

2024

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 via [MyTax.DC.gov](https://mytax.dc.gov)

Revised 6/2023

Reminders:

- Please pay careful attention to the order of the Categories under the Depreciation Guidelines as they may have changed.
- 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.
- The 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.
- 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, 2023, 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](https://www.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 co-generation 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](https://www.mytax.dc.gov) by July 31, 2023.

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](https://www.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 tax payer gives OTR the right to debit the money from their bank account. The use of foreign bank accounts for business ACH Debit is not allowed.
- **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 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 "Amend" option and enter corrected figures.

Final Return

If you are not required to continue filing a return due to the ending of business operations, select 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, 2023.

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.

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, 2023. Please refer to the 2024 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 on this schedule all books and other reference material such as DVDs, tapes, etc., used in the business or profession. The totals will copy to 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. The totals will copy to Form FP-31, Line 2a and 2b. Hotels and motels must also report their total number of rooms on Form FP-31, Schedule 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. The total original cost will copy to Form FP-31, Line 3a and the total remaining cost (current value) to 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. The totals will copy to 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. (Be sure to retain records to substantiate the disposal of all assets reported on this schedule.)

Schedule D-1: Possession of leased property Complete this schedule only if you 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 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.

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.

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. Note: Please pay careful attention to the order of the categories as they may have changed.

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

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:2027274829) para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi [\(202\) 727-4829](tel:2027274829) 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:2027274829) et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ እርዳታ ከፈለጉ በ [\(202\) 727-4829](tel:2027274829) ይደውሉ። የነፃ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 [\(202\) 727-4829](tel:2027274829) 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:2027274829) 將**免費**向您提供口譯員服務。

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Specifications for FP-31 Personal Property Tax Schedules Import

Excel formatting and processing for importing FP-31 schedules via MyTax.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 7 sheets with each corresponding 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 36,000.
- All columns are required when filling out a row in a schedule.

FP-31 Walkthrough

Return Information	
Is this your final return? *	<input type="button" value="No"/> <input type="button" value="Yes"/>
Is the remaining cost \$225,000 or less? *	<input type="button" value="No"/> <input type="button" value="Yes"/>
Is this return being filed by a paid tax preparer? *	<input type="button" value="No"/> <input type="button" value="Yes"/>
Are you authorizing an individual to discuss this return with OTR? *	<input type="button" value="No"/> <input type="button" value="Yes"/>

Preparer's Information
Name * <i>Required</i>
ID * <i>Required</i>
Phone
Email

Preparer's Address		
Street * <i>Required</i>		
Street 2	Unit Type	Unit Number
City * <i>Required</i>	State * <i>Required</i>	Zip Code * <i>Required</i>
Country	Address Must Be Verified !	
USA	<input type="button" value="Verify Address"/>	

A. Kind of business or profession:	<input type="text"/>
B. Number of DC Locations	<input type="text" value="0"/>
C. If a hotel or motel, enter the number of rooms	<input type="text" value="0"/>
D. Are you a lessee or lessor of personal property not reported in Schedule A of this return? *	<input type="button" value="No"/> <input type="button" value="Yes"/>
E. Are there other companies doing business from your address under a lease, sublease, or concession? *	<input type="button" value="No"/> <input type="button" value="Yes"/>

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

Will you be importing your schedules from Excel?

You may choose a file to upload.

Filename

You must upload a file to continue.

If 'no' to importing, answer these questions

Will you be providing data for Schedule A-1?

Will you be providing data for Schedule A-2?

Will you be providing data for Schedule A-3?

Will you be providing data for Schedule B?

Will you be providing data for Schedule C?

Will you be providing data for Schedule D-1?

Will you be providing data for Schedule D-2?

Schedule A-1 ☰

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

Schedule A-2 ☰

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

Schedule A-3



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

Schedule B



Type of Supplies	Basis of Valuation	Remaining Cost

Schedule C



Type of Property	Date Acquired	Original Cost	Date of Dispositic	Method of Disposition	Name and Address of Pur	Sales Price

Schedule D-1



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

Schedule D-2



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

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 2022 return, payments made with original 2022 FP-31	\$0.00
12. If this is an Amended 2022 return, refunds requested with original 2022 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

Payment Information

I would like to: ^{*} *Required* ▼

- Required*
- No Payment Is Needed
- Pay Later
- Pay Through ACH Debit
- Pay with a Credit Card

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 if 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

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 2 Sheet
- List of Columns and the corresponding data that they accept:

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

**Error Message Types When
Importing Unsupported file format**

- File upload was attempted with something other than an Excel file (.xlsx)
- Error loading worksheet data
- There were no columns in the Excel Worksheet