

Income/Franchise:

District of Columbia: OTR Says Pandemic-Related Telecommuting Nexus Relief Ends July 16

Notice 2022-06, D.C. Off. of Tax. Rev. (6/6/22). Following the District of Columbia's declared public emergency and public health emergency related to the COVID-19 pandemic and the subsequent underlying extensions of these emergencies, the District of Columbia Office of Tax and Revenue (OTR) issued an updated notice stating that it will "not seek to impose corporation franchise tax or unincorporated business franchise tax nexus solely on the basis of employees or property used to allow employees to work from home" during the emergency and through July 16, 2022. Specifically, the OTR announces that the relief set forth in its earlier guidance (*i.e.*, Notice 2020-05 and Notice 2020-07) regarding corporation franchise tax or unincorporated business franchise tax nexus "expires on July 16, 2022." Please contact us with any related questions.

URL: https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/OTR_NOTICE_2022-06_Nexus.pdf

URL: <https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/OTR%20TAX%20NOTICE%202020-05%20COVID-19%20EMERGENCY%20INCOME%20AND%20FRANCHISE%20TAX%20NEXUS.pdf>

URL: https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/COVID-19_EMERGENCY_INCOME_AND_FRANCHISE_TAX_NEXUS_UPDATE_Clean002.pdf

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