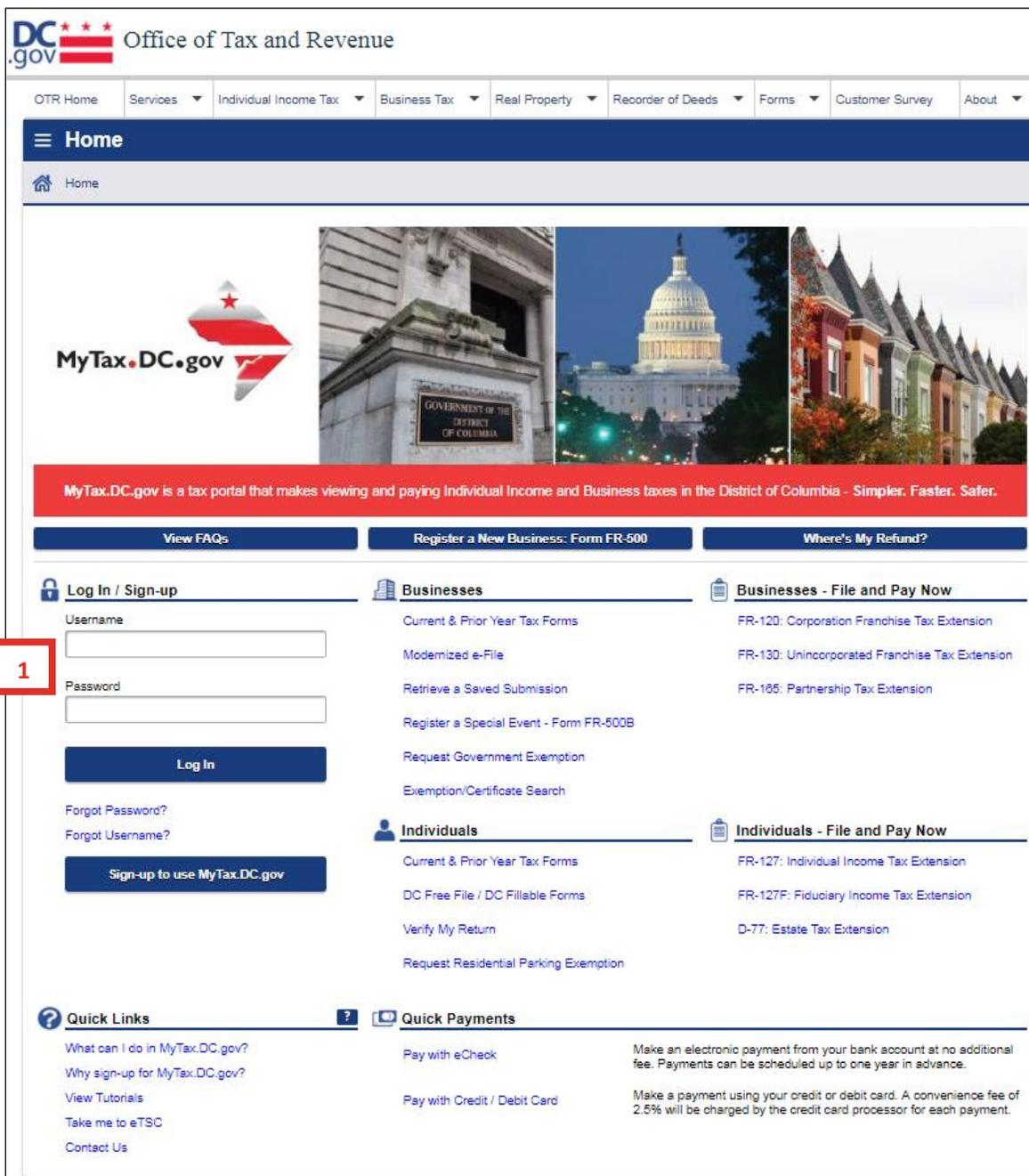


# MyTax.DC.gov User Guide:

## How to Request an Utility Exemption Certificate (OTR-308)

Follow this step-by-step guide to learn how to request an exemption from sales tax on utilities via [MyTax.DC.gov](https://mytax.dc.gov).



The screenshot shows the MyTax.DC.gov homepage. At the top, there is a navigation menu with links for OTR Home, Services, Individual Income Tax, Business Tax, Real Property, Recorder of Deeds, Forms, Customer Survey, and About. Below the navigation is a 'Home' button. The main content area features a banner with the MyTax.DC.gov logo and a red bar stating: "MyTax.DC.gov is a tax portal that makes viewing and paying Individual Income and Business taxes in the District of Columbia - Simpler. Faster. Safer." Below the banner are three buttons: "View FAQs", "Register a New Business: Form FR-500", and "Where's My Refund?". The page is divided into several sections: "Log In / Sign-up" (with a red box and the number 1 highlighting the login fields), "Businesses" (with links for Current & Prior Year Tax Forms, Modernized e-File, Retrieve a Saved Submission, Register a Special Event - Form FR-500B, Request Government Exemption, and Exemption/Certificate Search), "Businesses - File and Pay Now" (with links for FR-120: Corporation Franchise Tax Extension, FR-130: Unincorporated Franchise Tax Extension, and FR-185: Partnership Tax Extension), "Individuals" (with links for Current & Prior Year Tax Forms, DC Free File / DC Fillable Forms, Verify My Return, and Request Residential Parking Exemption), "Individuals - File and Pay Now" (with links for FR-127: Individual Income Tax Extension, FR-127F: Fiduciary Income Tax Extension, and D-77: Estate Tax Extension), "Quick Links" (with links for What can I do in MyTax.DC.gov?, Why sign-up for MyTax.DC.gov?, View Tutorials, Take me to eTSC, and Contact Us), and "Quick Payments" (with links for Pay with eCheck and Pay with Credit / Debit Card, each with a brief description of the payment method).

1. From the [MyTax.DC.gov](https://mytax.dc.gov) homepage, log in using your **Username** and **Password**.

**Home** Log Off

Home

**Logon** Settings **Alerts** **I Want To** More...

bsndemo4  
John Taxpayer  
john.taxpayer@dc.gov  
+1 (202) 555-5555  
Last logged on 25-Sep-2017  
**Balance: (\$5,000.00)**

There are 5 unread messages  
There is 1 unread letter  
Pending Account Access Request  
1 submission needs attention

View My Web Profile  
Register a New Tax Account  
Send OTR a message  
Manage payments and returns  
View FAQ's  
Go Paperless

**Accounts** Submissions Correspondence Names and Addresses Logons Exemptions

**Accounts** More...

Filter

Corporation Franchise Tax	250-00000832	APOLLO FINANCIAL, INC.	\$0.00
<b>2</b> Sales & Use Tax	350-000132190	APOLLO FINANCIAL, INC.	(\$5,000.00)
Withholding Non-Payroll Tax	300-00000833	APOLLO FINANCIAL, INC.	\$0.00
Withholding Wage Tax	300-100011032	APOLLO FINANCIAL, INC.	\$0.00

Register a New Tax Account

- In the user profile, under **Accounts**, click the applicable account that you would like to request an exemption (e.g. **Sales & Use Tax**).

**Sales & Use Tax** Log Off

Home > Sales & Use Tax

**Account** Settings **Account Alerts** **I Want To** 3 More...

bsndemo4  
APOLLO FINANCIAL, INC.  
00000-56128  
Sales & Use Tax  
350-000132190  
**Balance: (\$5,000.00)**

There is 1 unread message

Request a Sales Refund  
Request to Close Account  
Make a payment  
Manage payments and returns  
Request a Penalty Waiver

**Periods** Submissions Correspondence Names and Addresses Logons

**Periods** More...

30-Sep-2017	(\$5,000.00)	File Return
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- Click the **More** tab at the top right-hand corner.

**I Want To** Log Off

Home > Sales & Use Tax > I Want To

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**I Want To**

- [Request a Sales Refund](#)
- [Request to Close Account](#)
- [Make a payment](#)
- [Manage payments and returns](#)
- [Request a Penalty Waiver](#)      Make a request to waive Late File Penalty and Late Pay Penalty

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**Payment Agreement**

- [Request Payment Agreement](#)
- [Update Payment Agreement Bank](#)

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**Request An Exemption**

<a href="#">Exemption To File</a>	Request for Exemption To File (FR-164)
<b>4</b> <a href="#">Utility Exemption Certificate</a>	Request for Utility Exemption Certificate (OTR-308)
<a href="#">Contractor's Exempt Purchase Certificate</a>	Request for Contractor's Exempt Purchase Certificate (OTR-553)
<a href="#">Certificate of Resale</a>	Certificate of Resale (OTR-368)

4. Under the **I Want To** section, click **Utility Exemption Certificate**.

☰ Utility Exemption Certificate (OTR-308)
🔒 Log Off

🏠 Home > Sales & Use Tax > I Want To > Utility Exemption Certificate (OTR-308)

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### Utility Exemption Instructions

This application serves as a request for an exemption from sales tax on utilities. A separate form is required for each utility and meter location. The exemption cannot be transferred when there is a change in ownership of the entity, utility provider, and/or meter. A new application must be completed to accommodate any changes. Below are the usage definitions for eligible applicants.

**Industrial Use:**  
 Sales of gas, oil, electricity, solid fuel, or steam directly consumed in the manufacturing, assembling, processing, or refining of tangible personal property for sale or resale (e.g. operating machinery, lighting and heating a factory or shop) are exempt from District of Columbia sales tax. All utilities consumed in the administrative or commercial phases of business activities, such as general offices, plant cafeterias, sales and display rooms, retail outlets, garages where trucks for off-premises sales of products are stored and serviced and similar uses, are taxable.

Applicants must also provide:

- A predominant use study performed by a certified engineer
- A utility bill (within the last 3 months). If a bill has not yet been produced, a welcome letter from the utility provider is required.

**Restaurant Use:**  
 A restaurant must be separately metered or sub-metered in order to receive the exemption. For example, a restaurant located in a hotel cannot share the same utility meter as the hotel itself. "Restaurant" is a retail establishment that is licensed by the District of Columbia and in the principal business of preparing and serving food to the public. For example, if an establishment prepares and sells food to the public and is also a bakery, it will qualify as a restaurant. The term "restaurant" includes pizzeria, delicatessen, ice cream parlor, cafeteria, take-out counter, caterer, banquet, and food processing areas in hotels. "Restaurant" does not include beverage counters such as coffee shops or juice bars.

Applicants must also provide:

- A utility bill (within the last 3 months). If a bill has not yet been produced, a welcome letter from the utility provider is required.

If approved, the Office of Tax and Revenue will send the applicant an exemption certificate that must be transmitted to the appropriate utility provider. If denied, the applicant will receive a letter.

Save Draft

Cancel

<

5a

Next >

5. Please carefully read the **Utility Exemption Instructions**.
  - a. Click **Next**.

**Utility Exemption Certificate (OTR-308)** Log Off

Home > Sales & Use Tax > I Want To > Utility Exemption Certificate (OTR-308)

1. Utility Exemption Instructions 2. Utility Exemption **6**

### Utility Exemption

#### Purchaser Information

ID (FEIN or SSN) 234598723 Account # 350-000132190 NAICS Code 522320 Financial Transactions Processing, Reserve, and Clearinghouse Activities

Name APOLLO FINANCIAL, INC. **6a**

Trade Name

Address 820 MARYLAND AVE NE

City, State, Zip WASHINGTON DC 20002-5306 **6b**

Is Billing Address different from the Service Address listed above? Yes No **6b** Required

#### Utility Detail

Type of Utility Required **6c**

Name of Utility Provider Required **6c**

Meter/Sub-Meter Number Required

Utility Account Number Required

Utility Purpose Required

Number of Attachments 0

#### Attachments

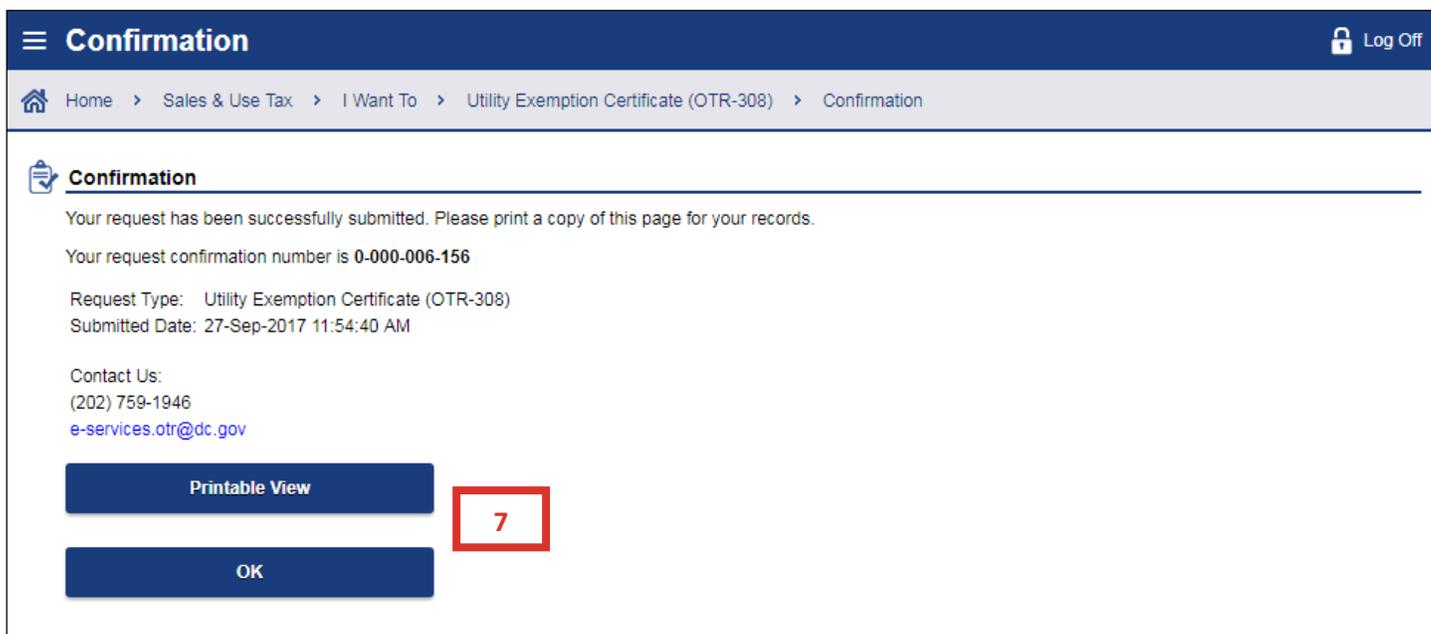
Add Attachment **6d**

Type	Name	Description	Size
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**6e**

Save Draft Cancel Previous Submit

6. On the **Utility Exemption** page, please complete the following information:
  - a. Carefully review the pre-populated section to ensure your information is correct. If you notice errors please contact OTR’s e-Services Unit at 202-759-1946 or [e-services.otr@dc.gov](mailto:e-services.otr@dc.gov).
  - b. Answer **Yes** or **No** if your billing address is different from the Service Address listed.
  - c. From the drop down bar, select the **Type of Utility** and **Name of Utility Provider**. Enter your **Meter/Sub-Meter Number** and **Utility Number**, and select the **Utility Purpose** from the drop down bar.
  - d. Attach the required documents.
  - e. Click **Submit**.



The screenshot shows a web browser window with a dark blue header. On the left, there is a hamburger menu icon and the word "Confirmation". On the right, there is a "Log Off" button with a lock icon. Below the header is a breadcrumb trail: Home > Sales & Use Tax > I Want To > Utility Exemption Certificate (OTR-308) > Confirmation. The main content area has a sub-header "Confirmation" with a printer icon. The text below reads: "Your request has been successfully submitted. Please print a copy of this page for your records." followed by "Your request confirmation number is 0-000-006-156". It then lists "Request Type: Utility Exemption Certificate (OTR-308)" and "Submitted Date: 27-Sep-2017 11:54:40 AM". Contact information includes "Contact Us:", "(202) 759-1946", and a blue link "e-services.otr@dc.gov". At the bottom, there are two dark blue buttons: "Printable View" and "OK". A red square with the number "7" is positioned to the right of the "Printable View" button.

7. A **Confirmation** page displays. To obtain a printed copy of this page, click **Printable View**. Otherwise, click **OK**.