

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE (OTR)



OTR NOTICE 2005-01

March 18, 2005

**NOTICE REGARDING ELECTRONIC FILING REQUIREMENTS
FOR PROFESSIONAL BASEBALL-RELATED SALES**

**Requirement to File Monthly Sales Tax Returns and
To Make Sales Tax Payments Electronically
For Certain Professional Baseball-Related Sales**

Both the Ballpark Omnibus Financing and Revenue Tax Provisions Emergency Act of 2004 and the Omnibus Ballpark Financing and Revenue Act of 2004 delegate to the Office of Tax and Revenue (“OTR”) authority to issue regulations necessary and appropriate to carry out the tax provisions of these acts. That authority permits OTR to require all persons that sell tickets to professional baseball games or professional baseball-related exhibitions and events to be held at RFK Stadium (“RFK”); or that sell at RFK during such times as reasonably relate to the performance of professional baseball games or related-events or exhibitions (a) services, (b) food and drink prepared for immediate consumption, (c) beer, wine, and spirituous or malt liquors consumed at RFK, and (d) all other tangible personal property, such as jerseys, pennants, novelties, and other products, to file sales tax returns and pay the associated District sales taxes (“Ballpark sales taxes”) electronically.

The purpose of this notice is announce that OTR will require all of the above persons (“vendors”), regardless of the amount due for a filing period, that have made any sales subject to any Ballpark sales taxes during the preceding calendar month, to file monthly sales tax returns electronically and pay electronically the Ballpark sales taxes in accordance with instructions contained in this notice and any later notices published on OTR’s website. See D.C. Official Code §§ 47-2015, 2016. Therefore, for any vendor that has made the sales described above the regulations will require that vendor to file electronically beginning with their monthly Ballpark sales tax returns due **on March 20, 2005**. This requirement applies to any such vendor, whether located in the District or outside the District. **Please note that even if you are currently registered for taxes with OTR and registered for electronic filing and payment, you will need to set up a separate account for any baseball related sales that you will make.**

In order to register to file and pay electronically, a business must first 1) have a valid Federal Tax Identification Number, and 2) file a completely executed FR-500, Combined Business Tax Registration Form. A vendor can download this form in PDF format from OTR's Taxpayer Service Center at www.cfo.dc.gov. The vendor must submit this completed form to OTR's Customer Service Administration, 941 North Capitol Street, N.E., Washington, D.C. 20002. Please note, when submitting the FR-500, please write on the top of the form in large red block letters, "Baseball Stadium Sales Tax." Duly-registered businesses that are required to file and pay Stadium Sales Tax by either ACH Credit or ACH Debit must first register for Electronic Taxpayer Service Center (eTSC) access by mailing (or faxing – 202-442-6388) the eTSC registration form available for download from the OTR web site at <http://www.taxpayerservicecenter.com/GetStarted.jsp>.

Failure to file and pay electronically will subject the taxpayer to the appropriate penalties established under Title 47 of the District Code.

eTSC Registration Instructions

1. After OTR completes the eTSC registration, OTR will send a *User ID* and *Password* via e-mail to each authorized user. The eTSC allows taxpayers 24-hour access to the eTSC Web site to view their accounts, file monthly Stadium Sales returns, and make online monthly **ACH Debit** payments.
2. To make an **ACH Credit** payment, the vendor must first file an electronic return on the eTSC web site, and then select the ACH Credit payment option. The vendor must transmit ACH Credit payments in accordance with specifications contained in the "ACH Credit Guide" posted at http://www.taxpayerservicecenter.com/ACHCredit_Information.pdf.

eTSC Login and Payment instructions

1. Once you have received your User ID and Password and have logged in, you will see an account summary page. To file your stadium sales return, click on "File Stadium Sales Tax" in the eTSC services window on the left-hand side of the page. To view your account summary, click on the gray "Stadium Sales" tab in the Account Summary window.
2. Follow the 5-step filing process. Simply enter your Stadium Sales data on the appropriate line, and eTSC will perform the calculations.
3. Once you have completed your return, you will receive a confirmation number. Please keep this number for your records.
4. You will see payment options at the bottom of the confirmation screen. Click "Pay on-line to pay by ACH Debit," or "ACH Credit" to make a payment through your bank.
5. If you choose Pay on-line, follow the steps to authorize the debit. You will receive a separate confirmation number for your payment.

If you have questions regarding this filing requirement or electronic access, please contact William Bowie, Assistant General Counsel, at (202) 442-6512. If you have questions regarding the Ballpark Sales taxes please contact Michael Cooper, Associate General Counsel, at 202-442-6510, or David Tseng, the Deputy Associate General Counsel, at 202-442-6508.