

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



OTR Notice 2013-03

**Combined Reporting: Seven-Month Extension of Time to File a Return for
Calendar and Fiscal Year Combined Reporting Filers**

Effective for tax years beginning after December 31, 2010, a calendar or fiscal year taxpayer that is a member of a combined group and that must report income derived from the activities of that group in a combined report, shall receive an automatic seven-month extension from the due date, in lieu of the six-month extension allowed to filers under D.C. Official Code § 47-1805.03(b), to file its combined report upon the designated agent's request for this extension. This extension applies to all final zero returns. *See* D.C. Code § 47-1805.02a(f); 9 DCMR 176.1.

The request for an extension of time to file must be made on or before the due date of the return and shall not extend the date for payment of the tax due. *See* 9 DCMR 176.2. Any combined reporting filer that does not apply for the seven-month extension provided for in this Notice would still be entitled to the automatic extension, provided that all the conditions for that extension have been met.

For tax years 2011 and 2012, an extension to file for six-months (Form FR-128) shall be considered an extension for seven months. Regulations regarding extensions of time may be found at the following link:

<http://www.dcregs.org/Gateway/NoticeHome.aspx?noticeid=4482387>.