





Vendor ID#0002

Date

Important: Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

Nar	ne as shown on Form D-40	Taxpayer id	entification number (T	IN)					
Pe	rsonal information								
Dat	e of your birth (MMDDYYYY) Date you retired (MMDDYYYY) Name of you	our employer		Payor, if other than	employe	r			
Date of spouse's/registered domestic   partner's birth(MMDDYYYY) Date retired (MMDDYYYY)   Name of employer Payor, if other than employer									
	ve you filed a physician's certification for this disability in previous years es, do not file another certification. If <i>no</i> , you must file the physician's c								
Inc	COME If married or registered domestic partners, use both columns.	Round cents t	o nearest dollar. If a	mount is zero, leave	e line bl	iank.			
-		You	00	Your spouse/re	gistered	l dom	estic	parti	
1	Total amount of disability payments received in 2020		00						00
2	Multiply \$100 by the number of weeks you received disability payments in 2020. If you received pay for part of a week, see Line 2 instructions on the back.		00						00
3	Enter Line 1 or Line 2 amount, whichever is less. 3 \$		.00	\$					00
				Total income					00
4	Add the amounts for you and your spouse/registered domestic partne	er from Line 3.	4	<u>&gt;</u>					.00
Lir	nitation on exclusion								
5	Federal adjusted gross income from Form D-40, Line 4.	Fill in if loss	5						00
6	Taxable social security income from Form D-40, Line 10.		6						00
7	Subtract Line 6 from Line 5.		7						00
8	Amount used to reduce the excludable disability income.			-	15	5 O	0	0	.00
9	Subtract Line 8 from Line 7. If zero or a negative number, stop here.	Do not file this form.	9						00
10	Disability income payment excludable. Subtract Line 9 from Line 4.		10						00
	Enter on D-40 Schedule I, Calculation B, Line 2 (see D-40 instructions). The exclusion may not exceed \$5200 per disabled person.								
*	Government of the <b>2020</b> Physician's Certific	ation of Perma	anent and To	tal Disability	·				
Na	me of disabled taxpayer	Taxpayer ide	ntification number (TIN	)					
				ММ	DD	)	YY	ſΥY	
	ertify that the above taxpayer was permanently and totally disabled wh ysician's first name, middle initial, last name	en the taxpayer retired	. (Enter retirement o	date.)					
								Е	
Ph	ysician's address (number and street)			S	Suite nur	nber			
Cit	v	State	Zip Code + 4	4		Ц			
					П				

Attach to Form D-40. See instructions on back.

Physician's signature

Physician's phone number

### D-2440 PAGE 2

Enter your last name

Enter your TIN

🛨 🛨 Government of the

District of Columbia



**2020** Physician's Certification of Permanent and Total Disability

Name of disabled taxpayer Taxpayer identification number (TIN)												
		MM	DD	YYYY								
I certify that the above taxpayer was permanently and totally disabled when the taxpayer retired. (Enter retirement date.)												
Physician's first name, middle initial, last name												
		Suite r	number									
State Zip	Code + 4											
		Date										
	axpayer retired. (Enter reti	axpayer retired. (Enter retirement date.)	MM axpayer retired. (Enter retirement date.) Suite a State Zip Code + 4	MM DD MM DD MM DD Suite number State Zip Code + 4								

#### What is the purpose of Form D-2440?

Form D-2440 is used to determine the amount of disability income you may exclude from the federal adjusted gross income you report on DC Form D-40. Enter the amount from Line 10 of this form on Line 2 of Calculation B of Schedule I. The maximum annual exclusion per disabled person is \$5,200.

#### Who may file a Form D-2440?

You must meet **all** of the following requirements:

- If you are married or registered domestic partners, you are filing a joint return;
- You received disability payments during 2020;
- You were under the age of 65 on December 31, 2020;
- You retired on disability and were permanently and totally disabled when you retired;
- On January 1, 2020, you had not reached the age required to retire under your employer's retirement program; and
- You have not notified the Office of Tax and Revenue that you have chosen to treat the disability income as a pension.

# **Personal information**

If you are filing a joint return, please provide the information requested for you and your spouse/registered domestic partner, even if your spouse/registered domestic partner is not disabled and is not claiming a disability exclusion.

# Income and Limitation on Exclusion

Line 1 Total amount of disability payments received in 2020. Enter the total amount of disability payments you received in 2020. Do not include any lump-sum payment received for accrued annual leave when you retired on disability. (The annual leave payment is included in your gross income for the year of receipt.) Payments from a retirement plan or profit-sharing plan that does not have a provision for disability retirement do not qualify for the exclusion.

**Line 2** If you received disability payments for part of a week, follow the example below to determine the exclusion for that portion:

Divide \$100 by the number of days in a week you normally worked before you retired and multiply the result by the number of days you were paid for the partial week.

Example: \$100 divided by 5 days (number of days in typical work week) = 20.  $20 \times 3$  (number of days you were paid for partial week) = 60. Add this amount to the total amount you were paid for the full weeks.

Line 5 Federal adjusted gross income from Form D-40, Line 4. If the amount on this line is minus, fill in the oval.

#### Line 8 Amount used to reduce disability income

\$15,000 is the amount DC uses to reduce the disability income you can exclude.

#### Line 10 Disability income exclusion

This is the amount you may use to reduce your DC taxable income. \$5,200 is the maximum annual amount per disabled person that may be excluded.

# **Physician's certification**

To claim an exclusion, your physician must certify that you are, according to the definition below, permanently disabled. If both you and your spouse/registered domestic partner are claiming the exclusion, each must file a certification. You do not have to file another certification if you have filed one in a previous year. Attach the certification(s) to your Form D-40.

### **Instruction for the Physician**

#### Date taxpayer retired

Please certify that the taxpayer ceased active employment because of his or her permanent disability and retired on the date that he or she became disabled.

#### Definition of permanent and total disability

Permanent and total disability means that the taxpayer is unable to engage in any substantial gainful activity because of a physical or mental condition and this condition has lasted continuously for at least a year, will last continuously for at least a year, or is fatal.