

GOVERNMENT OF THE DISTRICT OF COLUMBIA  
OFFICE of the CHIEF FINANCIAL OFFICER  
OFFICE OF TAX AND REVENUE



**NOTICE**

December 22, 2004

**Clarification of Law Relating to the Reporting of Capital Gain (Loss)  
on 2003 D-30 Unincorporated Business Franchise Booklet**

This is to clarify the status of the law as it relates to the reporting of capital gain (or loss) on line 8(a) of the 2003 D-30 Unincorporated Business Franchise Booklet. Instructions to address the reporting related to the termination of a unincorporated business previously found in the 2002 Unincorporated Business Franchise Booklet were removed from the 2003 booklet. The Office of Tax and Revenue has received several inquiries regarding this omission.

The removal of these instructions was due to space constrictions in the 2003 tax booklet and not due to any change in the tax laws. We regret any confusion the removal of these instructions may have caused. Please note that we were not able to return the instructions to the 2004 tax booklet as well. Should circumstances warrant in the future, we will endeavor to have these instructions returned to the 2005 tax booklet.

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