

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



March 20, 2020

OTR TAX NOTICE 2020 - 02

COVID-19 EMERGENCY SALES AND USE TAX RELIEF

On March 17, 2020, the Council of the District of Columbia enacted the COVID-19 Response Emergency Amendment Act of 2020 (“Act”). See COVID-19 Response Emergency Amendment Act of 2020, effective March 17, 2020 (Act No. 23-0217). The Act amended D.C. Code § 47-4221 by expanding the authority of the Office of Tax and Revenue (“OTR”) to abate interest and waive penalties for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020, provided certain conditions are met.

All vendors who are required to file sales and use tax returns on either a monthly or a quarterly basis are eligible for this relief, except for hotels and motels permitted to defer real property taxes under D.C. Code § 47-811(b). (For more information regarding the real property tax deferral, see OTR Notice 2020-01, Extended Real Property Tax Due Date for Hotels and Motels Relating to the First Half of Tax Year 2020 Installment). Any hotel or motel vendor registered with OTR with the NAICS code 72111, 721110, 72112 or 721120 is ineligible for this relief.

Accordingly, OTR will automatically waive interest and penalties that would ordinarily be assessed for failure to timely pay sales and use tax due for periods ending on February 29, 2020 and March 31, 2020 as follows:

- Monthly Filers. Eligible vendors who are required to file sales tax returns on a monthly basis must file an FR-800M as usual through [MyTax.DC.gov](https://mytax.dc.gov) on or before March 20, 2020 for the period ending February 29, 2020 and on or before April 20, 2020 for the period ending March 31, 2020.
- Quarterly Filers. Eligible vendors who are required to file sales tax returns on a quarterly basis must file an FR-800Q as usual through [MyTax.DC.gov](https://mytax.dc.gov) on or before April 20, 2020 for the period ending March 31, 2020.
- All eligible vendors must pay in full all sales and use taxes due for periods ending on February 29, 2020 and March 31, 2020 on or before July 20, 2020. Failure to pay in full by July 20, 2020 will result in interest and penalties accruing from your original payment due dates.

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