

District of Columbia Parish Corporate Compliance Checklist - Summary

New Requirements for DC Parish Corporations:

	Requirement	Frequency	Cost	Who handles this?
1)	File a Biennial Report <ul style="list-style-type: none"> DC Form BRA-25 BRA-25 Two-Year Report for Domestic & Foreign Filing Entity (dc.gov) 	Due April 1, 2024, and then every two years	\$80	OGC will coordinate; cost billed to parish.
2)	Hold Annual Meeting of Corporate Directors	Annually each Fall (Initial meetings held Aug. 2023)	N/A	OGC to coordinate scheduling.
3)	Maintain Registered Agent	Annually	\$50	OGC will coordinate; cost billed to parish.

Existing Requirements that Continue for DC Parish Corporations:

	Requirement	Frequency	Cost	Who handles this?
1)	Submit Sales and Use Tax Exemption Certificate (SUTEC) Application <ul style="list-style-type: none"> DC Form FR-164 FR- 164 rev 11- 07 (dc.gov) For parishes that do not have a current SUTEC, filing DC Form FR-500 may be required along with Form FR-164 Form-FR-500.pdf (dc.gov) 	Renewal required every 5 years	N/A	Parishes continue to handle. OGC and ADW Finance available as resources.
2)	Maintain Property Tax Exemption <ul style="list-style-type: none"> Form FP-300 - Real Property Tax Exemption Exemption From DC Real Property Tax otr 	Due annually in the Spring	N/A	OGC and FMO assist parishes with paperwork.

OGC – Office of General Counsel FMO – Facilities Management Office