

DISTRICT OF COLUMBIA
OFFICIAL CODE

TITLE 47.
TAXATION, LICENSING, PERMITS,
ASSESSMENTS, AND FEES.

CHAPTER 1A.
TAX RETURN PREPARERS.[REPEALED]

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 1A. TAX RETURN
PREPARERS.[REPEALED]

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CHAPTER 1A. TAX RETURN PREPARERS.[REPEALED]

§ 47-161. DEFINITIONS.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 101, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-161.

Legislative History of Laws

Law 10-115, the "Financial Administration Revision and Clarification Act of 1994," was introduced in Council and assigned Bill No. 10-439, which was referred to the Committee of the Whole. The Bill was adopted on first and second readings on January 4, 1994, and February 1, 1994, respectively. Signed by the Mayor on February 25, 1994, it was assigned Act No. 10-205 and transmitted to both Houses of Congress for its review. D.C. Law 10-115 became effective on April 30, 1994.

Law 13-305, the "Tax Clarity Act of 2000", was introduced in Council and assigned Bill No. 13-586, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on October 2, 2000, and November 8, 2000, respectively. Signed by the Mayor on December 13, 2000, it was assigned Act No. 13-501 and transmitted to both Houses of Congress for its review. D.C. Law 13-305 became effective on June 9, 2001.

Miscellaneous Notes

Mayor authorized to issue rules: Section 111 of D.C. Law 10-115 provided that, pursuant to subchapter I of Chapter 5 of Title 2, the Mayor shall issue rules to implement the provisions of this chapter.

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-162. PENALTY IMPOSED ON A TAX RETURN PREPARER FOR FAILURE TO SIGN A RETURN.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 102, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-162.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-163. UNDERSTATEMENT OF TAXPAYER'S LIABILITY BY TAX RETURN PREPARER.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 103, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-163.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-164. PENALTY FOR AIDING AND ABETTING UNDERSTATEMENT OF A TAXPAYER'S TAX LIABILITY.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 104, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-164.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-165. FRIVOLOUS TAX RETURN.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 105, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-165.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-166. STATUTE OF LIMITATIONS ON ASSESSMENT OF PENALTIES AND CLAIMS FOR REFUND.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 106, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44

DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-166.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-167. DETERMINATION OF PENALTY; NOTICE TO TAX RETURN PREPARER; PROTEST OF DETERMINATION.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 107, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-167.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-168. CLAIM FOR REFUND.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 108, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-168.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-169. RIGHT TO JUDICIAL APPEAL.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 109, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-169.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."

§ 47-170. ABATEMENT OF PENALTY.[REPEALED]

(Apr. 30, 1994, D.C. Law 10-115, § 110, 41 DCR 1216; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(a), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-170.

Legislative History of Laws

For legislative history of D.C. Law 10-115, see Historical and Statutory Notes following § 47-161.

For Law 13-305, see notes following § 47-161.

Miscellaneous Notes

Section 410(d) of D.C. Law 13-305 provides: "Section 406(a), (c), (j), (m), (p), (q), (s), (w), (bb), (dd), (ee), (hh) through (kk), (mm) through (oo), (qq) through (uu), (yy), (zz), (bbb), (ddd), and (fff) shall apply for all tax years or taxable periods beginning after December 31, 2000."