

*Extract from:*

# UNITED NATIONS JURIDICAL YEARBOOK

2015

Part Three. Judicial decisions on questions relating the United Nations and  
related intergovernmental organizations

Chapter VIII. Decisions of national tribunals



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**Chapter VIII**  
**DECISIONS OF NATIONAL TRIBUNALS**

**A. UNITED STATES OF AMERICA**

*Decision of the Superior Court for the District of Columbia*

In 2009, the DC Office of Tax and Revenue (OTR) began applying a restrictive interpretation of domicile to individuals who sought a property tax deduction for residing in a home in Washington, DC. The DC government's interpretation disqualified virtually all G-4 visa holders from this valuable property tax deduction. The International Monetary Fund viewed this as legally incorrect and supported a lawsuit brought by individual Fund staff against the DC government. In September 26, 2014, the Superior Court for the District of Columbia ruled that G-4 visa holders can form the intent to be domiciled in the District and are therefore eligible for the homestead deduction. The DC government chose not to appeal the decision, and it became final in 2015.