

SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
Civil Division

-----	X	
AMERICAN PHILOSOPHICAL	:	
ASSOCIATION	:	
31 Amstel Avenue	:	
Newark, DE 19716	:	
	:	
and	:	Civil Action No. <u>2017 CA 004057 B</u>
	:	
AMERICAN ANTHROPOLOGICAL	:	
ASSOCIATION	:	<u>JURY TRIAL REQUESTED</u>
2300 Clarendon Boulevard, Suite 1301	:	
Arlington, VA 22201,	:	
	:	
on behalf of themselves and all others similarly	:	
situated,	:	
	:	
Plaintiffs,	:	
	:	
v.	:	
	:	
DISTRICT OF COLUMBIA,	:	
Office of the Mayor	:	
441 4th Street, N.W., 6th floor south	:	
Washington, DC 20001	:	
	:	
Defendant.	:	
-----	X	

COMPLAINT

Plaintiffs American Philosophical Association and American Anthropological Association (“Plaintiffs”), on behalf of themselves and all others similarly situated (the “Class,” defined below), and alleging upon knowledge as to themselves and their own acts, and upon information and belief as to all other matters, bring this class action for damages, and declaratory and injunctive and other relief against the District of Columbia (“Defendant” or “the District”) and allege as follows:

NATURE OF CASE

1. By this action, Plaintiffs challenge the discriminatory manner in which the District affords exemptions from sales and hotel taxes to “semipublic institutions,” such as scientific and educational organizations. D.C. Code § 47-2001(r). The District only offers such exemptions to those semipublic institutions which are resident within the District by virtue of having an office within the District. Plaintiffs, themselves semipublic institutions but not resident within the District and hence unable to obtain the tax exemption, allege that this discriminatory exemption policy violates the United States Constitution, art. I, § 8, cl. 3 (“the Commerce Clause”).

2. Semipublic institutions cannot qualify, and cannot even apply, for such an exemption, pursuant to Section 47-2005 of the D.C. Code, when holding meetings at hotels in the District, unless their offices are located within the District. By imposing a facial residency requirement for semipublic intuitions to be eligible for a sales tax exemption, Section 47-2005 of the D.C. Code impermissibly favors “in state” economic actors over those from out of state and improperly discriminates against interstate commerce. As a result, the District’s sales and hotel tax exemption requirements must be declared unconstitutional and enjoined, and Plaintiffs and the members of the Class defined herein are entitled to damages.

JURISDICTION AND VENUE

3. This Court has jurisdiction over the claims alleged in this action pursuant to D.C. Code § 11-921. D.C. Code § 47-3307 does not deprive this Court of jurisdiction because the District Office of Tax and Revenue does not provide Plaintiffs and the members of the Class with an adequate means to obtain redress. In addition, given the clear violation of the Commerce Clause at issue, the District cannot ultimately prevail.

4. Venue is proper in the Superior Court of the District of Columbia pursuant to Section 11-921, as the amount in controversy exceeds \$50,000.

THE PARTIES

5. Plaintiff American Philosophical Association is a non-profit organization with a principal place of business at 31 Amstel Avenue, Newark, Delaware 19716. The American Philosophical Association's members reside throughout the United States and in other countries. The American Philosophical Association held its 2016 Eastern Division Meeting in the District on January 6-9, 2016, at the Washington Marriott Wardman Park Hotel and was charged thousands of dollars in sales taxes by the hotel for its catering services and hotel taxes for rooms for which the Association paid for this meeting.

6. Plaintiff American Anthropological Association is a non-profit organization with a principal place of business at 2300 Clarendon Blvd., Suite 1301, Arlington, Virginia 22201. The American Anthropological Association's members reside throughout the United States and in other countries. The American Anthropological Association held its 2014 Annual Meeting on December 2, 2014 through December 7, 2014, in the District at the Omni Shoreham Hotel and at the Washington Marriott Wardman Park Hotel. The American Anthropological Association was charged more than ten thousand dollars in sales taxes by the Omni Shoreham Hotel and the Wardman Park Hotel for catering services and audio-visual services during this meeting, and thousands of dollars in hotel taxes for rooms for which the Association paid for this meeting. The American Anthropological Association is also scheduled to hold its next Annual Meeting on November 29 through December 3, 2017, in the District at the Wardman Park Hotel.

7. Defendant District of Columbia has promulgated and implemented Section 47-2005 of the D.C. Code, which is at issue in this action.

SUBSTANTIVE ALLEGATIONS

8. The statute at issue in this case, D.C. Code § 47-2005(3), is discriminatory on its face. It provides, in pertinent part:

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter: . . .

(3) Sales to semipublic institutions; provided, however, that such sales shall not be exempt unless:

(A) Such institution shall have first obtained a certificate from the Mayor stating that such institution is entitled to such exemption;

(B) The vendor keeps a record of the sale, the name of the purchaser, the date of each separate sale, and the number of such certificate;

(C) Such institution is located within the District; and

(D) The property or services purchased are for use or consumption, or both, in maintaining, operating, and conducting the institution for the purpose for which it was organized or for honoring the institution or its members[.]

Id. (emphasis added).

9. D.C. Code § 47-2001(r) defines “semipublic institution” as “any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.” Plaintiffs and all members of the Class qualify as semipublic institutions.

10. The District has implemented D.C. Code § 47-2005(3) by requiring an application for exemption from sales and hotel taxes to specify an address within the District. *See* Exhibit A hereto. The application, therefore, cannot be completed unless the applicant is located within the District.

11. The District's relevant FAQ page states:

What type of exempt organizations may qualify for sales tax exemption?
Semipublic institutions may qualify for sales tax exemption provided the organization has a location/office in the District of Columbia.

See Exhibit B (emphasis added).

12. Since the enactment of D.C. Code § 47-2005(3) (which enactment pre-dates the beginning of the Class Period) and continuing through today, the District has discriminated against out-of-state semipublic organizations by allowing only those semipublic organizations with offices in the District to obtain an exemption from paying sales and hotel taxes.

13. When Plaintiffs and the members of the Class hold meetings at hotels located in the District, they cannot obtain an exemption and are required to pay to the hotel District-imposed food and beverage sales taxes of 10% on all food and beverage hotel charges, 5.75% sales taxes on other catering-related charges by the hotel, and hotel taxes of 14.5% on room rates, which the hotel is responsible for remitting to the District. However, the semipublic institutions that maintain offices within the District can avoid all such taxes, as they are eligible to obtain an exemption from paying such taxes pursuant to D.C. Code § 47-2005(3).

14. Under the discriminatory hotel and sales tax exemption structure implemented by Defendant, Plaintiffs and members of the Class are saddled with millions of dollars each year in sales and hotel taxes as a result of their inability to obtain an exemption from such taxes when holding their meetings at hotels in the District.

15. The District's collection of sales and hotel taxes from out-of-state semipublic institutions such as Plaintiffs, directly implicates interstate commerce by monetarily disadvantaging out-of-state semipublic organizations when conducting their business within the

District, unless such organizations maintain an office in the District, while granting preferential treatment to those semipublic institutions located within the District.

16. No substantial government interest supports the District's facially discriminatory tax exemption scheme, and whatever ends it seeks to achieve could be achieved by alternatives that do not discriminate according to place of business.

17. By saddling Plaintiffs and the other Class members with sales and hotel taxes from which the semipublic institutions located within the District can readily obtain an exemption, Defendant has violated, and continues to violate, the Commerce Clause of the United States Constitution and has permitted Defendant to be unjustly enriched to the detriment of Plaintiffs and the other members of the Class that are precluded from obtaining an exemption from such taxes.

18. Unless enjoined, Defendant will continue to maintain its facially discriminatory practice of denying an exemption from sales and hotel taxes to semipublic institutions that do not maintain an office within the District, while allowing semipublic institutions with offices in the District to obtain such an exemption. This preferential treatment of "in-state" interests is unconstitutional.

CLASS ACTION ALLEGATIONS

19. Plaintiffs bring this action pursuant to Rule 23 of the D.C. Superior Court Rules of Civil Procedure on behalf of themselves and the following (the "Class"):

All semipublic institutions that do not have offices within the District that paid a sales or hotel tax to any of the hotels listed below from June 12, 2014, and continuing until Section 47-2005(3)(C) is enjoined or of no further effect (the "Class Period"):

The Washington Hilton, the Marriott Marquis, the Renaissance Washington, the Omni Shoreham Hotel, the Grand Hyatt Hotel, the Mayflower Hotel, the Hyatt Regency, the JW Marriott, the Capital Hilton, the Willard Intercontinental, the

Marriott Wardman Park Hotel, the Fairmont, the Mandarin Oriental, the Watergate Hotel, the Hilton D.C. National Mall Hotel, the Marriott Georgetown, the Washington Marriott at Metrocenter, and the Westin Washington City Center.

20. The members of the Class are so numerous as to render joinder impracticable.

Upon information and belief, hundreds of semipublic institutions without offices in the District hold meetings at one or more of the above hotels each year and have all been subject to the District's discriminatory sales and hotel tax exemption structure.

21. Common questions of law and fact exist as to Plaintiffs and all members of the Class, in that they all have rights to the protections provided by the United States Constitution, and the District, by means of D.C. Code § 47-2005(3) and its implementation, has acted in a common manner toward Plaintiffs and all members of the Class.

22. Plaintiffs are archetypically adequate representatives of the Class inasmuch as both named Plaintiffs are members of the Class and have been required to pay and have paid sales and hotel taxes due to the District's discriminatory tax exemption scheme and will hereafter continue to be subject to the discriminatory tax exemption scheme implemented by the District unless it is enjoined from maintaining it. Plaintiffs therefore have the requisite personal interest in the outcome of this action and will fairly and adequately protect the interests of the Class. Plaintiffs have no interests that are adverse to the interests of the members of the Class, have retained counsel experienced in class action litigation to prosecute their claims, and are adequate Class representatives.

23. A class action is superior to other available methods for the fair and efficient adjudication of this controversy, because joinder of all the individual members of the Class is impracticable given the large number of Class members and the fact that they are dispersed over a large geographical area. Furthermore, the expense and burden of individual litigation would

make it difficult or impossible for individual members of the Class to redress the wrongs done to them. The cost to this court system of adjudicating thousands of individual cases would be enormous. Individualized litigation would also magnify the delay and expense to all parties and the court system. By contrast, the conduct of this action as a class action in this Court presents far fewer management difficulties, conserves the resources of the parties and the court system, protects the rights of each member of the Class, and permits resolution of the controversy presented in a single, unitary proceeding.

24. Upon information and belief, there are no other actions pending to address the District's allegedly unlawful conduct.

25. This action, in part, seeks declaratory and injunctive relief, and as such, Plaintiffs will seek class certification under D.C. Superior Court Rule 23(b)(1) because all Class members were subject to the same discriminatory tax exemption structure, and their individual monetary damages are caused by the existence of the constitutional violations imposed by the District pursuant to D.C. Code § 47-2005(3).

CAUSES OF ACTION

AS AND FOR A FIRST CAUSE OF ACTION AGAINST THE DISTRICT FOR VIOLATION OF THE COMMERCE CLAUSE OF THE UNITED STATES CONSTITUTION

26. Plaintiffs incorporate by reference and reallege each and every allegation stated in paragraphs 1 through 25 as if set forth fully herein.

27. The Commerce Clause of the United States Constitution (art. I, § 8, cl. 3) prohibits states and their agencies from, among other things, impacting the flow of interstate commerce through non-uniform tolls, tariffs, or taxation schemes that discriminate against out-of-state entities. The District is considered a state for purposes of the Commerce Clause.

28. The District has deprived Plaintiffs and members of the Class of their constitutional rights under the Commerce Clause through a tax exemption scheme established in D.C. Code § 47-2005(3), which prohibits Plaintiffs and the members of the Class of semipublic institutions from obtaining an exemption from sales and hotel taxes solely because they do not maintain offices in the District, while allowing semipublic institutions with offices within the District to obtain an exemption from such taxes.

29. The tax exemption structure is facially discriminatory against out-of-state semipublic institutions, as it places a burden on interstate commerce that exceeds any local benefit that allegedly may be derived from it.

30. Plaintiffs and the Class, as a direct and proximate result of Defendant's violation of their constitutional rights, have sustained ascertainable damages in the amount of sales and hotel taxes they were required by hotels to pay, for catering and other services and for rooms, and to remit to the District in an amount to be determined at trial, and unless the District is enjoined, they will continue to suffer such damages hereafter.

31. Plaintiffs are therefore entitled to declaratory, injunctive, and compensatory relief.

**AS AND FOR A SECOND CAUSE OF ACTION AGAINST DEFENDANT
FOR UNJUST ENRICHMENT**

32. Plaintiffs incorporate by reference and reallege each and every allegation stated in paragraphs 1 through 30 as if set forth fully herein.

33. By virtue of its obtaining monies in connection with its sales and hotel tax exemption practices, which are unconstitutional under the United States Constitution and the laws of the District, Defendant has been unjustly enriched to the detriment of Plaintiffs and the other members of the Class.

34. Defendant's retention of the monies it has gained through its wrongful acts and practices would be unjust considering the unlawful circumstances of obtaining those monies.

35. Defendant should be required to make restitution to Plaintiffs and the other members of the Class, in an amount to be determined, of the monies by which it has been unjustly enriched.

DEMAND FOR TRIAL BY JURY

Plaintiffs hereby demand a trial by jury on all issues so triable.

PRAYER FOR RELIEF

WHEREFORE, Plaintiffs, on behalf of themselves and on behalf of a Class of others similarly situated, respectfully request that this Honorable Court grant the following relief:

- A. A declaratory judgment against Defendant declaring its preferential tax exemption scheme to be unconstitutional and improper;
- B. A preliminary and permanent injunction enjoining Defendant from continuing to engage in its preferential tax exemption scheme;
- C. A judgment against Defendant, awarding damages and/or restitution to each named Plaintiff and each member of the proposed Class in an amount to be determined by a jury and/or the Court on both an individual and a Class-wide basis;
- D. An award of attorney's fees and the costs of this action; and
- E. For such other and further relief as the Court deems just and proper.

Dated: Washington, D.C.
June 12, 2017

Respectfully submitted,

By: /s/ Silvija A. Strikis
Silvija A. Strikis (Bar No. 470805)
Rachel P. May (Bar No. 1032447)
KELLOGG, HANSEN, TODD, FIGEL
& FREDERICK, P.L.L.C.
1615 M Street, N.W., Suite 400
Washington, D.C. 20036
(202) 326-7900
sstrikis@kellogghansen.com
rmay@kellogghansen.com

KLAFTER OLSEN & LESSER LLP
Jeffrey A. Klafter (*pro hac* admission to be sought)
Seth R. Lesser (Bar No. 422159)
Alexis H. Castillo (*pro hac* admission to be sought)
2 International Drive, Suite 350
Rye Brook, New York 10573
(914) 934-9200

Attorneys for Plaintiffs and the Class



Superior Court of the District of Columbia
CIVIL DIVISION
500 Indiana Avenue, N.W., Suite 5000
Washington, D.C. 20001 Telephone: (202) 879-1133

American Philosophical Association et al.

Plaintiff

vs.

Case Number 2017 CA 004057 B

District of Columbia

Defendant

SUMMONS

To the above named Defendant:

You are hereby summoned and required to serve an Answer to the attached Complaint, either personally or through an attorney, within twenty (20) days after service of this summons upon you, exclusive of the day of service. If you are being sued as an officer or agency of the United States Government or the District of Columbia Government, you have sixty (60) days after service of this summons to serve your Answer. A copy of the Answer must be mailed to the attorney for the party plaintiff who is suing you. The attorney's name and address appear below. If plaintiff has no attorney, a copy of the Answer must be mailed to the plaintiff at the address stated on this Summons.

You are also required to file the original Answer with the Court in Suite 5000 at 500 Indiana Avenue, N.W., between 8:30 a.m. and 5:00 p.m., Mondays through Fridays or between 9:00 a.m. and 12:00 noon on Saturdays. You may file the original Answer with the Court either before you serve a copy of the Answer on the plaintiff or within five (5) days after you have served the plaintiff. If you fail to file an Answer, judgment by default may be entered against you for the relief demanded in the complaint.

Silvija A. Strikis

Name of Plaintiff's Attorney

Kellogg, Hansen, Todd, Figel & Frederick, P.L.L.C.

Address

1615 M St., NW, Suite 400, Washington, DC 20036

(202) 326-7900

Telephone

如需翻译, 请打电话 (202) 879-4828

Veillez appeler au (202) 879-4828 pour une traduction

Để có một bản dịch, hãy gọi (202) 879-4828

번역을 원하시면, (202) 879-4828 로 전화하십시오

የአማርኛ ትርጉም ለማግኘት (202) 879-4828 ይጻውሉ

Clerk of the Court



By

Date

06/12/2017

IMPORTANT: IF YOU FAIL TO FILE AN ANSWER WITHIN THE TIME STATED ABOVE, OR IF, AFTER YOU ANSWER, YOU FAIL TO APPEAR AT ANY TIME THE COURT NOTIFIES YOU TO DO SO, A JUDGMENT BY DEFAULT MAY BE ENTERED AGAINST YOU FOR THE MONEY DAMAGES OR OTHER RELIEF DEMANDED IN THE COMPLAINT. IF THIS OCCURS, YOUR WAGES MAY BE ATTACHED OR WITHHELD OR PERSONAL PROPERTY OR REAL ESTATE YOU OWN MAY BE TAKEN AND SOLD TO PAY THE JUDGMENT. IF YOU INTEND TO OPPOSE THIS ACTION, DO NOT FAIL TO ANSWER WITHIN THE REQUIRED TIME.

If you wish to talk to a lawyer and feel that you cannot afford to pay a fee to a lawyer, promptly contact one of the offices of the Legal Aid Society (202-628-1161) or the Neighborhood Legal Services (202-279-5100) for help or come to Suite 5000 at 500 Indiana Avenue, N.W., for more information concerning places where you may ask for such help.

See reverse side for Spanish translation
Vea al dorso la traducción al español



TRIBUNAL SUPERIOR DEL DISTRITO DE COLUMBIA
DIVISIÓN CIVIL
 500 Indiana Avenue, N.W., Suite 5000
 Washington, D.C. 20001 Teléfono: (202) 879-1133

_____ Demandante
 contra _____

Número de Caso: _____

_____ Demandado

CITATORIO

Al susodicho Demandado:

Por la presente se le cita a comparecer y se le requiere entregar una Contestación a la Demanda adjunta, sea en persona o por medio de un abogado, en el plazo de veinte (20) días contados después que usted haya recibido este citatorio, excluyendo el día mismo de la entrega del citatorio. Si usted está siendo demandado en calidad de oficial o agente del Gobierno de los Estados Unidos de Norteamérica o del Gobierno del Distrito de Columbia, tiene usted sesenta (60) días contados después que usted haya recibido este citatorio, para entregar su Contestación. Tiene que enviarle por correo una copia de su Contestación al abogado de la parte demandante. El nombre y dirección del abogado aparecen al final de este documento. Si el demandado no tiene abogado, tiene que enviarle al demandante una copia de la Contestación por correo a la dirección que aparece en este Citatorio.

A usted también se le requiere presentar la Contestación original al Tribunal en la Oficina 5000, sito en 500 Indiana Avenue, N.W., entre las 8:30 a.m. y 5:00 p.m., de lunes a viernes o entre las 9:00 a.m. y las 12:00 del mediodía los sábados. Usted puede presentar la Contestación original ante el Juez ya sea antes que Usted le entregue al demandante una copia de la Contestación o en el plazo de cinco (5) días de haberle hecho la entrega al demandante. Si usted incumple con presentar una Contestación, podría dictarse un fallo en rebeldía contra usted para que se haga efectivo el desagravio que se busca en la demanda.

SECRETARIO DEL TRIBUNAL

Nombre del abogado del Demandante _____

Por: _____
 Subsecretario

Dirección _____

Fecha _____

Teléfono _____

如需翻译, 请打电话 (202) 879-4828

Veuillez appeler au (202) 879-4828 pour une traduction

Để có một bản dịch, hãy gọi (202) 879-4828

번역을 원하시면, (202) 879-4828 로 전화하십시오

የአማርኛ ትርጉም ለማግኘት (202) 879-4828 ይደውሉ

IMPORTANTE: SI USTED INCUMPLE CON PRESENTAR UNA CONTESTACIÓN EN EL PLAZO ANTES MENCIONADO, O SI LUEGO DE CONTESTAR, USTED NO COMPARECE CUANDO LE AVISE EL JUZGADO, PODRÍA DICTARSE UN FALLO EN REBELDÍA CONTRA USTED PARA QUE SE LE COBRE LOS DAÑOS Y PERJUICIOS U OTRO DESAGRAVIO QUE SE BUSQUE EN LA DEMANDA. SI ESTO OCURRE, PODRÍAN RETENERLE SUS INGRESOS, O PODRÍAN TOMAR SUS BIENES PERSONALES O RAÍCES Y VENDERLOS PARA PAGAR EL FALLO. SI USTED PRETENDE Oponerse a esta acción, NO DEJE DE CONTESTAR LA DEMANDA DENTRO DEL PLAZO EXIGIDO.

Si desea conversar con un abogado y le parece que no puede afrontar el costo de uno, llame pronto a una de nuestras oficinas del Legal Aid Society (202-628-1161) o el Neighborhood Legal Services (202-279-5100) para pedir ayuda o venga a la Oficina 5000 del 500 Indiana Avenue, N.W., para informarse de otros lugares donde puede pedir ayuda al respecto.

Vea al dorso el original en inglés
 See reverse side for English original

Superior Court of the District of Columbia

CIVIL DIVISION- CIVIL ACTIONS BRANCH

INFORMATION SHEET

American Philosophical Association et al.

Case Number: 2017 CA 004057 B

vs

Date: June 12, 2017

District of Columbia

☐ One of the defendants is being sued
in their official capacity.

Name: <i>(Please Print)</i> Silvija A. Strikis	Relationship to Lawsuit <input checked="" type="checkbox"/> Attorney for Plaintiff <input type="checkbox"/> Self (Pro Se) <input type="checkbox"/> Other: _____
Firm Name: Kellogg, Hansen, Todd, Figel & Frederick, P.L.L.C.	
Telephone No.: (202) 326-7900	Six digit Unified Bar No.: 470805

TYPE OF CASE: ☐ Non-Jury ☒ 6 Person Jury ☐ 12 Person Jury

Demand: \$ In excess of \$1 million

Other: _____

PENDING CASE(S) RELATED TO THE ACTION BEING FILED

Case No.: _____ Judge: _____ Calendar #: _____

Case No.: _____ Judge: _____ Calendar#: _____

NATURE OF SUIT: *(Check One Box Only)*

A. CONTRACTS

COLLECTION CASES

- | | | |
|---|---|---|
| <input type="checkbox"/> 01 Breach of Contract | <input type="checkbox"/> 14 Under \$25,000 Pltf. Grants Consent | <input type="checkbox"/> 16 Under \$25,000 Consent Denied |
| <input type="checkbox"/> 02 Breach of Warranty | <input type="checkbox"/> 17 OVER \$25,000 Pltf. Grants Consent | <input type="checkbox"/> 18 OVER \$25,000 Consent Denied |
| <input type="checkbox"/> 06 Negotiable Instrument | <input type="checkbox"/> 27 Insurance/Subrogation | <input type="checkbox"/> 26 Insurance/Subrogation |
| <input type="checkbox"/> 07 Personal Property | Over \$25,000 Pltf. Grants Consent | Over \$25,000 Consent Denied |
| <input type="checkbox"/> 13 Employment Discrimination | <input type="checkbox"/> 07 Insurance/Subrogation | <input type="checkbox"/> 34 Insurance/Subrogation |
| <input type="checkbox"/> 15 Special Education Fees | Under \$25,000 Pltf. Grants Consent | Under \$25,000 Consent Denied |
| | <input type="checkbox"/> 28 Motion to Confirm Arbitration | |
| | Award (Collection Cases Only) | |

B. PROPERTY TORTS

- | | | |
|---|---|--------------------------------------|
| <input type="checkbox"/> 01 Automobile | <input type="checkbox"/> 03 Destruction of Private Property | <input type="checkbox"/> 05 Trespass |
| <input type="checkbox"/> 02 Conversion | <input type="checkbox"/> 04 Property Damage | |
| <input type="checkbox"/> 07 Shoplifting, D.C. Code § 27-102 (a) | | |

C. PERSONAL TORTS

- | | | |
|---|--|--|
| <input type="checkbox"/> 01 Abuse of Process | <input type="checkbox"/> 10 Invasion of Privacy | <input type="checkbox"/> 17 Personal Injury- (Not Automobile, Not Malpractice) |
| <input type="checkbox"/> 02 Alienation of Affection | <input type="checkbox"/> 11 Libel and Slander | <input type="checkbox"/> 18 Wrongful Death (Not Malpractice) |
| <input type="checkbox"/> 03 Assault and Battery | <input type="checkbox"/> 12 Malicious Interference | <input type="checkbox"/> 19 Wrongful Eviction |
| <input type="checkbox"/> 04 Automobile- Personal Injury | <input type="checkbox"/> 13 Malicious Prosecution | <input type="checkbox"/> 20 Friendly Suit |
| <input type="checkbox"/> 05 Deceit (Misrepresentation) | <input type="checkbox"/> 14 Malpractice Legal | <input type="checkbox"/> 21 Asbestos |
| <input type="checkbox"/> 06 False Accusation | <input type="checkbox"/> 15 Malpractice Medical (Including Wrongful Death) | <input type="checkbox"/> 22 Toxic/Mass Torts |
| <input type="checkbox"/> 07 False Arrest | <input type="checkbox"/> 16 Negligence- (Not Automobile, Not Malpractice) | <input type="checkbox"/> 23 Tobacco |
| <input type="checkbox"/> 08 Fraud | | <input type="checkbox"/> 24 Lead Paint |

SEE REVERSE SIDE AND CHECK HERE ☒ IF USED

Information Sheet, Continued

C. OTHERS

- | | |
|---|---|
| <input type="checkbox"/> 01 Accounting | <input type="checkbox"/> 17 Merit Personnel Act (OEA) |
| <input type="checkbox"/> 02 Att. Before Judgment | (D.C. Code Title 1, Chapter 6) |
| <input type="checkbox"/> 05 Ejectment | <input type="checkbox"/> 18 Product Liability |
| <input type="checkbox"/> 09 Special Writ/Warrants
(DC Code § 11-941) | <input type="checkbox"/> 24 Application to Confirm, Modify,
Vacate Arbitration Award (DC Code § 16-4401) |
| <input type="checkbox"/> 10 Traffic Adjudication | <input type="checkbox"/> 29 Merit Personnel Act (OHR) |
| <input type="checkbox"/> 11 Writ of Replevin | <input type="checkbox"/> 31 Housing Code Regulations |
| <input type="checkbox"/> 12 Enforce Mechanics Lien | <input type="checkbox"/> 32 Qui Tam |
| <input checked="" type="checkbox"/> 16 Declaratory Judgment | <input type="checkbox"/> 33 Whistleblower |

II.

- | | | |
|--|---|--|
| <input type="checkbox"/> 03 Change of Name | <input type="checkbox"/> 15 Libel of Information | <input type="checkbox"/> 21 Petition for Subpoena
{Rule 28-I (b)} |
| <input type="checkbox"/> 06 Foreign Judgment/Domestic | <input type="checkbox"/> 19 Enter Administrative Order as
Judgment [D.C. Code § | <input type="checkbox"/> 22 Release Mechanics Lien |
| <input type="checkbox"/> 08 Foreign Judgment/International | 2-1802.03 (h) or 32-151.9 (a)] | <input type="checkbox"/> 23 Rule 27(a)(1)
(Perpetuate Testimony) |
| <input type="checkbox"/> 13 Correction of Birth Certificate | <input type="checkbox"/> 20 Master Meter (D.C. Code §
42-3301, et seq.) | <input type="checkbox"/> 24 Petition for Structured Settlement |
| <input type="checkbox"/> 14 Correction of Marriage
Certificate | | <input type="checkbox"/> 25 Petition for Liquidation |
| <input type="checkbox"/> 26 Petition for Civil Asset Forfeiture (Vehicle) | | |
| <input type="checkbox"/> 27 Petition for Civil Asset Forfeiture (Currency) | | |
| <input type="checkbox"/> 28 Petition for Civil Asset Forfeiture (Other) | | |

D. REAL PROPERTY

- | | |
|--|--|
| <input type="checkbox"/> 09 Real Property-Real Estate | <input type="checkbox"/> 08 Quiet Title |
| <input type="checkbox"/> 12 Specific Performance | <input type="checkbox"/> 25 Liens: Tax / Water Consent Granted |
| <input type="checkbox"/> 04 Condemnation (Eminent Domain) | <input type="checkbox"/> 30 Liens: Tax / Water Consent Denied |
| <input type="checkbox"/> 10 Mortgage Foreclosure/Judicial Sale | <input type="checkbox"/> 31 Tax Lien Bid Off Certificate Consent Granted |
| <input type="checkbox"/> 11 Petition for Civil Asset Forfeiture (RP) | |

/s/ Silvija A. Strikis

Attorney's Signature

06/12/2017

Date

Exhibit A

★ ★ ★ GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
P.O. BOX 558
WASHINGTON, DC 20044-0558
FAX # (202) 442-6883 www.dco.dc.gov

APPLICATION FOR EXEMPTION, FR-164

(Check Appropriate Boxes)

- ☐ INCOME AND FRANCHISE TAX
☐ SALES AND USE TAX (SEMI-PUBLIC INSTITUTION ONLY)
☐ PERSONAL PROPERTY TAX (SEMI-PUBLIC INSTITUTION ONLY)

1. Full name of organization

EIN#

		-							
--	--	---	--	--	--	--	--	--	--

2. Complete address (number, city/town and Postal Zip Code of the organization; P.O. Box is not acceptable.) including Website

3. Federal Exemption Status:

- ☐ IRS Determination Letter effective date _____ Internal Revenue Code Section _____
☐ Application filed (if not recognized) Date _____ Internal Revenue Code Section _____

4. Form of Organization:

- ☐ Corporation Date of incorporation _____ State _____
☐ Other-Describe _____

5. Purpose of Organization:

- ☐ Religious ☐ Library ☐ Other: Explain: _____
☐ Charitable ☐ Educational
☐ Scientific ☐ Hospital

6. Principal Sources of Income:

- ☐ Donations ☐ Assessments ☐ Interest ☐ Other: Explain _____
☐ Grants ☐ Initiation Fees ☐ Dividends
☐ Dues ☐ Rents ☐ Business Operations

7. End of Annual Accounting Period: _____

8. Date activities began in the District: _____

9a. Specified Locations of Personal Property in the District: _____

9b. Type of Personal Property Owned by Organization: (Also list total cost of property owned and located in the District)

Person Authorized to Discuss Application for Exemption:

Name: _____ Title: _____ Telephone: _____

Address: _____ FAX: _____ Email: _____

SIGNATURE AND VERIFICATION

Under the penalties provided by law, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature of Officer

Title

Date

10a. Does the organization control or is it controlled by any other organization?	Yes	No	If "Yes", attach an explanation.
b. Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?	Yes	No	If "Yes", attach an explanation.
c. Other than a statutory office, do you maintain regular places of business outside the District?	Yes	No	If "Yes", attach a statement indicating the locations.
d. Does the organization report any unrelated business income on Form 990T to the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's unrelated business activities or provide a copy of the latest filed Form 990T.
e. Does the organization file a Form 1120POL U.S. Income Tax Return for Certain Political Organizations with the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
f. Did the organization establish a political action committee described in section 527(f)(3) of the Internal Revenue Code?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
g. Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District?	Yes	No	If "Yes", attach an explanation of the nature of the organization's activities.
h. Did the organization purchase any tangible personal property outside the District for use in the District?	Yes	No	If "Yes", did the organization file an appropriate sales & use tax return with the District? If no please attach an explanation.

General Information

This application is for use by organizations who wish to apply for an exemption from the District of Columbia Income and Franchise Tax, Sales and Use Tax and Personal Property Tax. All questions on the application must be answered completely. Mail the completed application, with the various documents requested in the specific instructions, to the Office of Tax and Revenue, P.O. Box 556, Washington, DC 20044-0556, Attn: Exempt Organizations. If you have questions, please call (202) 442-6586 between the hours of 7:30 a.m. and 5:30 p.m. Tuesday through Thursday.

Applicants for Income and Franchise Tax Exemption under Sec. 47-1802.1 of the DC Code:

Most organizations recognized by the Internal Revenue Service will qualify for exemption under the District of Columbia Income and Franchise Tax Act. The effective date for all income and franchise tax exemptions will be the effective date of the IRS Determination Letter.

Applicants for Sales and Use Tax Exemption under Sec. 47-2005 of the DC Code:

Under the District of Columbia Sales and Use Tax Act sales made to any organization which qualifies as a "semipublic institution" are exempt from the tax. A "semipublic" institution is defined under Sec. 47-2001(r) of the Act as "any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual." This exemption is limited to those organizations, which have been recognized as tax exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 (or comparable sections under prior codes).

SEMI-PUBLIC INSTITUTIONS ARE RECOGNIZED AS DC SALES TAX EXEMPT IF PHYSICALLY LOCATED IN THE DISTRICT.

The exemption applies only to those transactions, which occur on or after the date of the issuance of a Certificate of Exemption by the Office of Tax and Revenue.

Personal Property Tax Exemption under Sec. 47-1508 of the DC Code:

Organizations requesting an exemption from DC Personal Property Tax must own the personal property for which the request is being made, and qualify under Title 47, Section 1508 of the DC Code. Organizations that may qualify for exemption are any corporation, and community chest, fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual. The effective date for personal property tax exemptions will be the July 1 following the date of the initial application request.

Specific Instructions

FILE THE FOLLOWING DOCUMENTS WITH THIS APPLICATION: (If not currently available, state when they will be furnished).

- a. A copy of the latest determination or ruling letter you have received from the Internal Revenue Service, which approves your organization's exemption from Federal income tax.
- b. If incorporated in DC, a copy of your Certificate of Incorporation issued by the DC Department of Consumer and Regulatory Affairs, Corporate Division, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other documents whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.
- c. If not incorporated in DC a photocopy of a Certificate of Authority or Certificate of Registration issued by the DC Department of Regulatory Affairs, Corporate Division, must be submitted to the Office of Tax and Revenue with the Application for Exemption.
- d. If your organization has ever been recognized as tax exempt by the District, based on a previous application, please provide a copy of your DC letter of exemption or certificate of exemption.
- e. A copy of a lease, District of Columbia Occupancy Permit issued to organization or other documentation should accompany a request by a semi-public institution (501(c)(3) organization) for sales tax exemption to satisfy the physically located requirement.
- f. An organization should file Form FR-500 Combined Business Tax Registration Application with Form FR-164 Application for Exemption if not previously registered with the Office of Tax and Revenue.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue



OTR TAX NOTICE 2011-7

November 17, 2011

**GUIDANCE ON APPLICATION FOR EXEMPTION FROM DISTRICT OF
COLUMBIA FRANCHISE, SALES AND USE, AND PERSONAL PROPERTY
TAXES**

Nonprofit organizations intending to conduct activities in the District of Columbia that may subject them to liability for franchise, sales and use, or personal property taxes are advised to submit an application for exemption from these taxes no later than the time that those activities commence.¹

An Application Is Required to Obtain an Exemption

Under District law, a determination of exempt status by the Internal Revenue Service (“IRS”) does not by itself confer exemption from these taxes. Applicable exemptions from District of Columbia taxes must be secured from the Office of Tax and Revenue (“OTR”). The statutes governing each of these taxes provide that an organization cannot claim the available exemptions from these taxes unless the organization first obtains a letter (in the case of the franchise and personal property taxes) or a certificate (in the case of the sales and use taxes) from OTR stating that it is entitled to an exemption. D.C. Code secs. 47-1508 (personal property tax); 47-1802.01 (franchise taxes); 47-2005(3) (sales and use taxes). It should be noted that the tax exemptions conferred by these statutes generally apply only with respect to activities in furtherance of an organization’s exempt purposes, and no exemption is provided with respect to business activities that are not related to an organization’s exempt purposes. Such unrelated business activities remain subject to tax.

Application Procedures

In order to apply for exemption from these taxes, an organization must submit Form FR-164 to OTR. Filing instructions are provided with the form, which is available through OTR’s Taxpayer Service Center. If an application is hand-delivered to an OTR unit authorized to receive the filing, it is considered filed on the date shown by the OTR date

¹ This notice does not address the process of securing exemption from real property or other District taxes.

stamp placed on the filing. If a properly addressed application is delivered to OTR by mail or private delivery service, it is considered filed on the postmark date shown on the envelope or wrapper. If a properly addressed application is received by OTR via facsimile, it is considered filed on the date that the facsimile is received by OTR.

Effective Date of Exemption

For franchise tax purposes, the exemption, if granted, is effective on the effective date of the exemption determination letter issued for the organization by the Internal Revenue Service.

The sales and use tax exemption, if granted, becomes effective when the exemption certificate is issued.

The personal property tax exemption, if granted, becomes effective on the July 1 following the date of the filing of Form FR-164.

Procedure for Organizations That Do Not Promptly File an Application

OTR encourages any organization that has commenced activities in the District, or that has become liable for franchise, sales and use, or personal property tax prior to filing an application for exemption, to promptly file Form FR-164 so as to help forestall the accumulation of additional tax liability. OTR has instituted a Voluntary Disclosure Program under which noncompliant taxpayers are permitted to pay certain tax liabilities and interest without imposition of civil penalties or fees. An organization that has delayed filing an application for exemption, but that has not been contacted by OTR or its representatives, should consider entering this program to clear outstanding liabilities.

DC CODE § 47-1508
DISTRICT OF COLUMBIA OFFICIAL CODE 2001 EDITION
DIVISION VIII. GENERAL LAWS.
TITLE 47. TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES.
CHAPTER 20. GROSS SALES TAX.

Current through October 2, 2001

§ 47-2005. Exemptions.

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter:

- (1) Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations;
- (2) Sales to a state or any of its political subdivisions if such state grants a similar exemption to the District. As used in this paragraph, the term "state" means the several states, territories, and possessions of the United States;
- (3) Sales to semipublic institutions; provided, however, that such sales shall not be exempt unless:
 - (A) Such institution shall have first obtained a certificate from the Mayor stating that such institution is entitled to such exemption;
 - (B) The vendor keeps a record of the sale, the name of the purchaser, the date of each separate sale, and the number of such certificate;
 - (C) Such institution is located within the District; and
 - (D) The property or services purchased are for use or consumption, or both, in maintaining, operating, and conducting the institution for the purpose for which it was organized or for honoring the institution or its members;

DISTRICT OF COLUMBIA MUNICIPAL REGULATIONS

417.12. The location requirement of § 128(c) of the Act is not satisfied by a mere statutory office of a registered agent, but refers to a physical location where the activities of the organization are regularly carried on.

Exhibit B



Mayor Muriel Bowser

[DC.gov](#) [info.dca.dc.gov](#)

Office of Tax and Revenue

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Office Hours

Monday to Friday, 8:15 am to 5:30 pm, except District holidays

Connect With Us

1101 4th Street, SW, Suite 270
West, Washington, DC 20024
Phone: (202) 727-4829
Fax: (202) 442-6890
TTY: 711



Ask the Chief Financial Officer



Jeffrey S. DeWitt
Chief Financial Officer

Tax Exemptions Frequently Asked Questions (FAQs)

How can an organization be recognized as tax exempt from DC Franchise Tax, DC Sales Tax or DC Personal Property Tax?

The responsibility for establishing tax exempt shall rest upon the organization. An organization that is recognized as tax exempt by the Internal Revenue Service (IRS) is not automatically recognized tax exempt under the laws of the District of Columbia. In order to establish tax exemption, an organization shall file a Form FR-154 Application for Exemption [PDF] with the Office of Tax and Revenue, Exempt Organizations, PO Box 556, Washington, DC 20044.

What type of exempt organizations may qualify for personal property tax exemption?

Semipublic institutions (IRC § 501(c) (3)) may qualify for personal property tax exemption.

What is a semipublic institution?

Semipublic institution means any corporation, and any community chest, fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual.

What type of exempt organizations may qualify for sales tax exemption?

Semipublic institutions may qualify for sales tax exemption provided the organization has a location/office in the District of Columbia.

What is the effective date of a personal property tax exemption?

The effective date for a personal property tax exemption shall be the July 1 following the date of the initial application request.

What type of exempt organizations may qualify for franchise tax exemption?

Generally, most organizations recognized tax exempt by the Internal Revenue Service except social clubs (IRC § 501(c) (7)).

Are exempt organizations required to collect DC sales tax on sales of tangible personal property?

Yes, even though the exempt organization is exempt from DC Sales and Use Tax on purchases of tangible personal property or services.

What are the procedures for an individual to inspect applications and related financial documents of recognized exempt organizations by the District of Columbia?

Individuals desiring to inspect applications and related financial documents of organizations that have been recognized tax exempt shall direct their request in writing to the Chief Counsel, Office of Tax and Revenue, PO Box 556, Washington, DC 20044.

If an exempt organization conducts a few yearly specific events (i.e. bake sale and other fund raising events) and is not registered to collect sales tax, call Patricia Richey, Collection division, to register for special events at (202) 442-6824.

For additional exempt organization questions, call Genevieve Menan at (202) 442-6444.

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**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
CIVIL DIVISION**

AMERICAN PHILOSOPHICAL ASSOCIATION et al

Vs.

C.A. No. 2017 CA 004057 B

DISTRICT OF COLUMBIA

INITIAL ORDER AND ADDENDUM

Pursuant to D.C. Code § 11-906 and District of Columbia Superior Court Rule of Civil Procedure (“SCR Civ”) 40-I, it is hereby **ORDERED** as follows:

(1) Effective this date, this case has assigned to the individual calendar designated below. All future filings in this case shall bear the calendar number and the judge’s name beneath the case number in the caption. On filing any motion or paper related thereto, one copy (for the judge) must be delivered to the Clerk along with the original.

(2) Within 60 days of the filing of the complaint, plaintiff must file proof of serving on each defendant: copies of the Summons, the Complaint, and this Initial Order. As to any defendant for whom such proof of service has not been filed, the Complaint will be dismissed without prejudice for want of prosecution unless the time for serving the defendant has been extended as provided in SCR Civ 4(m).

(3) Within 20 days of service as described above, except as otherwise noted in SCR Civ 12, each defendant must respond to the Complaint by filing an Answer or other responsive pleading. As to the defendant who has failed to respond, a default and judgment will be entered unless the time to respond has been extended as provided in SCR Civ 55(a).

(4) At the time and place noted below, all counsel and unrepresented parties shall appear before the assigned judge at an Initial Scheduling and Settlement Conference to discuss the possibilities of settlement and to establish a schedule for the completion of all proceedings, including, normally, either mediation, case evaluation, or arbitration. Counsel shall discuss with their clients **prior** to the conference whether the clients are agreeable to binding or non-binding arbitration. **This order is the only notice that parties and counsel will receive concerning this Conference.**

(5) Upon advice that the date noted below is inconvenient for any party or counsel, the Quality Review Branch (202) 879-1750 may continue the Conference **once**, with the consent of all parties, to either of the two succeeding Fridays. Request must be made not less than six business days before the scheduling conference date. No other continuance of the conference will be granted except upon motion for good cause shown.

(6) Parties are responsible for obtaining and complying with all requirements of the General Order for Civil cases, each Judge’s Supplement to the General Order and the General Mediation Order. Copies of these orders are available in the Courtroom and on the Court’s website <http://www.dccourts.gov/>.

Chief Judge Robert E. Morin

Case Assigned to: Judge BRIAN F HOLEMAN

Date: June 12, 2017

Initial Conference: 9:30 am, Friday, September 15, 2017

Location: Courtroom 214

500 Indiana Avenue N.W.

WASHINGTON, DC 20001

Caio.doc

ADDENDUM TO INITIAL ORDER AFFECTING ALL MEDICAL MALPRACTICE CASES

In accordance with the Medical Malpractice Proceedings Act of 2006, D.C. Code § 16-2801, et seq. (2007 Winter Supp.), "[a]fter an action is filed in the court against a healthcare provider alleging medical malpractice, the court shall require the parties to enter into mediation, without discovery or, if all parties agree[,] with only limited discovery that will not interfere with the completion of mediation within 30 days of the Initial Scheduling and Settlement Conference ("ISSC"), prior to any further litigation in an effort to reach a settlement agreement. The early mediation schedule shall be included in the Scheduling Order following the ISSC. Unless all parties agree, the stay of discovery shall not be more than 30 days after the ISSC." D.C. Code § 16-2821.

To ensure compliance with this legislation, on or before the date of the ISSC, the Court will notify all attorneys and *pro se* parties of the date and time of the early mediation session and the name of the assigned mediator. Information about the early mediation date also is available over the internet at <https://www.dccourts.gov/pa/>. To facilitate this process, all counsel and *pro se* parties in every medical malpractice case are required to confer, jointly complete and sign an EARLY MEDIATION FORM, which must be filed no later than ten (10) calendar days prior to the ISSC. Two separate Early Mediation Forms are available. Both forms may be obtained at www.dccourts.gov/medmalmediation. One form is to be used for early mediation with a mediator from the multi-door medical malpractice mediator roster; the second form is to be used for early mediation with a private mediator. Both forms also are available in the Multi-Door Dispute Resolution Office, Suite 2900, 410 E Street, N.W. Plaintiff's counsel is responsible for eFiling the form and is required to e-mail a courtesy copy to earlymedmal@dcsc.gov. *Pro se* Plaintiffs who elect not to eFile may file by hand in the Multi-Door Dispute Resolution Office.

A roster of medical malpractice mediators available through the Court's Multi-Door Dispute Resolution Division, with biographical information about each mediator, can be found at www.dccourts.gov/medmalmediation/mediatorprofiles. All individuals on the roster are judges or lawyers with at least 10 years of significant experience in medical malpractice litigation. D.C. Code § 16-2823(a). If the parties cannot agree on a mediator, the Court will appoint one. D.C. Code § 16-2823(b).

The following persons are required by statute to attend personally the Early Mediation Conference: (1) all parties; (2) for parties that are not individuals, a representative with settlement authority; (3) in cases involving an insurance company, a representative of the company with settlement authority; and (4) attorneys representing each party with primary responsibility for the case. D.C. Code § 16-2824.

No later than ten (10) days after the early mediation session has terminated, Plaintiff must eFile with the Court a report prepared by the mediator, including a private mediator, regarding: (1) attendance; (2) whether a settlement was reached; or, (3) if a settlement was not reached, any agreements to narrow the scope of the dispute, limit discovery, facilitate future settlement, hold another mediation session, or otherwise reduce the cost and time of trial preparation. D.C. Code § 16-2826. Any Plaintiff who is *pro se* may elect to file the report by hand with the Civil Clerk's Office. The forms to be used for early mediation reports are available at www.dccourts.gov/medmalmediation.

Chief Judge Robert E. Morin