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Office of Tax and Revenue

[In-person appointments](#) for OTR’s Walk-In Center and the Recorder of Deeds Office [can be made here](#).
 Certificate of Clean Hands: Obtaining a Certificate of Clean Hands is a simple process by visiting [MyTax.DC.gov](#).

Office of Tax and Revenue



Office Hours

Monday to Friday, 9 am to 4 pm, except District holidays

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Qualified High Technology Companies (QHTCs)

The New E-Conomy Transformation Act of 2000 (the Act) granted certain tax benefits to DC Qualified High Technology Companies for tax years beginning after December 31, 2000. The QHTC Incentives Modification Act (Title VII, Subtitle M of the FY 2021 Budget Support Act of 2020) has made several changes to QHTC benefits for tax years beginning after 12/31/2019. You are advised to consult the new law to determine the impact on your company.

A Qualified High Technology Company (QHTC) is one which—

- Is an individual or entity organized for profit;
- Leases or owns an office in the District of Columbia (DC);
- Has 10 or more qualified employees in the District;

- Derives at least 51% of its gross revenues earned in the District from one or more of certain “permitted” activities* (DC Code §47-1817.01(5)(A)(iii)); and e) Is registered with the DC government as a business in DC.

A Qualified High Technology Company (QHTC) does not include—

- An individual or entity that derives 51% or more of its gross revenues from the operation in the District of:
 - An online or brick and mortar retail store;
 - An electronic equipment facility that is primarily occupied, or intended to be occupied, by electronic and computer equipment that provides electronic data switching, transmission, or telecommunication functions between computers, both inside and outside the facility;
 - A building or construction company;
- A professional athletic team, as defined in DC Code §47- 2002.05(a)(3); or
- A business entity located in the DC Ballpark TIF Area, as defined in DC Code §2-1217.12.

Permitted Activities include—

- Internet-related services and sales including website design, maintenance, hosting, or operation;
- Internet-related training, consulting, advertising, or promotion services; the development, rental, lease, or sale of Internet-related applications, connectivity, or digital content; or products and services that may be considered e-commerce;
- Information and communication technologies, equipment and systems that involve advanced computer software and hardware, data processing, visualization technologies, or human interface technologies, whether deployed on the Internet or other electronic or digital media;
- Advanced materials and processing technologies that involve the development, modification, or improvement of one or more materials or methods to produce devices and structures with improved performance characteristics or special functional attributes, or to activate, speed up, or otherwise alter chemical, biochemical, or medical processes;
- Engineering, production, biotechnology and defense technologies that involve knowledge-based control systems and architectures; advanced fabrication and design processes, equipment and tools; or propulsion, navigation, guidance, nautical, aeronautical and astronautical ground and airborne systems, instruments and equipment; and
- Electronic and photonic devices and components for use in producing electronic, optoelectronic, mechanical equipment and products of electronic distribution with interactive media content.

Tax Benefits-Incorporated QHTCs

The various DC tax credits and other tax benefits available to incorporated QHTC are—Tax Credits for:

- Costs of retraining qualified disadvantaged employees;
- Wages paid to qualified disadvantaged employees;
- Wages paid to qualified employees;
- Reduction in real property tax for qualified leasehold improvements made by, or for, a QHTC tenant;

Tax Benefits-Unincorporated QHTCs

The tax benefits available to unincorporated QHTC are—

- Reduction in real property tax for qualified leasehold improvements made by, or for, a QHTC tenant.

Claiming QHTC Tax Benefits

To be eligible to claim a tax credit or any of the other tax benefits available under the Act you must complete the QHTC CERT electronically on [MyTax.DC.gov](https://otr.cfo.dc.gov) – more information here:

https://otr.cfo.dc.gov/sites/default/files/dc/sites/otr/publication/attachments/How_to_Submit_a_QHTC_Certification_Request_1220.pdf

QHTC-CERT form is a certification that you meet all of the conditions required of a QHTC. If the certification is not made in good faith, a penalty may be imposed. Incorporated QHTCs must complete the D-20, including the QHTC Tax, Exemption and Credits Schedule on page 4 of the D-20, and submit the Certification of Gross Revenue Worksheet from page 11 of the FR-399 Instruction booklet.

MyTax.DC.gov



MyTax.DC.gov is now live with 24/7 access. Visit the District's new online tax portal to view and pay your taxes. For many tax types, you can even file.

- MyTax.DC.gov

Check Your Refund Status Online



Check your refund status online. What you will need:

- Social security number
- Tax year
- Your exact refund amount

- [MyTax.DC.gov](https://mytax.dc.gov)

Visit the DC Business Licensing Portal

Visit the DC Business Licensing Portal



This portal walks you through a simple virtual checklist of all the licenses you need to start and maintain your business.



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