

2023 D-40B Nonresident Request for Refund



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

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT BEHIND THIS FORM

Personal information

OFFICIAL USE ONLY Vendor ID#0000

Form fields for personal information including name, TIN, date of birth, phone number, address, city, state, zip code, country, and email address.

Review categories A - B below and attach your withholding statements and, if applicable, DD Form 2058, JAN 2018. Indicate the state in the boxes below. Please select only one between A and B. Provide property information on Line C if applicable.

Form sections A, B, and C for exemption categories and property information, including checkboxes and address lines.

Refund request

Round cents to nearest dollar. If amount is zero, leave line blank.

Table for refund request with columns for line number, dollar sign, amount, and zero.

Will the refund go to an account outside the US? Yes No See instructions.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov

Mark one refund choice: Direct Deposit or ReliaCard (see instructions) or Paper Check

Direct Deposit If you want your refund deposited in your bank account, fill in type of account checking savings and enter the routing number and account number below.

Form fields for routing number and account number.

Fill in if you agree to receive your 1099-G Income Tax Refund Statement electronically (see instructions).

Third party designee To authorize another person to discuss this return with OTR, fill in here and enter the name and phone number of that person. See instructions.

Form fields for third party designee name and phone number.

Signature Under penalties of law, I declare that I have examined this request and any attached statements and, to the best of my knowledge, they are correct.

Form fields for signature, date, preparer's signature, and preparer's Tax Identification Number (PTIN).

## Who must file a Form D-40B?

Any non-resident of DC claiming a refund of DC income tax withheld or paid by estimated tax payments must file a D-40B. A non-resident is anyone whose permanent home was outside DC during all of 2023 and who did not maintain a place of abode in DC for a total of 183 days or more during 2023.

- A joint request for refund is not permitted.
- Attach all W2/1099 showing DC withholding to the front of this form. Schedule K-1's are not a substitute for W2/1099.
- Attach your DD Form 2058, JAN 2018 if completing Category B.
- Be sure to include your date of birth on the front page.

**NOTE:** If you moved into DC with the intent of becoming a domiciliary, you are considered a DC resident and the 183 days does not apply.

**NOTE:** If you are claiming a military spouse exemption, a copy of DD Form 2058, JAN 2018 must be completed and attached to your D-40B request.

## Taxpayer Identification Number (TIN)

You must have a Taxpayer Identification Number (TIN), whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).

- **An FEIN is a number issued by the Internal Revenue Service (IRS).** To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at [www.irs.gov/businesses](http://www.irs.gov/businesses) and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).
- **An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for an SSN, get form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213.
- **An ITIN, Individual Taxpayer Identification Number is a valid number issued by the IRS.** The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any purpose other than federal tax reporting.

## Preparer Tax Identification Number (PTIN)

- **PTIN, Preparer Tax Identification Number is an identification number issued by the IRS.** All paid tax preparers must use their PTIN on tax returns or claims for refund.

## Where to send a Form D-40B?

You must mail the completed Form D-40B and attachments to:  
Office of Tax and Revenue  
PO Box 96147  
Washington, DC 20090-6147

## How will we respond to your request?

- We will send you a refund for the amount you request if we determine you were not a resident of DC during 2023; or
- Based on the information you provide, we may determine that you qualify as a DC resident. If so, we will require that you file a DC Form D-40 tax return.
- Missing attachments or supporting documentation or if your form is incomplete, will cause delays in processing.

**Notice:** In order to comply with banking rules, we will not issue a refund to or through a foreign financial institution. Instead, we will issue a paper check. In the event of a rejection of direct deposit, refunds will be re-issued on a paper check.

## Reminders

### U.S. Bank ReliaCard™

If you want your refund on a ReliaCard, select "ReliaCard" under the Refund Options on the D-40B form. Refunds under \$2 or greater than \$4,000 do not qualify for the ReliaCard. Non-qualified refunds will receive a paper check if direct deposit is not selected.

## Pre-Acquisition Disclosures

The Consumer Financial Protection Board (CFPB) has published its final Prepaid Account Rule, creating detailed consumer protections for prepaid accounts. For tax year 2023, if you elect to receive a refund using the U.S. Bank ReliaCard™ or use a pre-paid card to make payments, you are required to review and acknowledge the Pre-Acquisition Disclosures (Short and Long Forms) prior to selecting the ReliaCard option as method for receiving a refund or using a prepaid card when making a payment.

## Electronic 1099-G

The Office of Tax and Revenue (OTR) is offering a paperless option for receiving the Form 1099-G income tax refund statement. You will receive a paper statement unless you choose the paperless option.