D. Are you a lessee or lessor of personal property not reported in Schedule A of this return?

If "Yes", complete Schedule D-1 or D-2 as appropriate. If you are a certified QHTC complete FR-399 Schedule D-3 or D-4 as appropriate.

Yes  No

E. Are there other companies doing business from your address under a lease, sublease or concession? If "Yes", attach a separate schedule listing the name of each company

Yes  No

Office building owners must attach a list of tenants as of July 1, 2013. Include the building address, taxpayer ID and room number.



**Use only the straight-line depreciation method**

**Schedule A**

Books, DVDs and other reference material, furniture, fixtures, machinery and equipment, unregistered motor vehicles, unregistered trailers and other tangible personal property. (If the total cost is over \$225,000, attach a copy of your latest balance sheet.)

| (1)<br>Type of Property  | (2)<br>Date Acquired Month/Year | (3)<br>Depreciation Rate Used | (4)<br>Original Cost | (5)<br>Accumulated Depreciation as of June 30, 2013  | (6)<br>Remaining Cost (Current Value) July 1, 2013 |
|--|---------------------------------|-------------------------------|----------------------|--|--|
|  |                                 |                               | \$                   |  | \$   |
|  |                                 |                               |                      |  |  |
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|  |                                 |                               |                      |  |  |
|  |                                 |                               |                      |  |  |
|  |                                 |                               |                      |  |  |
| Total Original Cost (Also enter on appropriate Line(s) 1, 2 and/or 3 of Col. A, page 2 of FP-31) |                                 |                               | \$                   | Total Remaining Cost (Current Value) (Also enter on appropriate Line(s) 1, 2 and/or 3 of Col. B, page 2 of FP-31.) | \$   |

**Schedule B** Cost of office and other supplies on hand as of July 1, 2013.

| Type of Supplies   | Basis of Valuation If Other Than Physical Inventory | Remaining Cost (Current Value) |
|--|---|--------------------------------|
|  |   | \$                             |
|  |   |                                |
|  |   |                                |
|  |   |                                |
|  |   |                                |
| Total original cost of supplies on hand (Enter on Line 4 in both Col. A. and Col. B, page 2 of FP-31.) |   | \$                             |

**Schedule C** Tangible personal property reported on last year's return and disposed of subsequently.

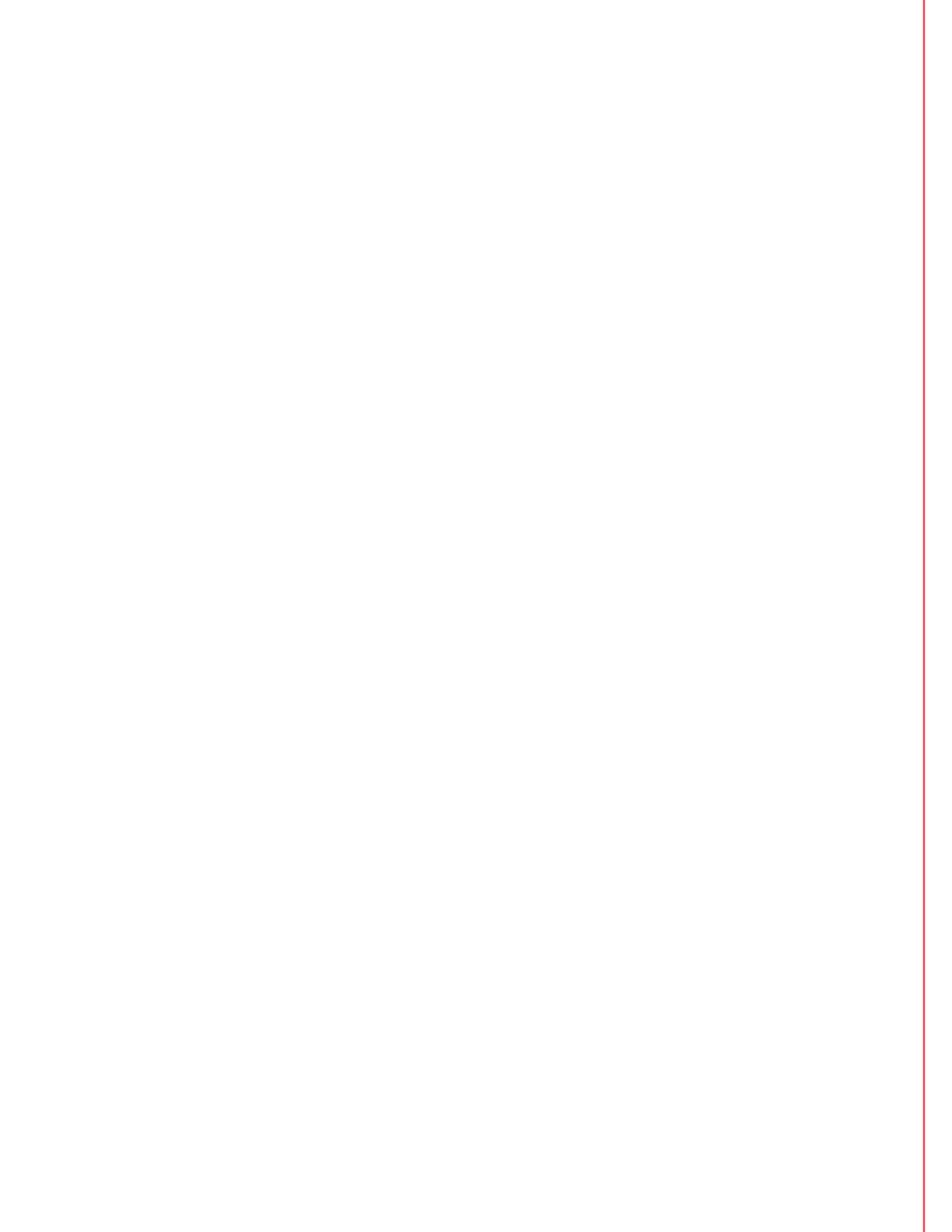
| (1)<br>Type of Property | (2)<br>Date Acquired | (3)<br>Original Cost | (4)<br>Date of Disposition | (5)<br>Method of Disposition | <b>IF SOLD</b><br>(6)<br>Name and Address of Purchaser | (7)<br>Sales Price |
|-------------------------|----------------------|----------------------|----------------------------|------------------------------|--|--------------------|
|                         |                      | \$                   |                            |                              |  | \$                 |
|                         |                      |                      |                            |                              |  |                    |
|                         |                      |                      |                            |                              |  |                    |
|                         |                      |                      |                            |                              |  |                    |

**Schedule D-1** Leased tangible personal property in your possession. To be completed by lessee (other than a QHTC) only. (See the specific instructions for Schedule D-1.)

| (1)<br>Type of Property | (2)<br>Owner's Name and Complete Address | (3)<br>Original Cost | (4)<br>Date Lease Started | (5)<br>Annual Rent |
|-------------------------|--|----------------------|---------------------------|--------------------|
|                         |  | \$                   |                           | \$                 |
|                         |  |                      |                           |                    |
|                         |  |                      |                           |                    |
|                         |  |                      |                           |                    |

**Schedule D-2** Leased tangible personal property in DC (other than leased to a QHTC). To be completed by lessor only. (See the specific instructions for Schedule D-2.)

| (1)<br>Type of Property | (2)<br>Owner's Name and Complete Address | (3)<br>Original Cost | (4)<br>Date Lease Started | (5)<br>Annual Rent |
|-------------------------|--|----------------------|---------------------------|--------------------|
|                         |  | \$                   |                           | \$                 |
|                         |  |                      |                           |                    |
|                         |  |                      |                           |                    |
|                         |  |                      |                           |                    |





**Instructions for FP-31P** - Please print clearly

The FP-31P Payment Voucher is used when making any payment due on your FP-31 return.

- Enter your federal employer identification number (FEIN) or your social security number (SSN).
- Fill in the oval for the identification number you entered.
- Enter your business name and mailing address.
- Enter the amount you are paying by check or money order (do not send cash).
- Make your check or money order payable to the DC Treasurer.
- Write your FEIN/SSN, FP-31 and the tax year on your check or money order.
- Enter your name and address on your payment.
- Staple your payment to the FP-31P.
- Mail the FP-31P with the FP-31 return to the Office of Tax and Revenue, PO Box 96183, Washington, DC 20090-6183. **Do not attach this voucher to your return.**

By using the FP-31P Payment Voucher, you are helping us process your return.

**Notes:**

- If your liability is \$5,000 or greater, **you must pay electronically.** Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)
- For electronic filers, in order to comply with 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.
- If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

*Detach at perforation before mailing*



Government of the District of Columbia

**2014 FP-31P Payment Voucher**



1 4 0 3 1 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Taxpayer Identification Number

Grid for Taxpayer Identification Number

Fill in  if FEIN  
Fill in  if SSN

Tax Year beginning July 1, 2013 and ending June 30, 2014  
Due Date: July 31, 2013

OFFICIAL USE ONLY  
Vendor ID# 0000

Business name

Grid for Business name

Business mailing address line 1

Grid for Business mailing address line 1

Business mailing address line 2

Grid for Business mailing address line 2

City

State

Zip Code + 4

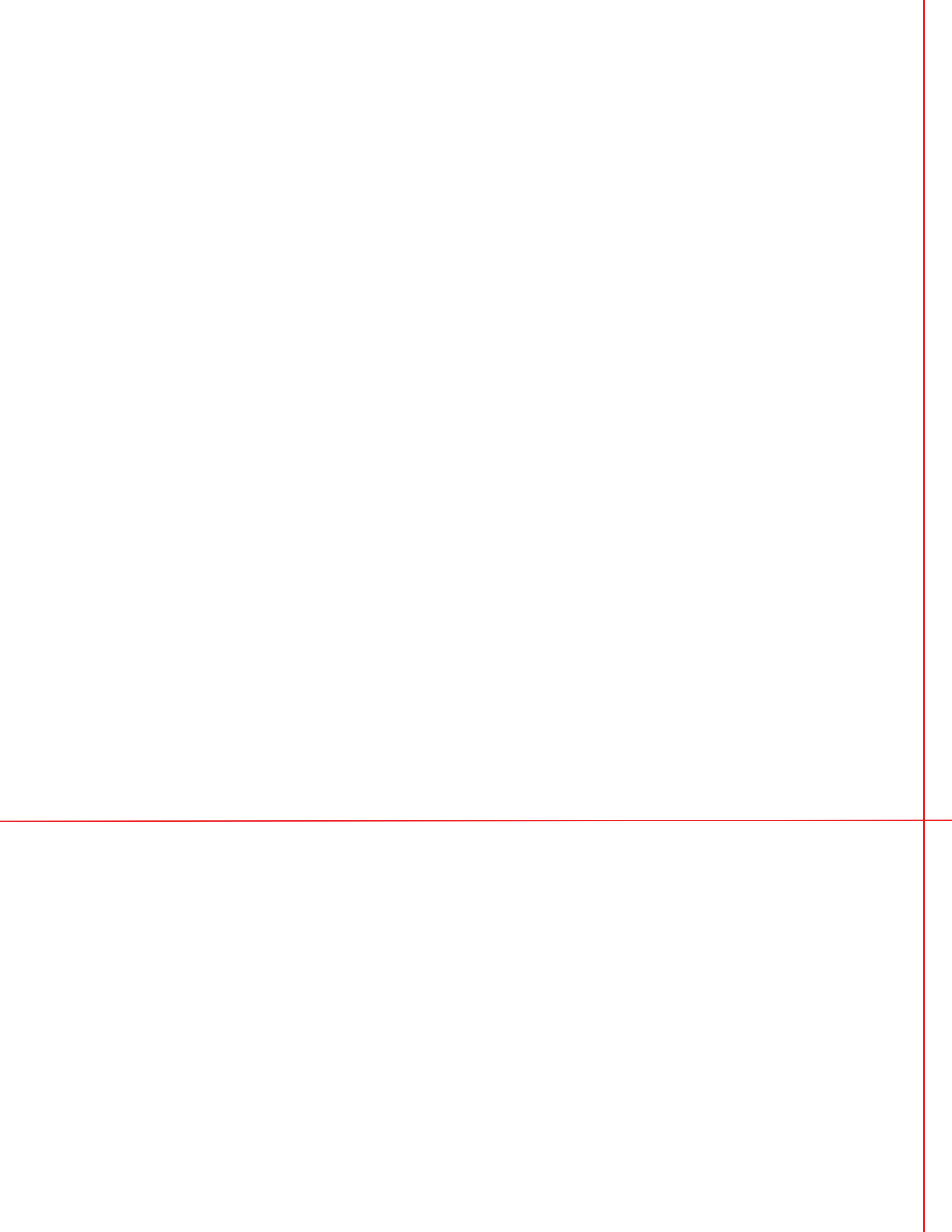
Grid for City, State, and Zip Code

Amount of payment \$

Grid for Amount of payment ending in 00

To avoid penalties and interest, your return envelope must be postmarked no later than the due date of your return.

STAPLE CHECK OR MONEY ORDER HERE



**Form FP-129A**  
**Extension of Time to File DC Personal Property Tax Return**  
**Worksheet**

- 1. Estimated taxable remaining cost (current value) of tangible personal property as of July 1, 2013 Dollars  

\$

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
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|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

.00
  
- 2. Tax rate (\$3.40 per hundred) \_\_\_\_\_ X .0340
  
- 3. Balance due (*Multiply Line 1 amount by Line 2 rate*) Payment of the total balance due must be submitted with this form, otherwise your extension request will be denied.  
*(Note: A failure to pay penalty and interest amount will be added to any tax due and not paid with this extension request)*

\$

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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.00
  
- 4. Enter the amount from Line 3 onto the FP-129A form

**Detach and submit the FP-129A form with your payment in full of any tax due shown on Line 3.**

*Detach at perforation before mailing*

**2014**

Government of the District of Columbia  
 Important: Print in CAPITAL letters using black ink

**FP-129A Extension of Time to File DC Personal Property Tax Return**



OFFICIAL USE ONLY  
Vendor ID# 0000

STAPLE CHECK OR MONEY ORDER

|   |   |  |  |
|---|---|--|--|
| Taxpayer Identification Number                          | Fill in <input type="radio"/> if FEIN     | Tax Year beginning July 1, 2013 and ending June 30, 2014 |  |
| <input style="width: 100%;" type="text"/>               | Fill in <input type="radio"/> if SSN      | Due Date: July 31, 2013                                  |  |
| Business name   | <input style="width: 100%;" type="text"/> |  |  |
| Business mailing address line 1                         | <input style="width: 100%;" type="text"/> |  |  |
| Business mailing address line 2                         | <input style="width: 100%;" type="text"/> |  |  |
| City  | State                                     | Zip Code + 4   | <input style="width: 100%;" type="text"/>  |
| Request for a 3-month extension until October 31, 2013. |   |  | Amount submitted with this form <span style="font-size: 2em;">\$</span> <input style="width: 100px;" type="text"/> .00 |

# Instructions

## Form FP-129A

### Extension of Time to File DC Personal Property Tax Return

#### Extension of time to file

A 3-month extension of time to file will be granted if you properly complete and timely file Form FP-129A together with full payment of any tax due. If you are granted an extension of time to file you must attach a copy of your Form FP-129A when you actually file your personal property tax return or report.

A taxpayer must use Form FP-129A to request a 3-month extension of time to file Forms FP-31, FP-32, FP-33 or FP-34. A separate Form FP-129A must be submitted for each return or report for which an extension of time to file is requested. No extension of time to file will be granted beyond the 3-month extension.

#### When to file

The request for an extension of time to file must be submitted no later than the due date of the return or report.

#### Where to file

Mail the completed Form FP-129A together with the payment of any tax due to the Office of Tax and Revenue, PO Box 96196, Washington DC 20090-6196. Be sure to sign and date the form. Make the check or money order payable to the DC Treasurer. Include on the payment your FEIN/SSN, "FP-129A" and tax year 2014.

#### Interest and penalty

If any tax due is not paid by the due date of the return or report, without regard to any extension of time to file, interest of 10% per year, compounded daily, will be assessed on any tax remaining unpaid after the due date of the return. Interest on a late payment is computed from the due date of the return to the date the tax is paid.

A penalty of 5% per month, or portion of a month (limited to a 25% maximum), will be assessed on unpaid taxes.

#### Signature

The request for an extension to file must be signed by the taxpayer or the taxpayer's authorized agent.

#### Notes:

- If your liability is \$5,000 or greater, **you must pay electronically**. Visit [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) for instructions.
- **For electronic filers**, in order to comply with the 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. If your payment is rejected, you may be subject to the District's dishonored check fee and additional penalties and interest.

*Detach at perforation before mailing*

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

|                                 |  |
|---------------------------------|--|
| <b>PLEASE<br/>SIGN<br/>HERE</b> | Print name _____ Date _____ Telephone Number of Person to Contact _____<br><input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>  |
|                                 | Taxpayer's signature _____<br>Fill in <input type="radio"/> if you are granting the preparer power of attorney authority   |
|                                 | <b>PAID<br/>PREPARER<br/>ONLY</b>  |
|                                 | Preparer's signature (if other than taxpayer) _____ Date _____ Preparer's FEIN, SSN or PTIN _____<br><input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
|                                 | Firm name _____ Preparer's Telephone Number _____<br><input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/>  |
|                                 | Firm address _____   |

Make check or money order payable to the DC Treasurer. Include your FEIN / SSN, "FP-129A" and tax year 2014 on your payment.  
Mail this form and payment to: Office of Tax and Revenue, PO Box 96196, Washington DC 20090-6196.







## Need assistance?

**File or pay online:** [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com)

**Get tax forms** Download forms at [www.taxpayerservicecenter.com](http://www.taxpayerservicecenter.com) Request forms by mail: 202-442-6546

Pick up forms:

**Office of Tax and Revenue**

1101 4th St SW, 2nd Floor  
8:15 am–5:30 pm

**Reeves Center**

2000 14th St NW Lobby  
7 am–7 pm

**Municipal Center**

300 Indiana Av NW Lobby  
6:30 am–8 pm

**One Judiciary Square**

441 4th St NW Lobby  
8:30 am–4:30 pm  
7 am–7 pm

**Wilson Building**

1350 Pennsylvania Av NW Lobby  
7 am–7 pm

**MLK Jr Memorial Library**

901 G St NW  
Business Information Center  
Regular library hours

### Ask tax questions; get tax forms preparation help free

Contact our Customer Service Call Center: 202-727-4TAX(4829) or  
Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

**Regular hours:** 8:15 am–5:30 pm, Monday–Friday

### Are you unable to hear or speak?

Call the DC Relay Service,  
202-855-1234.

[Chinese/中文] 您需要協助閱讀或了解英文嗎? 請致電 202-727-4829 或請到 941 1101 4th St SW 2nd Floor, 要求免費語言熱線(Language Line)口譯員協助您。

[Korean/한국어] 영어를 읽거나 이해하기 위해 다른 사람의 도움이 필요하십니까? 202-727-4829 번으로 전화하시거나 1101 4th St SW 2nd Floor 를 방문하십시오. 귀하를 도와드릴 무료 랭귀지 라인(Language Line) 통역사를 요청하십시오.

[Spanish/Español] ¿Necesita ayuda para leer o entender inglés? Llame al 202-727-4829 o venga a 1101 4th St SW 2nd Floor. Pida que le asignen un intérprete de la Línea de los Idiomas (Language Line) para que le ayude, sin costo alguno.

[Vietnamese/Tiếng Việt] Quý vị có cần giúp đỡ để đọc và hiểu Anh ngữ không? Xin gọi 202-727-4829 hoặc đến 1101 4th St SW 2nd Floor. Yêu cầu có được thông dịch viên Đường Dây Ngôn Ngữ (Language Line) để giúp đỡ miễn phí cho quý vị.