

D.C. Sales Tax Reporting

Instructions to GW Departments

The George Washington University

University Accounting Services

January 2012

General Requirements

- ALL GW Departments that are performing taxable sales transactions report D.C. Sales Tax reported to UAS (University Accounting Services)
- Deadline- Report Sales Taxes on or before the 10-th of the following month
- New reporting procedure effective January 1, 2012
- The new form should be used for December 2011 taxes which will be reported on or before January 10, 2012

The New Procedure

- New Remittance Form
- Form due even if there are not taxable sales during the reporting month
- Payment request **NOT** required
- Form FR-800M **NOT** required
- If necessary detailed spreadsheets may be attached to the remittance form (will be discussed on case by case basis)
- Send by email

George Washington University

Employer Tax Identification Number: 53-0196584

District of Columbia Monthly Sales Tax Remittance Form

Sales Tax Month & Year:	1
Date Completed:	2
Prepared by:	3
Your Title:	4
Your Department:	5
Your Location:	6
Your Phone Number:	7
Your E-mail Address:	8

This Form is due to the Accounting Department on or before the 10th of each Month
This form is due even when there are no sales during the reporting month.

Contact for questions: Maia Balabanska
 Title: Senior Accountant
 Department: University Accounting Services
 Telephone Number: 703-726-4106
 E-mail Address: mbalbsan@gwu.edu

This form must be completed electronically and e-mailed to Maia Balabanska.
Departments reporting a list of GL orgs may attach additional spreadsheet
or add lines for the table.

Column A				Column B	Column C Col. A x Col.
Sales Tax Rate for Revenue	Description of Revenue	Revenue Account(s)	GL Org Codes	Taxable Sales	Sales Tax Amount
6.00%	9	10	11	12	\$ 13 -
6.00%					\$ -
6.00%					\$ -
6.00%					\$ -
6.00%					\$ -
14.50%					\$ -
18.00%					\$ -
Grand Total Sales				\$ 14 -	\$ 15 -

NEW Remittance Form

1- Month and year for which the sales tax is reported

2- Date the form is completed

Items 3-8 are relatively constant:

3- Preparer

4- Title

5- Department

6- Location

7- tel number

8- email address

NEW Remittance Form- cont.

9- description of revenue e.g. what has been sold- basketball tickets, summer housing, candy, printing etc.

10- Revenue account number(s)- acct. numbers where the all taxable revenue has been booked

11- GL org code. Separate sales by org codes. If there is a long list of orgs (Summer Housing) a separate spreadsheet may be attached

12- Taxable sales- total taxable sales for the month. This amount should be equal to the balance in the revenue accounts which records only the taxable revenue- this is verified by the department

13- Sales Tax- automatic field; calculates the sales tax depending on the category (different %). This amount should be equal to the monthly balance in the Sales Tax account (21281) for the month- this is verified by UAS

14- Total Taxable sales- auto calculated

15- Total Sales Tax- auto calculated

Source Documents

- EAS Reports- 324B (CSV format)- to verify total taxable sales
- EAS Report 329 (CSV format)- to verify total tax
- Excel spreadsheets
- Timing- taxes booked in the following month, can be reported next month