

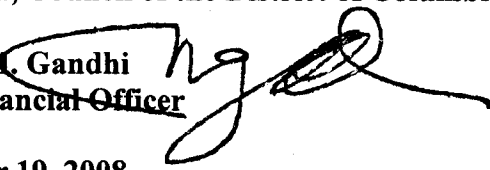
**Government of the District of Columbia  
Office of the Chief Financial Officer**



**Natwar M. Gandhi**  
Chief Financial Officer

**MEMORANDUM**

**TO:** The Honorable Vincent C. Gray  
Chairman, Council of the District of Columbia

**FROM:** Natwar M. Gandhi   
Chief Financial Officer

**DATE:** December 19, 2008

**SUBJECT:** Fiscal Impact Statement: "Non-Individual Income Tax Electronic Filing Technical Amendment Act of 2009"

**REFERENCE:** Draft - No Bill Number Available

---

**Conclusion**

Funds are sufficient in the FY 2009 through FY 2012 budget and financial plan to implement the proposed legislation.

**Background**

Under current law,<sup>1</sup> non-individual income tax payers (businesses) are required to file their income taxes electronically if their payment due for a period exceeds \$25,000. The proposed bill would lower this electronic filing requirement threshold to \$10,000. The bill would be applicable to payments due after July 1, 2009.

**Financial Plan Impact**

Funds are sufficient in the FY 2009 through FY 2012 budget and financial plan to implement the proposed legislation. The Office of the Chief Financial Officer, Office of Tax and Revenue, could absorb the administrative cost of implementing the proposed bill with existing resources.

---

<sup>1</sup> See the electronic filing provision in D.C. Official Code § 47-4402.