

2021

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



FP-31 District of Columbia Personal Property Tax Instructions

This fee must be filed and paid electronically on the DC Taxpayer Portal.

What's New:

- An Excel based spreadsheet is provided for automatic import of return information for the Personal Property Tax Schedules.
- Complete all required schedules following the Specification for FP-31 Personal Property Return Schedules Import. Completion of the schedules will automatically populate the return once your spreadsheet is imported.
- You also have an option to enter required schedules manually online while completing the return.

Reminders:

- Effective with the 2020 FP-31 Personal Property Tax booklet is no longer printed or mailed. You must file and pay electronically through MyTax.DC.gov.
- Once you have successfully submitted your return on MyTax.DC.gov, you can print the return.
- QHTC Certification - In November 2018, Qualified High Technology Companies seeking the ten year from date of purchase exemption from DC personal property tax will be required to complete an online application and attach supporting documentation via MyTax.DC.gov. If the exemption is approved, OTR will issue an official certificate which will include an expiration date. Taxpayers must reapply for a new exemption prior to the expiration date on the certificate.
- You will be able to print a copy of your submitted return from MyTax.DC.gov.
- New Business Registration Policy- The Office of Tax and Revenue (OTR) will no longer automatically register businesses for personal property tax when an FP-31 return is filed. All new entities starting business operations in the District of Columbia (DC) MUST register on MyTax.DC.gov using the new business registration process by completing the FR-500.
- **Failure to use the business or trade name** that you used when you registered with OTR will cause processing delays with returns and/or payments.

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 tangible personal property in trust must file a District of Columbia (DC) personal property tax return, Form FP-31. 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, 2020, 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:

- 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 MyTax.DC.gov 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). If you are a QHTC within the meaning of DC Code §47-1817.01(5)(A), qualified tangible personal property within the meaning of DC Code §47-1521(4) purchased and used or held for use by you after December 31, 2000, is exempt from DC personal property tax for 10 years beginning with the year of purchase. After the 10th year the property must be reported at 25% of the original cost, unless it is qualified as technological equipment. In that case it must be reported at 10% of the original cost value.
- You are a cogeneration system that produces both: electric energy; and steam or forms of useful energy (such as heat) that are used for industrial, commercial, heating, or cooling purposes.

- You are a system using exclusively solar energy as defined in DC Official Code §34-1431(14).
- You are a qualified supermarket under DC Official Code §47-3801(2), have otherwise been subject to personal property tax for less than 10 years, and have applied for and received a certificate of eligibility for the exemption from the Office of the Mayor. See DC Code §§ 47-3802(c)(1) and 47-1508(a)(9).

\$225,000 Exclusion

There is no tax due if the value of your personal property is \$225,000 or less, however, you still must file the return.

Which other DC personal property tax forms may be filed?

- Railroad Tangible Personal Property Return, Form FP-32;
- Rolling Stock Tax Return, Form FP-34;
- Extension of Time to File DC Personal Property Tax Return, Form FP-129A.

When are your taxes due?

You must file and pay your return via MyTaxDC.gov by July 31, 2020.

Payment Options

If the amount of the payment due for a period exceeds \$5,000, you must pay electronically.

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at MyTax.DC.gov for instructions for electronic payments.

Payment options are as follows:

- **ACH Debit.** ACH debit is for registered business taxpayers only. There is no fee. The taxpayer's bank routing and account numbers are stored within their online account. This account can be used to pay any existing liability. The taxpayer gives OTR the right to debit the money from their bank account. does not allow the use of foreign bank accounts for business ACH Debit.
- **Credit/Debit 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/debit card service provider. Payment is effective on the day it is charged.
- **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 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).

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. Pay by money order (US dollars) or credit card instead. If you request your refund to be direct deposited into an account outside of the United States, you will receive a paper check.

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 10% of the tax balance due 90 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

You can correct a previously filed return by filing an amended return. Select the “amended return” option and show corrected figures.

Final Return

If you are not required to continue filing a return due to the ending of business operations, check the “final return” option. We will then cancel your filing requirement.

Getting Started

Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN).

- FEIN is a valid number issued by the IRS. To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and 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).
- SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for an 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. You may also get this form by calling 1-800-772-1213.
- Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any purpose other than federal tax reporting.
- The Preparer Tax Identification Number (PTIN) is an identification number issued by the IRS that all paid tax preparers must use on tax returns or claims for refund.

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, 2020.

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.

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 online or offline) 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 to become the owner, must be reported by the lessee in Schedule A.

Schedules — 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, 2020. Please refer to the '2021 Specifications for FP-31 Personal Property Tax Schedules Import' for instructions on how to use the Excel spreadsheet.

Schedule A-1: 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 Form FP-31, Line 1a and 1b. Qualifying tangible personal property leased by a non QHTC under an operating lease (no ownership implication for the lessee) to either a certified QHTC or a non QHTC is subject to the personal property tax. The property must be reported on Schedule A of Form FP-31.

Schedule A-2: 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 Form FP-31, Line 2a and 2b. Hotels and motels must also report their total number of rooms on Form FP-31, Line C.

Schedule A-3: Unregistered motor vehicles and trailers Report on Schedule A-3 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 Form FP-31, Line 3a and 3b.

Other tangible personal property

Report on Schedule A-3 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 Form FP-31, Line 3a and the total remaining cost (current value) on Line 3b. Owners (lessors) of leased property located in DC in addition to completing Schedule A-3 must also complete Schedule D-2, if the property is not included in Schedules A-1, A-2, or A-3.

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, books, fuel oil, china, glass and silverware. Enter the totals on Form FP-31, Line 4a and 4b.

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-1, A-2, A-3, 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 lessee 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 Schedules A-1, A-2, and/or A-3 as applicable.

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-1, A-2, and/or A-3.

Complete and file the following schedules, as applicable, if you are a QHTC.

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. A certified DC QHTC claiming exemption for qualifying tangible personal property which it purchased after December 31, 2000, or which is in its possession pursuant to a lease - purchase or security-purchase agreement (a capital lease - under which it is required to become the owner of the property) must report the property in a Schedule D-3 filed with Form FP-31.

All such property acquired or leased under a lease-purchase or security-purchase agreement prior to January 1, 2001, is not tax exempt. The property must be reported in Schedule A of Form FP-31. In addition, report all tangible personal property after ten years of acquisition in Schedules A-1, A-2, and/or A-3 as applicable.

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. A non QHTC which after December 31, 2000, rents or leases qualifying tangible personal property to a certified DC QHTC under a lease-purchase or security-purchase agreement must report the property in a Schedule D-4 filed with Form FP-31.

Note: A non QHTC lessor of such property acquired prior to January 1, 2001, under a similar lease arrangement must report the property in Schedule D-2 of Form FP-31.

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: 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 B: 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 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

- (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)



Need assistance?

Pay online: MyTax.DC.gov

Get tax forms Download forms at MyTax.DC.gov

Request forms by mail: 202-442-6546

Ask tax questions; get tax forms preparation help free

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

Regular hours

8:15 am–5:30 pm
Monday–Friday

Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

Are you unable to hear or speak?

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al [\(202\) 727-4829](tel:202-727-4829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:202-727-4829) để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le [\(202\) 727-4829](tel:202-727-4829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:202-727-4829) ይደውሉ። የጎን አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:202-727-4829) 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 [\(202\) 727-4829](tel:202-727-4829) 將**免費**向您提供口譯員服務。

2021

Government of the
District of Columbia,
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Specifications for FP-31 Personal Property Tax Schedules Import

Excel formatting and processing for importing FP-31 schedules in the DC Taxpayer Portal

Version	Description	Changed By	Date
1.0	First draft	B. Perrine	5/14/20

Brief Description:	The taxpayer will be able to file the FP-31 using an Excel sheet import option on MyTaxDC.
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This document may be re-issued every tax year and may be updated at any time to ensure that it contains the most current information. The Version Control Log will indicate what has changed from the initial publication.

What's New:

- Beginning July 1st, 2020, the ability to electronically import the FP-31 Personal Property tax schedules will be made available via MyTax.DC.gov. This will include an Excel-based import for the applicable Schedules.
- The file format of the Excel sheet schedule import must conform to the specifications found in these instructions.
- For more information regarding the web portal, contact DC OTR Customer Service Center at (202) 759-1946 or email e-services.otr@dc.gov.

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General Information

These are instructions for correctly formatting and importing schedule line item data when electronically filing the FP-31 Personal Property Tax Return with the District of Columbia (DC) Office of Tax and Revenue (OTR). These instructions relate to the FP-31 only.

Taxpayers must be registered with the District via the FR-500, Combined Registration Application for Business DC Taxes/Fees/Assessments prior to filing FP-31.

The taxpayer identification number (TIN) must be registered and active with DC.

All submitters must obtain a logon ID through our e-Services portal. This is a one-time registration. Please visit us online at <https://mytax.dc.gov> to register.

Filing Deadline

The FP-31 filing deadline is the 31st day of July of the year.

File Import Requirements

- The Personal Property taxpayers will be provided with an Excel spreadsheet that is locked to maintain the formatting required for a successful upload.
- The Personal Property Excel Worksheet is broken up into 9 sheets which each correspond to a schedule on the return. The data entered on these worksheets will then calculate directly onto the corresponding fields on the web return on MyTaxDC.
- Data must follow the exact Row, Column, and Data Type standards to be uploaded successfully. These standards will be provided below for every field on every schedule for the return.
- The upper limit of rows that can be imported per schedule is 32,000.
- All columns are required when filling out a row in a schedule.

FP-31 Walkthrough

FP-31 Return Welcome, kittenmittens Settings Log Off

Home > Personal Property Tax > FP-31 Return

1. Return Information

Return Information

★ ★ ★ Tax Year: 2021 **Personal Property Tax** **KITTEN MITTENS** Due Date: 7/31/2020
Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Is this your final return? Required No Yes

Are you QHTC Certified? No Yes ⓘ

Is the remaining cost \$225,000 or less? No Yes

Is this return being filed by a paid tax preparer? No Yes

Are you authorizing an individual to discuss this return with OTR? No Yes

Cancel Next >

FP-31 Return Welcome, kittenmittens Settings Log Off

Home > Personal Property Tax > FP-31 Return

1. Return Information 2. Tax Preparer Information

Tax Preparer Information

★ ★ ★ Tax Year: 2021 **Personal Property Tax** **KITTEN MITTENS** Due Date: 7/31/2020
Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Preparer's Name Required Street Required

Preparer's ID Required Street 2 Unit Type Unit

Preparer's Phone City Required State Required Zip Code Required

Preparer's Email Country Address Must Be Verified Validate

Cancel < Previous Next >

FP-31 Return Welcome, kittenmittens Settings Log Off

Home > Personal Property Tax > FP-31 Return

1. Return Information > 2. Return Questions > 3. Import or Manual Input

Import or Manual Input

[Download Excel worksheet \(xlsx\) if using file import](#)

Will you be importing your schedules from Excel? No Yes

You may choose a file to upload.

Filename Choose File

Please attach a file to continue

Cancel < Previous Next >

FP-31 Return Welcome, kittenmittens Settings Log Off

Home > Personal Property Tax > FP-31 Return

1. Return Information > 2. Tax Preparer Information > 3. Return Questions

Return Questions

★ ★ ★ Tax Year: 2021 Personal Property Tax KITTEN MITTENS Due Date: 7/31/2020

Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

A. Kind of business or profession:

B. Number of DC Locations

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

D. Are you a lessee or lessor of personal property not reported in Schedule A of this return? No Yes

E. Are you a certified QHTC that purchased (or leased under a capital lease) qualifying tangible personal property used by the QHTC? No Yes ⓘ

F. Are you a non-QHTC entity that leased, under a capital lease, qualified tangible personal property to a QHTC? No Yes ⓘ

G. Are there other companies doing business from your address under a lease, sublease, or concession? No Yes

Cancel < Previous Next >

- 1. Return Information
- 2. Tax Preparer Information
- 3. Return Questions
- 4. Import or Manual Input

Import or Manual Input

[Download Excel worksheet \(xlsx\) if using file import](#)

Will you be importing your schedules from Excel?

No Yes

Cancel

Previous Next

- 1. Return Information
- 2. Tax Preparer Information
- 3. Return Questions
- 4. Import or Manual Input
- 5. Select Schedules

Select Schedules



Tax Year: 2021

Personal Property Tax

KITTEN MITTENS

Due Date: 7/31/2020

Government of the District of Columbia

Form: FP-31 Return

Account ID: 400-000923064

Tax Period Ending: 6/30/2021

Will you be providing data for Schedule A-1?

No Yes

Will you be providing data for Schedule A-2?

Required

No Yes

Will you be providing data for Schedule A-3?

No Yes

Will you be providing data for Schedule B?

No Yes

Will you be providing data for Schedule C?

No Yes

Will you be providing data for Schedule D-1?

No Yes

Will you be providing data for Schedule D-2?

No Yes

Will you be providing data for Schedule D-3?

No Yes

Will you be providing data for Schedule D-4?


No Yes

Cancel

Previous Next

- 1. Return Information
- 2. Tax Preparer Information
- 3. Return Questions
- 4. Import or Manual Input
- 5. Select Schedules
- 6. Schedule A-1

Schedule A-1


 Tax Year: 2021 Personal Property Tax KITTEN MITTENS Due Date: 7/31/2020
 Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Schedule A-1 Filter


Type of Property	Date Acquired	Rate Used	Original Cost	Accumulated Depreciation	Remaining Cost

Cancel

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- 2. Tax Preparer Information
- 3. Return Questions
- 4. Import or Manual Input
- 5. Select Schedules
- 6. Schedule A-1
- 7. Schedule A-2

Schedule A-2

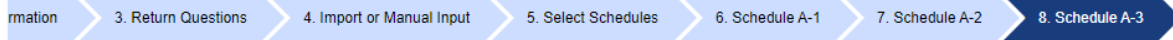

 Tax Year: 2021 Personal Property Tax KITTEN MITTENS Due Date: 7/31/2020
 Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Schedule A-2 Filter

Type of Property	Date Acquired	Rate Used	Original Cost	Accumulated Depreciation	Remaining Cost

Cancel

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Schedule A-3

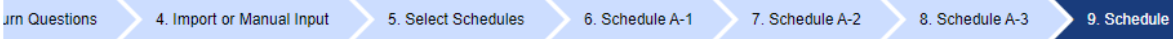
Tax Year: 2021 Personal Property Tax KITTEN MITTENS Due Date: 7/31/2020
 Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Schedule A-3 Filter

Type of Property	Date Acquired	Rate Used	Original Cost	Accumulated Depreciation	Remaining Cost

Cancel

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Schedule B

Tax Year: 2021 Personal Property Tax KITTEN MITTENS Due Date: 7/31/2020
 Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Schedule B Filter

Type of Supplies	Basis of Valuation	Remaining Cost

Cancel

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- Import or Manual Input
- 5. Select Schedules
- 6. Schedule A-1
- 7. Schedule A-2
- 8. Schedule A-3
- 9. Schedule B
- 10. Schedule C

Schedule C

★ ★ ★ Tax Year: 2021 **Personal Property Tax** **KITTEN MITTENS** Due Date: 7/31/2020
Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Schedule C Filter

Type of Property	Date Acquired	Original Cost	Date of Dispositio	Method of Disposition	Name and Address of Purchaser	Sales Price

Cancel

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- 5. Select Schedules
- 6. Schedule A-1
- 7. Schedule A-2
- 8. Schedule A-3
- 9. Schedule B
- 10. Schedule C
- 11. Schedule D-1

Schedule D-1

★ ★ ★ Tax Year: 2021 **Personal Property Tax** **KITTEN MITTENS** Due Date: 7/31/2020
Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

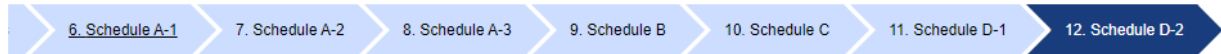
Schedule D-1 Filter

Type of Property	Owner's Name And Address	Original Cost	Date Lease Started	Annual Rent

Cancel

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Schedule D-2

★ ★ ★ Tax Year: 2021 Personal Property Tax KITTEN MITTENS Due Date: 7/31/2020
Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Schedule D-2

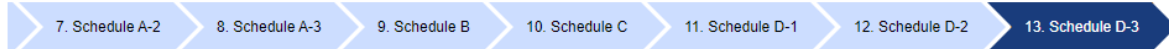
Filter

	Type of Property	Name and Address	Original Cost	Date Lease Started	Annual Rent

Cancel

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Schedule D-3

★ ★ ★ Tax Year: 2021 Personal Property Tax KITTEN MITTENS Due Date: 7/31/2020
Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Schedule D-3

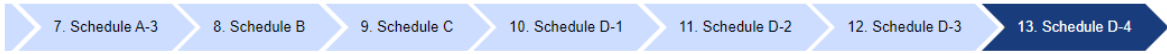
Filter

	Property Type	Purchase Date	QHTC Certification Date	Original Cost	Remaining Cost	Lessor's Name And Address	Monthly Rent	Date Lease Bega

Cancel



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Schedule D-4

[View Form Instructions](#)

 Tax Year: 2021
 Personal Property Tax
 KITTEN MITTENS
 Due Date: 7/31/2020
 Government of the District of Columbia
 Form: FP-31 Return
 Account ID: 400-000923064
 Tax Period Ending: 6/30/2021

Schedule D-4 Filter

	Property Type	Purchase Date	Lessee's Certification Date	Original Cost	Remaining Cost	Lessee's Name And Address	Monthly Rent	Date Lease Bega

Cancel

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- 9. Schedule B
- 10. Schedule C
- 11. Schedule D-1
- 12. Schedule D-2
- 13. Schedule D-3
- 14. Schedule D-4
- 15. File the FP-31

File the FP-31

★ ★ ★ Tax Year: 2021 Personal Property Tax KITTEN MITTENS Due Date: 7/31/2020
■ ■ ■ Government of the District of Columbia Form: FP-31 Return Account ID: 400-000923064 Tax Period Ending: 6/30/2021

Original Cost		Remaining Cost (Current Value)	
1a. Books, DVDs and other reference material	\$0.00	1b. Books, DVDs and other reference material	\$0.00
2a. Furniture, fixtures, machinery and equipment	\$0.00	2b. Furniture, fixtures, machinery and equipment	\$0.00
3a. Unregistered motor vehicles, unregistered trailers and other tangible personal property	\$0.00	3b. Unregistered motor vehicles, unregistered trailers and other tangible personal property	\$0.00
4a. Supplies	\$0.00	4b. Supplies	\$0.00
5. Total original cost of tangible personal property	\$0.00	6. Remaining cost (Current Value) of personal property	\$0.00
Totals			
7. Deduct: Exclusion			\$225,000.00
8. Taxable remaining cost (current value) of personal property			\$0.00
8a. Tax Rate			0.0340
9. Tax			\$0.00
10. Tax paid (if any) with FP-129A, request for extension of time to file			\$0.00
11. If this is an Amended 2021 return, payments made with original 2021 FP-31			\$0.00
12. If this is an Amended 2021 return, refunds requested with original 2021 return			\$0.00
13. Subtract Line 12 from the sum of Lines 10 and 11			\$0.00
14. Balance Due			\$0.00
15. Overpayment (if any)			\$0.00

Cancel

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- 10. Schedule C
- 11. Schedule D-1
- 12. Schedule D-2
- 13. Schedule D-3
- 14. Schedule D-4
- 15. File the FP-31
- 16. Payment Options

Payment Options

Payment Information

No payment is needed for this period. If you believe this is in error, press the previous button to edit your return. Otherwise, press the submit button to continue.

Cancel

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Submit

FP-31 line item errors

- There will be an error on every line item if the value(s) provided are less than 0.
- There will be an error on every line item the Remaining Cost is greater than the original cost.

FP-31 Excel Sheet Schedule Sample Layout

9 Sheets must be present in the following order:

- Schedule A - Line 1
- Schedule A - Line 2
- Schedule A - Line 3
- Schedule B
- Schedule C
- Schedule D-1
- Schedule D-2
- Schedule D-3
- Schedule D-4

Note: If there is no data for a schedule, it may be left blank with the title and the columns provided.

Schedule Import Submission Layout

FP-31 Schedule A-1

- Note: This is for books, DVD's, and other reference material.
- Begin entering data into Column 1 Row 3 on the Sch A – Line 1 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Type of Property	Alpha		100	
2	Date Acquired	Date	MM/DD/YYYY	10	
3	Rate Used	Numeric		10	
4	Original Cost	Numeric		10	
5	Accumulated Depreciation	Numeric		10	
6	Remaining Cost	Numeric		10	

FP-31 Schedule A-2

- Note: This is for furniture, fixtures, machinery, and equipment.
- Begin entering data into Column 1 Row 3 on the Sch A – Line 2 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Type of Property	Alpha		100	
2	Date Acquired	Date	MM/DD/YYYY	10	
3	Rate Used	Numeric		10	
4	Original Cost	Numeric		10	
5	Accumulated Depreciation	Numeric		10	
6	Remaining Cost	Numeric		10	

FP-31 Schedule A-3

- Note: This is for unregistered motor vehicles and trailers.
- Begin entering data into Column 1 Row 3 on the Sch A – Line 3 Sheet.
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Type of Property	Text		100	
2	Date Acquired	Date	MM/DD/YYYY	10	
3	Rate Used	Numeric		10	
4	Original Cost	Numeric		10	
5	Accumulated Depreciation	Numeric		10	
6	Remaining Cost	Numeric		10	

FP-31 Schedule B

- Begin entering data into Column 1 Row 3 on the Sch B Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Type of Supplies	Alpha		100	
2	Basis of Valuation	Alpha		100	
3	Remaining Cost	Numeric		10	

FP-31 Schedule C

- Begin entering data into Column 1 Row 3 on the Sch C Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Type of Property	Alpha		100	
2	Date Acquired	Date	MM/DD/YYYY	10	
3	Original Cost	Numeric		10	
4	Date of Disposition	Date	MM/DD/YYYY	10	
5	Method of Disposition	Alpha		100	
6	Name and Address of Purchaser	Alpha		1000	
7	Sales Price	Numeric		10	

FP-31 Schedule D-1

- Note: This is for possession of leased property.
- Begin entering data into Column 1 Row 3 on the Sch D-1 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Type of Property	Alpha		100	
2	Owner's Name and Address	Alpha		1000	
3	Original Cost	Numeric		10	
4	Date Lease Started	Date	MM/DD/YYYY	10	
5	Annual Rent	Numeric		10	

FP-31 Schedule D-2

- Note: This is for leased property in DC.
- Begin entering data into Column 1 Row 3 on the Sch D-2 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Type of Property	Alpha		100	
2	Name and Address	Alpha		1000	
3	Original Cost	Numeric		10	
4	Date Lease Started	Date	MM/DD/YYYY	10	
5	Annual Rent	Numeric		10	

FP-31 Schedule D-3

- Note: This is for purchased property and QHTCs.
- Begin entering data into Column 1 Row 3 on the Sch D-3 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Property Type	Alpha		100	
2	Purchase Date	Date	MM/DD/YYYY	10	
3	QHTC Certification Date	Date	MM/DD/YYYY	10	
4	Original Cost	Numeric		10	
5	Remaining Cost	Numeric		10	
6	Lessor's Name and Address	Alpha		1000	
7	Monthly Rent	Numeric		10	
8	Date Lease Began	Date	MM/DD/YYYY	10	

FP-31 Schedule D-4

- Note: This is for leased property and QHTCs.
- Begin entering data into Column 1 Row 3 on the Sch D-4 Sheet
- List of Columns and the corresponding data that they accept:

Column #	Field Name	Data Type	Format	Character Limit	Validation/Explanation
1	Property Type	Alpha		100	
2	Purchase Date	Date	MM/DD/YYYY	10	
3	Lessee's Certification Date	Date	MM/DD/YYYY	10	
4	Original Cost	Numeric		10	
5	Remaining Cost	Numeric		10	

6	Lessee's Name and Address	Alpha		1000	
7	Monthly Rent	Numeric		10	
8	Date Lease Began	Date	MM/DD/YYYY	10	

Error Message Types When Importing

Unsupported file format

- File upload was attempted with something other than an Excel file (.xls/.xlsx)

Error loading worksheet data

- There were no columns in the Excel Worksheet

