

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



September 14, 2011

Combined Reporting Transitional Rules for Estimated Tax Payments for Corporations and Unincorporated Business Entities

The District of Columbia combined reporting regime is effective for tax years beginning after December 31, 2010. For taxpayers required to use combined reporting, any estimated payments due before 45 days after September 14, 2011, the effective date of District of Columbia's combined reporting statute, are due the next subsequent installment due date. For example, if a combined group's taxable year begins on January 1, 2011, the first, second and third "catch up" payments are due on December 15, 2011 together with the fourth quarter payment under combined reporting.