

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



NOTICE REGARDING ELECTRONIC FILING/PAYMENT REQUIREMENTS

OTR TAX NOTICE 2010-08

August 6, 2010

**STEVIE SELLOWS INTERMEDIATE CARE FACILITY FOR THE MENTALLY RETARDED
QUALITY IMPROVEMENT ACT (ICF-MR)**

The Stevie Sellows ICF-MR Quality Improvement Act of 2005 (“Act”) DC Law requires that all intermediate care facilities for the mentally retarded must pay a provider assessment on a quarterly basis. The filing and payment periods established for FY2010/2011 are as follows:

1st payment is due by September 30, 2010

2nd payment is due by December 31, 2010

3rd payment is due by March 31, 2011

4th payment is due by June 30, 2011

If the due date of the return falls on a Saturday, Sunday, or holiday, the return and payment are due the next business day. Failure to file and pay electronically will subject the taxpayer to the appropriate penalties established under Title 47 of the DC Official Code for the collection of the assessment.

The facilities subject to the ICF-MR assessment are organizations that provide services to consumers with developmental disabilities and where the primary purpose is to provide health or rehabilitative services and have provided a quality of care and an amount of funding required by the Social Security laws.

The assessment is determined by “gross revenue”, which means the sum of revenue for provisions of services to consumers with developmental disabilities. For purposes of the assessment, gross revenue does not include charitable contributions, or interest income.

The Mayor has authority to issue rules necessary and appropriate to carry out the provisions of the legislation, including electronic filing and payment requirements. The purpose of this notice is to announce that OTR will require taxpayers that are identified by the Department of Health Care Finance (DHCF) to file a FR-1700Q, Stevie Sellows ICF-MR quarterly return electronically

and pay electronically the applicable assessment in accordance with the instructions contained in this notice and any later notices published on OTR's website.

For any taxpayer identified by DHCF, the ICF-MR facility will be required to file and pay electronically beginning **September 30, 2010**. DHCF will provide the assessment calculation to OTR. Upon request to DHCF, DHCF will provide additional substantive guidance on the calculation of the assessment to the taxpayer(s).

In order to file and pay electronically, a taxpayer must (1) have a valid Federal Tax Identification Number (FEIN); (2) have filed a completely executed FR-500, Combined Business Tax Registration form; and (3) be registered for the electronic Taxpayer Service Center (eTSC). Taxpayers can download or submit electronically, the FR-500 and the eTSC registration application from the OTR's Taxpayer Service Center at www.taxpayerservicecenter.com. The completed forms must be submitted to OTR's Customer Service Center, 1101 4th Street, SW, Washington, D.C. 20024, if not filed electronically. Registered taxpayers are required to file and pay the ICF-MR assessment by ACH Credit or ACH Debit.

NOTES:

- **If a previously filed FR-500 or eTSC registration has been submitted, you do not need to file this form a second time.**
- **In compliance with new banking rules, if the payment is from an account outside of the United States, you must pay by credit card.**

Electronic Filing and Payment Instructions

1. The taxpayer will log into the ICF-MR filing and payment site using their FEIN/EIN. This site can be accessed through www.taxpayerservicecenter.com.
2. Each facility will be assigned a pre-determined OTR account number. Please use this account number for any correspondence to the OTR.
3. If a filer is making payments on behalf of multiple facilities, each facility must be entered separately to ensure proper posting to your account.
4. Follow the on-line filing process. The assessment, and any applicable penalties and interest, will automatically be displayed.
5. Once the return is completed, you will receive a transaction number. Please keep this number for your records.
6. Payment options will be displayed at the bottom of the transaction number screen. Click "Pay-on-line" to pay by ACH Debit, or ACH Credit to make a payment through your bank.
7. If you choose to Pay-on-line, follow the steps to authorize your debit. You will receive a separate confirmation number for your payment.
8. To make an **ACH Credit** payment, the taxpayer must first file an electronic return on the eTSC website, and then select ACH Credit payment option. The taxpayer must transmit ACH Credit

payments in accordance with the specifications outlined in the “DC ACH Payment Guide” posted at <https://www.taxpayerservicecenter.com/GetStarted.jsp>. Failure to comply with the established specifications will cause delays in posting to your account.

eTSC Login Instructions

Taxpayers also must register for the eTSC. The eTSC allows taxpayers 24-hour access to the eTSC website to view all of their accounts, file the quarterly ICF-MR returns, and make on-line **ACH Debit** payments.

After OTR completes the eTSC registration, OTR will send a *User ID/Logon* and *Password* via regular mail to each authorized user. Once you have received your user id/logon and password and have logged in, you will see an account summary page. To file your ICF-MR return, click on “File ICF-MR” in the eTSC services window on the left-hand side of the page. To view your account summary, click on the grey “ICF-MR” tab in the Account Summary window.

To obtain a copy of your filed return in PDF format, select “Message Center” in the eTSC services window on the left-hand side of the page. The last 20 returns will be displayed. The message center is not intended to forward or receive e-mail.

If you have any questions regarding the assessment, please contact the DHCF at (202) 442-5988. If you have any questions regarding the ICF-MR filing or payment requirements, please contact Customer Service at (202) 727-4TAX (4829) or e-Commerce Division at 202-442-6313, or by email ETSCAccount@dc.gov.