





Vendor ID#0000

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

Name	e as shown on Form D-40		Taxpayer identifi	ication number (TIN	1)				
Pers	onal information								
Date	of your birth (MMDDYYYY)  Date you retired (MMDDYYYY)	Name of your employ	ver		Payor, if other that	an employ	er		
	of spouse's/registered domestic  Par's birth(MMDDYYYY)  Date retired (MMDDYYYY)	Name of employer			Payor, if other tha	an employ	er		
	you filed a physician's certification for this disability in pres, do not file another certification. If no, you must file the plant of the present of the p		Yes No on provided below						
Inco	me If married or registered domestic partners, use both	columns.	Round cents to ne	arest dollar. If am	ount is zero, le	ave line l	olank.		
1	Total amount of disability payments received in 2022	You 1 \$		.00	Your spouse,	/registere	ed dome	estic p	00
	Multiply \$100 by the number of weeks you received disability payments in 2022. If you received pay for part of a week, see Line 2 instructions on the back.	2 \$		00					.00
3	Enter Line 1 or Line 2 amount, whichever is less.	3 \$		00	Total income				00
4	Add the amounts for you and your spouse/registered domestic partner from Line 3.			4	Total income				00
Lim	itation 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.					1	5 0	0	0.00
9	Subtract Line 8 from Line 7. If Line 8 is more than Line 7, enter zero.			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 e	xclusion may not e	exceed \$5200 pe	er disabled pers	on.			
**	Government of the District of Columbia 2022 Physician's	Certification	of Permane	ent and Tota	al Disabili	ty			
Nam	Name of disabled taxpayer			ation number (TIN)					
					М	м с	D	YYY	ΥY
	tify that the above taxpayer was permanently and totally d	isabled when the ta	xpayer retired. (En	nter retirement da	ite.)				
Phys	ician's first name, middle initial, last name						П	Ŧ	
Phys	ician's address (number and street)					Suite ni	umber		

State

Zip Code + 4

Date

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

Physician's signature

City

Physician's phone number

# D-2440 PAGE 2 Enter your last name Enter your TIN



***	Government of the District of Columbia

## 2022 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 per						
Physician's first name, middle initial, last nam	ne					
Physician's address (number and street)				Suite	number	
City		State Zip C	ode + 4			
Physician's phone number	Physician's signature			Date		

#### 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 2022;
- You were under the age of 65 on December 31, 2022;
- You retired on disability and were permanently and totally disabled when you retired;
- On January 1, 2022, 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 2022. Enter the total amount of disability payments you received in 2022. 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

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.