]Document Name	Information Redacted	Statutory Basis	Reasons Withheld
1-28-2016 Private Letter Ruling on Sales and Use Tax	There are a total of six pages and page four was released in full. Pages 1–3 and 5–6 were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name, address, telephone number, and business name. The Conclusion, Facts, and Analysis sections were redacted in part because they include factual descriptions of the taxpayer's business services that were received from the taxpayer or prepared by Office of Tax Revenue (OTR), to determine the existence of potential tax liability and includes OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
2-3-2016 Private Letter Ruling on Sales and Use Tax	There are a total of three pages, which were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name, address, and product name. The Issue, Conclusion, Facts, and Analysis sections were redacted in part because they include factual descriptions of the taxpayer business product that was supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and include OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax information.

2-11-2016 Private Letter Ruling on QHTC Tax	There are a total of four pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Analysis, and Conclusion sections were redacted in part because they include factual descriptions of the taxpayer business and its services that were supplied to OTR by the taxpayer, or prepared by OTR to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
2-19-2016 Private Letter Ruling on Franchise Tax	There are a total of three pages which were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Analysis sections were redacted in part because they include factual descriptions of the taxpayer business and its services, a table that summarizes the specific tax rate and benefits claimed by the taxpayer, and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

2-25-2016 Private Letter Ruling on Sales and Use Tax	There are a total of five pages which were redacted in part.	D.C. Code §§ 2-534(a)(1), (2),(6). D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains tax-payer-specific information such as the taxpayer's name and address. The Facts, Ruling Requested, Law & Analysis, and Conclusion sections were redacted in part because they include factual descriptions of the taxpayer's business and services, a request for taxpayer specific documents to assist OTR in its legal analysis, and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
11-3-2016 Private Letter Ruling on Franchise Tax	There are a total of six pages which were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Conclusion, Facts, Law, and Analysis sections were redacted partly because they include factual descriptions of the taxpayer's business and services that were supplied to OTR, or prepared by OTR to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

1-26-2017 Private Letter Ruling on Sales Tax	There are a total of five pages. Page three was released in full. Pages 1–2 and 4–5 were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issues, Taxpayer Business Activities, and Legal Analysis sections were redacted partly because they include factual descriptions of the taxpayer's business and services that were supplied to OTR, or prepared by OTR to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
2-23-2017 Private Letter Ruling on Sales and Use Tax	There are a total of three pages, and page two was released in full. Pages one and three were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).;D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Analysis, and Conclusion sections were redacted in part because they include factual descriptions of the taxpayer business and its services that were supplied to OTR, or prepared by OTR to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

5-9-2017 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains tax-payer-specific information such as the taxpayer's name and address. The Issue, Facts, Law & Analysis, and Conclusion sections were redacted in part because they include factual descriptions of the taxpayer business and a chart of the taxpayer's products that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
7-5-2017 Private Letter Ruling on QHTC Tax	There are a total of seven pages and page four was released in full. Page two was redacted fully. Pages 1, 3 and 5–7 were redacted in part.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains tax-payer-specific information such as the taxpayer's name and address. The Issue, Facts, Law, Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business services that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

7-7-2017 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, and Law & Analysis, sections were redacted in part because they included factual descriptions of the taxpayer business services that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
9-1-2017 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Argument, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business and services that were supplied to OTR to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

3-20-2018 Private Letter Ruling on Sales and Use Tax	There are a total of four pages which are redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's personally identifiable information. The Issue, Facts, and Law & Analysis sections were redacted in part because they included factual descriptions of the taxpayer services that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
5-10-2018 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which are redacted in part.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's personally identifiable information. The Issue, Facts, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer's services that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

6-28-2018 Private Letter Ruling on QHTC Tax	There are a total of six pages, and page three was released in full. Pages 1–2 and 4–6 were redacted in part.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law, Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
8-2-2018 Private Letter Ruling on Sales and Use Tax	There are a total of three pages which were partially redacted.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Argument, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business and services that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

10-12-2018 Private Letter Ruling on Individual Income Tax	There are a total of three pages which were partially redacted.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name, address, and personally identifiable information. The Issue, Facts, Law & Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer-specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
12-7-2018 Private Letter Ruling on Estate Tax	There are a total of three pages which were partially redacted.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

2-14-2019 Private Letter Ruling on QHTC Tax	There are a total of three pages which are redacted in part.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04.	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
2-21-2019 Private Letter Ruling on Sales and Use Tax	There are a total of seven pages. Pages 2–4 were redacted in whole. The remaining pages were redacted in part.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

2-28-2019 Private Letter Ruling on Franchise Tax	There are a total of two pages which were partially redacted.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Law & Argument, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
4-12-2019 Private Letter Ruling on Sales and Use Tax	There are a total of 12 pages and pages ten and 11 were redacted entirely. The remaining pages were redacted in part.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer's business and services that were supplied to OTR to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.

7-11-2019 Private Letter Ruling on Sales Tax	There are a total of four pages which were redacted in part.	D.C. Code §§ 2-534(a)(2), (6).; D.C. Code §§ 47-4406; 47-2018; 47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business and its contractual services that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.
7-15-2019 Private Letter Ruling on Sales Tax	There were a total of five pages and page two was redacted in its entirety. The remaining pages were redacted in part.	D.C. Code §§ 2-534(a)(2),(6).; D.C. Code §§ 47-4406; 47-2018;47-1805.04	**Content of Withholding**: The record contains taxpayer specific information such as the taxpayer's name and address. The Issue, Facts, Analysis, and Conclusion sections were redacted in part because they included factual descriptions of the taxpayer business and its services that were supplied to OTR, or prepared by OTR, to determine the existence of potential tax liability and OTR's taxpayer specific legal analysis. **Reason for Withholding:** Disclosing personal information in this record would be a clearly unwarranted invasion of personal privacy and disclosure of this record is specifically prohibited by D.C. Code §§ 47-4406, 47-2018, and 47-1805.04 protecting the confidentiality of tax and return information.