



HAVE QUESTIONS ABOUT YOUR TAX FILING?

Additional information can be found
at MyTax.DC.gov, by calling 202-759-1946
or emailing e-services.otr@dc.gov

 @DC_OTR



Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

1101 4th Street SW, Suite 270
Washington, DC 20024

Office of Tax & Revenue

Restaurant Utility
Exemption Sales Tax
Filing Requirements



THE DISTRICT OF COLUMBIA
RESTAURANT UTILITY TAX EXEMPTION

What is a restaurant?

A restaurant is a retail establishment that is licensed by the District of Columbia and has a principal business of preparing and serving food to the public. A restaurant does not include beverage counters, coffee shops and juice bars.



Utility Exemption Available to Restaurants

In the District of Columbia, restaurants are entitled to a sales tax exemption for purchases of the following utilities used directly in the restaurant:

- Natural or artificial gas, oil
- Electricity
- Solid fuel, and/or
- Steam

To qualify for the sales tax exemption, the restaurant's kitchen must have its own sub-meter or separate utility meter.



Utility Sales Tax Exemption Application

As of November 2017, restaurants applying for sales tax exemptions for utilities are required to complete an online application and attach supporting documentation via MyTax.DC.gov. If the exemption is approved, the Office of Tax and Revenue (OTR) will issue an official certificate which will include an expiration date. Taxpayers must reapply for a new exemption prior to the expiration date on the certificate.

Note: Sales tax accounts with multiple locations in the District of Columbia will require a sales tax exemption certificate for each location. A business registration form (FR-500) must be completed for each location. The form is located on MyTax.DC.gov.