

DISTRICT OF COLUMBIA
OFFICIAL CODE

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

CHAPTER 37.
INHERITANCE AND ESTATE TAXES.

2001 Edition

DISTRICT OF COLUMBIA OFFICIAL CODE
CHAPTER 37. INHERITANCE AND ESTATE TAXES.

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CHAPTER 37. INHERITANCE AND ESTATE TAXES.

§ 47-3701. DEFINITIONS.

For the purpose of this chapter, the term:

- (1) "Council" means the Council of the District of Columbia.
- (2) "Decedent" means a deceased person who died on or after April 1, 1987.
- (3) "District" means the District of Columbia.
- (3A) "Domestic partner" shall have the same meaning as provided in § 32- 701(3).
- (4) "Federal credit" means:
 - (A) For a decedent whose death occurs on or after April 1, 1987, but prior to January 1, 2002, the maximum amount of credit for state death taxes allowable by section 2011 of the United States Internal Revenue Code of 1954, approved August 6, 1954 (68A Stat. 3; 26 U.S.C. § 1 *et seq.*), as it existed on January 1, 1986.
 - (B) For a decedent whose death occurs on or after January 1, 2002:
 - (i) The maximum amount of credit for state death taxes allowed by section 2011 of the Internal Revenue Code;
 - (ii) Any scheduled increase in the unified credit provided in section 2010 of the Internal Revenue Code or thereafter shall not apply and the amount of the unified credit shall be \$220,550; and
 - (iii) An estate tax return shall not be required to be filed if the decedent's gross estate does not exceed \$675,000.
 - (C) For a decedent whose death occurs on or after January 1, 2003:
 - (i) The maximum amount of credit for state death taxes allowed by section 2011 of the Internal Revenue Code;
 - (ii) Any scheduled increase in the unified credit provided in section 2010 of the Internal Revenue Code or thereafter shall not apply and the amount of the unified credit shall be \$345,800; and
 - (iii) An estate tax return shall not be required to be filed if the decedent's gross estate does not exceed \$1 million.
- (5) "Gross estate" means:
 - (A) For a decedent whose death occurs prior to January 1, 2008, the meaning defined in the Internal Revenue Code.
 - (B) For a decedent whose death occurs on or subsequent to January 1, 2008, the meaning defined in the Internal Revenue Code, except that for the purpose of calculating District estate taxes, gross estate shall be calculated as if federal estate tax law recognized a domestic partner in the same manner as a spouse.
- (6) "Internal Revenue Code" means the Internal Revenue Code of 1986, approved October 22, 1986 (100 Stat. 2085; 26 U.S.C. § 1 *et seq.*), in effect for federal estate tax purposes on January 1, 2001, unless a different meaning is clearly required by the provisions of this chapter.
- (7) "Mayor" means the Mayor of the District of Columbia.
- (8) "Nonresident" means a decedent who was domiciled outside the District at his death.
- (9) "Personal representative" means the personal representative or other person appointed by the court to administer the property of the decedent. If there is no personal representative or other person appointed, qualified, and acting within the District, then any person in actual or constructive possession

of any property having a situs in the District that is included in the federal gross estate of the decedent shall be deemed to be a personal representative to the extent of the property and the District estate tax due with respect to the property.

(10) "Resident" means a decedent who was domiciled in the District at his or her death.

(11) "State" means any state, territory, or possession of the United States and the District.

(12) "Taxable estate" means:

(A) For a decedent whose death occurs prior to January 1, 2008, the meaning defined in section 2501 of the Internal Revenue Code of 1954.

(B) For a decedent whose death occurs on or subsequent to January 1, 2008, the meaning defined in section 2501 of the Internal Revenue Code of 1954, except that for the purpose of calculating District estate taxes, taxable estate shall be calculated as if federal estate tax law recognized a domestic partner in the same manner as a spouse.

(13) "Value" means value as finally determined for federal estate tax purposes under the Internal Revenue Code of 1954.

(Feb. 24, 1987, D.C. Law 6-168, § 2, 33 DCR 7008; Feb. 28, 1987, D.C. Law 6-209, § 402(a), 34 DCR 689; June 24, 1987, D.C. Law 7-9, § 3, 34 DCR 3283; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 5, 2003, D.C. Law 14-307, § 1402(a), 49 DCR 11664; Nov. 13, 2003, D.C. Law 15-39, § 2102(a), 50 DCR 5668; Mar. 2, 2007, D.C. Law 16-191, § 109(e), 53 DCR 6794; Sept. 12, 2008, D.C. Law 17-231, § 41(o), 55 DCR 6758.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3701.

Effect of Amendments

D.C. Law 14-307 rewrote pars. (4), (5), and (6) which had read as follows:

"(4) 'Federal credit' means:

"(A) For a decedent whose death occurs on or after April 1, 1987, but prior to January 1, 2002, the maximum amount of credit for state death taxes allowable by section 2011 of the United States Internal Revenue Code of 1954, approved August 6, 1954 (68A Stat. 3; 26 U.S.C. § 1 *et seq.*), as it existed on January 1, 1986.

"(B) For a decedent whose death occurs on or after January 1, 2002:

"(i) The maximum amount of credit for state death taxes allowed by section 2011 of the Internal Revenue Code;

"(ii) Any scheduled increase in the unified credit provided in section 2010 of the Internal Revenue Code or thereafter shall not apply and the amount of the unified credit shall be \$675,000; and

"(iii) An estate tax return shall not be required to be filed if the decedent's gross estate does not exceed \$675,000.

"(5) 'Gross estate' means gross estate as defined in § 2031 of the Internal Revenue Code of 1954.

"(6) 'Internal Revenue Code of 1954' means the Internal Revenue Code of 1954 (26 U.S.C. § 101 *et seq.*), in effect for federal estate tax purposes on January 1, 1986."

D.C. Law 15-39, in par. (4)(B), substituted "\$345,800" for "\$675,000" in subpar. (ii), and substituted "\$1 million" for "\$675,000" in subpar. (iii).

D.C. Law 16-191 rewrote par. (4)(B) and added par. (4)(C). Prior to amendment, par. (4)(B) read as follows:

"(B) For a decedent whose death occurs on or after January 1, 2002:

"(i) The maximum amount of credit for state death taxes allowed by section 2011 of the Internal Revenue Code;

"(ii) Any scheduled increase in the unified credit provided in section 2010 of the Internal Revenue Code or thereafter shall not apply and the amount of the unified credit shall be \$345,800; and"

"(iii) An estate tax return shall not be required to be filed if the decedent's gross estate does not exceed \$1 million."

D.C. Law 17-231 added par. (3A); and rewrote pars. (5) and (12), which had read as follows:

"(5) 'Gross estate' means gross estate as defined in the Internal Revenue Code."

"(12) 'Taxable estate' means taxable estate as defined in 2051 of the Internal Revenue Code of 1954."

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2 of Inheritance and Estate Tax Temporary Act of 2002

(D.C. Law 14-227, March 25, 2003, law notification 50 DCR 2740).

For temporary (225 day) amendment of section, see § 2 of Inheritance and Estate Tax Clarification Temporary Act of 2004 (D.C. Law 15-119, March 30, 2004, law notification 51 DCR 3806).

Section 2 of D.C. Law 15-315, in par. (4), rewrote subpar. (B), and added subpar. (C) to read as follows:

"(B) For a decedent whose death occurs on or after January 1, 2002:

"(i) The maximum amount of credit for state death taxes allowed by section 2011 of the Internal Revenue Code;

"(ii) Any scheduled increase in the unified credit provided in section 2010 of the Internal Revenue Code or thereafter shall not apply and the amount of the unified credit shall be \$675,000; and

"(iii) An estate tax return shall not be required to be filed if the decedent's gross estate does not exceed \$675,000.

"(C) For a decedent whose death occurs on or after January 1, 2003:

"(i) The maximum amount of credit for state death taxes allowed by section 2011 of the Internal Revenue Code;

"(ii) Any scheduled increase in the unified credit provided in section 2010 of the Internal Revenue Code or thereafter shall not apply and the amount of the unified credit shall be \$345,800; and

"(iii) An estate tax return shall not be required to be filed if the decedent's gross estate does not exceed \$1 million."

Section 4(b) of D.C. Law 15-315 provides that the act shall expire after 225 days of its having taken effect.

Section 2 of D.C. Law 16-62 amended par. (4)(B) and added par. (4)(C) to read as follows:

"(B) For a decedent whose death occurs on or after January 1, 2002:

"(i) The maximum amount of credit for state death taxes allowed by section 2011 of the Internal Revenue Code;

"(ii) Any scheduled increase in the unified credit provided in section 2010 of the Internal Revenue Code or thereafter shall not apply and the amount of the unified credit shall be \$130,300; and

"(iii) An estate tax return shall not be required to be filed if the decedent's gross estate does not exceed \$675,000.

"(C) For a decedent whose death occurs on or after January 1, 2003:

"(i) The maximum amount of credit for state death taxes allowed by section 2011 of the Internal Revenue Code;

"(ii) Any scheduled increase in the unified credit provided in section 2010 of the Internal Revenue Code or thereafter shall not apply and the amount of the unified credit shall be \$345,800; and

"(iii) An estate tax return shall not be required to be filed if the decedent's gross estate does not exceed \$1 million."

Section 4(b) of D.C. Law 16-62 provides that the act shall expire after 225 days of its having taken effect.

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 1402(a) of Fiscal Year 2003 Budget Support Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see § 2 of Inheritance and Estate Tax Emergency Act of 2002 (D.C. Act 14-448, July 23, 2002, 49 DCR 7865).

For temporary (90 day) amendment of section, see § 2 of Inheritance and Estate Tax Congressional Review Emergency Act of 2002 (D.C. Act 14-507, October 23, 2002, 49 DCR 10219).

For temporary (90 day) amendment of section, see § 1402(a) of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see § 1402(a) of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see § 2002(a) of Fiscal Year 2004 Budget Support Emergency Act of 2003 (D.C. Act 15-105, June 20, 2003, 50 DCR 5613).

For temporary (90 day) amendment of section, see § 2002(a) of Fiscal Year 2004 Budget Support Congressional Review Emergency Act of 2003 (D.C. Act 15-149, September 22, 2003, 50 DCR 8360).

For temporary (90 day) amendment of section, see § 2 of Estate and Inheritance Tax Clarification Emergency Act of 2003 (D.C. Act 15-281, December 18, 2003, 51 DCR 187).

For temporary (90 day) amendment of section, see § 2 of Estate and Inheritance Tax Clarification Congressional Review Emergency Act of 2004 (D.C. Act 15-398, March 18, 2004, 51 DCR 3630).

For temporary (90 day) amendment of section, see § 2 of Estate and Inheritance Tax Clarification Emergency Act of 2004 (D.C. Act 15-620, November 30, 2004, 51 DCR 11455).

For temporary (90 day) amendment of section, see § 2 of Estate and Inheritance Tax Clarification Congressional Review Emergency Act of 2005 (D.C. Act 16-32, February 17, 2005, 52 DCR 3016).

For temporary (90 day) amendment of section, see § 2 of Estate and Inheritance Tax Clarification Emergency Act of 2005 (D.C. Act 16-203, November 17, 2005, 52 DCR 10513).

For temporary (90 day) amendment of section, see § 2 of Estate and Inheritance Tax Clarification Congressional Review Emergency Act of 2006 (D.C. Act 16-283, February 27, 2006, 53 DCR 1633).

For temporary (90 day) amendment of section, see § 2 of Estate and Inheritance Tax Clarification Emergency Act of 2006 (D.C. Act 16-510, October 25, 2006, 53 DCR 9082).

For temporary (90 day) amendment of section, see § 25(e) of Finance and Revenue Technical Amendments Second Emergency Amendment Act of 2006 (D.C. Act 16-585, December 28, 2006, 54 DCR 340).

Legislative History of Laws

Law 6-168, the "Inheritance and Estate Tax Revision Act of 1986," was introduced in Council and assigned Bill No. 6-372, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on September 23, 1986 and October 7, 1986, respectively. Signed by the Mayor on October 27, 1986, it was assigned Act No. 6-217 and transmitted to both Houses of Congress for its review.

Law 6-209, the "Tax Amnesty Act of 1986," was introduced in Council and assigned Bill No. 6-398, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on November 25, 1986 and December 16, 1986 respectively. Signed by the Mayor on January 8, 1987, it was assigned Act No. 6-269 and transmitted to both Houses of Congress for its review.

Law 7-9, the "D.C. Income and Franchise Tax Conformity and Inheritance and Estate Tax Revision Act of 1986 Amendment Act of 1987," was introduced in Council and assigned Bill No. 7-129, which was referred to the Committee on Finance and Revenue. The Bill was adopted on first and second readings on March 31, 1987 and April 14, 1987, respectively. Signed by the Mayor on May 6, 1987, it was assigned Act No. 7-20 and transmitted to both Houses of Congress for its review.

For Law 14-307, see notes following § 47-903.

Law 15-39, the "Fiscal Year 2004 Budget Support Act of 2003", was introduced in Council and assigned Bill No. 15-218, which was referred to Committee on Whole. The Bill was adopted on first and second readings on May 6, 2003, and June 3, 2003, respectively. Signed by the Mayor on June 20, 2003, it was assigned Act No. 15-106 and transmitted to both Houses of Congress for its review. D.C. Law 15-39 became effective on November 13, 2003.

Law 15-315, the "Estate and Inheritance Tax Clarification Temporary Act of 2004", was introduced in Council and assigned Bill No. 15-1109, and was retained by Council. The Bill was adopted on first and second readings on November 9, 2004, and December 7, 2004, respectively. Signed by the Mayor on January 4, 2005, it was assigned Act No. 15-712 and transmitted to both Houses of Congress for its review. D.C. Law 15-315 became effective on April 8, 2005.

For Law 16-191, see notes following § 47-2425.

For Law 17-231, see notes following § 47-802.

Effective Dates

Section 601(b) of D.C. Law 6-209 provided that title III and sections 401, 402, 404, 405 and 406 of the act shall take effect on October 1, 1987.

References in Text

Section 2011 of the Internal Revenue Code, referred to in par. (4)(B)(i), is classified to 26 U.S.C.A. § 2011.

Section 2010 of the Internal Revenue Code, referred to in par. (4)(B)(ii), is classified to 26 U.S.C.A. § 2010.

Miscellaneous Notes

Section 2103 of D.C. Law 15-39 provides: "Section 2102 shall apply as of January 1, 2003."

Short title of title XXI of Law 15-39: Section 2101 of D.C. Law 15-39 provided that title XXI of the act may be cited as the Inheritance and Estate Tax Parity Act of 2003.

Section 109(f) of D.C. Law 16-191 provides: "Subsections (b) and (c) of this section shall apply as of April 1, 2004."

§ 47-3702. TAX ON TRANSFER OF TAXABLE ESTATE OF RESIDENTS;

AMOUNTS; CREDIT; PROPERTY OF RESIDENT DEFINED.

(a) A tax in the amount of the federal credit is imposed on the transfer of the taxable estate having its taxable situs in the District of every resident dying on or after April 1, 1987, subject, where applicable, to the credit provided for in subsection (b) of this section.

(b) If any real or tangible personal property of a resident is located outside the District and subject to a death tax imposed by another state for which a credit is allowed under § 2011 of the Internal Revenue Code of 1954, the amount of tax due under this section shall be credited with the lesser of:

(1) The amount of the death tax paid the other state and that qualifies for credit against the federal estate tax; or

(2) An amount computed by multiplying the federal credit by a fraction, the numerator of which is the value of that part of the gross estate over which another state or states have jurisdiction to the same extent that the District would exert jurisdiction under this chapter with respect to the residents of the other state or states and the denominator of which is the value of the decedent's gross estate.

(c) For the purposes of this section, taxable situs means in regard to:

(1) Real property -- the place where the property is situated;

(2) Tangible personal property -- the place where the property is customarily located at the time of the decedent's death; and

(3) Intangible personal property -- the domicile of the decedent at the time of the decedent's death, except that intangible personal property used in a trade or business in the District shall have a taxable situs in the District regardless of the domicile of the owner.

(Feb. 24, 1987, D.C. Law 6-168, § 3, 33 DCR 7008; June 24, 1987, D.C. Law 7-9, § 3, 34 DCR 3283; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3702.

Temporary Amendments of Section

For temporary (225 day) amendment of section, see § 2 of Inheritance and Estate Tax Revision Act of 1986 Amendment Temporary Act of 1987 (D.C. Law 7-3, May 19, 1997, law notification 34 DCR 3647).

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For legislative history of D.C. Law 7-9, see Historical and Statutory Notes following § 47-3701.

§ 47-3703. TAX ON TRANSFER OF TAXABLE ESTATE OF NONRESIDENTS; PROPERTY OF NONRESIDENT DEFINED.

(a) A tax in an amount computed as provided in this section is imposed on the transfer of every nonresident's taxable estate having its taxable situs in the District.

(b) The tax shall be an amount computed by multiplying the federal credit by a fraction, the numerator of which is the value of that part of the gross estate over which the District has jurisdiction for estate tax purposes and the denominator of which is the value of the decedent's gross estate.

(c) For the purposes of this section, taxable situs means in regard to:

(1) Real property -- the place where the property is situated;

(2) Tangible personal property -- the place where the property is customarily located at the time of the decedent's death; and

(3) Intangible personal property -- the domicile of the decedent at the time of the decedent's death, except that intangible personal property used in a trade or business in the District shall have a taxable situs in the District regardless of the domicile of the owner.

(Feb. 24, 1987, D.C. Law 6-168, § 4, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3703.

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3704. AUTHORITY FOR MAYOR TO COMPROMISE TAX.

In all cases in which the Mayor claims that a decedent was domiciled in the District at the time of his or her death and the taxing authorities of a state or states make a similar claim with respect to their state or states, the Mayor may compromise the taxes imposed by this chapter.

(Feb. 24, 1987, D.C. Law 6-168, § 5, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3704.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3705. FILING RETURNS; PAYMENT OF TAX DUE.

(a)(1) The personal representative of every estate subject to the tax imposed by this chapter shall file with the Mayor, within 10 months after the death of the decedent:

(A) A return for the tax due under this chapter; and

(B) A copy of the federal estate tax return, if any.

(2) A return shall not be required to be filed if the gross estate does not exceed \$1 million.

(b) If the personal representative has obtained an extension of time for filing the federal estate tax return, the filing required by subsection (a) of this section shall be similarly extended until 30 days after the end of the time period granted in the extension of time for the federal estate tax return. Upon obtaining an extension of time for filing the federal estate tax return, the personal representative shall provide the Mayor with a copy of the extension of time.

(c) The tax due under this chapter shall be paid by the personal representative to the Mayor no later than the date when the return covering this tax is required to be filed under subsection (a) or (b) of this section.

(d) Whenever the Mayor determines that the tax due under this chapter has been overpaid, the estate shall be entitled to a refund of the amount of the overpayment. An application for the refund shall be made to the Mayor within 3 years from the date of payment.

(Feb. 24, 1987, D.C. Law 6-168, § 6, 33 DCR 7008; Feb. 28, 1987, D.C. Law 6-209, § 402(b), 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(w), 48 DCR 334; June 5, 2003, D.C. Law 14-307, § 1402(b), 49 DCR 11664; Nov. 13, 2003, D.C. Law 15-39, § 2102(b), 50 DCR 5668.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3705.

Effect of Amendments

D.C. Law 13-305, in subsec. (c), deleted the second sentence which read: "If the tax is paid pursuant to subsection (b) of this section, interest shall be added to the tax in accordance with 47-453 through 47-458 for the period between the date when the tax would have been due had no extension been granted and the date of full payment."

D.C. Law 14-307 rewrote subsec. (a) which had read as follows:

"(a) The personal representative of every estate subject to the tax imposed by this chapter who is required to file a federal estate return shall file with the Mayor, within 10 months after the death of the decedent:

"(1) A return for the tax due under this chapter; and

"(2) A copy of the federal estate tax return."

D.C. Law 15-39, in subsec. (a), substituted "\$1 million" for "\$675,000" in subpar. (2).

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 1402(b) of Fiscal Year 2003 Budget Support

Amendment Emergency Act of 2002 (D.C. Act 14-544, December 4, 2002, 49 DCR 11700).

For temporary (90 day) amendment of section, see § 1402(b) of the Fiscal Year 2003 Budget Support Amendment Congressional Review Emergency Act of 2003 (D.C. Act 15-27, February 24, 2003, 50 DCR 2151).

For temporary (90 day) amendment of section, see § 1402(b) of Fiscal Year 2003 Budget Support Amendment Second Congressional Review Emergency Act of 2003 (D.C. Act 15-103, June 20, 2003, 50 DCR 5499).

For temporary (90 day) amendment of section, see § 2002(b) of Fiscal Year 2004 Budget Support Emergency Act of 2003 (D.C. Act 15-105, June 20, 2003, 50 DCR 5613).

For temporary (90 day) amendment of section, see § 2002(b) of Fiscal Year 2004 Budget Support Congressional Review Emergency Act of 2003 (D.C. Act 15-149, September 22, 2003, 50 DCR 8360).

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For legislative history of D.C. Law 6-209, see Historical and Statutory Notes following § 47-3701.

For Law 13-305, see notes under § 47-901.

For Law 14-307, see notes following § 47-903.

For Law 15-39, see notes following § 47-3701.

Effective Dates

Section 601(b) of D.C. Law 6-209 provided that title III and sections 401, 402, 404, 405 and 406 of the act shall take effect on October 1, 1987.

Miscellaneous Notes

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

Section 2103 of D.C. Law 15-39 provides: "Section 2102 shall apply as of January 1, 2003."

§ 47-3706. JEOPARDY ASSESSMENTS.[REPEALED]

(Feb. 24, 1987, D.C. Law 6-168, § 7, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(ww)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3706.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

§ 47-3707. AUTHORITY FOR MAYOR TO FILE.

If a person fails to make and file a return at the time prescribed by law or by regulations, or makes, willfully or otherwise, a false or fraudulent return, the Mayor shall make the return from his own knowledge and from information obtained through testimony or otherwise. The return made and subscribed by the Mayor shall be prima facie good and sufficient for all legal purposes.

(Feb. 24, 1987, D.C. Law 6-168, § 8, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(xx), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3707.

Effect of Amendments

D.C. Law 13-305 rewrote the section which had read:

"If any person fails to file a return at the time prescribed by law, or files a false or fraudulent return, the Mayor shall make a return from his or her own knowledge and from other information as he or she can obtain. Any return made by the Mayor pursuant to this section shall constitute prima facie evidence of the amount due."

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For Law 13-305, see notes under § 47-901.

§ 47-3708. AMENDED RETURNS.

(a) If the personal representative files an amended federal estate tax return, he or she shall, within 30 days after filing the amended federal estate tax return, file with the Mayor an amended return covering the tax imposed by this chapter, accompanying the amended return with a copy of the amended federal estate tax return. If the personal representative is required to pay an additional tax under this chapter pursuant to the amended return, he or she shall pay the tax, together with interest in accordance with § 47-4201.01 at the time of filing the amended return.

(b) If, upon final determination of the federal estate tax due, a deficiency is assessed, the personal representative shall within 30 days after this determination give written notice of the deficiency to the Mayor. If any additional tax is due under this chapter by reason of this determination, the personal representative shall pay the additional tax, together with interest in accordance with § 47-4201.01 at the time of filing the notice.

(Feb. 24, 1987, D.C. Law 6-168, § 9, 33 DCR 7008; Feb. 28, 1987, D.C. Law 6-209, § 402(c), 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(yy), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3708.

Effect of Amendments

D.C. Law 13-305, in subsec. (a), substituted "§ 47-4201.01" for "§§ 47-453 through 47-458"; and, in subsec. (b), substituted "§ 47-4201.01 at the time of filing the notice" for "§§ 47-453 through 47-458" at the time he or she files the notice".

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For legislative history of D.C. Law 6-209, see Historical and Statutory Notes following § 47-3701.

For Law 13-305, see notes under § 47-901.

Effective Dates

Section 601(b) of D.C. Law 6-209 provided that title III and sections 401, 402, 404, 405 and 406 of the act shall take effect on October 1, 1987.

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."

§ 47-3709. TESTIMONY; PRODUCTION OF BOOKS AND RECORDS.[REPEALED]

(Feb. 24, 1987, D.C. Law 6-168, § 10, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(zz)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3709.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For Law 13-305, see notes under § 47-901.

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."

§ 47-3710. CERTIFICATION OF PAYMENT BY MAYOR.

When the Mayor is satisfied that the tax liability imposed by this chapter has been fully discharged or provided for, the Mayor may certify that fact.

(Feb. 24, 1987, D.C. Law 6-168, § 11, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3710.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3711. LIEN FOR TAXES.[REPEALED]

(Feb. 24, 1987, D.C. Law 6-168, § 12, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(aaa)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3711.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For Law 13-305, see notes under § 47-901.

Miscellaneous Notes

Section 410(e) of D.C. Law 13-305 provides: "Section 406(b), (d), (f), (l), (n), (o), (r), (v), (x) through (aa), (cc), (ff), (gg), (ll), (pp), (vv), (ww), (aaa), (ccc), (eee), and (ggg) shall apply as of January 1, 2001."

§ 47-3712. LIABILITY OF PERSONAL REPRESENTATIVE.

The tax, interest, and penalties imposed by this chapter shall be paid by the personal representative. If any personal representative distributes either in whole or in part any of the property of an estate to the beneficiaries or creditors without having paid or secured the tax, interest, or penalties due pursuant to this chapter, he or she shall be personally liable for the tax, interest, and penalties so due, or so much of the tax, interest, and penalties as may remain due and unpaid, to the full extent of any property belonging to the person or estate that may have or will come into his or her custody or control.

(Feb. 24, 1987, D.C. Law 6-168, § 13, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3712.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3713. DUTY OF PERSONAL REPRESENTATIVE.

The personal representative of every decedent subject to the tax imposed by this chapter shall, before distribution of the estate, pay to the Mayor any taxes, penalties, and interest due under this chapter. The taxes, penalties, and interest shall be paid by the personal representative to the extent of assets subject to his or her control. Each payment shall be applied, first, to any interest due on the tax, second, to any penalty imposed by this chapter, and then the balance, if any, to the tax.

(Feb. 24, 1987, D.C. Law 6-168, § 14, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3713.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3714. APPORTIONMENT REQUIRED.

(a) Except as may be otherwise provided in the decedent's will, whenever it appears upon any settlement of accounts or in any other appropriate action or proceeding that a person acting in a fiduciary capacity has paid an estate tax levied or assessed under the provisions of the estate tax law of the District or the United States upon or with respect to any property required to be included in the gross estate of a decedent under the provisions of either law, the amount of the tax so paid shall be prorated among the persons interested in the estate to whom the property is or may be transferred or to whom any benefit accrues. Apportionment shall be made in the proportion that the value of the property, interest, or benefit of each person bears to the total value of the property, interests, and benefits received by all persons interested in the estate, except that in making proration each person shall have the benefit of any exemptions, deductions, and exclusions allowed by law in respect of the persons or the property passing to him or her.

(b) Notwithstanding subsection (a) of this section, in cases in which a trust is created or other provisions made in which any person is given an interest in income, an estate for years, an estate for life, or other temporary interest or estate in any property or fund, the tax on the temporary interest or estate shall be charged against and paid out of the corpus of that property or fund without apportionment between temporary interests or estates and remainders.

(Feb. 24, 1987, D.C. Law 6-168, § 15, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3714.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3715. MONTHLY REPORT OF REGISTER OF WILLS.

The Register of Wills shall report to the Mayor on every order appointing a personal representative in the District for the estate of any decedent. The report shall be in a form prepared by the Register of Wills, shall be filed with the Mayor at least once every month, and shall contain the name of the decedent, the date of his or her death, the name and address of the personal representative, and the value of the estate, as shown by the petition for probate.

(Feb. 24, 1987, D.C. Law 6-168, § 16, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3715.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3716. FINAL ACCOUNT.

No final account in any probate proceeding of a personal representative who is required to file a federal estate tax return shall be approved by the court unless the court finds that the tax imposed on the property by this chapter, including applicable interest, has been paid in full or that no tax is due.

(Feb. 24, 1987, D.C. Law 6-168, § 17, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3716.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3717. AUTHORITY OF MAYOR TO DETERMINE TAX; DEFICIENCIES IN TAX.

(a) The Mayor shall have the authority to determine, redetermine, assess, or reassess any tax due under this chapter. Assessments of any deficiencies in the tax due under this chapter, or any interest and penalties thereon, shall be governed by § 47-4312.

(b) Any assessment of tax, penalties, and interest that has become final pursuant to § 47-4312 shall be due and payable within 10 days after service of a final assessment by the Mayor or service of a final order by the Office of Administrative Hearings, as applicable.

(c) Except as provided in § 47-4312, any person aggrieved by an assessment of a deficiency in tax under the provisions of this section may appeal to the Superior Court of the District of Columbia in the same manner and to the same extent as set forth in §§ 47-3303, 47-3304, and 47-3308.

(Feb. 24, 1987, D.C. Law 6-168, § 18, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Dec. 7, 2004, D.C. Law 15-217, § 4(h), 51 DCR 9126.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3717.

Effect of Amendments

D.C. Law 15-217 rewrote subsecs. (a) and (b); and, in subsec. (c), substituted "Except as provided in § 47-4312, any person aggrieved by an assessment of a deficiency in tax" for "Any person aggrieved by an assessment of a deficiency in tax finally determined by the Mayor". Prior to amendment, subsecs. (a) and (b) had read as follows:

"(a) The Mayor shall have the authority to determine, redetermine, assess, or reassess any tax due under this chapter. If a deficiency in tax is determined by the Mayor, the person liable for the deficiency shall be notified of the determination of a deficiency by certified mail directed to the person's last known address. The notice shall state that a protest may be filed with the Mayor not more than 30 days after the date that the notice is certified as having been mailed, and the notice shall explain that the protest will be an opportunity to show cause why the deficiency should not be paid. If no protest is filed within the 30-day period, the deficiency as determined by the Mayor shall be final. If a protest is filed within the 30-day period, the Mayor shall provide an opportunity for a hearing concerning the matter and shall send notice of a final decision, together with a statement of taxes finally determined to be due, by certified mail to the last known address of the person liable for the payment of the deficiency.

"(b) Any deficiency in tax that has become final under subsection (a) of this section shall, if no protest is filed, be due and payable within 10 days after the end of the 30-day period described in subsection (a) of this section. If a protest is filed, the deficiency shall be due and payable within 10 days after notice of the Mayor's final decision concerning the protest is mailed to the person liable for the deficiency."

Emergency Act Amendments

For temporary (90 day) amendment of section, see § 3(h) of Office of Administrative Hearings Establishment Emergency Amendment Act of 2004 (D.C. Act 15-513, August 2, 2004, 51 DCR 8976).

For temporary (90 day) amendment of section, see § 3(h) of Office of Administrative Hearings Establishment Congressional Review Emergency Amendment Act of 2004 (D.C. Act 15-553, October 26, 2004, 51 DCR 10359).

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For Law 15-217, see notes following § 47-1528.

§ 47-3718. PENALTIES.[REPEALED]

(Feb. 24, 1987, D.C. Law 6-168, § 19, 33 DCR 7008; Feb. 28, 1987, D.C. Law 6-209, § 402(d), 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; June 9, 2001, D.C. Law 13-305, § 406(bbb)(2), 48 DCR 334.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3718.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For legislative history of D.C. Law 6-209, see Historical and Statutory Notes following § 47-3701.

For Law 13-305, see notes under § 47-901.

Effective Dates

Section 601(b) of D.C. Law 6-209 provided that title III and sections 401, 402, 404, 405 and 406 of the act shall take effect on October 1, 1987.

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."

§ 47-3719. SECRECY OF RETURNS.

(a) Except as may be necessary for the enforcement of this chapter, it shall be unlawful for any officer or employee, or any former officer or employee, of the District to divulge or make known in any manner any particulars set forth or disclosed in any return required to be filed under this chapter, and neither the original nor a copy of any return desired for use in litigation in court shall be furnished where neither the District nor the United States is interested in the result of the litigation, whether or not the request is contained in an order of the court.

(b) Nothing contained in this section shall be construed to prevent the furnishing to a taxpayer of a copy of his or her return upon the payment of a fee as the Mayor may prescribe by rule.

(c) The provisions of this section shall also be applicable to any federal, state, or local inheritance or estate tax returns or copies and to any other federal, state, or local inheritance or estate tax information either submitted by the taxpayer or otherwise obtained.

(d) Notwithstanding the provisions of subsection (a) of this section, any tax returns or other tax information required by this chapter may be disclosed to any official of the District having a right to the information in his or her official capacity or to a contractor to the extent necessary for the processing, storage, transmission, or reproduction of the tax information or for the programming, maintenance, repair, testing, and procurement of equipment for purposes of tax administration. The provisions of subsections (a) and (f) of this section shall be applicable to all contractors and former contractors and to their officers and employees.

(e) The Mayor may permit the proper officer of the United States or of any state imposing a similar tax to inspect the tax returns filed with the Mayor pursuant to this chapter or may furnish the officer or representative a copy of the tax returns if the United States or the state grants substantially similar privileges to the Mayor.

(f) Any violation of the provisions of this section shall be a misdemeanor and, upon conviction, shall be punishable by a fine not to exceed \$1,000, imprisonment for not more than 1 year, or both. All prosecutions under this section shall be brought in the Superior Court of the District of Columbia on information by the Attorney General for the District of Columbia or his or her assistants in the name of the District of Columbia.

(Feb. 24, 1987, D.C. Law 6-168, § 20, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575; Apr. 13, 2005, D.C. Law 15-354, § 73(m), 52 DCR 2638; Mar. 2, 2007, D.C. Law 16-191, § 48(h)(4), 53 DCR 6794.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3719.

Effect of Amendments

D.C. Law 15-354 substituted "Attorney General for the District of Columbia" for "Corporation Counsel".

D.C. Law 16-191, in subsec. (f), validated a previously made technical correction.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For Law 15-354, see notes following § 47-340.03.

For Law 16-191, see notes following § 47-2845.

§ 47-3720. RULES.

The Mayor shall issue rules necessary to carry out the provisions of this chapter and to provide for the granting of extensions of time within which to perform the duties imposed by this chapter, in accordance with subchapter I of Chapter 5 of Title 2.

(Feb. 24, 1987, D.C. Law 6-168, § 21, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3720.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

Delegation of Authority

Delegation of authority pursuant to Law 6-168, see Mayor's Order 87-90, April 20, 1987.

§ 47-3721. REPORT BY MAYOR CONCERNING AMENDMENT, REPEAL, OR REPLACEMENT OF INTERNAL REVENUE CODE OF 1954.

Within 90 days after any amendment, repeal, or replacement of the Internal Revenue Code of 1954, the Mayor shall report to the Council concerning the amendment, repeal, or replacement. The reports shall include, but not be limited to, an analysis of the impact of conformity to the amendment, repeal, or replacement on District taxpayers, and on District of Columbia government revenues over the next 5-year period, and a recommendation as to whether any change in District law should be made as a result of the amendment, repeal, or replacement.

(Feb. 24, 1987, D.C. Law 6-168, § 22, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3721.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

§ 47-3722. EFFECT OF REPEALERS.

(a) The repeal by this act of any provision of law shall not affect any act done or any right accrued or accruing under the provision of law before April 1, 1987, or any suit or proceeding had or commenced before April 1, 1987, but all rights and liabilities under prior law shall continue and may be enforced in the same manner and to the same extent as if the repeal had not been made.

(b) All offenses committed, and all penalties incurred prior to April 1, 1987, under any provision of law repealed, may be prosecuted and punished in the same manner and with the same effect as if this chapter had not been enacted.

(Feb. 24, 1987, D.C. Law 6-168, § 23, 33 DCR 7008; Feb. 28, 1987, D.C. Law 6-209, §§ 402(e), 403(1), 34 DCR 689; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3722.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.

For legislative history of D.C. Law 6-209, see Historical and Statutory Notes following § 47-3701.

Effective Dates

Section 601(b) of D.C. Law 6-209 provided that title III and sections 401, 402, 404, 405 and 406 of the act shall take effect on October 1, 1987.

References in Text

"This Act," referred to in subsection (a), is D.C. Law 6-168, codified as § 47-3701 et seq.

§ 47-3723. APPLICABILITY.

The tax imposed by this chapter shall apply to the estates of decedents dying after March 31, 1987.

(Feb. 24, 1987, D.C. Law 6-168, § 25, 33 DCR 7008; enacted, Apr. 9, 1997, D.C. Law 11-254, § 2, 44 DCR 1575.)

HISTORICAL AND STATUTORY NOTES

Prior Codifications

1981 Ed., § 47-3723.

Legislative History of Laws

For legislative history of D.C. Law 6-168, see Historical and Statutory Notes following § 47-3701.