

THE DISTRICT OF COLUMBIA NEW SALES AND USE TAX FILING REQUIREMENTS



HAVE QUESTIONS ABOUT YOUR TAX FILING?

Additional information
can be found at [MyTax.DC.gov](https://mytax.dc.gov)
or by calling (202) 759-1946
or email e-services.otr@dc.gov

 @DC_OTR



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

1101 4th Street, SW, Ste. 270
Washington, DC 20004



WHAT'S NEW?

The District of Columbia Office of Tax and Revenue (OTR) has made changes to its Sales and Use tax process.

Effective **October 1, 2017**, OTR will no longer mail Sales and Use tax filing booklets. Additionally, the production of paper returns (including PDFs) and fillable forms will cease, and returns will only be available electronically via **MyTax.DC.gov**. However, OTR will continue to accept paper returns for the 2017 fiscal year and preceding fiscal year Sales and Use tax returns.

Beginning in **November 2017**, taxpayers will be required to file and submit payment via **MyTax.DC.gov** for the following Sales and Use tax returns:

Sales and Use Tax (includes bulk filings):

- FR-800A—Annual
- FR-800Q—Quarterly
- FR-800M—Monthly

Specialized Sales Tax:

- FR-800SM—Monthly

Sales and Use Tax Special Event:

- FR-800SE

Street Vendors and Mobile Food Services Minimum Sales Tax:

- FR-800V—Quarterly

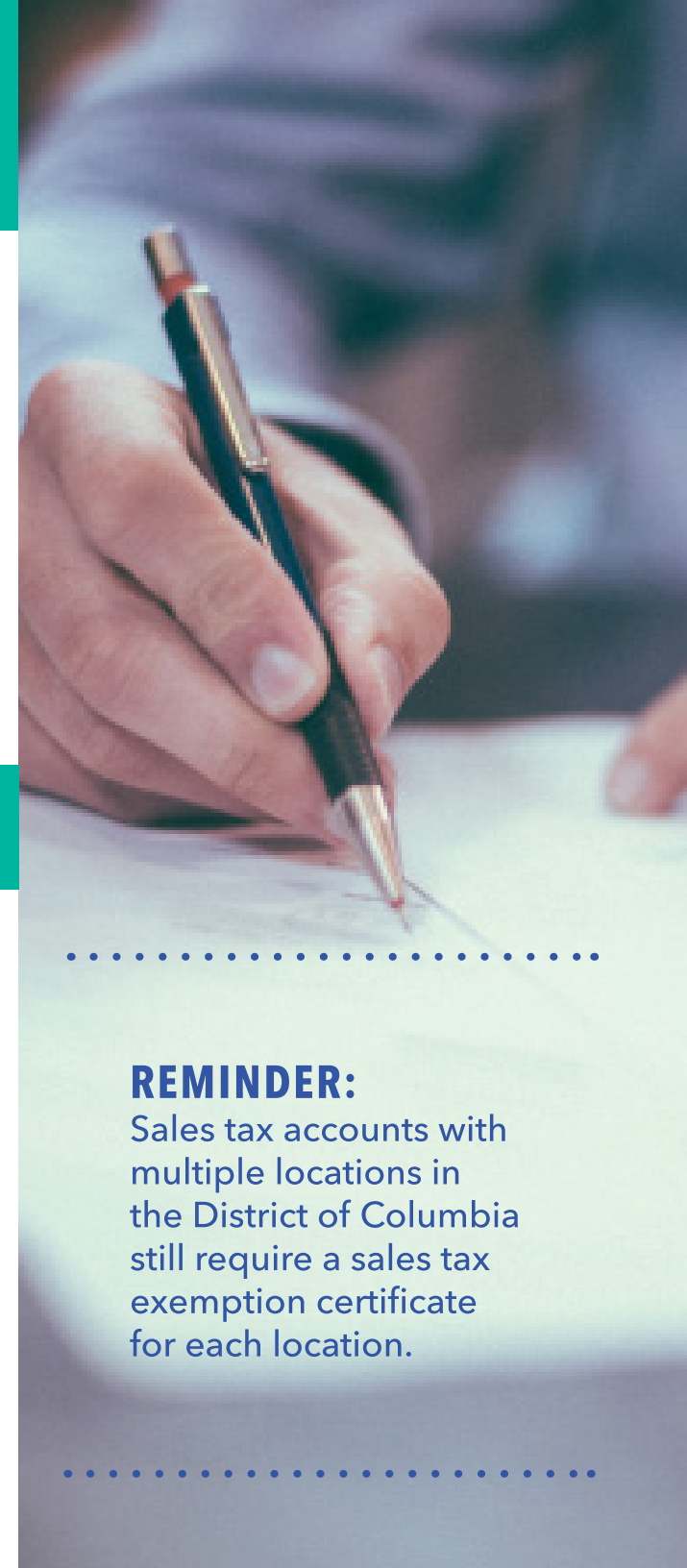
ADDITIONAL CHANGES TO SALES AND USE TAX RETURNS

The Sales and Use tax returns FR-800 (Monthly/Quarterly/Annual) will include a new column to report "Credit for Tax Refunded to Purchaser," as well as a line to report "Exempt Sales." These changes will create transparency and reduce errors on the returns.

Additionally, amended and final returns must be filed via **MyTax.DC.gov** for the 2018 and later tax filing periods.

SALES TAX EXEMPTION

Beginning in **November 2017**, organizations applying for a sales tax exemption will be required to complete an online application and attach supporting documentation via **MyTax.DC.gov**. If the exemption is approved, OTR will issue an official certificate which will include an expiration date. Taxpayers must reapply for a new exemption prior to the exemption expiration date on the certificate.



REMINDER:

Sales tax accounts with multiple locations in the District of Columbia still require a sales tax exemption certificate for each location.