

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



**OTR TAX NOTICE 2010-02
January 12, 2010**

**District of Columbia Income Tax Return Filing Obligations of
Domestic Partners or Other Similar Relationships Registered in Other Jurisdictions**

Purpose

The purpose of this Notice is to advise that domestic partners or other similar relationships registered in other jurisdictions will be able to file jointly or married filing separately on a combined return for tax years beginning on January 1, 2009, in the District of Columbia.

Filing Jointly or Separately on a Combined Form

District law, effective on July 20, 2009, recognizes domestic partners or other similar relationships registered in other jurisdictions. Based on this recognition, no additional registration of the domestic partnership will be required provided that the other jurisdiction recognized the domestic partnership. The partners would select either “registered domestic partners filing jointly” or “filing separately on same return” on their D-40 tax return.

OTR recommends that partners prepare a ‘mock’ joint federal return which is *not* to be filed on the federal level with the Internal Revenue Service, in order to determine whether filing jointly or filing separately on a combined D-40 tax return is more advantageous.