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CE v š oprpentes to transients. DC sales tax returns are filed either  
monthly, quarterly or annually. Form FR-80

DC charges use tax on the consumption or use of taxable tangible personal  
property and services within DC that have been previously taxed. The tax rates  
follow the sales tax rates, which is currently 6% for most items, 8% for sales of alcoholic  
beverages to be consumed off-premises, and 10% for food and drink served on-  
premises.

Once again, please consult your tax advisor for tax matters  
applicable to your specific circumstances.

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