



Street Vendor Amnesty Program

Frequently Asked Questions

What is the Street Vendor Amnesty Program?

The District of Columbia Council recently enacted the Street Vendor Advancement Amendment Act of 2023 (D.C. Law L25-0021, eff. July 1, 2023) requiring the Department of Licensing and Consumer Protection (“DCLP”) to establish an amnesty program for eligible street vendors (the “Amnesty Program”) and authorizing OTR to abate certain District minimum sales taxes owed by street vendors if DCLP certifies to OTR that the street vendor is eligible for abatement under the Amnesty Program. For more information about the Amnesty Program, please visit DCLP’s website at <https://dlcp.dc.gov/node/1683076> or contact DLCP at DLCP@dc.gov.

What are the eligibility requirements to qualify for Amnesty Program?

The Amnesty Program is administered by DLCP. For more information about the Amnesty Program, please visit DCLP’s website at <https://dlcp.dc.gov/node/1683076> or contact DLCP at DLCP@dc.gov.

What tax periods are eligible for abatement of minimum sales tax under the Amnesty Program?

Periods ending March 31, 2010 – September 30, 2023 (No period outside of these dates will qualify.) If a street vendor has tax delinquencies outside of these periods, it must satisfy them before applying for amnesty.

What documentation does a street vendor need from OTR to provide to DLCP with its application for the Amnesty Program?

Street vendors must obtain a Statement of Account from OTR. OTR will provide a Statement of Account for all street vendors applying for the Amnesty Program.

How can a street vendor obtain a Statement of Account from OTR?

There are several ways to obtain a Statement of Account:

- Email a request to DCStreetVendorTaxAmnesty@dc.gov. (Your email must include your name, the names of the business, taxpayer identification number (SSN or FEIN), or the customer identification number associated with your MyTax account);
- Call OTR at (202) 724-5405 to speak to a Collection Representative to request a Statement of Account; or
- Download the current Statement of Account via the MyTax portal by taking the following steps:
 - Log into MYTAX portal at MyTax.DC.gov.
 - Select More
 - Under Letters and Messages
 - Select View Letters
 - Select Statement of Account Letter

What steps should a street vendor take before applying to DLCP for the Amnesty Program?

1. Make sure you have properly registered with OTR by submitting a complete Form FR-500. Please see the following tutorial for additional assistance:

https://MyTax.DC.gov/WebFiles/Documents/Tut/Bus/GI/How_to_Register_a_New_Business_Form_FR-500.pdf

2. Update your contact information on MyTax.DC.gov.
3. Electronically file all required Street Vendor sales tax returns for every period that you held a Street Vendor license, even if you were not operating. (To receive full benefit of the amnesty, you are encouraged to electronically file all missing Street Vendor tax returns).
4. Obtain a current **Statement of Account** from OTR that lists all outstanding Street Vendor debt (See FAQ 6.)

What if a street vendor has not filed for all sales tax periods in which it held an active vending license?

To receive full benefit of the Amnesty Program, OTR encourages taxpayers to file all missing Street Vendor Sales tax returns (Form FR-800V). Any non-filed periods that remain unresolved may be subject to collection and enforcement action.

How long will it take for OTR to process electronically filed Street Vendor Minimum Sales Returns (Form Fr-800V)?

Processing time may take up to 3 business days.

Do street vendors need a Clean Hands certificate to apply for the Amnesty Program?

No. DCLP does not require a Clean Hands certificate to apply for the Amnesty Program.

How long will it take for OTR to process an abatement once DLCP certifies to OTR that a street vendor is eligible for an abatement?

After OTR receives confirmation from DLCP that you are approved for the Street Vendor Amnesty Program, and authorized to receive abatement, it will take OTR up to 10 business days from the receipt of DLCP's authorization to process your abatement. OTR will only process an abatement for the listed approved periods as directed by DLCP.

How can a street vendor confirm that OTR has processed the abatement of minimum sales tax certified to OTR by DCLP?

Street vendors may obtain or view an updated Statement of Account by logging into the MyTax account portal.

Will there be any information on the MyTax portal whether an application for amnesty was approved or denied by DLCP?

No. Please contact DLCP for information concerning the denial or approval of your application for the Street Vendor Tax Amnesty program.

What are the tax filing requirements for Street Vendors in the District?

Registration: Street vendors must be properly registered with the Office of Tax and Revenue. A registration form (Form FR-500) must be submitted online via the MyTax.DC.gov online portal. If you are already registered, you can make changes to your existing registration online at MyTax.DC.gov.

Sales Tax: Street vendors are required to *either* collect 10 % sales tax on the sale of food and drinks and 6% sales tax on other items *or* pay the minimum sales tax of \$375—whichever is higher. The minimum sales tax is required even if there were no sales. Street Vendor must file a quarterly sales tax (Form FR-800V) electronically and pay the tax due online at MyTax.DC.gov. (If a Street Vendor is no longer operating in the District, they must cancel their vending license with the Department of Licensing and Consumer Protection (DLCP). As long as a Street Vendor holds a vending license, they will be required to pay the minimum sales tax as required by District law.)

Business Franchise Tax: Most individuals engaging in a trade or business in the District, including Street Vendors, are required to file an annual unincorporated business franchise tax return (Form D-30) if your annual gross receipts are over \$12,000. If you have \$12,000 or less in annual gross receipts from your street vendor business, you must file an Affidavit in Lieu (Form D-30N). For more information on business franchise tax filing requirements, please visit MyTax.DC.gov.

Personal Property Tax: Most business entities that are registered with a District of Columbia address and that own or hold personal property in trust must file a DC personal property tax return (FP-31) by July 31 each year.

Income Tax: Like all District residents, individuals who earn income as Street Vendors are required to file a District individual income tax return (Form D-40) and pay individual income taxes. For more information on who is required to file a District individual income tax return (Form D-40), visit MyTax.DC.gov.

Other Taxes: There may be additional tax filing requirements for street vendors depending on the specific taxpayer's situation. For more information on business tax filing requirements in the District, please visit MyTax.DC.gov or contact the Office of Tax and Revenue to speak with a Collection and Enforcement representative at (202) 724-5405.

Completing the above steps will ensure that you can provide DLCP with the required information to submit your application for the Street Vendor Amnesty Program.

If you have any questions, please contact us at (202) 724-5405. If you need registration assistance, please call (202) 727-4TAX (4829).

For technical concerns, please contact eServices at (202) 759-1946.

Translation services are available.