

## Income/Franchise:

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

*Amended D.C. Mun. Regs. tit. 9, § 105.14*, D.C. Office of Tax & Rev. (1/31/25). The District of Columbia (DC) Office of Tax and Revenue adopted an amended rule providing that for taxable years beginning after December 31, 2024, certain DC taxpayers exceeding defined income thresholds must submit an electronic 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=N139521>

- 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.

Please contact us with any related questions.

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