

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



September 5, 2012

OTR Notice 2012-07

Combined Reporting: Extension of Time to File FAS 109 Worksheet

Under proposed rule 9 DCMR § 175, as published in the D.C. Register at: <http://www.dcregs.dc.gov/Gateway/NoticeHome.aspx?noticeid=3291130>, any taxpayer intending to claim the FAS 109 deduction would have been required to file a FAS 109 Worksheet with the group's combined report with the Chief Financial Officer on or before September 15, 2012, specifying the total amount of the deduction which the taxpayer claims. On the basis of comments to the revised proposed regulations, the Office of Tax and Revenue has determined that it will amend the proposed regulations to extend the due date for the FAS 109 Worksheet to the due date for the 2012 Franchise Tax Returns.