





Vendor ID#0002

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

N	ame as shown on Form D-40		Taxpayer identifica	ation number (TIN	V)						
P	ersonal information										
Da	te of your birth (MMDDYYYY) Date you retired (MMDDYYYY)	Name of your employe	er		Payor, if otl	ner than empl	oyer				
	te of spouse's/registered domestic rtner's birth(MMDDYYYY) Date retired (MMDDYYYY) I	Name of employer			Payor, if otl	ner than empl	oyer				
	ave you filed a physician's certification for this disability in previ		′es No								
	yes, do not file another certification. If no, you must file the phy										
In	COME If married or registered domestic partners, use both co	olumns. F	Round cents to near	rest dollar. If an	nount is ze	ro, leave lin	e blai	nk.			
		You			Your sp	ouse/registe	red (dome	estic ,	parti	
1	Total amount of disability payments received in 2022	1 \$		00							00
2	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							00
					Total in	come					
4	Add the amounts for you and your spouse/registered domest	tic partner from Lin	e 3.	4	<u>\$</u>						00
Li	mitation 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, e	enter zero.		9							00
1	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 ir	nstructions). <u>The ex</u>	clusion may not ex	ceed \$5200 pe	er disabled	person.					
,	Government of the District of Columbia 2022 Physician's C	Certification	of Permanen	nt and Tot	al Disa	bility					
Ν	ame of disabled taxpayer		Taxpayer identificati	ion number (TIN)							
						ММ	DD		ΥY	ΥY	
	certify that the above taxpayer was permanently and totally disc	abled when the tax	payer retired. (Ente	er retirement da	ate.)		L				
Ρ	hysician's first name, middle initial, last name						Т	Т	T	Т	
P	hysician's address (number and street)					Suite	numt	ber			
							Т	Τ	Т		
С	ity		State	Zip Code + 4							
	hysician's phone number Physician's signature					Date					
r	riysician's priorie number riysician's signature					Date					

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





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Enter your last name

Enter your TIN

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District of Columbia



2022 Physician's Certification of Permanent and Total Disability

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	.) MM DD YYYY
	.)
Physician's first name, middle initial, last name	
Physician's address (number and street)	Suite number
City State Zip Code + 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 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. 20×3 (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.

