



Government of the District of Columbia
Office of Tax and Revenue

FR-800SE

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What's New

- **We Have Moved**

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

- **New tax**

6% tax rate on soft drinks (non-alcoholic beverages with natural or artificial sweeteners). See page 2 of instructions.

- **New charge**

2% of 911 prepaid wireless telecommunication sales receipts. See page 2 of instructions.

- **FP-331 "Claim for Refund"** form included in this booklet.

Sales and Use Tax Special Event Return

General Instructions

Filing Period and Due Dates

The FR-800SE Sales and Use Tax, Special Event return is due by the 20th of the month following the last day of the special event. If the due date falls on a Saturday, Sunday or legal holiday, the return is due the next business day. To avoid receiving a delinquency notice, a return must be filed even if no sales were made or no sales or use tax is due.

Forms

The FR-800SE with all the necessary forms and instructions will be delivered to each special event vendor. Taxpayers are responsible for filing and paying taxes on time whether or not the forms are received.

Amended returns

You can correct a previously filed return by filing an amended return. Fill in the “amended return” oval on the FR-800SE and show the corrected figures. You must complete and attach a Form FP-331 to any amended return requesting a refund.

Substitute forms

You may file your DC tax return using a computer-prepared or computer-generated substitute form provided the form is approved in advance by the OTR. The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use.

Account number

The account number must be the number that was provided by OTR when you registered. Omission of the account number will cause delays in processing your return.

Payments

Include your Federal Employer Identification Number (FEIN) or Social Security Number (SSN), and tax year on your Payment.

There are three payment options:

- Electronically – If your liability is greater than \$10,000 per period, **you must pay electronically**. There is a fee for use of a credit card to make payments. Visit www.taxpayerservicecenter.com for instructions; or
- Mail – Make your payment payable to the DC Treasurer; mail it with your return to the Office of Tax and Revenue, PO Box 96384, Washington, DC 20090-6384; or
- Bank – You may pay at any Wachovia Bank in DC.

Overpayment of sales or use tax

You cannot claim credit on your FR-800SE for an overpayment of sales or use tax from a prior year. To claim an overpayment credit, you must file a claim (FR-331). If you need more information, please call (202) 442-6546 or visit www.taxpayerservicecenter.com.

Dishonored payments

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

Electronic filing instructions

The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the “on screen” instructions. If you need further explanations, review the instructions in this booklet.

International ACH transaction (IAT)

For electronic payers, in order to comply with the new banking rules, you will be asked the question “Will the funds for this payment come from an account outside 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.

Taxpayer identification number(s) (TIN)

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

- **If you apply for a SSN, it must be a valid number issued by the Social Security Administration (SSA) or the United States Government.** To apply for a SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213;
- **If you apply for a FEIN, it must be a valid number issued by the Internal Revenue Service (IRS).** To apply for a FEIN, get Form SS-4, Application for Employer Identification Number, from the IRS or get this form online at www.irs.gov/businesses, click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions if your dependents or other non-qualifying person TIN's are missing, incorrect or invalid.

Penalty and interest charges

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is a failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 20% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the fee are first applied to the fee then to penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §§47-4212).

Enforcement actions

OTR may use lien, levy, seizure, collection agencies and liability offset if a taxpayer fails to pay the District within 10 days after receiving a Notice of Tax Due and a demand for payment. Visit www.taxpayerservicecenter.com. Click "Information", "Collection Division", "Enforcement Actions".

Criminal penalties

You will be penalized under the criminal provisions of the DC Code, Title 47 if you are required to file a return or report, or perform any act and you –

- Fail to file the return or report timely. If convicted, you will be fined not more than \$1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than \$5,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax or willfully make fraud and false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes owed to DC, if not paid.

Exempt and/or Nontaxable Sales:

- Sales to the United States or the DC Government or any of their instrumentalities;
 - Sales to a semipublic institution with a DC Certificate of Exemption (FR-551);
 - Sales to a purchaser who provides you with a DC Certificate of Resale (OTR-368);
 - Sales delivered to a purchaser outside DC; and
- For additional exempt sales please refer to DC Code §§47-2005 and -2001. Also see Publication FR-379, General Information for Businesses - Sales and Use Taxes.

NOTE: Charitable organizations must pay sales tax on taxable items purchased that are not for purposes of maintaining, operating or conducting the activities of the organization. Charitable organizations must also collect sales tax if they are regularly engaged in making retail sales.

Tax rates

- **A 2% rate** applies to sales of prepaid wireless communication services.
 - Recent enacted legislation authorizes sellers to collect from consumers a charge of 2% of the sales price of prepaid wireless telecommunication services. This charge will be in addition to the 10% sales tax already being charged on telecommunication retail transactions and must be separately stated on the invoice, receipt or other similar document given to the consumer.

The additional 2% charge will apply as of October 1, 2010. Under the new law, the 2% charge will be for prepaid wireless services that allow a caller to dial 911. This is the equivalent of the 911 fee charged to non prepaid cell phone users by the wireless service providers. The charge will apply to wireless telecommunication services whether they are provided on a card, via remote sales such as internet or telephone purchases, or by other means, such as an authorization code on a receipt.

Exemptions

The charge will not apply to:

- The purchase of wireless telecommunication services which are made for purposes of being resold; and
- An amount of service of 10 minutes or less, or valued at \$5 or less when the service is sold with a prepaid wireless device for a single, non-itemized price.

Procedures for Remitting Collected Funds

The prepaid wireless 911 charge is the liability of the consumer but the seller is liable for remitting the prepaid wireless 911 charges collected to the OTR. The seller is entitled to retain 3% of the total prepaid wireless 911 charges collected. The Form 800 series, sales tax return, is the vehicle for submitting the collected fees.

While the additional 2% charge will apply as of October 1, 2010, sales tax returns are not being modified to accommodate the 911 charge until returns due on or after January 20, 2011. The first due date for submitting the collected fees will be:

- For annual filers, January 20, 2011 – This will include the sales tax collected for the year and the 911 charges collected between October 1, 2010 and December 31, 2010;
- For quarterly filers, April 20, 2011 – This will include the sales tax collected for the quarter ending March 31, 2011 and the 911 charges collected between October 1, 2010 and March 31, 2011.
- For monthly filers, February 20, 2011 – This will include the sales tax collected for the month ending January 31, 2011 and the 911 charges collected between October 1, 2010 and January 31, 2011.

Subsequent sales tax returns will include the fees collected for the specific return period – month, quarter or year.

- **A 6% rate** applies to sales of certain tangible personal property and selected services delivered in DC such as:
 - Rentals or leases of tangible personal property, except rentals of textiles to residential users;
 - Sales of non-alcoholic soft drinks; "soft drink" means a non-alcoholic beverage with natural or artificial sweeteners. The term "soft drink" shall not include a beverage that:
 - (1) Contains:
 - (a) milk or milk products
 - (b) soy, rice, or similar milk substitutes
 - (c) fruit or vegetable juice, unless the beverage is carbonated; or
 - (2) is prepared for immediate consumption, as defined in subsection (g-l) of Section 47-2001;
 - Sales of newspapers and publications;
 - Sales of food or drinks sold through vending machines;
 - Sales of certain services: real property maintenance, landscaping, employment, personnel placement, data processing, information, production, fabrication or printing, repairs or alterations of tangible personal property, copying, photocopying, duplicating, or mailing, delivery and laundering, dry cleaning, or pressing, unless the service is performed by coin-operated equipment;
 - Sales of stationary two-way radio services, telegraph services, teletypewriter services, teleconferencing services, "900," "976," "915," and other "900" type telecom-

munication services, telephone answering services, and coin-operated telephone services. These services are exempt from sales tax if charges to the end-user are subject to the DC gross receipts tax or the toll telecommunication tax;

- Admissions to certain public events;
- Sales of local telephone service, gas, oil and electricity for commercial use; and
- Sales of solid fuel or steam.
- Gross receipts from sales contracts on the date the sale is made, regardless of the time of payment or delivery. If the sale is made on or after October 1, 2009, it is taxed at 6%. If the sale is made by a vendor located outside DC, the tax on the purchase – the use tax – whether collected by the vendor or remitted by the purchaser is due at the 6% rate if possession is taken in the District on or after October 1, 2009.
- If tax due on rental or lease payments for rentals or leases of tangible personal property applies to each rental or lease period, regardless of the length of the lease or the date the lease agreement was signed. Payments for lease periods beginning on or after October 1, 2009, for leases of other than motor vehicles, are subject to the 6% rate.
- **A 9% rate** applies to sales of alcoholic beverages sold for consumption off the premises.
- **A 10% rate** applies to:
 - All sales of food and drink served or prepared for immediate consumption or sold in or by restaurants, lunch counters, cafeterias, hotels, caterers, boarding houses, carry-out shops and similar places of business. This includes food or drink in a heated state, cold drinks dispensed on a self-service basis into a container; and frozen yogurt, ice cream, ice milk or sherbet sold in quantities of less than one pint;
 - Rentals of motor vehicles and utility trailers, except those registered for commercial purposes;
 - Sales of alcoholic beverages sold for consumption on the premises; and
 - Sales of prepaid telephone calling cards.
- **A 12% rate** applies to:
 - Parking, storing or keeping motor vehicles or trailers;
 - Tobacco products, other than cigarettes or premium cigars

or pipe tobacco. This includes any product made primarily from tobacco that is intended for consumption by smoking, by chewing or as snuff. **NOTE:** A premium cigar means an individual cigar with a retail cost of \$2 or more or a packaged unit of cigars with an average cost of \$2 or more per cigar.

- **A 14.5% rate** applies to charges for rooms, lodgings, or accommodations furnished to transients.

For more details, see Publication FR-379 General Information for Businesses – Sales and Use Taxes (visit www.taxpayerservicecenter.com).

Rules for Reporting Sales and Use Taxes

You must charge and collect tax on the actual selling price. Report cash, credit and charge sales, including conditional sales, for the period each sale took place, even if you have not collected part of the sales price.

Do not deduct:

- Refunds you issued for previously reported sales, see Claim for Refund of Sales and Use Tax (FP-331) for detailed instructions on how to claim overpayments.
- Amounts for any sale of property that was later repossessed.

You may deduct bad debts. Subsequent collections of deducted bad debts must be reported in full in the period you collected them. Expenses incurred in collecting bad debts are not deductible. (See: Title 9 of the DC Municipal Regulations available for purchase from: Office of Documents and Administrative Issuances, 441 4th St NW #520S, Washington DC 20001-2714.)

Use Tax Reporting

You must report the cost of all personal property and taxable services used or consumed by you in DC on which sales tax has not been paid to any state. This includes the cost of items purchased under a DC Certificate of Resale (OTR-368) and withdrawn from stock for personal use or for use in the conduct of your business. QHTC filers do not need to report use tax on certain purchases. See publication FR-399, Qualified High Technology Companies, for more details.

Specific Line Instructions

Use Tax

Line 1, Taxable at 6%: In Column B enter the Taxable amount of all items or services you used in DC for the month being reported and on which you have not paid a sales tax to any state. Multiply the amount by .06 and enter the result on Line 1C.

Line 2, Gross sales: In Column B enter the total gross dollar value of all sales, before deducting customer's discounts, returns, or allowances and exempt sales.

Sales Tax

Line 3, Taxable at 6%: In Column B enter the amount of all sales taxed at 6% for the month being reported. Multiply the amount by .06 and enter the result on Line 3C.

Line 4, Taxable at 9%: In Column B enter the amount of all sales taxed at 9% for the month being reported. Multiply the amount by .09 and enter the result on Line 4C.

Line 5, Taxable at 10%: In Column B enter the amount of all sales taxed at 10% for the month being reported. Multiply the amount by .10 and enter the result on Line 5C.

Line 6, Taxable at 12%: In Column B enter the amount of all sales of the services of parking, storing or keeping motor vehicles taxed at 12% for the month being reported. Multiply the amount by .12 and enter the result on Line 6C.

Line 7, Taxable at 12%: In Column B enter the amount of all sales of Other Tobacco Products taxed at 12% for the month being reported. Multiply the amount by .12 and enter the result on Line 7C.

Line 8, Taxable at 14.5%, In Column B enter the amount of all sales taxed at 14.5% for the month being reported. Multiply the amount by .145 and enter the result on Line 8C.

Line 9, Total sales and use tax due: Add lines 1C - 8C.

Line 10, 2% of 911 sales receipts less 3% discount: Use the worksheet on this page to determine the amount to be entered on Line 10C. Multiply the 911 prepaid wireless telecommunication sales receipts by 2% for the period being reported. Multiply the result by 3% and then subtract the 3% discount to get the net charges to be submitted to the OTR.

Line 11, Disposable carryout bag fee

Enacted DC legislation imposes effective January 1, 2010, a \$.05 fee on each disposable carryout bag provided by retail establishments – grocery stores, drug stores, liquor stores, restaurants and food vendors (including street vendors) – to their customers.

A retail establishment may retain \$.01 of each \$.05 fee collected. In addition, it may retain another \$.01 of each \$.05 fee if it offers a carryout bag credit program for customers.

A carryout bag credit program is one where the retailer credits customers with \$.05 for each carryout bag provided by the

customers for packaging their purchases, regardless of whether the bag is paper, plastic or reusable.

The amounts properly retained by the retail establishments and the food vendors are not considered revenue and are tax exempt. The portion of the fee due the OTR is payable using the form in the FR-800 series currently filed by the particular retail establishment. Food vendors are to use the Sales and Use Quarterly Form FR-800Q.

Street vendors who hold a license under Public Health: Food Establishment retail endorsement are required to collect the disposable bag fee where applicable. If the vendor does not file DC sales and use returns because they pay the quarterly \$375 flat fee in lieu of collecting the tax from the customers, they will need to apply for a sales and use tax account to remit the bag fee. Street vendors may apply for a sales and use tax account by filing a Form FR-500, available on the OTR website. OTR will open these accounts on a quarterly basis, with returns due on the 20th day following the end of each calendar quarter. Street vendors will continue to report the \$375 flat fee as usual. Only the bag fee will be reported on the sales and use tax return.

Line 12, Total tax and fee: Add Lines 9C - 11C.

Line 13, Penalty: 5% per month with a maximum of 25%.

Line 14, Interest: 10% per year.

Line 15, Total amount due: Add Lines 12C - 14C.

Preparer Tax Identification Number (PTIN)

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

Change of Name or Address

For any name or address change, fill out the FR-800C, "Change of Name or Address," form in this booklet and mail it to the Office of Tax and Revenue, PO Box 470, Washington, DC 20044-0470. Do not make a change on the return if you received a personalized return.

Prepaid Wireless Telecommunications Worksheet

a Enter the amount of sales on 911 prepaid wireless telecommunication services for the period being reported.

b Multiply the amount by .02

 X .02

c Enter the result here

d Multiply the amount on Line c by .03

 X .03

e Enter the result here. This is the 3% discount you retain.

f Net Charges

Subtract Line e from Line c.

Enter this amount on Line 10C of the form.

2011 FR-800SE Sales and Use Tax Special Event Return



Taxpayer Identification Number Fill in: if FEIN if SSN Tax period ending (MMYY)

OFFICIAL USE ONLY
Vendor ID#0000

Business name
Mailing address line 1
Mailing address line 2
City State Zip Code + 4

Due date Fill in if amended return
Event name

Sales tax licensees must file a return even if no sales were made or no tax or fees are due.

Column A — Description	Column B — Taxable amount	Tax rate	Column C — Tax due – multiply column B by tax rate, enter here
1. Use Tax on Purchases Taxable at 6%	1B \$ <input type="text"/>	X .06	1C \$ <input type="text"/>
2. Gross Sales	2B \$ <input type="text"/>		
3. Sales Taxable at 6%	3B \$ <input type="text"/>	X .06	3C \$ <input type="text"/>
4. Sales and Purchases Taxable at 9%	4B \$ <input type="text"/>	X .09	4C \$ <input type="text"/>
5. Sales and Purchases Taxable at 10%	5B \$ <input type="text"/>	X .10	5C \$ <input type="text"/>
6. Sales for Parking Taxable at 12%	6B \$ <input type="text"/>	X .12	6C \$ <input type="text"/>
7. Sales and Purchases of Other Tobacco Taxable at 12%	7B \$ <input type="text"/>	X .12	7C \$ <input type="text"/>
8. Sales and Purchases Taxable at 14.5%	8B \$ <input type="text"/>	X .145	8C \$ <input type="text"/>
		9. Total Sales and Use Tax Due (Add Lines 1C - 8C)	9C \$ <input type="text"/>
		10. Enter 2% of 911 sales receipts less 3% discount	10C \$ <input type="text"/>
		11. Disposable Carryout Bag Fee (Net of discount)	11C \$ <input type="text"/>
		12. Total Tax and Fee (Add Lines 9C - 11C)	12C \$ <input type="text"/>
		13. Penalty – 5% per month with a maximum of 25%	13C \$ <input type="text"/>
		14. Interest – 10% per year	14C \$ <input type="text"/>
		15. Total Amount Due (Add Lines 12C - 14C)	15C \$ <input type="text"/>

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

PLEASE SIGN HERE

Taxpayer's signature Title Date

Telephone Number of Person to Contact

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) Date

Paid Preparer's FEIN, SSN or PTIN

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800SE" and tax year on your payment. Mail return and payment to: Office of Tax and Revenue, PO Box 96384, Washington DC 20090-6384.

2011 FR-800SE Sales and Use Tax Special Event Return



Taxpayer Identification Number Fill in: if FEIN if SSN Tax period ending (MMYY)

OFFICIAL USE ONLY
Vendor ID#0000

Business name
Mailing address line 1
Mailing address line 2
City State Zip Code + 4

Due date Fill in if amended return

Event name

Sales tax licensees must file a return even if no sales were made or no tax or fees are due.

Column A — Description	Column B — Taxable amount	Tax rate	Column C — Tax due – multiply column B by tax rate, enter here
1. Use Tax on Purchases Taxable at 6%	1B \$ <input type="text"/>	X .06	1C \$ <input type="text"/>
2. Gross Sales	2B \$ <input type="text"/>		
3. Sales Taxable at 6%	3B \$ <input type="text"/>	X .06	3C \$ <input type="text"/>
4. Sales and Purchases Taxable at 9%	4B \$ <input type="text"/>	X .09	4C \$ <input type="text"/>
5. Sales and Purchases Taxable at 10%	5B \$ <input type="text"/>	X .10	5C \$ <input type="text"/>
6. Sales for Parking Taxable at 12%	6B \$ <input type="text"/>	X .12	6C \$ <input type="text"/>
7. Sales and Purchases of Other Tobacco Taxable at 12%	7B \$ <input type="text"/>	X .12	7C \$ <input type="text"/>
8. Sales and Purchases Taxable at 14.5%	8B \$ <input type="text"/>	X .145	8C \$ <input type="text"/>
		9. Total Sales and Use Tax Due (Add Lines 1C - 8C)	9C \$ <input type="text"/>
		10. Enter 2% of 911 sales receipts less 3% discount	10C \$ <input type="text"/>
		11. Disposable Carryout Bag Fee (Net of discount)	11C \$ <input type="text"/>
		12. Total Tax and Fee (Add Lines 9C - 11C)	12C \$ <input type="text"/>
		13. Penalty – 5% per month with a maximum of 25%	13C \$ <input type="text"/>
		14. Interest – 10% per year	14C \$ <input type="text"/>
		15. Total Amount Due (Add Lines 12C - 14C)	15C \$ <input type="text"/>

TAXPAYER'S COPY

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

PLEASE SIGN HERE

Taxpayer's signature Title Date

Telephone Number of Person to Contact

PAID PREPARER ONLY

Preparer's signature (if other than taxpayer) Date

Firm name and address

Paid Preparer's FEIN, SSN or PTIN

Make check or money order payable to the DC Treasurer. Include your FEIN or SSN, "FR-800SE" and tax year on your payment. Mail return and payment to: Office of Tax and Revenue, PO Box 96384, Washington DC 20090-6384.

OFFICIAL USE

FP-331
Year 201 _____

CLAIM FOR REFUND
SALES AND USE TAX

NAME OF TAXPAYER _____

TRADE NAME _____ FEDERAL EMPLOYER IDENTIFICATION NO. SSN

STREET ADDRESS _____

CITY _____ STATE _____ ZIP CODE _____ PHONE # _____ FAX # _____

NOTE: FOR TAX PAID ON MORE THAN ONE RETURN, LIST EACH ON A SEPARATE LINE

PERIOD ENDED	TOTAL TAX PAID	DATE OF PAYMENT	AMOUNT OF REFUND CLAIMED	EXPLANATION OF OVERPAYMENT
	\$	←TOTAL→	\$	(FOR ADDITIONAL SPACE, USE OTHER SIDE)

Under penalties of law the duly authorized applicant(s) do solemnly swear or affirm that the foregoing statements are correct to the best of my (our) knowledge.

AUTHORIZED SIGNATURE _____ TITLE _____ DATE _____

OFFICIAL USE			
	INITIAL	DATE	AMOUNT
APPROVED			
DENIED			

FP-331 Instructions

Sales and Use Tax

Section 47-2020(a) of the DC Sales Tax Act allows a refund of tax erroneously or illegally collected if a claim is filed within **three years** from the date you paid the tax. If the tax has been collected from the customer, it must be refunded by the seller to the customer in cash or credit before the vendor can apply for a refund.

Attach your evidence to support the claim for refund. Include copies of original invoices, Certificates of Resale (OTR-368), Qualified High Technology Company Exempt Purchase Certificates (FP-337), tax exemption numbers of semipublic institutions, credit memos for returned sales or taxes refunded to customers and any other related documents.

Mail the claim to:

Office of Tax and Revenue
Audit Division
PO Box 556
Washington, DC 20044-0556

Questions? Call us at (202) 727-4829.

OFFICE OF TAX AND REVENUE
PO BOX 96384
WASHINGTON DC 20090-6384

OFFICE OF TAX AND REVENUE
PO BOX 96384
WASHINGTON DC 20090-6384