



District of Columbia sales tax guide

Standard rate

The standard rate in the District of Columbia for sales tax for 2024 is 6%.

Reduced rate

There is no reduced rate listed in the District of Columbia for sales tax.

Sales of tax-free products and services

There are no specific tax-free products and services listed in the District of Columbia.

Who must register sales tax in the District of Columbia

If you do have not a physical presence in the District of Columbia and you meet the threshold, you must [register to collect and pay sales tax](#) in the District of Columbia.

Threshold

The amount of gross sales proceeds is \$100,000 or more;

The remote retailer enters 200 or more separate transactions to sell tangible personal property to customers.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

[The special rules are applicable to the SAAS business.](#)

[Software as Service Tax Thresholds by state.](#)

Online Marketplaces

[Beginning on April 1, 2019, a “marketplace facilitator” must collect District sales tax on behalf of its “marketplace sellers”.](#)

Registration procedure

[Remote sellers should register as a new business online using Form FR-500 and indicate in the questionnaire that they are remote sellers.](#)

Sales tax payment and filing date

[If the tax liability of remote sellers is less than or equal to \\$200 per period, you must file an annual return. The annual sales and use tax return \(filing form FR-800A\) is due by January 20th of the subsequent year.](#)

[If your sales and use tax liabilities are between \\$201 and \\$1,200 per period, you must file your quarterly return FR-800Q. The quarterly sales and use tax return \(filing form FR-800Q\) is due by the 20th of the month after the quarter is reported.](#)

[If your sales and use tax liability are greater than or equal to \\$1201 per period, you must file a monthly return FR-800M. The monthly sales and use tax return \(filing form FR-800M\) is due by the 20th day of each calendar month.](#)

Penalty and interest

[A penalty of 5% per month if you fail to file a return or pay any tax due on time. It may not exceed an additional amount equal to 25% of the tax due; The interest of 10% per year, compounded daily, on late payments.](#)

Exemption

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