

September 7, 2012

OTR Notice 2012-07

Combined Reporting: An Additional Month Extension for Combined Reporting Filers with September 17, 2012 Due Dates

Effective for tax years beginning on or after December 31, 2010, a taxpayer corporation that is a member of a combined group and that must report income derived from the activities of that group in a combined report ("combined reporting filer") on September 17, 2012, may receive an automatic extension until October 15, 2012, in lieu of the six-month extension allowed to filers under D.C. Official Code § 47-1805.03(b), to file its combined report.

Final combined reporting regulations are expected to become effective September 14, 2012. To ensure that each entity included in the combined report is properly reported, determined, computed, assessed, collected, or adjusted, the OTR, pursuant to the authority in D.C. Official Code § 47-1805.02a(d) finds that allowing combined reporting filers extra time in which to file is reasonable in light of the significant and complex tax law change in the District and the compliance challenges for combined reporting filers.

The Second Notice of Proposed Rulemaking issued on August 31, 2012 will be amended to reflect the above extension.