April 10, 2020

**OTR TAX NOTICE 2020 - 05**

**COVID-19 FRANCHISE TAX NEXUS**


The Office of Tax and Revenue will not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home (e.g., computers, computer equipment, or similar property) temporarily located in the District during the period of the declared public emergency and public health emergency, including any further extensions by the Mayor.

For additional information, please contact OTR’s Customer Service Center at e-services.otr@dc.gov or (202) 759-1946.