

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



April 10, 2020

OTR TAX NOTICE 2020 - 05

COVID-19 FRANCHISE TAX NEXUS

On March 11, 2020, the Mayor of the District of Columbia declared a public emergency and a public health emergency caused by the coronavirus (COVID-19). *See* Mayor's Order 2020-045 dated March 11, 2020, and Mayor's Order 2020-46 dated March 11, 2020. The Mayor subsequently extended the declaration of a public emergency and a public health emergency through April 24, 2020. *See* Mayor's Order 2020-050 dated March 20, 2020.

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.