

## Income/Franchise:

### District of Columbia: Proposed Rule Requires Some Taxpayers to Attach Federal Return to Filed Return

*Proposed Amended D.C. Mun. Regs. tit. 9, § 105.14*, D.C. Office of Tax & Rev. (10/11/24). The District of Columbia (DC) Office of Tax and Revenue proposed an amended rule providing that for taxable years beginning after December 31, 2024, certain DC taxpayers exceeding defined income thresholds must submit a copy of their federal income tax return – along with any schedules or other information provided to the Internal Revenue Service for the corresponding tax year or period – with the filing of their DC income tax returns, including:

**URL:** <https://www.dcregs.dc.gov/Common/NoticeDetail.aspx?NoticeId=N137974>

- Corporations with gross income for the taxable year exceeding \$2,500,000 worldwide, and \$50,000 apportioned to DC;
- Unincorporated businesses with gross income for the taxable year exceeding \$2,500,000 worldwide, and \$50,000 apportioned to DC;
- Partnerships with gross income for the taxable year exceeding \$2,500,000 worldwide, and \$50,000 apportioned to DC; and
- Corporations that are members of an affiliated group with gross income for the taxable year exceeding \$2,500,000 worldwide, and \$50,000 apportioned to the DC.

Comments on this proposed rulemaking are due no later than 30 days after the October 11, 2024 publication date in the DC Register. Please contact us with any related questions.

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