

2025 D-2440 Disability
Income Exclusion



2 5 2 4 0 0 1 1 0 0 0 0

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

OFFICIAL USE ONLY Vendor ID#0000

Name as shown on Form D-40 Taxpayer identification number (TIN)

Personal information

Date of your birth (MMDDYYYY) Date you retired (MMDDYYYY) Name of your employer Payor, if other than employer
Date of spouse's/registered domestic partner's birth (MMDDYYYY) Date retired (MMDDYYYY) Name of employer Payor, if other than employer

Have you filed a physician's certification for this disability in previous years? ☐ Yes ☐ No
If yes, do not file another certification. If no, you must file the physician's certification provided below.

Income If married or registered domestic partners, use both columns. Round cents to nearest dollar. If amount is zero, leave line blank.

	You	Your spouse/registered domestic partner
1 Total amount of disability payments received in 2025	1 \$ 00	\$ 00
2 Multiply \$100 by the number of weeks you received disability payments in 2025. 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
4 Add the amounts for you and your spouse/registered domestic partner from Line 3.		4 \$ 00

Limitation on exclusion

5 Federal adjusted gross income from Form D-40, Line 4.	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 exclusion may not exceed \$5200 per disabled person.

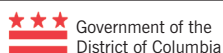
2025 Physician's Certification of Permanent and Total Disability

Name of disabled taxpayer Taxpayer identification number (TIN)
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
Physician's address (number and street) Suite number
City State Zip Code + 4
Physician's phone number Physician's signature Date

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

Enter your last name

Enter your TIN



2025 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																									
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 2025;
- You were under the age of 65 on December 31, 2025;
- You retired on disability and were permanently and totally disabled when you retired;
- On January 1, 2025, 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 2025. Enter the total amount of disability payments you received in 2025. 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 x 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 of you 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 their permanent disability and retired on the date that they 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.